SUNRAKSHAKK INDUSTRIES INDIA LIMITED
(Formerly known as A.K. SPINTEX LIMITED)
Regd. Office : 14th K.M. Stone, Chittorgarh Road,
Village : Biliya Kalan,Bhilwara-311001(Raj.)
CIN NO- L20236RJ1994PLC008916
Mobile: +91 9887049006
Email : akspintex@gmail.com
Web: www.sunrakshakk.com

Sep, 07, 2026

To,
The General Manager
DCS-CRD
Bombay Exchange Ltd.
Rotunda Building
P.J. Tower, Dalal Street, Fort
MUMBAI - 400001

online filling at listing.bseindia.com

BSE SCRIP: 539300

Sub: Filing of Annual Report for the year ended 31st March, 2026 proposed to be adopted at ensuing Annual General Meeting scheduled to be held on Wednesday 30th September, 2026

Respected Sir,
We are here to submit 32nd Annual Report for the Financial Year 2025-26 of the company containing the standalone & Consolidated Balance Sheet as at 31st March, 2026, and the Statement of Profit & Loss and Cash Flow for the year ended 31st march, 2026 and the Board Report along with Corporate Governance Report and standalone & Consolidated Auditor's Report on the date and its annexure being send to the members of the company by email/ physical copy, as may be required.

Kindly note that Annual General meeting of the company is scheduled to be held on Wednesday 30th September, 2026 at 11:00 A.M.

You are requested to please take on record the above said document of the company for your reference and further needful.

Thanking You

Yours faithfully
For: SUNRAKSHAKK INDUSTRIES INDIA LIMITED

ASHISH KUMAR BAGRECHA
Digitally signed by ASHISH KUMAR BAGRECHA
Date: 2026.09.07 16:29:56 +05'30'

Ashish Kumar Bagrecha
Company Secretary& Compliance Office

EMBRACING CHANGE. CREATING TOMORROW.

Sunrakshakk
INDUSTRIES INDIA LTD

(Formerly known as A.K. SPINTEX LIMITED)

SUNRAKSHAKK INDUSTRIES INDIA LIMITED

(Formerly known as A.K. Spintex Limited)

14th K.M. Stone, Chittorgarh Road, Village: Biliya Kalan, Bhilwara 311001(Raj.)

CIN: L20236RJ1994PLC008916

Annual Report – 2025-26

Sunrakshakk
INDUSTRIES INDIA LTD

ANNUAL REPORT 2025–26

Embracing Change Creating Tomorrow

Across The Pages

01 Corporate Overview

02 Statutory Report

03 Financial Statements

Sunrakshakk
INDUSTRIES INDIA LTD.

Who We Are

Transformation to a **Growth-Led FMCG Company**

A journey of evolution, diversification and value creation.

FROM A TEXTILE LEGACY TO A DIVERSIFIED GROWTH PLATFORM

1994 → 2015	The Company traces its journey to **1994** and was listed on the Bombay Stock Exchange in **2015,** strengthening its market presence and shareholder base.
2025	The Company adopted the name **Sunrakshakk Industries India Limited** as part of its broader diversification strategy and growing focus on FMCG and allied businesses.
FY 2025–26	The business now spans textiles, FMCG, FMCG intermediates and **edibles,** supported by manufacturing investments in **Rajasthan** and **Assam.**

FY 2025–26 | AT A GLANCE

607.75 Cr	Consolidated Revenue
58.69 Cr	Ebitda
34.98 Cr	Profit After Tax

Managing Director's Message

Dear Fellow Shareholders,

It gives me great pleasure to present to you the Annual Report of Sunrakshakk Industries India Limited for **FY 2025-26,** a year that marked a significant step forward in our transformation from a predominantly textile-led enterprise into a diversified, growth-oriented and FMCG-led business.

Building on the strategic transformation initiated in the previous year, we have continued to strengthen our presence across FMCG, FMCG intermediates and edibles, while maintaining our established textile operations. The integration of Sunrakshak Agro Products Private Limited and the scaling up of our new business verticals have enabled us to expand our portfolio, diversify our revenue base and build a stronger platform for long-term growth.

The year delivered a strong financial performance. Consolidated revenue from operations increased to ₹607.75 crore from ₹180.16 crore in FY2024-25, registering a growth of 237.35%. EBITDA increased by 128.74% to ₹58.69 crore, while Profit After Tax grew by 217.70% to ₹34.98 crore. These results reflect the increasing scale of our FMCG and FMCG intermediate businesses and the operating momentum created through our diversification strategy.

One of the most encouraging aspects of our progress has been the transformation in our revenue mix. FMCG contributed approximately 83% of our FY2025-26 revenue, compared with 42% in FY2024-25, de monstrating the rapid evolution of our business towards consumer-focused categories. FMCG revenues crossed ₹500 crore during the year, providing a strong foundation for the next phase of our growth.

We have also made significant progress in strengthening our manufacturing capabilities and geographic footprint. Our Guwahati facility has added capacity of 2,160 MT per month for Soap Noodles and 1,000 MT per month for Cosmetics, while our Bhilwara facility has expanded our presence in the edibles segment with capacities of 850 MT per month for Savouries and 650 MT per month for Spices. In addition, a new soap line at Roorkee has further strengthened our manufacturing platform.

These investments represent more than capacity additions. They are part of our broader strategy to create a multi-category, multi-location and scalable business platform, with operations spanning Rajasthan and Assam. Our objective is to deepen customer and distribution relationships, improve capacity utilisation, enhance operational efficiencies and continuously expand our product portfolio.

Looking ahead, we see significant opportunities in India's evolving FMCG landscape. Our focus will remain on innovation, quality, efficient execution and sustainable manufacturing, while strengthening our presence across consumer categories. We remain committed to our medium-term aspiration of approximately ₹1,000 crore in revenues by FY2028, supported by disciplined capital allocation, capacity expansion and continued diversification.

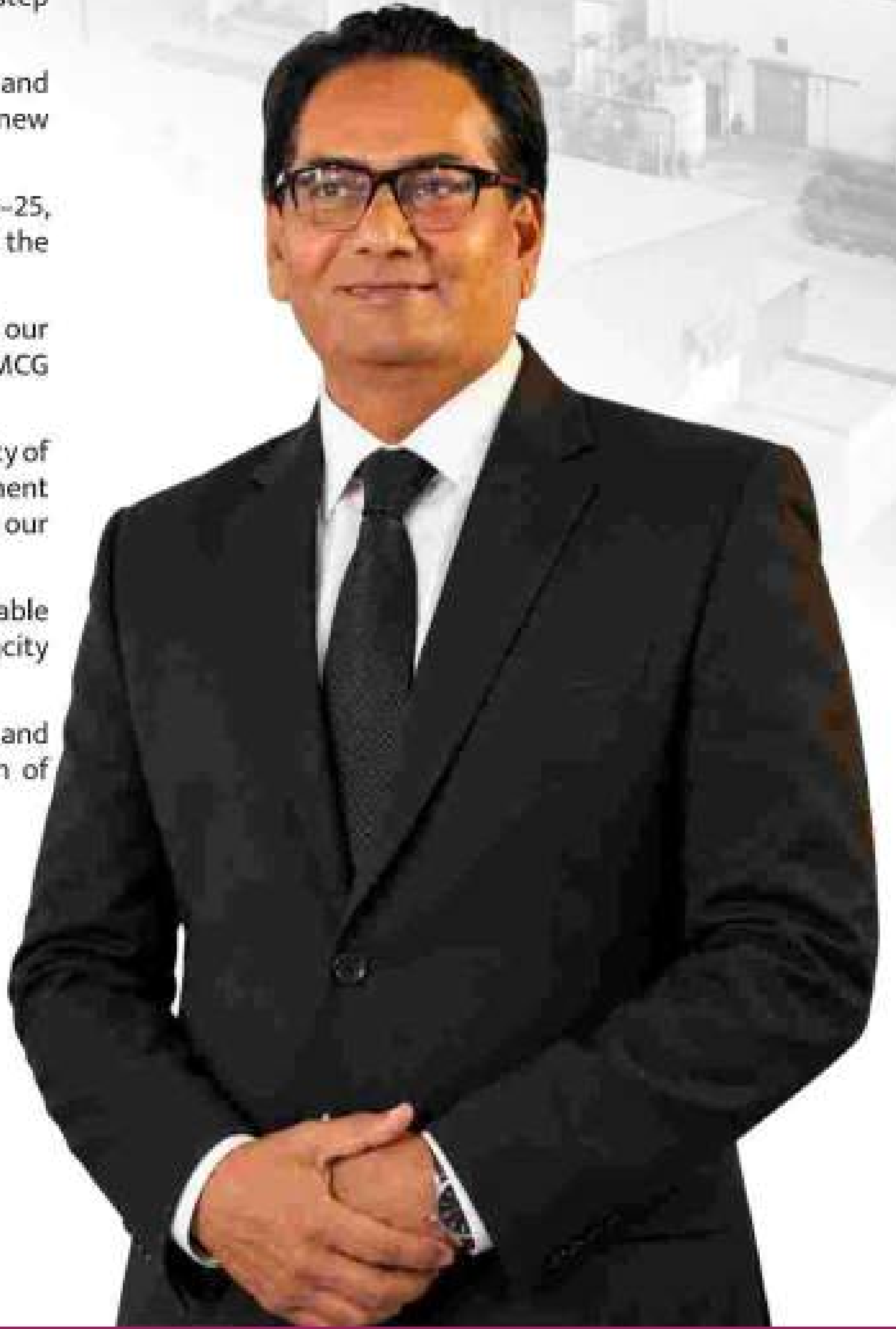
The journey ahead is one of both opportunity and responsibility. While our textile business continues to remain an important part of our foundation, our future growth is increasingly being shaped by our FMCG-led strategy. We believe that the combination of our manufacturing capabilities, expanding product portfolio and experienced leadership will enable us to create sustainable value for all our stakeholders. I would like to express my sincere gratitude to our shareholders, customers, employees, business partners and lenders for their continued trust and support.

The transformation of Sunrakshakk is a collective endeavour, and we remain committed to building a resilient, responsible and value-creating enterprise that is well positioned to capture the opportunities of tomorrow.

With warm regards,

Prakash Chand Chhabra

Managing Director



Journey So Far

Sunrakshakk
INDUSTRIES INDIA LTD

2026 & Beyond

Capacity Expansion - FMCG:
Commissioned the Guwahati facility with monthly capacities of 2,160 MT for soap noodles and 1,000MT for cosmetics, strengthening the pan-Indiafootprint. new soap line at Roorkee facility resulting: into increase in production capacity of 1,700 MT.

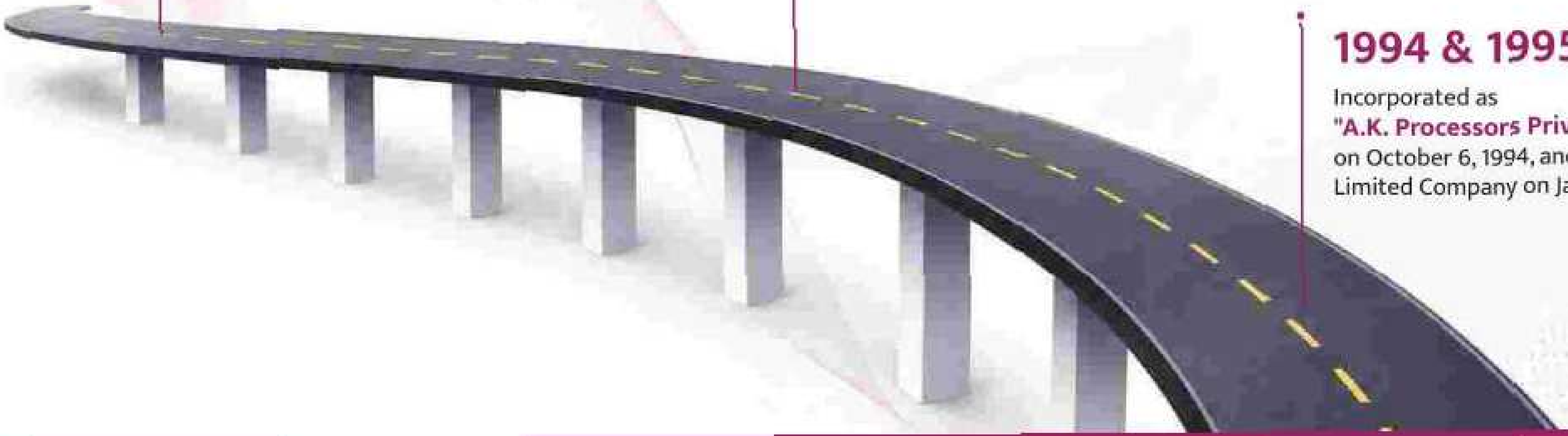
FMCG Milestone:
FMCG revenue crossed₹500 crore in Fy26.

2025

Sunrakshakk Industries India Limited
- Strategic FMCG Foray: Acquired Sunrakshak Agro Products Pvt. Ltd. and rebranded to reflecta diversified FMCG-led profile.
- Entry into Edibles: Bhilwara facility becamefully operational with monthly capacities of850 MT in savories and 650 MT in spices.

1994 & 1995

Incorporated as **"A.K. Processors Private Limited"** on October 6, 1994, and became a Public Limited Company on January 6, 1995.



Vision & Mission

Sunrakshakk
INDUSTRIES INDIA LTD

Guided by our **Purpose.** Driven by our **Values.**

OUR VISION

To be a **globally respected conglomerate**, driving innovation and sustainability across **FMCG, FMCG Intermediates, and the Textiles Sector**—achieving multifold growth while enhancing lives, empowering industries, and building a healthier, sustainable future.

OUR MISSION

To lead in FMCG, FMCG Intermediates, and Textiles through **superior quality** and continuous innovation. We are committed to **sustainable and ethical manufacturing**, delivering impactful consumer products and reliable intermediates while upholding **safety, health, and environmental standards**. Our goal is to achieve sustainable growth, create **stakeholder value,** and contribute to **economic and social progress.**

OUR GUIDING VALUES

QUALITY

Committed to excellence in everything we do.

INNOVATION

Driven by creativity and continuous improvement.

INTEGRITY

Ethical, transparent, and responsible in our actions.

SUSTAINABILITY

Creating a better tomorrow for our communities.

PEOPLE

Empowering people and building lasting relationships.

Sunrakshakk
INDUSTRIES INDIA LTD

Key Strengths

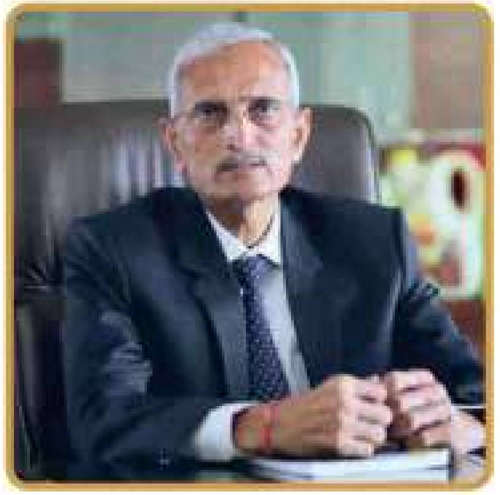
Our strengths define who we are and drive sustainable value for all stakeholders.

Board Of Directors

Leadership. Experience. Vision.

Guiding the Company's transformation with experience, strategic foresight and entrepreneurial leadership.

Prakash Chand Chhabra (Managing Director)
of the Company, is a seasoned professional and a commerce graduate with over thirty-one years of rich and diverse industrial experience. Over the years, he has played a pivotal role in shaping the Company's vision and driving its sustained growth. His deep business acumen, strategic foresight, and hands-on leadership have enabled the Company to successfully navigate challenges, explore new opportunities, and establish a strong position in the industry.
Under his dynamic guidance, the Company has consistently focused on operational excellence, innovation, and customer satisfaction, which has contributed to building a robust organizational culture and long-term stakeholder value. His leadership style combines discipline with foresight, enabling teams to achieve both short-term goals and long-term objectives.



Mr. Tilok Chand Chhabra,
Promoter and Director of the Company, is a visionary leader whose foresight and dedication guided the Company for more than three decades. A first-generation entrepreneur and an M. Com graduate, he brings with him over twenty-six years of rich experience in the textile and marketing industry, coupled with more than twenty-six years of valuable exposure in the fast-moving consumer goods (FMCG) sector.
With his deep industry knowledge, strategic acumen, and entrepreneurial drive, Mr. Chhabra laid a strong and enduring foundation for the Company. His ability to identify market opportunities, build robust business networks, and foster innovation played a critical role in shaping the Company's early growth trajectory and long-term stability. Beyond his business accomplishments, Mr. Chhabra was also actively associated with several social, cultural, and religious organizations. His contributions to community development reflected his belief in inclusive growth and service to society.

Board Of Directors

Leadership. Experience. Vision.

Guiding the Company's transformation with experience, strategic foresight and entrepreneurial leadership.

Mr. Saurabh Chhabra, (Director)

of the Company, brings with him over sixteen years of extensive industrial experience across diverse sectors. Throughout his professional journey, he has consistently demonstrated excellence in strategic planning, operational management, and the timely execution of projects. His pragmatic approach, combined with innovative thinking, has contributed significantly to the Company's sustained growth and competitiveness.

Under his leadership, the Company has successfully diversified into value-added business segments, enabling it to strengthen its market presence and explore new opportunities. His emphasis on efficiency, quality, and customer-centric strategies has helped the organization align with evolving industry trends and stakeholder expectations. Mr. Chhabra's forward-looking vision and commitment to innovation continue to drive the Company towards greater resilience and long-term success. Alongside his professional pursuits, he also upholds the family's legacy of entrepreneurship and integrity, positioning the Company as a progressive and responsible industry player.

Mr. Aishwarya Tripathi, (Independent Director)

Mr. Aishwarya Tripathi is a Company Secretary and MBA (Finance), with a Postgraduate degree in Business Administration. Presently serving as Assistant Administrative Officer and Auditor in the Water Resource Department, he brings with him twenty years of professional experience. His knowledge and insights contribute effectively to the Company's compliance and strategic decision-making. With his strong academic background and vast professional exposure, he provides valuable guidance in matters of corporate governance and financial management. His expertise strengthens the Company's focus on transparency, accountability, and sustainable growth.

Board Of Directors

Leadership. Experience. Vision.

Guiding the Company's transformation with experience, strategic foresight and entrepreneurial leadership.

Ms. Monika Lalwani (Independent Director)
is a qualified Company Secretary, MBA, and CA (Finalist). She is the proprietor of M. Lalwani & Associates, a practicing firm based in Ajmer. With over seven years of professional practice, she specializes in Corporate and Taxation Services. Her expertise adds significant value to the governance framework of the Company. In addition, she has been advising a wide range of clients on regulatory compliances, secretarial practices, and tax planning, which enhances her practical insights. Her commitment to professionalism and ethical standards further strengthens the Company's focus on compliance and good governance.

Mr. Lokesh Mundra , (Independent Director)
is a Postgraduate and a Fellow Member of the Institute of Company Secretaries of India. With over fourteen years of experience, he has specialized in Corporate Law, SEBI Laws, Mergers & Acquisitions, Due Diligence, and SEBI Listing Regulations. His diverse expertise across finance, compliance, and legal domains makes him a valuable member of the Board. Over the years, he has advised corporates on complex regulatory matters and governance practices, helping them align with evolving statutory frameworks. His analytical skills and professional acumen contribute significantly to the Company's strategic initiatives and long-term growth.

Key Executives

Leadership & Professional Partners

Sunrakshakk

Chief Financial Officer
Mr. Dinesh Porwal

Company Secretary
Mr. Ashish Kumar Bagrecha

G.M. TECH.
Mr. Arun Kumar Singh

GMIR
Mr. Rajendra Singh Bhati

STATUTORY AUDITORS
M/s O.P. Dad & Co., Chartered Accountants, Bhilwara

Cost Auditors
M/s K.C. Moondra & Associates, Cost Accountants, Bhilwara

Secretarial Auditors
Varun Kabra and Associates, Bhilwara

Bankers
HDFC Bank, Bhilwara

REGISTRAR & SHARE TRANSFER AGENT
Beetal Financial & Computer Services Private Limited

3rd Floor, Beetal House, 99, behind Local Shopping Centre, Madangir Village, Madangir, New Delhi, Delhi 110062

Our Presence (FMCG & TEXTILE)

Across Daily-essential Categories

We are part of every moment, from the start of the day until the end of the night.
We aren't just selling products; we have successfully integrated into the daily habits of the Indian household.

FMCG & FMCG intermediates

Sunrakshakk
INDUSTRIES INDIA LTD

TOOTHPASTE

BATH SOAP

DETERGENT POWDER

TOILET CLEANER

LIQUID DETERGENT

EDIBLES

COSMETIC'S

FMCG Intermediate Chemicals

SOAP NOODLE

Sunrakshakk
INDUSTRIES INDIA LTD

Scaled Edibles
Portfolio

Textiles Products Portfolio

Manufacturing Facilities - FMCG & FMCG Intermediate

Bhilwara

Roorkee

Guwahati

Textile operations

Manufacturing Facilities - Textile

Notice To The Shareholders

Sunrakshakk
INDUSTRIES INDIA LTD

NOTICE is hereby given that the **THIRTY SECOND ANNUAL GENERAL MEETING of SUNRAKSHAKK INDUSTRIES INDIA LIMITED, formerly** known as **("A.K. SPINTEX LIMITED")** will be held at its registered office at **14 K.M. Stone, Chittorgarh Road, Biliya Kalan, BHILWARA-311001** on **Wednesday 30th September, 2026 at 11.00 A.M.** to transact the following business.

ORDINARY BUSINESS

1. To receive, consider and adopt the Annual Audited Standalone & Consolidated Financial Statements of the Company for the year ended **March 31, 2026**, including the Balance Sheet as on **March 31, 2026,** the Statement of Profit and Loss and the Cash Flow Statement for the Financial Year ended on that date and Reports of Board of Directors and Auditors thereon.

2. To appoint a director in place of **Mr. Tilok Chand Chhabra (DIN: 00167401)** who retires by rotation in terms of Section 152 (6) of Companies Act,2013 and being eligible offer himself for reappointment.

SPECIAL BUSINESS

3. Ratification of Remuneration of Cost Auditors for the Financial Year 2026-27

To consider and if thought fit, to pass, with or without modification(s), the following Resolution as an **Ordinary Resolution:-**

RESOLVED THAT pursuant to the provisions of Section 148 and other applicable provisions, if any, of the Companies Act, 2013 and the Companies (Audit and Auditors) Rules, 2014, **M/s. K.C. Moondra & Associates, Cost Accountants** appointed as the Cost Auditors of the Company by the Board of Directors, for the conduct of the audit of the cost records of the Company for the financial year 2026-27 at a remuneration of **Rs. 40,000/- (Rupees Forty Thousand Only)** excluding goods and service tax, travelling and other out-of-pocket expenses incurred by them in connection with the aforesaid audit be and is hereby ratified and confirmed.

4. Approval of related party transactions to be entered by the company:

To consider and if thought fit to pass with or without modification(s) the following resolution as an **Ordinary Resolution:**

RESOLVED THAT pursuant to the provisions of Section 188 and other applicable provisions of the Companies Act, 2013 read with the rules made there under (including any statutory modification(s) or re-enactment thereof for the time being in force) and pursuant to provision of regulation 23 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

(including any statutory modification(s) or re-enactment thereof and subject to such other approvals, consents, permissions and sanctions of other authorities as may be necessary, and also pursuant to the approval of the Audit Committee and the Board of Directors vide resolutions passed at their respective meetings, consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as "the Board" which term shall be deemed to include any Committee of the Board), for entering into and / or carrying out and / or continuing with existing contracts / arrangements / transactions or modification(s)of earlier arrangements / transactions or as fresh and independent transaction(s) or otherwise (whether individually or series of transaction(s) taken together with **M/s. ACME Industries,** a 'Related Party' as defined under Section 2(76) of the Act and Regulation 2(1)(zb) of the Listing Regulations in the nature of purchase and/or sale of goods, services spares, and capital goods including land & building up to **Rs. 30,00,00,000/- (Rupees Thirty Crore Only) till the AGM to be held in FY 2027-28** as detailed in the explanatory statement annexed to this notice, notwithstanding the fact that the aggregate value of all these transaction(s), whether undertaken directly by the Company or along with its subsidiary(ies), may exceed the prescribed thresholds as per provisions of the SEBI Listing Regulations as applicable from time to time, provided, that the said contract(s)/ arrangement(s)/ transaction(s) shall be carried out at an arm's length basis and in the ordinary course of business of the Company.

RESOLVED FURTHER THAT the Board of Directors of the Company/ or Committee thereof be and is hereby authorised to do or cause to be done all such acts, matters, deeds and things and to settle any queries, difficulties that may arise with regard to any transaction with the related party and execute such agreements, documents and writings and to make such filings as may be necessary or desirable for the purpose of giving effect to this resolution, in the best interest of the Company."

5. Approval of related party transactions to be entered by the company:
To consider and if thought fit to pass with or without modification(s) the following resolution as an
Ordinary Resolution:

RESOLVED THAT pursuant to the provisions of Section 188 and other applicable provisions of the Companies Act, 2013 read with the rules made there under (including any statutory modification(s) or re-enactment thereof for the time being in force) and pursuant to provision of regulation 23 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 (including any statutory modification(s) or re-enactment thereof and subject to such other approvals, consents, permissions and sanctions of other authorities as may be necessary, and also pursuant to the approval of the Audit Committee and the Board of Directors vide resolutions passed at their respective meetings, consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as "the Board" which term shall be deemed to include any Committee of the Board), for entering into and / or carrying out and / or continuing with existing contracts / arrangements / transactions or modification(s)of earlier arrangements / transactions or as fresh and independent transaction(s) or otherwise (whether individually or series of transaction(s) taken together with **M/s. RCM Consumer Products Pvt Ltd.** a 'Related Party' as defined under Section 2(76) of the Act and Regulation 2(1)(zb) of the Listing Regulations in the nature of purchase and/ or sale of goods and services up to **Rs. 335,00,00,000/- (Rupees Three hundred Thirty Five Crore Only)) till the AGM to be held in FY 2027-28** as detailed in the explanatory statement annexed to this notice, notwithstanding the fact that the aggregate value of all these transaction(s), whether undertaken directly by the Company or along with its subsidiary(ies), may exceed the prescribed thresholds as per provisions of the SEBI Listing Regulations as applicable from time to time, provided, that the said contract(s)/ arrangement(s)/ transaction(s) shall be carried out at an arm's length basis and in the ordinary course of business of the Company.

RESOLVED FURTHER THAT the Board of Directors of the Company/ or Committee thereof be and is hereby authorised to do or cause to be done all such acts, matters, deeds and things and to settle any queries, difficulties that may arise with regard to any transaction with the related party and execute such agreements, documents and writings and to make such filings as may be necessary or desirable for the purpose of giving effect to this resolution, in the best interest of the Company."

6 .Approval of related party transactions to be entered by M/s Sunrakshak Agro Products Private Limited (the wholly owned subsidiary of the company):
To consider and if thought fit to pass with or without modification(s) the following resolution as an
Ordinary Resolution:

RESOLVED THAT pursuant to the provisions of Section 188 and other applicable provisions of the Companies Act, 2013 read with the rules made there under (including any statutory modification(s) or re-enactment thereof for the time being in force) and pursuant to provision of regulation 23 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 (including any statutory modification(s) or re-enactment thereof and subject to such other approvals, consents, permissions and sanctions of other authorities as may be necessary, and also pursuant to the approval of the Audit Committee and the Board of Directors vide resolutions passed at their respective meetings, consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Wholly owned Subsidiary Company viz. **M/s. Sunrakshak Agro Products Private Limited** for entering into and / or carrying out and / or continuing with existing contracts / arrangements / transactions or modification(s)of earlier arrangements / transactions or modification(s)of earlier arrangements / transactions or as fresh and independent transaction(s) or otherwise (whether individually or series of transaction(s) taken together with **M/s. ACME Industries,** entity controlled by directors and a 'Related Party' as defined under Section 2(76) of the Act and Regulation 2(1)(zb) of the Listing Regulations in the nature of purchase and/ or sale of goods and services up to Rs. **450,00,00,000/- (Rupees Four Hundred Fifty Crore Only)) till the AGM to be held in FY 2027-28** as detailed in the explanatory statement annexed to this notice, notwithstanding the fact that the aggregate value of all these transaction(s), whether undertaken directly by the Company or along with its subsidiary(ies), may exceed the prescribed thresholds as per provisions of the SEBI Listing Regulations as applicable from time to time, provided, that the said contract(s)/ arrangement(s)/ transaction(s) shall be carried out at an arm's length basis and in the ordinary course of business of the Company.

RESOLVED FURTHER THAT the Board of Directors of the Company/ or Committee thereof be and is hereby authorised to do or cause to be done all such acts, matters, deeds and things and to settle any queries, difficulties that may arise with regard to any transaction with the related party and execute such agreements, documents and writings and to make such filings as may be necessary or desirable for the purpose of giving effect to this resolution, in the best interest of the Company."

7. Approval of related party transactions to be entered by M/s Sunrakshak Agro Products Private Limited (the wholly owned subsidiary of the company):

To consider and if thought fit to pass with or without modification(s) the following resolution as an **Ordinary Resolution:**

RESOLVED THAT pursuant to the provisions of Section 188 and other applicable provisions of the Companies Act, 2013 read with the rules made there under (including any statutory modification(s) or re-enactment thereof for the time being in force) and pursuant to provision of regulation 23 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 (including any statutory modification(s) or re-enactment thereof and subject to such other approvals, consents, permissions and sanctions of other authorities as may be necessary, and also pursuant to the approval of the Audit Committee and the Board of Directors vide resolutions passed at their respective meetings, consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Wholly owned Subsidiary Company viz. **M/s. Sunrakshak Agro Products Private Limited** for entering into and / or carrying out and / or continuing with existing contracts / arrangements / transactions or modification(s)of earlier arrangements / transactions or as fresh and independent transaction(s) or otherwise (whether individually or series of transaction(s) taken together with **M/s. RCM Consumer Products Private Limited** associate Company and a 'Related Party' as defined under Section 2(76) of the Act and Regulation 2(1)(zb) of the Listing Regulations in the nature of purchase and/ or sale of goods and services up to **Rs. 250,00,00,000 (Rupees Two Hundred Fifty Crore Only)) till the AGM to be held in FY 2027-28** as detailed in the explanatory statement annexed to this notice, notwithstanding the fact that the aggregate value of all these transaction(s), whether undertaken directly by the Company or along with its subsidiary(ies), may exceed the prescribed thresholds as per provisions of the SEBI Listing Regulations as applicable from time to time, provided, that the said contract(s)/ arrangement(s)/ transaction(s) shall be carried out at an arm's length basis and in the ordinary course of business of the Company.

RESOLVED FURTHER THAT the Board of Directors of the Company/ or Committee thereof be and is hereby authorised to do or cause to be done all such acts, matters, deeds and things and to settle any queries, difficulties that may arise with regard to any transaction with the related party and execute such agreements, documents and writings and to make such filings as may be necessary or desirable for the purpose of giving effect to this resolution, in the best interest of the Company."

BY ORDER OF THE BOARD OF DIRECTORS

Sd/-	Sd/-
(Prakash Chand Chhabra)	(Ashish Kumar Bagrecha)
MANAGING DIRECTOR	Company Secretary
(DIN:00155631)	

Date: 14-08-2026 | Place: Bhilwara

Notes

1. The Explanatory Statement setting out the material facts pursuant to Section 102 of the Companies Act, 2013 ("the Act"), relating to the Special Business under Item Nos.3-7 to be transacted at the Annual General Meeting and relevant details pursuant to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 of the people seeking appointment/re-appointment as Director under item no. 2 of the notice are annexed. Pursuant to regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the additional information of Director liable to retire by rotation and seeking re-appointment has been incorporated in the Corporate Governance Report forming part of Annual Report 2025-26.

2. A Member entitled to attend and vote at the Annual General Meeting (AGM) is entitled to appoint a proxy to attend and vote (on poll) instead of himself and the proxy need not be a Member of the Company. The instrument appointing the proxy, in order to be effective, must be deposited at the Company's Registered Office, duly completed and signed, not less than FORTY-EIGHT HOURS before the meeting. Proxies submitted on behalf of limited companies, societies, etc., must be supported by appropriate resolutions/authority, as applicable. A person can act as proxy on behalf of Members not exceeding fifty (50) and holding in the aggregate not more than 10% of the total share capital of the Company. In case a proxy is proposed to be appointed by a Member holding more than 10% of the total share capital of the Company carrying voting rights, then such proxy shall not act as a proxy for any other person or shareholder.

3. In terms of "MCA Circulars" and "SEBI Circular", the Company is sending this AGM Notice along with the Annual Report-2025-26 in electronic form only to those Members whose e-mail addresses are registered with the Company/Depositories/RTA. The Notice convening the AGM and the Annual Report-2025-26 has been uploaded on the website of the Company at www.sunrakshakk.com and may also be accessed from the relevant section of the websites of the Stock Exchanges i.e. BSE Limited ("BSE") at www.bseindia.com. The AGM Notice is also available on the website of CDSL at www.evotingindia.com

4.Corporate Members intending to appoint their authorized representatives to attend the AGM and to vote through remote e-Voting/Voting at AGM are requested to send a certified copy of the Board Resolution/Power of Attorney to the Scrutinizer by e-mail at cs.varunkabra@gmail.com with a copy marked to akspintex@gmail.com

5. In case of joint holders attending the Meeting, only such joint holder who is higher in the order of names will be entitled to vote.

6. The Register of Members and Share Transfer Books of the Company shall remain closed from 23.09.2026 to 30.09.2026 (both days inclusive).

7. Members desiring inspection of the Register of Directors and Key Managerial Personnel and their Shareholding maintained under Section 170 of the Companies Act, 2013 and the Register of Contracts or Arrangements in which Directors are interested, maintained under Section 189 of the Companies Act, 2013 during AGM may send their request in writing to the Company at akspintex@gmail.com

8. Members who wish to inspect the relevant documents referred to in the Notice can send an e-mail to akspintex@gmail.com up to the date of the AGM.

9. As per Regulation 40 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, securities of listed Companies can be transferred only in dematerialised form with effect from 01.04.2019. In view of the above and to avail various benefits of dematerialisation, members are advised to dematerialise shares that are held by them in physical form

10. The Securities and Exchange Board of India (SEBI) vide its circular dated 20th April, 2018 has mandated registration of Permanent Account Number (PAN) and Bank Account details for all securities holders. Members holding shares in physical form are therefore, requested to submit their PAN and Bank Account details to company or its RTA by sending a duly signed letter along with self-attested copy of PAN Card and original cancelled cheque. The original cancelled cheque should bear the name of the Member. In the alternative, Members are requested to submit a copy of bank passbook / statement attested by the bank. Members holding shares in Demat form are requested to submit the aforesaid information to their respective Depository Participant. The shareholders holding shares in physical form can register their nomination by sending request to the RTA of the Company

11. Shareholders seeking any information with regard to Accounts are requested to write to the Company at least 7 days before the date of the meeting so as to enable the management to keep the information ready.

12. Members are requested to:

(a) Notify the change in address, if any, with PIN code numbers immediately to the Company (in case Shares held in physical mode)

(b) Quote their regd. Folio Number/DP and client ID Nos. in all their correspondences with the Company or its Registrar and Share Transfer Agent.

13. Members seeking any information are requested to write to the Company by email at akspintex@gmail.com at least 7 days before the date of the AGM to enable the management to reply appropriately at the AGM.

14. Members are requested to notify immediately any change in their address and E – Mail ID to their respective Depository Participants (DPs) in respect of their electronic share accounts and to the Registrar and Share Transfer Agent of the Company at Beetal Financial & Computer Services (P) Ltd., Beetal House, 3rd floor, 99 Madangir, Behind Local Shopping center, Near Dada Harsukhads Mandir, New delhi-110062

15. SEBI & the Ministry of Corporate Affairs encourage paperless communication as a contribution to greener environment.

To support the 'Green Initiative' Members holding shares in physical mode are requested to register their email ID's with the BEETAL Financial & Computer Services Private Limited, the Registrars & Share Transfer Agents of the Company and Members holding shares in demat mode are requested to register their e-mail ID's with their respective Depository Participants (DPs). In case the same is still not registered, the members may also register their email id by sending an email on akspintex@gmail.com

If there is any change in the e-mail ID already registered with the Company, members are requested to immediately notify such change to the Registrars & Share Transfer Agents of the Company in respect of shares held in physical form and to DPs in respect of shares held in electronic form.

16. In terms of Section 101 and 136 of the Companies Act, 2013 read together with the Rules made there under, the copy of the Annual Report including financial statements, Auditor's Report, Board's Report etc. and this notice are being sent by electronic mode, to those members who have registered their email ids with their respective depository participants or with the share transfer agent of the Company or with the company, unless any member has requested for a physical copy of the same. In case you wish to get a physical copy of the Annual Report, you may send your request to akspintex@gmail.com mentioning your Folio/DP ID & Client ID

17. Pursuant to Section 72 of the Companies Act, 2013, members holding shares in physical form are advised to file nomination in the prescribed Form SH-13 with the Company's share transfer agent. In respect of shares held in electronic/ demat form, the members may please contact their respective depository participant

18. Members are requested to send all communications relating to shares, unclaimed dividends and change of address etc. to the Registrar and Share Transfer Agents at the following address:

BEETAL Financial & Computer Services Private Limited

BEETAL HOUSE, 3rd Floor, 99, Madangir, behind LSC,

New Delhi - 110062 Ph. 011-29961281-283 Fax 011-29961284

If the shares are held in electronic form, then the change of address and change in the Bank Accounts etc. should be furnished to their respective Depository Participants (DPs).

19. In compliance with the provisions of Section 108 of the Companies Act, 2013 and the Rules framed there under and the Listing Regulations, the Members are provided with the facility to cast their vote electronically, through the e- voting services provided by CDSL, on all the resolutions set forth in this Notice.

20. Mr. Varun Kabra (M. No. 65304, COP No. 25188), Proprietor of M/s Varun Kabra & Associates, Practising Company Secretary, has been appointed as the Scrutinizer to scrutinize the remote e-voting and voting process to be carried at the AGM in a fair and transparent manner.

21. Members may also note that the Annual Report for FY 2025-26 will also available for downloading on Company's website www.sunrakshakk.com.

22. Corporate Members intending to send their authorized representatives to attend the Annual General Meeting needs to send a duly certified copy of the Board Resolution authorizing their representatives to attend and vote at the Meeting.

23. Relevant documents referred to in the accompanying Notice are open for inspection by the members at the registered office of the company on all working days, except Saturday, between 11:00 A.M and 1:00 P.M up to the date of the meeting.

CDSL e-Voting System – For Remote e-voting and e-voting during AGM

THE INTRUCTIONS FOR SHAREHOLDRES FOR REMOTE E-VOTING ARE AS UNDER:

(I) The voting period begins on 27-09-2026 at 10:00 A.M. and ends on 29-09-2026 at 5:00 P.M. During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) of 15-09-2026 may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.

(ii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.

(iii) Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting **to all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants.** Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

(iv) In terms of **SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 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.

Pursuant to abovesaid SEBI Circular, Login method for e-Voting and joining virtual meetings **for Individual shareholders holding securities in Demat mode CDSL/NSDL** is given

Type of Shareholders

Individual Shareholders holding securities in Demat mode with **CDSL**

Login Method

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 URL for users to login to Easi / Easiest are https://web.cdslindia.com/myeasi/home/login or visit www.cdslindia.com and click on Login icon and select New System Myeasi.

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 i.e. CDSL/NSDL/KARVY/LINKINTIME, so that the user can visit the e-Voting service providers' website directly.

3) If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasi/Registration/EasiRegistration

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 or click on https://evoting.cdslindia.com/Evoting/EvotingLogin 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.

Individual Shareholders Holding securities in demat mode with **NSDL**

If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting 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 name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

If the user is 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 name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting

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. After Successful login, you will be able to see e-Voting option. Once you 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 name and you will be redirected to e-Voting service provider website 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. CDSL and NSDL

Login type	Helpdesk details
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 022- 23058738 and 22- 23058542-43.
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.co.in or call at toll free no.: 1800 1020 990 and 1800 22 44 30

(I) Login method for e-Voting and joining virtual meetings for **Physical shareholders and shareholders other than individual holding in Demat form.**

The shareholders should log on to the e-voting website www.evotingindia.com.

Click on "Shareholders" module.

Now enter your User ID

a. For CDSL: 16 digits beneficiary ID

b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID

c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.

4) Next enter the Image Verification as displayed and Click on Login.

5) If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.

6) If you are a first-time user follow the steps given below:

Login type	For Physical share holders andother than individua shareholders holding shares in Demat.
PAN	Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank Details OR Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. · If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field.

(ii) After entering these details appropriately, click on "SUBMIT" tab.

(iii) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach 'Password Creation' menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.

(iv) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.

(v) Click on the EVSN for the relevant "SUNRAKSHAKK INDUSTRIES INDIA LIMITED" on which you choose to vote.

(vi) On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO" for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.

(vii) Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.

(viii) After selecting the resolution, you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on "OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.

(ix) Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.

(x) You can also take a print of the votes cast by clicking on "Click here to print" option on the Voting page.

(xi) If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.

(xii) **Additional Facility for Non – Individual Shareholders and Custodians –For Remote Voting only.**

Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the "Corporates" module.

A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.

After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.

The list of accounts linked in the login should be mailed to helpdesk.evoting@cdslindia.com and on approval of the accounts they would be able to cast their vote.

A scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favor of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.

Alternatively Non Individual shareholders are required to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; akspintex@gmail.com) , if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.

a. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to **Company/RTA email id.**

b. For Demat shareholders -, Please update your email id & mobile no. with your respective Depository Participant (DP)

c. For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

If you have any queries or issues regarding attending AGM & e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at 022- 23058738

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Sr. Manager, (CDSL,) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai- 400013 or send an email to helpdesk.evoting@cdslindia.com or call on 022-23058542/43.

BY ORDER OF THE BOARD OF DIRECTORS

Sd/-	Sd/-
(Prakash Chand Chhabra)	(Ashish Kumar Bagrecha)
MANAGING DIRECTOR	Company Secretary
(DIN:00155631)	

Date: 14-08-2026 | Place: Bhilwara

Item No. 2 Brief Profile of director retiring by rotation

Tilok Chand Chhabra:

Particulars	Details
Date of Birth	01.10.1957
Age	68 years
Qualifications	Graduate
Experience	29 years
Date of First Appointment	30.11.2004
Shareholding in the Company	**11.25%**
Relationship with other Directors and KMP	Brother of MD Prakash Chand Chhabra and father of Director Saurabh Chhabra
Directorships in other Boards	**Yes – As per Annexure A**
Membership/Chairmanship of Committees of other Boards	NA

Annexure A – Directorships in Other Companies

Sr. No.	Name of the Company	CIN	Designation	Category	Date of Appointment
1	STSONS Industries Private Limited	U56100RJ2020PTC068006	Director	Promoter	30.01.2020
2	Acme Care International Private Limited	U70100RJ2009PTC029228	Director	Promoter	24.06.2009
3	Welplan Infrastructures Private Limited	U70103RJ1995PTC009629	Director	Promoter	21.01.2010
4	Citiline Texfab Private Limited	U17124RJ1997PTC014294	Director	Promoter	02.05.2018
5	Fashion Suitings Private Limited	U18108RJ1988PTC004383	Director	Promoter	28.06.2000
6	Aravya Nature Wellness Private Limited	U86901RJ2026PTC115187	Director	Promoter	16.06.2026

Item No. 3

In accordance with the provisions of Section 148 of the Companies Act, 2013 (the Act) and the Companies (Audit and Auditors) Rules, 2014 (the Rules), the Company is required to appoint a cost auditor to audit the cost records of Company. On the recommendation of the Audit Committee at its meeting held on 14th August, 2026, the Board has approved the appointment of **M/s. K.C. Moondra & Associates, Cost Accountants** as the Cost Auditor of the Company for the financial year **2026-27** at a remuneration of **Rs. 40,000 (Rs. Forty Thousand Only),** exclusive of reimbursement of GST and all out of pocket expenses incurred, if any, in connection with the cost audit. The appointment and the remuneration of the cost auditor is required to be ratified subsequently in accordance to the provisions of the Act and Rule 14 of the Rules. Accordingly, the Directors recommend the Ordinary Resolution to the Members for their acceptance. None of the Directors, Key Managerial Personnel and their relatives are concerned or interested in the Resolution at Item No. 3 of the Notice.

ITEM NO. 4:

Pursuant to the provision of Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulation, 2015 read with the Company's Policy on Materiality of Related Party Transactions and dealing with Related Party Transactions, the transactions involving transfer of resources, services or obligations between the Company or any of its subsidiaries on one hand and a related party of the Company or any of its subsidiaries on the other hand, which either individually or taken together with previous transaction(s) during a financial year, exceed Rs. 1,000 crores or 10% of the annual consolidated turnover of the Company as per the last audited financial statements, whichever is lower, requires approval of the Members of the Company.

The Company in order to further its business interests, may enters various Related party transactions with **M/s. ACME Industries** as mentioned below, on mutually agreed terms and conditions, and the aggregate of such transaction(s) are expected to cross the applicable materiality thresholds as mentioned hereinabove. Accordingly, as per the SEBI Listing Regulations, approval of the Members is being sought for all such arrangements / transactions proposed to be undertaken by the Company. It is further proposed that the said contract(s)/ arrangement(s)/ transaction(s) shall be carried out at arm's length basis and in the ordinary course of business of the Company.

Further, the Audit Committee and the Board at its meeting held on August 14th, 2026 has reviewed, and approved the material related party contracts / arrangements / transactions, on the basis of relevant details provided by the management, as required by the law, subject to approval of the Members, while noting that such transaction shall be on arms' length basis and in the ordinary course of business of the Company.

Information required under Regulation 23 of SEBI Listing Regulations read with SEBI Circular dated November 22, 2021 is provided herein below:

<table>
<tr><th>Sr. No.</th><th>Particulars</th><th colspan="2">Description</th></tr>
<tr><td>1</td><td colspan="3">Details of Summary of information provided by the management to the Audit Committee</td></tr>
<tr><td></td><td>a) 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)</td><td colspan="2">M/s. ACME Industries, a Partnership firm in which Directors, their relatives and Promoter group of the Listed entity are partners and having controlling interest in the firm.</td></tr>
<tr><td rowspan="3"></td><td rowspan="3">b) Name of the director or key managerial personnel who is related, if any and nature of relationship</td><td>Name of Directors and KMP</td><td>Designation in Listed Entity</td></tr>
<tr><td>Mr. Saurabh Chhabra</td><td>Director</td></tr>
<tr><td>Mr. Tilok Chand Chhabra</td><td>Director</td></tr>
</table>

Sr. No.	Particulars	Description	
	c) Type, Value & Material Terms and particulars of the proposed transaction (One Time)	**Type**	***Value(Rs.)**
		Purchase of Goods, Land & Building, Plant & machinery and/ or services	**30.00 Crore**
		*estimated value for the transactions.	
	d) Tenure of proposed transaction (Particulars & tenure) (One Time)	TILL AGM to be held in F.Y. 2027-28	
	e) Justification for the transaction	Transactions are routine Business transactions related to purchase/ sales necessary for the conduct of business of the company.	
2	Details of transaction relating to any loans, inter-corporate deposits, advances or investments made or given by the listed entity or its subsidiary:		
	i. details of the source of funds in connection with the proposed transaction	Not Applicable	
	ii. where any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments - nature of indebtedness; - cost of funds; and – tenure	Not Applicable	
	iii. applicable terms, including covenants, tenure, interest rate and repayment schedule, whether secured or unsecured; if secured, the nature of security	Not Applicable	
	iv. the purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the RPT	Not Applicable	
3	A statement that the valuation or other external report, if any, relied upon by the listed entity in relation to the proposed transaction will be made available through registered email address of the shareholder	Not Applicable	
4	Percentage of annual consolidated turnover considering FY 2025-26 as the immediately preceding financial year	Not Applicable	
5	Any other information that may be Relevant	All relevant information setting out material facts forms part of this Notice	

Pursuant to Regulation 23 (4) of the Listing Regulations, members may also note that no related party of the Company shall vote to approve this resolution whether the entity is a related party to the particular transaction or not. The proposed transactions shall not, in any manner, be detrimental to the interest of minority shareholders and be in the best interest of the Company and its shareholders.

Except Mr. Saurabh Chhabra and Mr. Tilok Chand Chhabra and their relatives, none of the other Directors and/or Key Managerial Personnel of the Company and/or their respective relatives are in any way, concerned or interested, financially or otherwise, either directly or indirectly, up to the extent of their shareholding in the Company, if any, in the proposed Ordinary Resolution mentioned at Item No. 4 of the Notice.

The Board recommends the relevant ordinary resolution set forth at Item No. 4 in the Notice for the approval of the Members.

EXPLANATORY STATEMENT AS REQUIRED UNDER SECTION 102 OF COMPANIES ACT, 2013

ITEM NO. 5

Pursuant to the provision of Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulation, 2015 read with the Company's Policy on Materiality of Related Party Transactions and dealing with Related Party Transactions, the transactions involving transfer of resources, services or obligations between the Company or any of its subsidiaries on one hand and a related party of the Company or any of its subsidiaries on the other hand, which either individually or taken together with previous transaction(s) during a financial year, exceed Rs. 1,000 crores or 10% of the annual consolidated turnover of the Company as per the last audited financial statements, whichever is lower, requires approval of the Members of the Company.

The Company in order to further its business interests, may enters various Related party transactions with **M/s. RCM Consumer Products Private Limited,** Bhilwara as mentioned below, on mutually agreed terms and conditions, and the aggregate of such transaction(s) are expected to cross the applicable materiality thresholds as mentioned hereinabove. Accordingly, as per the SEBI Listing Regulations, approval of the Members is being sought for all such arrangements / transactions proposed to be undertaken by the Company. It is further proposed that the said contract(s)/ arrangement(s)/ transaction(s) shall be carried out at arm's length basis and in the ordinary course of business of the Company.

Further, the Audit Committee and the Board at its meeting held on August 14th, 2026 has reviewed, and approved the material related party contracts / arrangements / transactions, on the basis of relevant details provided by the management, as required by the law, subject to approval of the Members, while noting that such transaction shall be on arms' length basis and in the ordinary course of business of the Company.

Information required under Regulation 23 of SEBI Listing Regulations read with SEBI Circular dated November 22, 2021 is provided herein below:

<table>
<tr><th>Sr. No.</th><th>Particulars</th><th colspan="2">Description</th></tr>
<tr><td>1</td><td colspan="3">Details of Summary of information provided by the management to the Audit Committee</td></tr>
<tr><td></td><td>a) 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)</td><td colspan="2">Mr. Saurabh Chhabra, Promoter and director of the Company is also promoter and director of M/s. RCM Consumer Product Private Limited.</td></tr>
<tr><td rowspan="2"></td><td rowspan="2">b) Name of the director or key managerial personnel who is related, if any and nature of relationship</td><td>Name of Directors and KMP</td><td>Designation in Listed entity</td></tr>
<tr><td>Mr. Saurabh Chhabra</td><td>Director</td></tr>
</table>

Sr. No.	Particulars	Description	
	c) Type, Value & Material Terms and particulars of the proposed transaction (One Time)	**Type**	***Value(Rs.)**
		Purchase & sale of Goods & Services	**335.00 Crore**
		*estimated value for the transactions.	
	d) Tenure of proposed transaction (Particulars & tenure) (One Time)	TILL AGM to be held in F.Y. 2027-28	
	e) Justification for the transaction	Transactions are routine Business transactions related to purchase/ sales necessary for the conduct of business of the company.	
2	Details of transaction relating to any loans, inter-corporate deposits, advances or investments made or given by the listed entity or its subsidiary:		
	i. details of the source of funds in connection with the proposed transaction	Not Applicable	
	ii. where any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments - nature of indebtedness; - cost of funds; and – tenure	Not Applicable	
	iii. applicable terms, including covenants, tenure, interest rate and repayment schedule, whether secured or unsecured; if secured, the nature of security	Not Applicable	
	iv. the purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the RPT	Not Applicable	
3	A statement that the valuation or other external report, if any, relied upon by the listed entity in relation to the proposed transaction will be made available through registered email address of the shareholder	Not Applicable	
4	Percentage of annual consolidated turnover considering FY 2025-26 as the immediately preceding financial year	Not Applicable	
5	Any other information that may be Relevant	All relevant information setting out material facts forms part of this Notice	

Pursuant to Regulation 23 (4) of the Listing Regulations, members may also note that no related party of the Company shall vote to approve this resolution whether the entity is a related party to the particular transaction or not.

The proposed transactions shall not, in any manner, be detrimental to the interest of minority shareholders and be in the best interest of the Company and its shareholders.

Except Mr. Saurabh Chhabra and Mr. Tilok Chand Chhabra and their relatives, none of the other Directors and/or Key Managerial Personnel of the Company and/or their respective relatives are in any way, concerned or interested, financially or otherwise, either directly or indirectly, up to the extent of their shareholding in the Company, if any, in the proposed Ordinary Resolution mentioned at Item No. 5 of the Notice.

The Board recommends the relevant ordinary resolution set forth at Item No. 5 in the Notice for the approval of the Members.

ITEM NO. 6 & 7:

Pursuant to the provision of Regulation 23 (4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulation, 2015 read with the Company's Policy on Materiality of Related Party Transactions and dealing with Related Party Transactions, the transactions involving transfer of resources, services or obligations between the related party of its wholly owned subsidiary ("WOS") viz. **M/s. Sunrakshak Agro Products Private Limited,** which either individually or taken together with previous transaction(s) during a financial year, exceed Rs. 1,000 crores or 10% of the annual consolidated turnover of the Company as per the last audited financial statements, whichever is lower, requires approval of the Members of the Company.

The WOS in order to its business interests, may enters various Related party transactions with **M/s. ACME Industries and M/s. RCM Consumer Products Private Limited** as mentioned below, on mutually agreed terms and conditions, and the aggregate of such transaction(s) are expected to cross the applicable materiality thresholds as mentioned hereinabove. Accordingly, as per the SEBI Listing Regulations, approval of the Members is being sought for all such arrangements / transactions proposed to be undertaken by the WOS. It is further proposed that the said contract(s)/ arrangement(s)/ transaction(s) shall be carried out at arm's length basis and in the ordinary course of business of the WOS.

Further, the Audit Committee and the Board of the Company ("Holding Company or Listed entity or Sunrakshakk Industries India Limited)") at its meeting held on August 14th , 2026 has reviewed, and approved the material related party contracts / arrangements / transactions, on the basis of relevant details provided by the management, as required by the law, subject to approval of the Members of the Company, while noting that such transaction shall be on arms' length basis and in the ordinary course of business of the WOS.

Information required under Regulation 23 of SEBI Listing Regulations read with SEBI Circular dated November 22, 2021 is provided herein below:

Sr. No.	Particulars	Details			
1	Details of Summary of information provided by the management to the Audit Committee				
	a) 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)	M/s. ACME Industries, Partnership firm in which Directors, their relatives and Promoter group of the Listed entity are partners.		Mr. Saurabh Chhabra, Promoter and director of the Company is also promoter and director of M/s. RCM	
	b) Name of the director or key managerial personnel who is related, if any and nature of relationship	**Name of Partners**	**Designation in Listed Entity**	**Name**	**Designation in Listed Entity**
		Mr. Saurabh Chhabra,	Director	Mr. Saurabh Chhabra	Director
		Mr. Tilok Chand Chhabra,	Director		
		Type	***Value (Rs.)**	**Type**	***Value (Rs.)**
		Purchase & sale of Goods & Services	450.00 Crore	Purchase & sale of Goods & Services	250.00 Crore
		*estimated value for the transactions.		*estimated value for the transactions.	
	d) Tenure of proposed transaction (Particulars & tenure) (per annum)	TILL AGM to be held in F.Y. 2027-28		TILL AGM to be held in F.Y. 2027-28	
	e) Justification for the transaction	Transaction are routine Business transactions related to purchase/ sales necessary for the conduct of business of the company.		Transaction are routine Business transactions related to purchase/ sales necessary for the conduct of business of the company.	
2	Details of transaction relating to any loans, inter-corporate deposits, advances or investments made or given by the listed entity or its subsidiary:				
	I. details of the source of funds in connection with the proposed transaction	Not Applicable		Not Applicable	
	ii. where any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments - nature of indebtedness; - cost of funds; and – tenure	Not Applicable		Not Applicable	
	iii. terms, including covenants, tenure, interest rate and repayment schedule, whether secured or unsecured; if secured, the nature of security	Not Applicable		Not Applicable	
	iv.the purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the RPT	Not Applicable		Not Applicable	
3	A statement that the valuation or other external report, if any, relied upon by the listed entity in relation to the proposed transaction will be made available through registered email address of the shareholder	Not Applicable		Not Applicable	
4	Percentage of annual consolidated turnover considering FY 2025-26 as the immediately preceding financial year	Not Applicable		Not Applicable	
5	Any other information that may be Relevant	All relevant information setting out material facts forms part of this		All relevant information setting out material facts forms	

Pursuant to Regulation 23 (4) of the Listing Regulations, members may also note that no related party of the Company shall vote to approve this resolution whether the entity is a related party to the particular transaction or not.

The proposed transactions shall not, in any manner, be detrimental to the interest of minority shareholders and be in the best interest of the Company and its shareholders.

Except Mr. Saurabh Chhabra and Mr. Tilok Chand Chhabra and their relatives, none of the other Directors and/or Key Managerial Personnel of the Company and/or their respective relatives are in any way, concerned or interested, financially or otherwise, either directly or indirectly, up to the extent of their shareholding in the Company, if any, in the proposed Ordinary Resolution mentioned at Item No.6 & 7 of the Notice.

The Board recommends the relevant ordinary resolution set forth at Item No. 6 & 7 in the Notice for the approval of the Members.

Form No. MGT-11

PROXY FORM

(Pursuant to Section 105(6) of the Companies Act, 2013 and rule19 (3) of the Companies (Management and Administration) Rules, 2014)

Name of the Member(s):	
Registered Address:	
Email Id:	
Folio No/Client	
ID:DPID:	

I / We, being the member(s) of shares of the above-named Company, hereby appoint:

(1)Name.................................. Address.. Email ID...

Signature... or failing him/her

(2)Name.. Address.. Email ID...

Signature... or failing him/her

As my / our proxy to attend and vote (on a poll) for me /us and on my/our behalf at the Annual General Meeting of the Company, to be held on Wednesday, 30th September 2026 at 11:00 A.M. at the registered office of the Company situated at 14 K.M. Stone, Chittorgarh Road, Biliya Kalan, BHILWARA-311001 at any adjournment there of in respect of such resolutions as are indicated below:

Resolution No.	Business
1	Adoption Of Annual Audited Financial Statements And Reports Thereon.
2	Re-appointment Of Directors By Rotation.
3	Ratification Of Remuneration Of Cost Auditors.
4	Approval Of Related Party Transactions.
5	Approval Of Related Party Transactions.
6	Approval of related party transactions to be entered by M/s Sunrakshak Agro Products Pvt Ltd (thewholly owned subsidiary of the company)
7	Approval of related party transactions to be entered by M/s Sunrakshak Agro Products Pvt Ltd (thewholly owned subsidiary of the company)

Signed this day of _____________2026

Signature of the Shareholder______________

Signature of Proxy______________

Affix Revenue Stamp of Rs. 1/-

Sunrakshakk

Route Map To AGM Venue

SUNRAKSHAKK INDUSTRIES INDIA LIMITED
CIN: L20236RJ1994PLC008916
Registered Office: 14th K.M. Stone, Chittorgarh Road,
Village: Biliya Kalan, Bhilwara-311001(Raj.)

ROUTE MAP TO THE VENUE OF THE 32nd ANNUAL GENERAL MEETING
AGM Details

Particulars	Details
Date	Wednesday 30th September, 2026
Time	11.00 A.M
Venue	14th K.M. Stone, Chittorgarh Road, Village: Biliya Kalan, Bhilwara-311001(Raj.)

Google Map Location- https://maps.app.goo.gl/R5USLZspxUduUEjw7

ROAD MAP-

Sunrakshakk

ATTENDANCE SLIP

PLEASE COMPLETE THIS ATTENDANCE SLIP AND HAND IT OVER AT THE ENTRANCE OF THE MEETING HALL.

Joint shareholders may obtain additional attendance slips on request.
(Folio Nos., DPID*, ClientID* & Name of the Shareholder/Joint holders/Proxy in BLOCK LETTERS to be furnished below)

Shareholder/ Proxyholder	DPID*	Client ID*	Folio	No. of Shares held

I hereby record my presence at the Annual General Meeting of the Company, to be held on Wednesday, 30th September 2026 at 11:00 A.M. at the registered office of the Company situated at 14th K.M. Stone, Chittorgarh Road, Village: Biliya Kalan, Bhilwara-311001(Raj.)

SIGNATURE OF THE SHAREHOLDER OR PROXY_______________

NOTES:

1. Shareholders/Proxy holders are requested to bring the admission slips with them when they come to the meeting and hand them over at the gate after affixing their signatures on them.

2. Shareholders intending to require any information to be explained in the meeting are requested to inform the company at least 3 hours in advance of their intention to do so, so that the papers relating thereto may be made available if the Chairman permits such information to be furnished.

3. Shareholders are requested to advise, indicating their account numbers, of any change in their address, if any.

4. Shareholders are requested to bring their copies of the notice to the venue of the AGM.

Management Discussion & analysis

A review of our performance, industry outlook and strategies for sustainable growth.

Management Discussion and Analysis
FY 2025-26

Global Economic Outlook

CY2025 was a year of two distinct halves for the global economy. Through most of the year, the world economy demonstrated steady, if modest, growth of an estimated 3.4%, supported by resilient labour markets, gradual disinflation and a recovery in global trade following the tariff-related disruptions of the prior year. This resilience, however, was tested sharply in the closing months of the year and into early CY2026 by the outbreak of a major armed conflict in the Middle East between the US/Israel and Iran, which has since become the single largest swing factor for the global macro-outlook.

Geopolitical Shock and the Oil Market

The conflict led to a near-total halt in tanker traffic through the Strait of Hormuz — a chokepoint that under normal conditions carries close to 20 million barrels of oil and petroleum products a day, roughly a fifth of global oil shipments. Several Gulf producers, including Iraq, Saudi Arabia and the UAE, were forced to temporarily shut-in production, and attacks on regional energy infrastructure (including a strike on Saudi Arabia's Ras Tanura refinery) added to the supply shock. Brent crude, which had been trading around USD 61-72/barrel in January-February 2026, spiked past USD 100/barrel by mid-March and touched an intraday high close to USD 140/barrel — the highest level since 2008 — before easing as diplomatic efforts (including an Iran-Oman monitoring protocol for the Strait) and a partial, gradual recovery in Gulf exports brought prices back down to a range of roughly USD 88-106/barrel through mid-CY2026. By August 2026, Gulf oil exports had recovered to an estimated two-thirds of pre-war levels (around 15-16 million barrels/day), still 7-8 million barrels/day below the pre-conflict baseline. The IEA and EIA both flagged this as the largest inflation-adjusted quarterly oil price increase in decades, with OPEC's May 2026 outlook cutting global oil demand growth for the year to 1.17 million barrels/day, down from 1.38 million barrels/day previously, citing the conflict's drag on trade and industrial activity.

The energy shock has fed directly into the price of vegetable oils, a key input for Sunrakshakk's soap, detergent and edibles businesses. The World Bank pegs average crude palm oil (CPO) prices at USD 1,089/tonne for CY2026, up from USD 1,007/tonne in CY2025, with CIF Rotterdam prices already averaging USD 1,356/tonne in January-March 2026 versus USD 1,230/tonne a year earlier. Industry forecasters expect CPO prices to climb further, potentially to USD 1,500/tonne in the second half of CY2026, driven by the higher energy-cost pass-through, Indonesia's planned B50 biodiesel mandate (which will divert more palm oil to domestic fuel use and away from exports) and emerging El Niño-related production risk in Indonesia and Malaysia, the world's two largest producers and India's principal import sources for edible and industrial oils.

Growth and Inflation

Assuming the Middle East conflict remains contained in scope, the IMF's April 2026 World Economic Outlook projects global growth to slow to 3.1% in CY2026, from the estimated 3.4% in CY2025, before a modest recovery to 3.2% in CY2027. Among advanced economies, the US is projected to grow 2.3% in CY2026 and 2.1% in CY2027, aided by continued technology and AI-related investment, even as trade barriers weigh on activity; the Euro Area is expected to remain the weakest major bloc, growing just 0.9% in CY2026 and around 1.0-1.1% in CY2027 on subdued industrial output and elevated energy costs. World trade volume growth is projected to decelerate sharply, from 5.1% in CY2025 to 2.8% in CY2026, before rebounding to 3.8% in CY2027, as higher freight, insurance and energy costs raise the cost of moving goods globally. Global headline inflation, which had been on a declining path, is now projected to tick back up to 4.4% in CY2026 from an estimated 4.1% in CY2025, before resuming its decline to 3.7% in CY2027 — with the upward revision entirely a function of the oil and commodity price shock rather than a change in underlying demand conditions. Emerging market and developing economies, which are more exposed to energy and food-price volatility, are expected to see a more pronounced growth slowdown and inflation increase than advanced economies over CY2026.

Outlook

The balance of risks to the global outlook remains firmly to the downside. A longer or broader Middle East conflict, renewed trade tensions, or a reassessment of AI-driven productivity gains could all weaken growth further and unsettle financial markets, while elevated public debt levels globally leave many governments with limited fiscal buffers to absorb further shocks. For a manufacturing business such as Sunrakshakk that relies on imported and crude-oil-linked inputs (palm oil, LAB/LABSA and packaging materials), the trajectory of the Strait of Hormuz situation and its knock-on effect on vegetable oil and petrochemical prices through the remainder of FY27 will be an important variable to track, even as the softer rupee and stable domestic demand provide some offsetting support.

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Indian Economic Outlook

India remained among the world's fastest-growing major economies through FY 2025-26. As per the Provisional Estimates of Annual GDP released by the Ministry of Statistics and Programme Implementation (MoSPI), real GDP grew by 7.7% in FY 2025-26, up from 7.1% in FY 2024-25 — a acceleration that surprised most forecasters through the year. Growth built through the year: real GDP grew 7.8% in Q1 FY26, accelerated further to 8.2% in Q2 FY26 (a six-quarter high), and the full-year Q4 FY26 print came in at 7.8%. Nominal GDP grew 9.1% for the full year, with Gross Fixed Capital Formation (GFCF) — a key indicator of investment activity — rising 8.2% in FY26 compared to 6.4% in the previous year, and Private Final Consumption Expenditure (PFCE) remaining resilient, accounting for over 61% of GDP, the highest share since FY12. On the sectoral side, the Secondary sector (manufacturing, construction, utilities) and Tertiary sector (services) were the principal growth engines, while the Primary sector, led by agriculture and fisheries, grew a more moderate 3.2%, aided by a favourable monsoon.

GST 2.0 and its Impact on Consumption

One of the most consequential policy developments of the year for FMCG companies, including Sunrakshakk, was the GST Council's 56th meeting rate rationalisation exercise ("GST 2.0"), effective September 22, 2025. The Council collapsed the earlier four-slab structure into two principal slabs of 5% and 18%, with a special 40% rate reserved for sin and luxury goods. Several daily-use personal care and household essentials directly relevant to Sunrakshakk's FMCG portfolio — toilet soap bars, toothpaste, toothbrushes, dental floss, shampoo, face powder and talcum powder — were cut from 18%/12% to 5%, a move explicitly aimed at lowering monthly household expenditure for lower and middle-income consumers. Notably, detergents (classified separately under HSN 3402) were left unchanged at 18%, as the Council held these were not "essential" items in the same sense as soaps and dental-hygiene products — a distinction that matters for Sunrakshakk given its presence in both the (now cheaper) soap/toothpaste categories and the (unchanged-rate) detergent category. Several leading FMCG companies passed on the benefit of the lower rates to consumers through revised MRPs effective September 22, 2025, and the reform is widely credited with supporting a sequential improvement in FMCG volumes from Q3 FY26 onward.

Monetary Policy and Inflation

The Reserve Bank of India pursued an accommodative policy stance for most of FY26, cutting the repo rate by a cumulative 100 basis points through the first half of the year before holding it steady. Retail (CPI) inflation fell to an eight-year low of around 1.6% in July 2025 and stayed below 2% for much of the second half of CY2025, comfortably within the RBI's 2-6% tolerance band, driven by a sustained, nine-month decline in food prices. This benign inflation backdrop allowed the RBI to progressively raise its own FY26 GDP growth forecast — from an initial 6.5%, to 6.8%, to 7.3%, and finally to 7.4% by its February 2026 policy review — even as the actual outturn (7.7%) surprised further on the upside. The picture shifted materially after the Middle East conflict broke out: with global energy prices elevated and the rupee under pressure, India's headline CPI inflation climbed back to 4.45% by July 2026, still within the RBI's tolerance band but the highest reading since December 2024. The RBI held the repo rate at 5.25% through its June 2026 review, retaining a neutral stance while flagging elevated energy prices, global supply-chain disruption and monsoon risk as the principal upside risks to inflation, and revised its FY27 inflation forecast up to 5.1% while retaining its FY27 GDP growth estimate at 6.6%.

Union Budget 2026-27

The Union Budget for FY 2026-27 has continued to prioritise capital expenditure, manufacturing competitiveness and rural income growth. Key measures relevant to Sunrakshakk's operating environment include continued support for the Production Linked Incentive (PLI) scheme for food processing (with a budget outlay of Rs. 109 billion / USD 1.46 billion, disbursed through FY27), incentives for MSME growth via a Rs. 10,000 crore SME Growth Fund, and continued infrastructure investment in freight corridors and industrial regions that should support the movement of goods from Sunrakshakk's Bhilwara, Roorkee and Guwahati facilities. The government's Budget Estimate projects total central government expenditure of ₹53.47 lakh crore for FY27, a growth of 7.7% over the FY26 Revised Estimate, with nominal GDP projected to grow around 10% for FY27.

Outlook

India's macroeconomic backdrop remains constructive for consumption-led sectors even as near-term inflation risk has risen. With robust domestic demand, a resilient services and manufacturing sector, and continued government spending, India is expected to grow at a more moderate but still healthy 6.6% in FY 2026-27 as the exceptional momentum of FY26 normalises. The principal watch-items for the year ahead are the trajectory of global energy prices (linked to the Middle East conflict), the extent of pass-through of raw-material cost inflation to consumers, and the monsoon outcome, all of which have a direct bearing on rural demand and input costs for FMCG manufacturers such as Sunrakshakk.

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FMCG & FMCG Intermediates Industry Outlook

India's FMCG sector continued its steady expansion through FY 2025-26. The domestic FMCG market was valued at approximately USD 287.91 billion in CY2025 and is projected by IMARC Group to reach USD 1,150.21 billion by 2034, growing at a CAGR of 16.64%, driven by rising disposable incomes, rapid urbanisation, and a continuing shift in consumer preference toward branded, convenience-oriented and premium products. Personal care and cosmetics remain the largest product category, accounting for approximately 48% of the market, while packaged food and home care continue to gain share as rural and semi-urban penetration deepens.

GST 2.0: A Structural Tailwind for Volumes

The GST 2.0 rate rationalisation, effective September 22, 2025, has been a meaningful positive catalyst for the FMCG sector. With GST on personal-care essentials such as soaps, toothpaste, shampoos and talcum powder cut from 18%/12% to 5%, and companies passing the benefit through to consumers via revised MRPs, the reform has made these categories materially more affordable and is expected to support volume growth, particularly in price-sensitive rural and semi-urban markets, and to help organised players compete more effectively with unbranded and unorganised competition. Detergents, however, were left outside the scope of this relief and remain taxed at 18%, meaning the tailwind is more pronounced for Sunrakshakk's soap, toothpaste and personal-care lines than for its detergent business.

Raw Material Cost Pressure: A Key Watch-Item

Even as GST 2.0 has supported demand, the FMCG and FMCG-intermediates industry has faced an unusually sharp spike in the cost of key imported and crude-oil-linked raw materials following the Middle East conflict and the disruption to the Strait of Hormuz. Linear Alkylbenzene Sulphonic Acid (LABSA), the primary surfactant used in detergent and soap manufacturing, saw its price in the Indian market nearly triple — from around ₹105/kg in November 2025, to ₹135/kg in February 2026, and to almost ₹300/kg by March 2026 — as feedstock (LAB, benzene, kerosene-linked n-paraffin) costs rose sharply on the back of the oil-price shock. Soda ash costs rose by approximately ₹6,000 per tonne over the same period, and plastic packaging costs (a function of crude-linked polymer prices) rose by roughly 50%. The Gujarat Small Scale Detergent Manufacturers' Association reported that this raw-material spike forced the closure of a significant share of small detergent manufacturing units in the state, underscoring the severity of the input-cost shock across the value chain. Palm oil, a key input for soap noodles and Sunrakshakk's edibles business, has followed a similar trajectory, with CIF Rotterdam prices up from USD 1,230/tonne to USD 1,356/tonne year-on-year in Q1 CY2026, and forecasts of a further climb toward USD 1,500/tonne in H2 CY2026 as Indonesia's B50 biodiesel mandate diverts supply away from exports.

Management Discussion and Analysis
FY 2025-26

India sources the substantial majority of its edible and industrial palm oil requirements from Indonesia and Malaysia, making the sector directly exposed to policy and weather developments (including El Niño risk) in these two markets.

Distribution, Channels and Consumption Trends

Distribution within the sector continues to evolve rapidly. Quick commerce platforms, while still commanding only around 7% penetration of a total addressable market estimated at USD 45 billion, are reshaping urban shopping behaviour and increasingly functioning as brand-building tools for FMCG companies, not just delivery channels. Modern Trade and organised retail continue to gain share from General Trade, although General Trade has shown signs of recovery after a period of weakness. Rural demand, aided by government transfer programmes and a broadly favourable monsoon, has shown signs of outpacing urban demand in recent quarters, which is a relevant tailwind for Sunrakshakk's edibles and home-care categories given its manufacturing presence in the Northeast (Guwahati) and Rajasthan (Bhilwara).

Implications for FMCG Intermediates Suppliers

The FMCG intermediates segment, in which Sunrakshakk's soap-noodle and specialty-chemicals business operates, continues to benefit structurally from the broader FMCG sector's growth, as large branded players increasingly rely on third-party manufacturing partners for intermediates and finished goods, allowing them to focus capital on brand-building and distribution.

Outlook

The medium-term outlook for India's FMCG sector remains structurally positive, underpinned by rising per-capita incomes, continuing premiumisation and expanding rural and Tier-2/Tier-3 distribution. In the near term, however, the sector's profitability trajectory will depend heavily on how quickly the current raw-material cost spike — LABSA, soda ash, palm oil and packaging — normalises as Gulf oil exports recover and the Strait of Hormuz situation stabilises, versus how much of the increased cost can be absorbed through pricing actions without denting the volume recovery that GST 2.0 has helped support.

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India FMCG Market Size, Share | Industry Analysis 2034 – IMARC Group – https://www.imarcgroup.com/india-fmcg-market
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Textile Industry Outlook

India's textile market grew from USD 152.40 billion in 2025 to an estimated USD 158.23 billion in 2026, and is projected by IMARC Group to reach USD 213.75 billion by 2034, at a CAGR of 3.83% over 2026-2034. Growth continues to be supported by rising domestic consumption, a shift toward man-made fibres (which have accounted for over 95% of recent sector growth), and continued government support through the Production Linked Incentive (PLI) scheme and the PM MITRA integrated textile parks initiative. North India, where Sunrakshakk's Roorkee textile-processing facility is located, remains one of the leading textile-manufacturing regions, alongside the Surat-led western cluster.

On the export front, India's textile and apparel exports (including handicrafts) stood at USD 9.40 billion in the first quarter of FY26 (April-June 2025), with Ready-Made Garments (RMG) contributing the largest share at 45% (USD 4,193 million), followed by Cotton Textiles at 30% (USD 2,860 million) and Man-Made Textiles at 12% (USD 1,167 million). For full-year FY25, textiles contributed Rs. 3,30,010 crore (USD 36.55 billion) to India's merchandise exports, representing around 5% of the total. Globally, the textile market is estimated at over USD 2,100 billion for 2025, with several forecasters projecting continued high-single-digit CAGR growth through the early 2030s, driven by rising apparel demand, technical textiles and continued growth in emerging-market consumption.

While the textile segment has become a progressively smaller share of Sunrakshakk's overall business as its FMCG platform has scaled — from being effectively the Company's entire revenue base as recently as FY24 to roughly 17% of consolidated revenue in FY26 — it continues to be a stable, cash-generating core business.

References:

India Textile Industry Size, Growth & Market Report 2034 – IMARC Group – https://www.imarcgroup.com/india-textile-market

Indian Textiles and Apparel Industry Analysis Presentation – IBEF – https://www.ibef.org/industry/indian-textiles-and-apparel-industry-analysis-presentation

Textile Market Size Expected to Reach USD 4,016.50 Billion by 2034 – Precedence Research (via Yahoo Finance) – https://finance.yahoo.com/news/textile-market-size-expected-reach-094700851.html

Company Overview

FY 2025-26 was the strongest year in Sunrakshakk's history on every key financial metric. Consolidated revenue from operations grew 237.34% year-on-year to ₹607.75 crore, from ₹180.16 crore in FY25. EBITDA grew 128.72% to ₹58.69 crore from ₹25.66 crore, though EBITDA margin moderated to 9.66% from 14.24%, reflecting the change in revenue mix toward the lower-margin FMCG and FMCG-intermediates business as the Company scaled. Profit after tax grew 217.71% to ₹34.98 crore from ₹11.01 crore, with basic EPS rising to ₹11.65 from ₹4.38. This growth was not linear through the year but built progressively: quarterly revenue rose from ₹125.24 crore in Q1 FY26 to ₹120.97 crore in Q2, ₹163.95 crore in Q3 and ₹197.59 crore in Q4 — the Company's best-ever quarter at the time — with quarterly PAT rising correspondingly from ₹6.52 crore in Q1 to ₹12.10 crore in Q4, and EBITDA margin improving sequentially from 9.28% in Q1 to 10.19% in Q4, aided by better capacity utilisation and operating leverage as the Guwahati facility ramped up.

FMCG Platform Scale-Up

The central driver of this performance was the continued scale-up of the Company's integrated FMCG platform. FMCG and FMCG Intermediates revenue crossed the ₹500 crore milestone during FY26 for the first time, and the segment's share of consolidated revenue rose to approximately 83%, from 58% in FY25 and effectively nil in FY24, while the textile segment's contribution correspondingly declined to approximately 17%. The Company's manufacturing network today spans three locations — Bhilwara (Rajasthan), Roorkee (Uttarakhand) and Guwahati (Assam) — with one fabric-processing plant and five FMCG/FMCG-intermediates plants, serving a B2B customer base of over 200 companies on a pan-India basis.

The Guwahati facility — comprising 2,160 MT/month of soap-noodle capacity and 1,000 MT/month of cosmetics capacity — was a key contributor to the year's growth, ramping up progressively from January 2026 and, as of the Q4 FY26 earnings call, running at capacity utilisation of approximately 45-55% across both its cosmetics and soap-noodle lines, leaving meaningful headroom for further volume growth without incremental capex. Management indicated the plant is well positioned to serve not just Assam but the broader Northeast, Bengal and Bihar markets. The Bhilwara edibles facility (850 MT/month of savouries and 650 MT/month of spices) has been contributing to revenue since September 2025, and management expects the edibles category to grow approximately 20% annually over the coming years, with the FMCG-intermediates business (soap noodles and specialty chemicals, of which approximately 15% is captively consumed and 85% sold externally to other FMCG manufacturers) also targeted to grow 15-20% annually.

Location-wise Revenue Breakup (Q4 FY26)

By manufacturing location, Q4 FY26 revenue broke down as follows: Roorkee contributed ₹17.63 crore from its Soap Section and ₹44.47 crore from its Noodle Section; Bhilwara contributed ₹7.96 crore from Home Care, ₹24.54 crore from Detergent and ₹29.26 crore from Edibles; and Guwahati contributed ₹20.91 crore from Soap and ₹26.01 crore from Noodle sections. Aggregate FMCG and FMCG-intermediates manufacturing capacity stood at approximately 19,640 tonnes/month as of Q4 FY26, alongside 45 lakh metres/month (5.40 crore metres/year) of textile-processing capacity at Roorkee, where fabric processed came in at 5.10 crore metres in FY26, broadly stable versus 4.92 crore metres in FY25.

Balance Sheet and Capital Deployment

Shareholders' funds increased to ₹184.98 crore as on March 31, 2026, from ₹51.76 crore a year earlier, driven by the ₹98.65 crore preferential allotment completed in FY25 and the substantial increase in retained earnings. Total assets grew to ₹323.95 crore from ₹158.07 crore, with current assets (led by inventories of ₹85.17 crore and trade receivables of ₹50.50 crore) rising in line with the scale-up in FMCG operations. Of the funds raised through the preferential allotment, management has indicated that approximately ₹55 crore was deployed toward the FMCG segment (Guwahati capacity), a further tranche toward the Bhilwara edibles facility, and approximately ₹10 crore was retained in fixed deposits. Management estimates the capital deployed has driven an incremental PAT run-rate of approximately ₹7.2 crore per quarter, an annualised PAT uplift of ₹28-29 crore, and an implied return on incremental capital of approximately 28-30%.

Outlook

Sunrakshakk enters FY 2026-27 with clear strategic priorities: continuing to scale its FMCG, FMCG-Intermediates and Edibles businesses toward the ₹1,000 crore medium-term revenue aspiration by FY28; improving capacity utilisation and operating leverage at its Guwahati and Roorkee facilities, both of which currently run at less than full capacity; and maintaining its position as a trusted, quality-focused manufacturing partner to some of India's largest FMCG companies, while continuing disciplined, profitable operations in its core textile business. The Company's medium-term growth is expected to be supported by continuing structural tailwinds in India's FMCG sector — GST 2.0-driven volume growth in personal care and hygiene categories, rising rural and semi-urban consumption, and the continuing trend of large FMCG brands outsourcing manufacturing to specialist partners such as Sunrakshakk.

Way Forward, Together

Directors' Report

Sunrakshakk

To,

The Members,

The directors are pleased to present the Thirty Second Annual Report of SUNRAKSHAKK INDUSTRIES INDIA LIMITED (Formerly Known as A.K. SPINTEX LIMITED) ('the Company') together with the Audited Financial Statements for the financial year ended 31 March 2026

Financial performance **Rs. In Lacs**

	STANDALONE		CONSOLIDATED	
Financial Results	2025-26	2024-25	2025-26	2024-25
Turnover	21437.39	10404.57	60774.75	18015.86
Operating Profit before interest, depreciation & tax.	3070.48	1870.65	6148.54	2624.09
Less: Interest	313.14	126.05	340.82	129.23
Profit Before Depreciation & Tax	2757.33	1744.60	5807.71	2494.86
Less : Depreciation	936.51	982.40	1372.34	1082.45
Profit Before tax	1820.82	762.20	4435.37	1412.41
Less: Income Tax (Current)	427.97	219.88	896.08	336.39
Less: Earlier Tax	0.81	2.20	0.81	2.20
Profit after tax	1392.04	540.12	3538.47	1073.82
LESS: MAT Credit Entitlement	-	-	-	-
ADD/LESS: Deferred Tax (Current)	-41.69	-23.37	-40.27	-27.21
Profit after provision for deferred tax	1350.35	563.49	3498.20	1101.03
Add: Balance brought forward	3957.61	3394.11	4672.42	3394.11
Add: Security Premium during the year	9707.68	-	9707.68	-
Balance carried to Balance Sheet	14180.35	3957.61	17878.30	4672.42

FINANCIAL HIGHLIGHTS AND OPERATION

The financial statements have been prepared as per the IND-AS prescribed by the Institute of Chartered Accountants of India (ICAI).

The Key highlights pertaining to the business of the Company for the year 2025-26 and period subsequent thereto have been given hereunder:

Performance Highlights for the Year Ended March 2026:

- **Revenue from Operations for FY26 stood at ₹607.75 Crore on a consolidated basis, reflecting a 237.35% Y-o-Y growth from ₹180.16 Crore in FY25.**
- **EBITDA (excluding other income) stood at ₹58.69 Crore in FY26 on a consolidated basis, compared to ₹25.66 Crore in FY25, marking a 128.74% Y-o-Y growth.**
- **Profit After Tax (PAT) on a consolidated basis increased to ₹34.98 Crore in FY26 from ₹11.01 Crore in FY25, registering a 217.70% Y-o-Y growth.**
- During FY26, the Company witnessed strong growth led by the scaling up of its FMCG and FMCG intermediate business, while the textile segment continued to contribute to the overall operations. The Board remains confident that the Company will continue to strengthen its operating scale, profitability and market presence in the coming years.

DIVIDEND

With a view to provide a cushion for financial contingencies in the future and to strengthen the financial position of the Company, your directors have decided not to recommend any dividend for the financial year 2025-26.

POLLUTION CONTROL

Your directors are pleased to inform you that the Company had install a **three-stage Effluent Treatment Plant (ETP)** equipped with **Reverse Osmosis (RO) and Effluent Evaporation System.** This initiative forms

In view of the prevailing water scarcity, the ETP and RO System will not only ensure effective treatment and recycling of wastewater but will also provide a **comprehensive solution for water pollution management.** The system is expected to significantly reduce environmental impact and support the Company's efforts in promoting resource conservation.

DISCLOSURE OF PARTICULARS

Information under Sub Section (3) (m) of Section 134 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 and Information as per Companies (Disclosure of particulars in the Report of Board of Directors) Rules, 1988 relating to conservation of energy, technology absorption, foreign exchange earnings and outgo are given in Annexure forming part of this report.

LISTING OF SHARES

The Shares of the Company are listed in the following Stock Exchanges: -

Bombay Stock Exchange Ltd., Mumbai

Listing fees for the financial year 2026-27 have been paid to BSE Limited in accordance with applicable requirements.

PUBLIC DEPOSIT

The Company has not accepted any fixed deposit from the public within the meaning of Section 73 &76 of the Companies Act, 2013.

APPOINTMENT OF SHARE TRANSFER AGENT

Company has been appointed SEBI Registered Beetal Financial & Computer Services (P) Ltd. New Delhi, as Transfer agent for transfer of shares

DEMAT OF SHARES

The Company has made necessary arrangements with **National Securities Depository Limited (NSDL)** and **Central Depository Services (India) Limited (CDSL)** for dematerialisation of the shares of the Company. Members holding shares in physical form may convert their physical shareholding into dematerialised form by following the prescribed procedure through a Depository Participant.

RESERVES

Other Equity as at 31 March 2026 stood at Rs. 14,180.35 Lakhs on a standalone basis and Rs. 17,878.30 Lakhs on a consolidated basis. The Board proposes to retain the profits in the business to support the Company's growth and expansion plans.

SUBSIDIARY COMPANY

As at 31st March, 2026, the Company has one wholly-owned subsidiary, namely **Sunrakshak Agro Products Private Limited,** having its registered office at Bhilwara, Rajasthan.

During the financial year under review, there was no company which became or ceased to be a subsidiary, associate or joint venture of the Company.

The financial performance and salient features of the financial statements of the subsidiary company, as required under the applicable provisions of the Companies Act, 2013, are disclosed in in Annual Report.

The Company has duly considered the financial performance of its subsidiary while preparing the Consolidated Financial Statements for the financial year ended 31st March, 2026.

CONSOLIDATED FINANCIAL STATEMENTS

The Audited Consolidated Financial Statements of the Company for the financial year ended 31st March, 2026 have been prepared in accordance with the applicable Indian Accounting Standards ("Ind AS") notified under the Companies (Indian Accounting Standards) Rules, 2015 read with the relevant provisions of the Companies Act, 2013.

The Consolidated Financial Statements have been prepared on the basis of the audited financial statements of the Company and its subsidiary, Sunrakshak Agro Products Private Limited, and in accordance with the applicable principles of consolidation.

The Consolidated Financial Statements have been duly approved by the Board of Directors and form part of the Annual Report of the Company.

CAPITAL STRUCTURE

The Authorized Share Capital of the Company is Rs. 21,00,00,000/- (Rupees Twenty one crore only) divided into 10.50 Crore equity shares of Rs. 2/- each

The Paid up share capital of the Company is Rs. 6,20,13,500 only divided into 3,10,06,570 equity shares of Rs. 2/- each

MATERIAL CHANGES AND COMMITMENTS

There have been no material changes and commitments affecting the financial position of the Company between the end of the financial year, i.e., 31st March, 2026, and the date of this Report.

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS

No significant and material orders have been passed by any regulator, court or tribunal during the financial year under review which could adversely impact the going concern status of the Company or its operations in future.

IEPF UNCLAIMED DIVIDEND AND SHARES

Pursuant to the provisions of Sections 124 and 125 of the Companies Act, 2013 read with the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016, the Company is required to transfer the amount of dividend remaining unpaid or unclaimed for a period of seven years from the date of transfer to the Unpaid Dividend Account to the Investor Education and Protection Fund ("IEPF").

Further, equity shares in respect of which dividend has remained unpaid or unclaimed for seven consecutive years are liable to be transferred to the IEPF in accordance with the applicable provisions of the Act and the Rules made thereunder.

During the financial year under review, there was no amount of unpaid or unclaimed dividend required to be transferred to the IEPF and no equity shares were liable to be transferred to the IEPF.

INSOLVENCY AND BANKRUPTCY CODE, 2016

During the financial year under review, there were no proceedings initiated or pending against the Company under the Insolvency and Bankruptcy Code, 2016, and the Company has not made any application under the said Code.

ONE-TIME SETTLEMENT / VALUATION DIFFERENCE

During the financial year under review, there was no instance of one-time settlement with any Bank or Financial Institution and accordingly, there was no requirement to disclose any difference between the amount of valuation at the time of one-time settlement and the valuation while availing loan from the Banks or Financial Institutions.

CHANGE IN NATURE OF BUSINESS

There was **no change in the nature of business of the Company** during the financial year under review.

ANNUAL RETURN

Pursuant to the provisions of Section 92 (3) of the Companies Act, 2013 read with Rule 12 of the Companies (Management and Administration) Rules, 2014, the Annual Return of the Company as on 31st March, 2026, in the prescribed form, is available on the website of the Company at: http://www.sunrakshakk.com/AnnualReport

ANNUAL SECRETARIAL COMPLIANCE REPORT

Pursuant to Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company has obtained the Annual Secretarial Compliance Report from **M/s. Varun Kabra & Associates, Practising Company Secretaries,** for the financial year ended 31st March, 2026.

The said Report confirms compliance with the applicable provisions of the Securities and Exchange Board of India Act, 1992, the rules, regulations, circulars and guidelines issued thereunder and the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Annual Secretarial Compliance Report has been duly submitted to the Stock Exchange within the prescribed timelines and is also available on the website of the Company at http://www.sunrakshakk.com/AnnualReport .

Note: Insert this only after confirming that the report was actually obtained and filed with BSE.

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

No significant and material orders were passed by the regulators or courts or tribunals which affect the going concern status and future operation of the Company.

DIRECTORS AND KEY MANAGERIAL PERSONNEL

1. **Executive Directors and KMPs:**

(i) During FY26, the Board of Directors comprised Shri Prakash Chand Chhabra (DIN: 00155631), Managing Director, Shri Tilok Chand Chhabra (DIN: 00167401), Director, and Shri Saurabh Chhabra (DIN: 00488493), Director, along with the Independent Directors referred to below.

(ii) At the Annual General Meeting of the Company held on September 30, 2025, the Members re-appointed Shri Tilok Chand Chhabra (DIN: 00167401), Director of the Company, is liable to retire by rotation at the forthcoming Annual General Meeting and, being eligible, offers himself for re-appointment.

2. **Independent Directors:**

During FY26, there was no change in the composition of Independent Directors. The Board comprised Mr. Aishwarya Tripathi (DIN: 09769648), Mr. Lokesh Mundra (DIN: 07012943) and Mrs. Monika Lalwani (DIN: 08751122) as Independent Directors.

3. **Other Key Managerial Persons:**

The Company has Mr. Dinesh Porwal as Chief Financial Officer and Mr. Ashish Kumar Bagrecha as Company Secretary (ACS No. 34182) as its Key Managerial Personnel within the meaning of Section 203 of the Companies Act, 2013.

MEETINGS OF THE BOARD OF DIRECTORS

The Board of Directors of the Company met 6 times during the year on 30th May 2025, 13th June 2025, 14th August 2025, 03rd September 2025, 13th November 2025 and 14th February 2026, in respect of which proper notices were given and the proceedings were properly recorded, signed and maintained in the Minutes Book kept by the Company for the purpose. The intervening gap between the meetings was within the period prescribed under the Companies Act, 2013.

DECLARATION BY INDEPENDENT DIRECTORS

In terms of the provisions of section 149 of the Act and the Listing Regulations, 2015, the Independent Directors on the Board of your Company are Mr. Aishwarya Tripathi, Mr. Lokesh Mundra and Mrs. Monika Lalwani.

The Company has received declaration pursuant to section 149(7) of the Act and regulation 25 of the Listing Regulations, 2015 from all the independent directors stating that they meet the criteria of independence as provided in section 149(6) of the Act read with regulations 16 and 25 of the Listing Regulations, 2015.

The independent directors have also confirmed compliance with the provisions of section 150 of the Act read with rule 6 of the Companies (Appointment and Qualifications of Directors) Rules, 2014, relating to inclusion of their name in the independent director's databank of the Indian Institute of Corporate Affairs.

The Board of Directors of your Company have taken on record the said declaration and confirmation submitted by the independent directors after undertaking due assessment of the veracity of the same in terms of regulation 25 of the Listing Obligations Disclosure Requirement Regulations, 2015.

In the opinion of the Board, the independent directors fulfil the conditions specified in the Act as well as the Rules made thereunder read with the Listing Regulations, 2015 and have complied with the code for independent directors prescribed in Schedule IV to the Act.

ANNUAL EVALUATION BY THE BOARD:

The evaluation framework for assessing the performance of Directors comprises of the following key areas:

i. Attendance of Board Meetings and Board Committee Meetings.
ii. Quality of contribution to Board deliberations.
iii. Strategic perspectives or inputs regarding future growth of Company and its performance.
iv. Providing perspectives and feedback going beyond information provided by the management.
v. Commitment to shareholder and other stakeholder interests

The evaluation involves Self-Evaluation by the Board Member and subsequently assessment by the Board of Directors. Member of the Board not participated in the discussion of his/her evaluation.

FAMILIARISATION PROGRAMME FOR INDEPENDENT DIRECTORS

The Company has in place a familiarisation programme for Independent Directors to familiarise them with the Company, its business, operations, industry, regulatory environment, roles, rights and responsibilities and other relevant matters.

During the financial year under review, the Independent Directors were familiarised with the Company's business, operations, financial performance, strategic initiatives, regulatory developments and other matters relevant to the effective discharge of their duties.

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to the requirements of Section 134(5) of the Companies Act, 2013, it is hereby confirmed:

Accounting Standards: -

While preparing the annual accounts of the Company for the year ended 31st March 2026, the applicable accounting standards had been followed along with proper explanations relating to material departures, if any.

Accounting Policies: -

The directors have selected such accounting policies and applied them consistently and reasonable and prudent judgment and estimates were made 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 of the company for that period.

Preparation of accounts on a going concern basis: -

The Annual accounts have been prepared on a going concern basis.

Internal Financial Control: -

The directors had laid down internal financial controls to be followed by the company and such internal financial control is adequate and operating well.

Compliance: -

The directors had devised proper system to ensure compliance with the provision of all applicable laws and that such system is adequate and operating effectively

COMMITTEES OF THE BOARD:

During the year, in accordance with the Companies Act, 2013, the Board has the following **4 (Four)** Committees as follows:

(1) Audit Committee
(2) Nomination and Remuneration Committee
(3) Stakeholder Relationship committee
(4) Corporate Social Responsibility Committee

BOARD DIVERSITY AND COMPETENCY MAPPING

The Company recognises the importance of having an appropriately diverse Board comprising individuals with an appropriate balance of knowledge, experience, skills and expertise to enable effective and informed decision-making.

The Board comprises Directors having experience and expertise in areas including [finance/accounting, business management, industry operations, corporate governance, legal and regulatory matters, strategy, risk management, etc.], which enables the Board to effectively oversee the Company's operations and strategic objectives.

In accordance with the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company has identified the key skills, expertise and competencies required for effective functioning of the Board.

The detailed Board skills, expertise and competency matrix, including the mapping of such skills and competencies with individual Directors, forms part of the Corporate Governance Report.

CODE OF CONDUCT

The Company has adopted a Code of Conduct for the Board of Directors and Senior Management Personnel, which lays down the principles and standards governing ethical conduct, integrity, compliance with applicable laws and regulations, avoidance of conflicts of interest, protection of confidential information and safeguarding of the Company's assets.

All members of the Board of Directors and Senior Management Personnel have affirmed their compliance with the Code of Conduct for the financial year ended 31st March, 2026.

A declaration to this effect by the Managing Director forms part of the Annual Report

PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH THE RELATED PARTIES

Your Company has entered into transactions with the related parties, which are in its ordinary course of business and are carried out on an arm's length basis. the provisions of Section 188 to Related Party Transaction are complied.

The particulars of every contract or arrangement entered into by the Company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto shall be disclosed in Form No. AOC-2. As **Annexure II** (Format enclosed)

CODE OF CONDUCT FOR PREVENTION OF INSIDER TRADING

The Board of Directors has adopted the insider trading policy in accordance with requirement of SEBI (Prohibition of Insider Trading) Regulation, 2015 and applicable security laws. The insider trading policy of the company has lays down guidelines & procedures to be followed and disclosure will be made while dealing with shares of the company as well as the consequences of the violation. The policy has been formulated to regulate, monitor and ensure reporting of deals by employees and to maintain the highest ethical standard of dealing in company security.

The policy is available on company website. www.sunrakshakk.com/policies

DISCLOSURE OF REMUNERATION OF EMPLOYEES COVERED UNDER RULE 5(2) OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014:

None of the employees of the Company, other than the Managing Director, who were employed throughout the financial year, was in receipt of remuneration in aggregate of ₹60 lakh or more, or if employed for part of the financial year, was in receipt of remuneration of ₹5 lakh or more per month.

NAMES OF THE COMPANIES WHICH HAVE BECOME OR CEASED TO BE SUBSIDIARIES, JOINT VENTURES OR ASSOCIATE COMPANIES

At the end of the financial year under review the company has one wholly-owned subsidiary by the name Sunrakshak Agro Products Private Limited headquartered at Bhilwara.

PERFORMANCE AND FINANCIAL POSITION OF THE SUBSIDIARY COMPANIES

The company has one wholly-owned subsidiary by the name Sunrakshak Agro Products Private Limited headquartered at Bhilwara.

The Company's financial performance for the financial year ended March 31, 2026:

(Amount in Lakhs)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Revenue from Operations	39417.73	33306.35
Profit Before Tax	26145.51	2074.54
Less: Current Tax	4681.14	368.63
Deferred Tax	-1.42	-7.86
Income Tax earlier years	-	-
Profit For the Year	21478.57	1713.77

Secretarial Standards of ICSI

The Company has complied with the requirements prescribed under the Secretarial Standards on Meetings of the Board of Directors (SS–1) and General Meetings (SS–2).

INTERNAL FINANCIAL CONTROLS

The Company has adequate internal financial control systems commensurate with the size, scale and complexity of its operations.

The internal financial control framework is designed to provide reasonable assurance regarding the reliability of financial reporting, safeguarding of assets, prevention and detection of frauds and errors, accuracy and completeness of accounting records and timely preparation of reliable financial information.

The internal financial controls are reviewed periodically by the management and the Internal Auditors and significant observations, if any, are placed before the Audit Committee for review and appropriate action.

Based on the assessment carried out by the management and the review undertaken by the Statutory Auditors, the Company is of the opinion that the internal financial controls with reference to the financial statements were **adequate and operating effectively** as at 31st March, 2026.

AUDITORS

Statutory Auditors

M/s O.P. DAD & CO., Chartered Accountants (Firm Registration No. 002330C), Bhilwara, continue as the Statutory Auditors of the Company and are appointed to hold office up to the conclusion of the 33rd Annual General Meeting to be held in 2028. The Statutory Auditors' Report on the financial statements for FY 2025-26 does not contain any qualification, reservation, adverse remark or disclaimer.

Secretarial Auditors

Pursuant to the provisions of Section 204 of the Companies Act, 2013 and the rules made thereunder, the Company has appointed M/s Varun Kabra & Associates, Practising Company Secretaries, as the Secretarial Auditor for FY 2025-26. The Secretarial Audit Report in **Form MR-3** for the year ended March 31, 2026 is annexed herewith as **Annexure II** to this Report and does not contain any qualification, reservation or adverse remark.

M/s Varun Kabra & Associates, Practising Company Secretaries, have been appointed as the Secretarial Auditor of the Company for a term of five consecutive years commencing from FY 2025-26, pursuant to the approval of the shareholders.

Internal Auditor

Pursuant to Section 138 of the Companies Act, 2013, **M/S Jindal Kulwal & Associates,** who had been appointed as Internal Auditor for the period of **FY 2026-27** and his reports will be reviewed by the Audit Committee from time to time.

Cost Auditors

Pursuant to the provisions of Section 148 of the Act, the Board of Directors, on the recommendation of the Audit Committee, appointed **K.C. MOONDRA & Co., Cost Accountants (Firm Registration No. 101814),** as the Cost Auditor of the Company for **FY 2026-27.** The remuneration of the Cost Auditor was approved by the members at the ensuing Annual General Meeting. The Company is required to maintain cost records under the applicable provisions and accordingly such accounts and records are maintained.

The cost auditor has furnished the eligibility certificate along with his consent to such appointment in terms of the relevant provisions of the Act read with Rules framed thereunder. The Audit Committee has also received a certificate from the cost auditor certifying their independence and arm's length relationship with the Company.

As per the provisions of section 148 of the Act read with the Companies (Cost Records and Audit) Rules, 2014, the Company is required to maintain cost records and accordingly, such accounts and records are maintained.

AUDITORS' REPORT

There is no qualification, reservation or adverse remarks or disclaimer made by the auditors in their report.

AUDITORS' CERTIFICATE ON CORPORATE GOVERNANCE

In compliance with the provisions of Regulation 34(3) read with Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Auditor's Certificate on Corporate Governance for FY 2025-26 is annexed to this Board's Report. The said Certificate does not contain any qualification, reservation, adverse remark or disclaimer.

REPORTING OF FRAUDS BY AUDITORS

In accordance with the provisions of Section 143(12) of the Companies Act, 2013, the Board of Directors hereby confirms that no instance of fraud has been reported by the Statutory Auditors, Internal Auditors, Cost Auditors or Secretarial Auditors to the Audit Committee or the Board of Directors during the financial year under review.

CORPORATE SOCIAL RESPONSIBILITY

As per the provisions of Section 135 of the Companies Act, 2013, read with rules framed there under, every company including its holding or subsidiary and a foreign company, which fulfills the criteria specified in sub-section (1) of section 135 of the Act shall comply with the provisions of Section 135 of the Act and its rules.

CORPORATE SOCIAL RESPONSIBILITY INITIATIVES

Your Company is committed to make a positive contribution to communities where it operates. Pursuant to Section 135 of the Companies Act, 2013, the Company constituted CSR committee and formulated CSR Policy as guiding principle for undertaking CSR activities. The Company's vision on CSR is that the Company being a responsible Corporate Citizen would continue to make a serious endeavour for improvement in quality of life and betterment of society through its CSR related initiatives.

During FY 2025-26, the Company had a CSR obligation of Rs. 19.20 Lakhs, which remained unspent during the financial year and was transferred to a separate Unspent CSR Account in accordance with the applicable provisions of the Companies Act, 2013, in respect of the ongoing CSR project "Pashu Raksha" undertaken by the Company.

Further, an amount of Rs. 14.39 Lakhs pertaining to the CSR obligation of FY 2024-25 was utilised towards CSR activities during FY 2025-26. Accordingly, the Company has complied with the applicable provisions relating to unspent CSR expenditure.

The disclosures of CSR activities pursuant to Section 134(3) of the Companies Act, 2013 read with Rule 8 of the Companies (Corporate Social Responsibility) Rules, 2014 are annexed hereto and form part of this Report as **Annexure – I.**

LISTING AGREEMENT

The Security & Exchange Board of India (SEBI) on September 2, 2015 issued (Listing Obligation & Disclosure Requirement) Regulation, 2015 with the aim to consolidate & streamline the provision of listing agreement for different segment of capital market to ensure better enforceability the said regulations were effective from December, 1, 2015 accordingly all listed entity were required to enter into the listing agreement within six months from the effective date. The company entered into listing agreement with BSE Limited during August, 2015.

RELATED PARTY TRANSACTIONS

All Related Party Transactions entered into during the financial year ended March 31, 2026 were undertaken in the ordinary course of business and, where applicable, on an arm's length basis under Section 188(1) of the Act and the Listing Regulations. Details of the transactions with Related Parties are provided in the accompanying financial statements (Note No. 36 of the Financial Statements) in compliance with Section 134(3)(h) of the Act.

The Policy on materiality of related party transactions and dealing with related party transactions approved by the Board may be accessed on the Company's website under the Investor Relations / Codes and Policies section at www.sunrakshakk.com.

The particulars of contracts or arrangements made with related parties pursuant to Section 188 are furnished in **Annexure- II** and attached with this Report.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013

Details of Loans

SL No	Date of making loan	Details of Borrower	Amount	Purpose for which the loan is to be utilized by the recipient	Time period for which it is given	Date of BR	Date of SR (if reqd)	Rate of Interest	Security
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

Details of Investments: -

SL No	Date of investment	Details of Investee	Amount	Purpose for which the proceeds from investment is proposed to be utilized by the recipient	Date of BR	Date of SR (if reqd)	Expected rate of return
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

Details of Guarantee / Security Provided:

SL No	Date of providing security/guarantee	Details of recipient	Amount	Purpose for which the security/guarantee is proposed to be utilized by the recipient	Date of BR	Date of SR (if any)	Commission
Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

VIGIL MECHANISM

The Company has a vigil mechanism named vigil mechanism/whistle blower Policy to deal with instance of fraud and mismanagement, if any. The details of the Vigil Mechanism Policy are explained in the Corporate Governance Report as **Annexure V.**

RISK MANAGEMENT POLICY

Risk management is the identification, assessment and taking pro-active measures to face the impact of various risks. Risks may arise from uncertainty in financial markets, project failures, legal liabilities, credit risk, accidents, natural causes and disasters etc. The Company has adopted appropriate procedure and policies to safeguard the company against business and other risk to mitigate its impact to the extent possible. The Risk management plans & policies are periodically monitored, reviewed and evaluated and updated from time to time.

Sunrakshakk INDUSTRIES INDIA LTD

INTERNAL CONTROL SYSTEMS

The Company's internal control systems are adequate and commensurate with the nature and size of the Company and it ensures:

- Timely and accurate financial reporting in accordance with applicable accounting standards.
- Optimum utilization, efficient monitoring, timely maintenance and safety of its assets.
- Compliance with applicable laws, regulations and management policies.

HUMAN RESOURCES AND INDUSTRIAL RELATIONS

The Company is pleased to report that during the year under reporting, the industrial relations were cordial.

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

Information in accordance with the provisions of Section 134 read with the Companies (Accounts) Rules, 2014 regarding conservation of energy, and technology absorption apply to your Company.

FOREIGN EXCHANGE EARNINGS & OUTGO

The details of foreign exchange earnings and outgo for FY 2025-26 are disclosed in the financial statements and relevant annexures forming part of the Annual Report.

Value of Import	: 68,20,574
Expenditure in Foreign Currency	: 63,112 EURO and 11,800 USD
Value of Imported Raw Material	: 81.76,370
Foreign Exchange Earnings during the year	: NIL

DISCLOSURES UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013

There was no case filled during the year, under the sexual harassment of women at workplace (Prevention, Prohibition & Redressal) Act, 2013. Further Company ensures that there is a healthy and safe atmosphere for every women employee at the workplace and made the necessary policies for safe and secure environment for women employee.

MATERNITY BENEFIT:

There was no eligible employee for the company to give maternity benefit.

INDUSTRIAL RELATION

Industrial relation remained cordial and peaceful during the year. Your directors wish to place on record the appreciation for the devoted services rendered by the workers, staff and executives of the Company at all levels which have very much contributed to the efficient management of the Company's affairs and assistance.

CORPORATE GOVERNANCE

Pursuant to Regulation 27 of the SEBI (LODR) Regulations, 2015, the Corporate Governance Report and Auditor's Certificate regarding compliance with the conditions of Corporate Governance form part of the Annual Report.

MANAGEMENT DISCUSSION & ANALYSIS REPORT

The Management Discussion & Analysis Report for FY 2025-26 is presented as a separate section forming part of the Annual Report.

ACKNOWLEDGEMENT

The Directors would like to express their grateful appreciation for the assistance and co-operation received from customers, vendors, stakeholders, Central and State government Authorities and other business associates and bankers of the Company. Your directors take this opportunity to thank all the employees for rendering high-quality service to every constituent of the Company's customers. The employees have worked on principles of honesty, integrity, fair play and this has helped to ensure a sustained excellence in performance. Finally, Directors would like to convey their gratitude to the members and look forward to their continued support.

ANNEXURE I

Annual Report on CSR Activities

1. Brief outline on CSR Policy of the Company.

The Company is required to spend money on Corporate Social Responsibility as stipulated in the Section 135 of the Companies Act, 2013. Company has framed Committee on Corporate Social Responsibility and has defined the objectives and areas of activities to be undertaken under its fold. The Company is required to spend, in current financial year, at least two percent of the average net profits of the Company made during the three immediately preceding financial years in accordance with its CSR Policy. The details of CSR expenses for the year are as under:

Composition of CSR Committee:

Sl. No.	Name of Director	Designation Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1	Lokesh Mundra	Chairmen-Independent Director	2	2
2	Tilok Chand Chhabra	Member-Director	2	2
3	AishwaryaTripathi	Member-Independent director	2	2

The web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the Company: https://sunrakshakk.com/investors-handbook/.

Provide the details of Impact assessment of CSR projects arrived out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social responsibility Policy) Rules, 2014, Not applicable.

a)	Average net profit of the company as per section 135(5) -	₹ 949.54
b)	b.) Two per cent of average net profit of the company As per section 135(5) -	₹ 19.20
c)	c.) Surplus arising out of the CSR projects or programmes or -	NIL
d)	d.) Amount required to be set off for the financial year, if any -	NIL
e)	e.) Total CSR obligation for the financial year [(b)+(c)-(d)] -	₹ 19.20

Particulars	Year ended March 31, 2026 (₹ Lakhs)	Year ended March 31, 2025 (₹ Lakhs)
Amount required to be spent during the year	19.20	15.68
Amount actually spent on:	–	–
a) Construction / Acquisition of any asset	–	–
b) On purposes other than (a) above	–	1.71
C. Shortfall for the year, if any, in amount required to be spent net of amount spent	19.20	13.97
D. Provision made for shortfall during the year	19.20	NIL
E. Total of Previous Year Shortfall	NIL	NIL
F. Total Provision for Unspent CSR	19.20	NIL

During FY 2025-26, the Company had a CSR obligation of Rs. 19.20 Lakhs, which remained unspent during the financial year and was transferred to a separate Unspent CSR Account in accordance with the applicable provisions of the Companies Act, 2013, in respect of the ongoing CSR project "Pashu Raksha" undertaken by the Company.

Nature of CSR Activities	FY 2025-26 (₹ Lakhs)	FY 2024-25 (₹ Lakhs)
For livelihood enhancement	0	0
For Education	0	1.71
Total	**0**	**1.71**

For and on behalf of the Board of Directors
Sd/-

PRAKASH CHAND CHHABRA
(Managing Director)

Annexure - II

FORM NO. AOC -2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014.

Form for Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub section (1) of section 188 of the Companies Act, 2013 including certain arm's length transaction under third proviso thereto.

1. Details of contracts or arrangements or transactions not at Arm's length basis:

SL. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	N.A.
b)	Nature of contracts/arrangements/transaction	N.A.
c)	Duration of the contracts/arrangements/transaction	N.A.
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	N.A.
e)	Justification for entering into such contracts or arrangements or transactions'	N.A.
f)	Date of approval by the Board	N.A.
g)	Amount paid as advances, if any	N.A.
h)	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	N.A.

2. **Details of contracts or arrangements or transactions at Arm's length basis.**

SL. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	
b)	Nature of on tracts/arrangements /transaction	
c)	Duration of the contracts/ arrangements/transaction	All Related Party Transactions have been duly reported under Note No. [40] to the Accounts, which forms an integral part of the financial statements.
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	
e)	Date of approval by the Board	
f)	Amount paid as advances, if any	

FOR AND ON BEHALF OF THE BOARD

Sd/-
Prakash Chand Chhabra
DIN-001556331
Managing Director

Sd/-
Tilok Chand Chhabra
DIN-00167401
Director

Sd/-
Ashish Kumar Bagrecha
Company Secretary

Sd/-
Dinesh Porwal
Chief Financial Officer

Place: Bhilwara
Dated: 30.05.2026

Sunrakshakk
INDUSTRIES INDIA LTD

Annexure - II

Form No. MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2026

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

To,
The Members,
SUNRAKSHAKK INDUSTRIES INDIA LIMITED
(Formerly known as A.K. SPINTEX LIMITED)
14 KM Stone, Chittorgarh Road,
Bilia Kalan, Bhilwara
Rajasthan 311001

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by SUNRAKSHAKK INDUSTRIES INDIA LIMITED, (hereinafter called the company). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliance's and expressing our opinion thereon.

Management's Responsibility for Secretarial Compliance's

The company's Management is responsible for preparation and maintenance of secretarial records and for devising proper system to ensure compliance with the provisions of applicable laws and regulations.

Auditor's Responsibility

My responsibility is to express an opinion on the Secretarial records, Standards, Procedures followed by the company with respect to Secretarial Compliance's.

I believe that audit evidence and information obtained from the Company's management is adequate and appropriate for me to provide a basis for my opinion.

Opinion

Based on our verification of the Company's 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, 2026** complied with the statutory provisions listed here-under 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 the Company for the financial year ended on **31st March, 2026** according to the provisions of:

(i) The Companies Act, 2013 (the Act) and the rules made there under;
(ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made there under;
(iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;
(iv) Foreign Exchange Management Act, 1999 and the rules and regulations made there under 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, 2009;
(d) The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999; **N. A.**
(e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; **N.A.**
(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, 2009; **N.A.**
(h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998; **N.A.**
(vi) The Environment (Protection) Act, 1986
(vii) The EPF & Misc. Provisions Act, 1952;
(viii) Employees' state Insurance Act, 1948;
(ix) The Payment of Bonus Act, 1965;
(x) The payment of Gratuity Act, 1972
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) SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015;

During the period under review, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above **except**

During the year, the company was required to spend Rs. 19.20 Lakhs towards Corporate Social Responsibility (CSR) activities during the year but has not spent any amount for the same for this purpose. The balance amount of Rs. 19.20 Lakhs has not been spent nor has it been transferred to a Fund specified in Schedule VII to the Companies Act, 2013. However, the management of the company has explained that amount of Rs. 19.20 Lakh has been deposited in a separate Bank Account for unspent CSR Contribution account.

We further report that

1. The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes 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.
2. Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.
3. Majority decision is carried through while the dissenting members' views are captured and recorded as part of the minutes.

We 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.

For Varun Kabra & Associates
Company Secretaries

PR 7848/2026

Place: Bhilwara
Date: 14th August, 2026
COP: 25188
UDIN: A065304H001106421

CS Varun Kabra
ACS: 65304

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

Sunrakshakk

To,

The Members

SUNRAKSHAKK INDUSTRIES INDIA LIMITED

(Formerly known as A.K.SPINTEX LIMITED)

14 KM Stone, Chittorgarh Road,

Bilia Kalan, Bhilwara

Rajasthan 311001

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

1. Maintenance of secretarial record is the responsibility of the management of the company. Our responsibility is to express an opinion on these secretarial records based on our audit.

2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.

3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.

4. Where ever required, we 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 management. Our examination was limited to the verification of procedures on test basis.

6. The Secretarial Audit Report is neither an assurance as to future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

For Varun Kabra & Associates

Company Secretaries

CS Varun Kabra

ACS: 65304

COP: 25188

Place: Bhilwara

Date: 14th August, 2026

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

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

To

The Members,

SUNRAKSHAKK INDUSTRIES INDIA LIMITED

(Formerly known as A.K.SPINTEX LIMITED)

We have examined the relevant registers, records, forms, returns and disclosures received from the Directors of SUNRAKSHAKK INDUSTRIES INDIA LIMITED having CIN: L20236RJ1994PLC008916 and having registered office at 14 KM Stone, Chittorgarh Road, Bilia Kalan, Bhilwara Rajasthan 311001, India (hereinafter referred to as 'the Company'), produced before us by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In our opinion and to the best of our information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to us by the Company & its officers, we hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on 31st March, 2026 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs, or any such other Statutory Authority

Sl. No.	Name of Director	DIN	Date of appointment/Reappointment in Company
1.	Mr. Prakash Chand Chhabra	00155631	07/05/2007
2.	Mr. Tilok Chand Chhabra	00167401	07/02/2008
3.	Mr. Saurabh Chhabra	00488493	07/02/2008
4.	Mr. Aishwarya Tripathi	09769648	04/06/2024
5.	Ms. Monika Lalwani	08751122	04/06/2024
6.	Mr. Lokesh Mundra	07012943	12/02/2025

Ensuring the eligibility for the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For Varun Kabra & Associates

Company Secretaries

Date: 14th August, 2026

Place: Bhilwara

UDIN: A065304H001106465

CS Varun Kabra

ACS: 65304

COP: 25188

Sunrakshakk

ANNEXURE-IV

Information under Section 134(3) (m) of the Companies Act, 2013 read with Companies Disclosure of Particulars in the Report of the Board of Directors) Rules, 1988 and forming part of the Directors' Report.

POWER & FUEL CONSUMPTION:

Particulars	31.03.2026	31.03.2025
1 Electricity:		
(A) Purchase Units [In KWH]	6592909	8720375
Total Amount [In Rupees]	62003529	75492683
Rate/Unit [In per KWH]	9.40	8.66
(B) **Own Generation**		
Solar Unit	2191110	1836980
Tran Charge	1600277	1444615
Through Diesel Generator [In KWH]	152316	270642
unit/ltrs in diesel oil	2.75	2.93
cost [Rs/ unit]	32.30	30.38
Turbine (Gen.) Unit	3407563	331126
2 Coal:		
Quantity (in Tones)	31931.95	27583.8
Total cost (in Rs.)	174799957	140499566
Cost/Tone (in Rs.)	5474.14	5093.55
3 Consumption Per Unit of Production		
Fabric production [Mtrs]	52106157	49237337
Electricity [in Kwh]	0.237	0.227
Coal [in Kg]	0.62	0.56

FORM "B"

A	Research & Development	NIL	NIL
B	Technology Absorption	NIL	NIL
C	Foreign Exchange Earning and Outgo	NIL	NIL

ENERGY CONSERVATION MEASURES

Continuous efforts made to reduce coal consumption in Boiler.

For and on behalf of the Board of Directors

Sd/-

PRAKASH CHAND CHHABRA

(Managing Director)

VIGIL MECHANISM / WHISTLE BLOWER POLICY

REPORT CONFIDENTIALLY

PROTECTION GUARANTEED

PROMOTING INTEGRITY

SAFE, SECURE & FAIR ENVIRONMENT

SPEAK UP. STAY PROTECTED.
TOGETHER, WE BUILD A TRUSTED ORGANIZATION.

Your voice matters.
Report unethical practices without fear.

Vigil Mechanism / Whistle Blower Policy

Sunrakshakk
INDUSTRIES INDIA LTD

PREAMBLE

Section 177(9) of the Companies Act, 2013 read with Rule 7 of The Companies (Meetings of Board and its Powers), 2014 (herein after referred as "Act") and Regulation 22 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (herein after referred as "Listing Obligations"), inter-alia, provides, a mandatory requirement, for all listed companies to establish a mechanism called "Vigil Mechanism (Whistle Blower Policy)" for directors and employees to report their genuine concern in such manner as may be prescribed.;

The Company has adopted a Code of Conduct for Directors and Senior Management Personnel ("the Code"), which lays down the principles and standards that should govern the actions of the Directors and Senior Management Personnel.

Any actual or potential violation of the Code, howsoever insignificant or perceived as such, is a matter of serious concern for the Company. Such a vigil mechanism shall provide for adequate safeguards against victimization of persons who use such mechanism and also make provision for direct access to the chairperson of the Audit Committee in appropriate or exceptional cases.

POLICY

In compliance with the above requirements, Sunrakshakk Industries India Limited, being a Listed Company has established a Vigil (Whistle Blower) Mechanism and formulated a Policy in order to provide a framework for responsible and secure whistle blower/vigil mechanism.

POLICY OBJECTIVES

The Vigil (Whistle Blower) Mechanism aims to provide a channel to the Directors and all employees to report genuine concerns about unethical behavior, actual or suspected fraud or violation of the Codes of Conduct or policy.

The Company is committed to adhere to the highest standards of ethical, moral and legal conduct of business operations and in order to maintain these standards, the Company encourages its employees who have genuine concerns about suspected misconduct to come forward and express these concerns without fear of punishment or unfair treatment.

The mechanism provides for adequate safeguards against victimization of Directors and employees to avail of the mechanism and also provide for direct access to the Chairman of the Audit Committee in exceptional cases.

This neither releases employees from their duty of confidentiality in the course of their work nor can it be used as a route for raising malicious or unfounded allegations about a personal situation.

DEFINITIONS

"Alleged wrongful conduct" shall mean violation of law, Infringement of Company's rules, misappropriation of monies, actual or suspected fraud, substantial and specific danger to public health and safety or abuse of authority and other actions or activity on account of which the interest of the Company is negatively affected.

"Audit Committee" means a committee constituted by the Board of Directors of the Company in accordance guidelines of Listing Obligations and Companies Act, 2013.

"Board" means the Board of Directors of the Company as constituted from time to time.

"Code" means Code of Conduct for Directors and Senior Management Executives adopted by Sunrakshakk Industries India Limited.

"Employee" means all the present employees and Directors of the Company (Whether working in India or abroad).

"Protected Disclosure" means a written communication of a concern made in good faith, which discloses or demonstrates information that may evidence an unethical or improper activity under the title **"SCOPE OF THE POLICY"** with respect to the Company. It should be factual and not speculative and should contain as much specific information as possible to allow for proper assessment of the nature and extent of the concern.

"Subject" means a person or group of persons against or in relation to whom a Protected Disclosure is made or evidence gathered during the course of an investigation.

"Vigilance Officer/Vigilance Committee or Committee" is a person or Committee of persons, nominated/appointed to receive protected disclosures from whistle blowers, maintaining records thereof, placing the same before the Audit Committee for its disposal and informing the Whistle Blower the result thereof.

"Whistle Blower" is a director or employee who makes a Protected Disclosure under this Policy and also referred in this policy as complainant.

"Unpublished Price Sensitive Information" means any information, relating to the Company or its Securities, directly or indirectly, that is not generally available which upon becoming generally available is likely to materially affect the price of Securities of the Company and shall, ordinarily include but not restricted to, information relating to the following:

(a) Financial results of the Company;

(b) Intended declaration of dividends (both interim and final) by the Company;
(c) Issue of Securities or buy-back of Securities by the Company;
(d) Any major expansion plans of or execution of new projects by the Company;
(e) Any amalgamation, mergers, de-mergers, acquisitions/takeovers, delisting proceedings and such other transactions involving the Company;
(f) Disposal of the whole or a substantial part of the undertaking by the Company;
(g) Any change in Capital Structure of the Company;
(h) Any change in the Key Managerial Personnel of the Company; and
(I) Any other event as may be notified by the Company from time to time.

The terms that have not been defined in this Policy shall have the same meaning assigned to them in the Companies Act, 2013 read along with the rules as amended from time to time.

THE GUIDING PRINCIPLES

To ensure that this Policy is adhered to, and to assure that the concern will be acted upon seriously, the Company will:

1. Ensure that the Whistle Blower and/or the person processing the Protected Disclosure is not victimized for doing so;
2. Treat victimization as a serious matter including initiating disciplinary action on such person/(s);
3. Ensure complete confidentiality.
4. Not attempt to conceal evidence of the Protected Disclosure;
5. Take disciplinary action, if any one destroys or conceals evidence of the Protected Disclosure made/to be made;
6. Provide an opportunity of being heard to the persons involved especially to the Subject;

SCOPE

The Policy is an extension of the Code of Conduct for Directors & Senior Management Personnel and covers disclosure of any unethical and improper or malpractices and events which have taken place/ suspected to take place involving:

01. Breach of the Company's Code of Conduct
02. Breach of Business Integrity and Ethics
03. Breach of terms and conditions of employment and rules thereof
04. Intentional Financial irregularities, including fraud, or suspected fraud
05. Deliberate violation of laws/regulations
06. Gross or Willful Negligence causing substantial and specific danger to health, safety and environment
07. Manipulation of company data/records
08. Pilferation of confidential/propriety information
09. Gross Wastage/misappropriation of Company funds/assets
10. Criminal Offence
11. Abuse of Authority
12. Sharing of Unpublished Price Sensitive Information other than legitimate purposes.

The Policy is a channel to reinforce a robust implementation of the Company's Code. Through this Policy, the Company seeks to provide a procedure for all the employees of the Company to disclose any unethical and improper practice taking place in the Company for appropriate action and reporting.

ELIGIBILITY

All Directors and Employees of the Company are eligible to make Protected Disclosures under the Policy in relation to matters concerning the Company.

PROCEDURE

All Protected Disclosures should be reported in writing by the complainant as soon as possible, not later than 30 days after the Whistle Blower becomes aware of the same and should either be typed or written in a legible handwriting in English.

The Protected Disclosure should be submitted under a covering letter signed by the complainant in a closed and secured envelope and should be super scribed as "Protected disclosure under the Whistle Blower policy" or sent through email with the subject "Protected disclosure under the Whistle Blower policy". If the complaint is not super scribed and closed as mentioned above, the protected disclosure will be dealt with as if a normal disclosure.

All Protected Disclosures should be addressed to the Vigilance Officer of the Company or to the Chairman of the Audit Committee in exceptional cases.

The contact details of the Chairman of Audit Committee are as under:-

Particulars	Details
Name	Mr. Aishwaraya Tripathi
Designation	Chairman, Audit Committee
Company	Sunrakshakk Industries India Ltd.
Address	14 KM Stone, Chittor Road, Biliya Kalan, Bhilwara – 311001
Email	akspintex@gmail.com

In order to protect the identity of the complainant, the Vigilance Officer will not issue any acknowledgement to the complainants and they are not advised neither to write their name / address on the envelope nor enter into any further correspondence with the Vigilance Officer. Anonymous / Pseudonymous disclosure shall not be entertained by the Vigilance Officer.

On receipt of the protected disclosure the Vigilance Officer shall detach the covering letter bearing the identity of the Whistle Blower and process only the Protected Disclosure.

INVESTIGATION

All Protected Disclosures under this policy will be recorded and thoroughly investigated. The Vigilance Officer will carry out an investigation either himself/herself or by involving any other Officer of the Company/ Committee constituted for the same /an outside agency before referring the matter to the Audit Committee of the Company.

The Audit Committee, if deems fit, may call for further information or particulars from the complainant and at its discretion, consider involving any other/additional Officer of the Company and/or Committee and/ or an outside agency for the purpose of investigation.

The investigation by itself would not tantamount to an accusation and is to be treated as a neutral fact-finding process.

The investigation shall be completed normally within 90 days of the receipt of the protected disclosure and is extendable by such period as the Audit Committee deems fit.

Any member of the Audit Committee or other officer having any conflict of interest with the matter shall disclose his/her concern /interest forthwith and shall not deal with the matter.

DECISION AND REPORTING

If an investigation leads to a conclusion that an improper or unethical act has been committed, the Chairman of the Audit Committee shall recommend to the Board of Directors of the Company to take such disciplinary or corrective action as it may deem fit.

Any disciplinary or corrective action initiated against the Subject as a result of the findings of an investigation pursuant to this Policy shall adhere to the applicable personnel or staff conduct and disciplinary procedures.

A quarterly report with number of complaints received under the Policy and their outcome shall be placed before the Audit Committee and the Board.

A complainant who makes false allegations of unethical & improper practices or about alleged wrongful conduct of the Subject to the Vigilance Officer or the Audit Committee shall be subject to appropriate disciplinary action in accordance with the rules, procedures and policies of the Company.

CONFIDENTIALITY

The complainant, Vigilance Officer, Members of Audit Committee, the Subject and everybody involved in the process shall, maintain confidentiality of all matters under this Policy, discuss only to the extent or with those persons as required under this policy for completing the process of investigations and keep the papers in safe custody.

PROTECTION OF WHISTLE BLOWERS

No unfair treatment will be meted out to a Whistle Blower by virtue of his/ her having reported a Protected Disclosure under this policy. Adequate safeguards against victimization of complainants shall be provided. The Company will take steps to minimize difficulties, which the Whistle Blower may experience as a result of making the Protected Disclosure.

The identity of the Whistle Blower shall be kept confidential to the extent possible and permitted under law. Any other employee assisting in the said investigation shall also be protected to the same extent as the Whistle Blower.

DISQUALIFICATIONS

While it will be ensured that genuine Whistle Blowers are accorded complete protection from any kind of unfair treatment as herein set out, any abuse of this protection will warrant disciplinary action.

Protection under this Policy would not mean protection from disciplinary action arising out of false or bogus allegations made by a Whistle Blower knowing it to be false or bogus or with a mala fide intention.

Whistle Blowers, who make any Protected Disclosures, which have been subsequently found to be mala fide, frivolous or malicious, shall be liable to be prosecuted.

ACCESS TO CHAIRMAN OF THE AUDIT COMMITTEE

The Whistle Blower shall have a right to access Chairman of the Audit Committee directly in exceptional cases and the Chairman of the Audit Committee is authorized to prescribe suitable directions in this regard.

COMMUNICATION

Directors and Employees shall be informed of the Policy by publishing on the notice board and the website of the Company.

RETENTION OF DOCUMENTS

All Protected disclosures in writing or documented along with the results of Investigation relating thereto, shall be retained by the Company for a period of 5 (five) years or such other period as specified by any other law in force, whichever is more.

AUDITOR'S REPORT ON CORPORATE GOVERNANCE

The Board of Directors

Sunrakshakk Industries India Limited

Bhilwara

We have reviewed the implementation of Corporate Governance procedures by the company during the year ended 31st March 2026 with the records and documents maintained by the company furnished to us for our review and the report on Corporate Governance as approved by the Board of Directors.

The Company's conditions of Corporate Governance are the responsibility of the Management. Our examination is neither an audit nor an expression of opinion on the financial statement of the Company.

On the basis of the above and according to the information and explanations given to us, in our opinion the Company has complied in all material respects with the conditions of Corporate Governance as stipulated in Clauses 27 of the SEBI (LODR) Regulations 2015 with the Stock Exchange.

We further state that our examination of such compliance is neither an assurance as to the further viability of the Company nor the efficiency or effectiveness with which the management has concluded the affairs of the Company.

FOR: O.P. DAD & Co.
CHARTERED ACCOUNTANTS

Sd/-
ABHISHEK DAD
PARTNER

PLACE: BHILWARA
DATED: 30th MAY,2026

CEO/CFO CERTIFICATION TO THE BOARD
(Part B of Schedule II of the SEBI (LODR) Regulations, 2015)

To the Board of Directors
SUNRAKSHAKK INDUSTRIES INDIA LIMITED

a. I have reviewed the financial statements and the cash flow statement for the year 2025-26 and to the best of our knowledge and belief:

- These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;

- 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;

b. There are, to the best of our knowledge and belief, no transactions entered into by the Bank during the year 2025-26 which are fraudulent, illegal or volatile of the Company's code of conduct;

c. We accept responsibility for establishing and maintaining internal controls and that we have evaluated the effectiveness of the internal control systems of the Company and we have disclosed to the auditors and the Audit Committee, deficiencies in the design or operation of the internal control, if any, of which we are aware of and the steps we have taken or propose to take to rectify these deficiencies.

d. We have indicated to the Auditors and the Audit Committee -

- Significant changes in internal control over the financial reporting during the year 2025-26;

- Significant changes in accounting policies during the year 2025-26 and that the same have been disclosed in the notes to the financial statements; and

- 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 Bank's internal control system over the financial reporting.

(Dinesh Porwal)
CHIEF FINANCIAL OFFICER

Place: Bhilwara
Date: 30.05.2026

REPORT ON CORPORATE GOVERNANCE

In accordance with Regulation 34(3) read with Schedule V to the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR"), the report containing the details of Corporate Governance systems and processes is as follows: Corporate Governance is about commitment to values and about ethical business conduct. It is about how an organization is managed. This includes its corporate and other structure, its culture, policies and the manners in which it deals with various stakeholders. Accordingly, timely and accurate disclosure of information regarding the financial situation, performance, ownership and governance of the Company is an important part of Corporate Governance.

A. COMPLIANCE OF MANDATORY REQUIREMENT

In accordance with SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, the details of Corporate Governance Compliance's by the Company are as under:

1. Company's philosophy on corporate governance

Company believes that good corporate Governance is a basic tool to achieve long term corporate goals and to create shareholder's value on a substantial basis. The Company's philosophy on Corporate Governance envisages attainment of high level of transparency, accountability and integrity in all its facets including the conduct of its business, its relationship with its stakeholders VIZ Shareholders, Employees, Customers, Government and the Lenders

2. The Board of Directors

a) Composition of the Board

I. The Board of Directors of the company presently comprises of 6 Directors of which 3 are an Executive Directors and 3 are Non-Executive and Independent Directors including women director. The composition of the Board is in conformity with Regulation 17(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (herein after referred as Listing Regulations) and applicable provisions of the Companies Act, 2013. The Company has 50% Non-Executive Directors.

II. The names and categories of the Directors on the Board, their attendance at Board Meetings held during the year and the number of Directorships and Committee Chairmanship /Memberships held by them in other companies is given below.

None of the present directors except Sh. Prakash Chand Chhabra, Sh. Tilok Chand Chhabra and Sh. Saurabh Chhabra are "Relative" of each other as defined in Section 2 (77) of Companies Act, 2013 and Rule 4 of the companies (Specification of definitions details) Rule 2014

Independent Directors play an important role in deliberation at the Board level and bring the company their wide experience in fields of industry, banking and finance, administration, law and contribute significantly to the various Board Committees

BOARD MEETINGS

The Board meets at regular intervals to discuss and decide on Company / business policy and strategy apart from other Board business. The Board / Committee Meetings are pre-scheduled and a tentative annual calendar of the Board and Committee Meetings is circulated to the Directors well in advance to facilitate them to plan their schedule and to ensure meaningful participation in the meetings. However, in case of a special and urgent business need, the Board's approval is taken by passing resolutions by circulation, as permitted by law, which is noted and confirmed in the subsequent Board meeting.

The notice of Board meeting is given well in advance to all the Directors. Usually, meetings of the Board are held in Bhilwara. The Agenda of the Board / Committee meetings is set by the Company Secretary in consultation with the Chairman and the Chief Financial Officer of the Company. The agenda is circulated a week prior to the date of the meeting.

The Company has held at least four meetings of Board of Directors in every year and the maximum time gap between any two meetings was not more than one hundred twenty days.

During the Financial Year ended 31st March, 2026, Six (6) Board meetings were held 30th May, 2025, 13th June 2025 14th August 2025, 03rd September 2025, 13th November, 2025, and 14th February,2026, the gap between two meeting did not exceed one hundred and twenty days.

During the year, one meeting of Independent Directors was held on 14th February, 2026. The Independent Directors, inter-alia, reviewed the performance of the non- Independent Directors, Chairman and the Board as a whole.

The Composition of the Board of Directors, attendance at Board & last Annual General Meeting, number of other Directorship, Committee Membership and Chairmanship are as under:

Executive	Shri Prakash Chand Chhabra
	Shri Tilok Chand Chhabra
	Shri Saurabh Chhabra
Non- Executive (Independent)	Shri Aishwarya Tripathi,
	Shri Lokesh Mundra
	Smt. Monika Lalwani

Name of Director	Category	No. of Board Meeting attended	Whether attended Last AGM
Shri P. C. Chhabra	Managing Director	6	Yes
Shri T. C. Chhabra	Executive Director	6	Yes
Shri Saurabh Chhabra	Executive Director	6	Yes
Shri. Aishwarya Tripathi	Independent Director	6	Yes
Shri. Lokesh Mundra	Independent Director	6	Yes
Smt. Monika Lalwani	Independent Director	6	Yes

Disclosure Regarding Appointment and Reappointment of Director

As per the provisions of the Companies Act, 2013, Mr. Tilok Chand Chhabra will retire by rotation at the ensuing Annual General Meeting and, being eligible, offers himself for re-appointment. The Board recommends the re-appointment of Shri Tilok Chand Chhabra.Shri Tilok Chand Chhabra, aged 68 years, is an Indian National residing at B-382, Shastri Nagar, Bhilwara – 311001. He has more than 29 years of experience in the fields of spinning, trading, weaving, FMCG and FMCG intermediates.

Details of the Shri Tilok Chand Chhabra Directorship in other Indians Companies are as under:

Sr. No.	Name of the Company	CIN	Designation	Category	Date of Appointment
1	STSONS Industries Private Limited	U56100RJ2020PTC068006	Director	Promoter	30.01.2020
2	Acme Care International Private Limited	U70100RJ2009PTC029228	Director	Promoter	24.06.2009
3	Welplan Infrastructures Private Limited	U70103RJ1995PTC009629	Director	Promoter	21.01.2010
4	Citiline Texfab Private Limited	U17124RJ1997PTC014294	Director	Promoter	02.05.2018
5	Fashion Suitings Private Limited	U18108RJ1988PTC004383	Director	Promoter	28.06.2000
6	Aravya Nature Wellness Private Limited	U86901RJ2026PTC115187	Director	Promoter	16.06.2026

*Committee membership/chairmanship include membership/chairmanship of Audit committee and Stakeholders Relationship Committee

The number of Directorships, Committee Memberships/ Chairmanships of all Directors is within respective limits prescribed under the Companies Act, 2013 and Listing Regulations and tenure will be governed by provisions of the Companies Act, 2013.

The company issued formal letters of appointment to independent directors in the manner as provided in the Companies Act, 2013. The terms and conditions of appointment are disclosed on the website of the company.

The company has formulated a policy to familiarize the independent directors with the company, their roles, rights, responsibilities in the company, nature of the industry in which the company operates, business model of the company, etc., through various programmes. The details of such familiarization programmes are disclosed on the website of the company.

APPOINTMENT AND TENURE

The Directors of the Company are appointed by Members at the General Meetings. In accordance with the Articles of Association of the Company, all Directors, except Independent Directors and Managing Director of the Company, step down at the Annual General Meeting each year and, if eligible, offer themselves for re-election. The Executive Directors on the Board serve in accordance with the terms of their contract of service with the Company.

As regards the appointment and tenure of Independent Directors, following is the policy adopted by the Board:

The Company has adopted the provisions with respect to appointment and tenure of Independent Directors which are consistent with the Companies Act, 2013 and Listing Regulations.

The Independent Directors will serve a maximum of two terms of five years each.

The Company would not have any upper age limit of retirement of Independent Directors from the Board and their appointment

BOARD INDEPENDENCE

Our definition of 'Independence' of Directors is derived from the Listing Regulations and Section 149(6) of the Companies Act, 2013. Based on the confirmation / disclosures received from the Directors and on evaluation of the relationships disclosed, all Non-Executive Directors are Independent in terms of the Listing Regulations and Section 149(6) of the Companies Act, 2013.

INDEPENDENT DIRECTORS' MEETING

During the year under review, the Independent Directors met on February 14, 2026, inter alia to discuss:

i. Review the performance of non-independent directors and the Board as a whole; ii.

ii. Review the performance of the Chairperson of the company, taking into account the views of executive directors and non-executive directors;

iii. Assess the quality, quantity and timeliness of flow of information between the company management and the Board that is necessary for the Board to effectively and reasonably perform their duties.

BOARD EVALUATION

The Company has adopted an Evaluation Policy. The policy provides for evaluation of the Board, the Committees of the Board and individual Directors, including the Chairman of the Board. The Policy provides that evaluation of the performance of the Board as a whole, Board Committees and Directors shall be carried out on an annual basis.

During the year, the Evaluation cycle was completed by the Company internally which included the Evaluation of the Board as a whole, Board Committees and Directors. The exercise was led by a Senior Independent Director of the Company. The Evaluation process focused on various aspects of the Board and Committees functioning such as composition of the Board and Committees, experience and competencies, performance of specific duties and obligations, governance issues etc. Separate exercise was carried out to evaluate the performance of individual Directors on parameters such as attendance, contribution and independent judgment

CODE OF CONDUCT FOR BOARD MEMBERS AND SENIOR MANAGEMENT

The Board of Directors has laid down the code of conduct for all the Board members and members of the Senior Management of the Company. Additionally, all independent directors of the company shall be bound by duties of independent directors as set out in the Companies Act, 2013 read with the Schedules and Rules there under.

All the Board members and Senior Management personnel have affirmed compliance with the code of conduct.

The Code of Conduct is available on the website of the company.

3. BOARD COMMITTEES

The Board Committees play a crucial role in the governance structure of the Company and have been constituted to deal with specific areas / activities which concern the Company and need a closer review. The Board Committees are set up under the formal approval of the Board to carry out clearly defined roles which are considered to be performed by members of the Board, as a part of good governance practice. The Board supervises the execution of its responsibilities by the Committees and is responsible for their action. The minutes of the meetings of all Committees are placed before the Board for review. The Board Committees can request special invitees to join the meeting, as appropriate

The Board has currently established the following statutory and non-statutory Committees.

a) Audit committee

In terms of the Regulation 18 of the Listing Regulations as well as Section 177 of the Companies Act, 2013 the Board has constituted Audit Committee of the Board of Directors. The Committee consists of two independent and Non-Executive Directors and one executive Director. All members of the committee are financially literate.

The major tasks performed by the audit committee may be grouped under the following heads: Statutory audit, internal audit, reporting and other aspects

i The Audit Committee of the Company is entrusted with the responsibility to supervise the Company's internal controls and financial reporting process The Committee acts as a link between the Management, Auditors and the Board of Directors of the Company and has full access to the financial Information.

ii Oversight of the company's financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible and ensuring timely submission to statutory authorities.

iii Reviewing the Management Discussion & Analysis of financial and operational performance.

iv. Reviewing with the management, the quarterly financial statements and annual financial statements and auditor's report thereon before submission to the board for approval.

v. Review the adequacy and effectiveness of the company's system and internal control.

vi. Evaluation of internal financial controls and risk management systems.

vii. To review the functioning of the Whistle Blower mechanism.

Audit & other duties

i. 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.

ii Discussion with internal auditors of any significant findings and follow up there on.

iii. Review and recommend to the Board the appointment/re-appointment of the Statutory Auditors and internal Auditors considering their independence and effectiveness and their replacement and removal.

iv. To recommend to the Board the remuneration of the Statutory Auditors and internal auditors.

v. To grant approval for related party transactions which are in the ordinary course of business and on an arm's length pricing basis and to review and approve such transactions subject to the approval of the Board.

vi. Statement of deviations:

(a) Quarterly statement of deviation(s) including report of monitoring agency, if applicable, submitted to stock exchange(s) in terms of Regulation 32(1) of the Listing Regulations.

(b) Annual statement of funds utilised for purposes other than those stated in the offer document/prospectus/notice in terms of Regulation 32(7) of the Listing Regulations.

Meetings:

(ii) Five (5) Meeting of the Audit Committee were held during the year and the gap between two meetings never exceeded 120 days. The dates on which such meetings were held are as follows:

Five Audit committee meetings were held during 2025-2026. The dates on which the said meetings were held are as follows: 30th May 2025 14th August 2025, 03rd September 2025, 13th November 2025 and 14th Febuary,2026

(iii) The Constitution of the Audit Committee and the attendance of each member of the Committee in financial year 2025-26 are given below:

Name of Member	Designation	Category	No. of Meetings attended during the year 2025-26
Mr. Aishwarya Tripathi	Chairman	Independent Director	5
Mr. Prakash Chand Chhabra	Member	Director	5
Mrs. Monika Lalwani	Member	Independent Director	5

Based on committee 's discussion with the management and the auditors, its review of representation of the management and the reports of the auditors the committee has recommended following to the board.

(i) The audited financial statement prepared in accordance with the IND-AS of SUNRAKSHAKK for the F.Y. 2025-26 is accepted by the board as a true and fair statement of the financial status of the company.

(ii) The appointment of M/s Jindal Kulwal & Associates. as the internal auditor of the company for the F.Y. 2026-27 to review various operation of the company. And determination and approval of fees payable to them.

(iii) The appointment of M/S K.C. Moondra & Associates. as the cost auditor of the company for the F.Y. 2026-27 to review various operation of the company. And determination and approval of fees payable to them.

b) Nomination and Remuneration Committee

i. The Remuneration Committee of the Board of Directors has been constituted to recommend/review remuneration to Managing Director/Directors based on their performance and defined assessment criteria. The remuneration policy of the Company is directed towards rewarding performance, based on review of achievements on a periodic basis. The remuneration policy is in consonance with the existing Industry practice. The Committee has been constituted in accordance with the prescribed guidelines. The committee comprises of three Directors, all of them are Non-Executive and Independent directors.

The terms of reference of the committee are as follows:

i. Formulation of the criteria for determining qualifications, positive attributes and independence of a director and recommend to the Board a policy, relating to the remuneration of the directors, key managerial personnel and other employees;

ii. Formulation of criteria for evaluation of Independent Directors and the Board;

iii. Devising a policy on Board diversity;

iv. 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 their appointment and removal.

The remuneration policy as adopted by the company envisages payment of remuneration according to qualification, experience and performance at different levels of the organization. The workers at the factory as well as those rendering clerical, administrative and professional services are suitably remunerated according to the industry norms.

Name of Member	Designation	Category	No. of Meetings attended during the year 2025-26
Mr. Lokesh Mundra	Chairman	Independent Director	2
Mr. Tilok Chand Chhabra	Member	Director	2
Mr. Aishwarya Tripathi	Member	Independent Director	2

Details of Remuneration paid to Managing Directors: -

(a) Executive / Whole - time Director

Details	Managing Director Shri Prakash Chand Chhabra
Basic Salary	5,20,000 P.M.
Perquisite	NIL
Total	5,20,000 P.M.

(b) Details of Sitting Fee paid to Non-Executive Directors

S. No.	Name of Director	Category of Directors	Sitting Fee (Amt. In Rs.)
1.	Mr. Aishwarya Tripathi	Independent Director	1,00,000
2.	Mrs. Monika Lalwani	Independent Director	1.00.000
3.	Mr. Lokesh Mundra	Independent Director	1,00,000

(iii) The company currently does not have any stock option scheme.

(iv) None of the non-executive directors has any pecuniary relationship or transaction with the company.

3. Stakeholder Relationship Committee

(I) The Company has constituted a Stakeholder Relationship Committee of Directors to look into transfer and transmission of shares, issue of duplicate share certificate consolidation and subdivision of shares and investors grievances. This committee particularly looks into the investor's grievances and oversees the performance of in-house share department and to ensure prompt and efficient investors' services.

(ii) The following is the constitution of the committee:

Name of the Member	Designation	Category	No. of Meetings attended during the year 2025-26
Mr. Lokesh Mundra	Chairman	Independent Director	1
Mr. Saurabh Chhabra	Member	Director	1
Mrs. Monika Lalwani	Member	Independent Director	1

Compliance Officer: - Mr. Ashish Kumar Bagrecha, Company Secretary Designated E-mail for Investors' Grievances – akspintex@gmail.com

The role of Stakeholders' Relationship Committee are as follows:

- Consider and resolve the grievances of shareholders of the Company with respect to transfer of shares, non-receipt of annual report, non-receipt of declared dividend, etc;
- Ensure expeditious share transfer process in line with the proceedings of the Share Transfer Committee;
- Evaluate performance and service standards of the Registrar and Share Transfer Agent of the Company;
- Provide guidance and make recommendations to improve investor service levels for the investors.

Details of Shareholders' / Investors' Complaints

The Secretarial Department of the Company and Registrar & Transfer Agent, BEETAL Financial and Computer Services Private Ltd., New Delhi attend all the Grievance of the Shareholders and Investors received directly or through SEBI, Stock Exchanges, Ministry of Corporate Affairs, Registrar of Companies, SCORES etc.

Details of Complaints received and status thereof: -

Details of Complaints received and status thereof:-

No complaints have been received from Investors during the financial year 2025-26.

4. Corporate Social Responsibility Committee

(I) The Company has constituted a Corporate Social Responsibility Committee of Directors to manage CSR activities effectively and efficiently.

The following is the constitution of the committee:

Name of the Member	Designation	Category	No. of Meetings attended during the year 2025-26
Mr. Lokesh Mundra	Chairman	Independent Director	2
Mr. Tilok Chand Chhabra	Member	Director	2
Mr. Aishwarya Tripathi	Member	Independent Director	2

The Company formulated CSR Policy, which is uploaded on the website of the Company at the weblink www.sunrakshakk.com/investorhandbook/csr

Your Company is committed to making a positive contribution to the communities where it operates. Pursuant to Section 135 of the Companies Act, 2013, the Company has constituted a CSR Committee and formulated a CSR Policy as a guiding principle for undertaking CSR activities. The Company's vision on CSR is that, being a responsible Corporate Citizen, it would continue to make a serious endeavour towards improvement in the quality of life and betterment of society through its CSR-related initiatives.

During FY 2025–26, the Company had a CSR obligation of ₹19.20 Lakhs, which remained unspent during the financial year and was transferred to a separate Unspent CSR Account in accordance with the applicable provisions of the Companies Act, 2013, in respect of the ongoing CSR project "Pashu Raksha" undertaken by the Company. Further, an amount of ₹14.39 Lakhs pertaining to the CSR obligation of FY 2024–25 was utilised towards CSR activities during FY 2025–26. Accordingly, the Company has complied with the applicable provisions relating to unspent CSR expenditure.

The disclosures of CSR activities pursuant to Section 134(3) of the Companies Act, 2013 read with Rule 8 of the Companies (Corporate Social Responsibility) Rules, 2014 are annexed hereto and form part of this Report as Annexure – I.

5. CEO/CFO CERTIFICATION TO THE BOARD

As required by SEBI (Listing Obligation & Disclosure Requirement) Regulation, 2015 the CEO/CFO Certification is provided in this report.

6. AUDITORS' CERTIFICATE ON CORPORATE GOVERNANCE

As per SEBI (Listing Obligation & Disclosure Requirement) Reglation,2015 the Auditor's Certificate on Corporate Governance is enclosed as Annexure to the Board Report, The Auditor's Certificate for F.Y. 2025-26 does not contain any qualification, reservation or adverse remarks or disclaimer made by the auditors in their report

7. PREVENTION OF INSIDER TRADING

The Board of Directors has adopted the insider trading policy in accordance with requirement of SEBI (Prohibition of Insider Trading) Regulation, 2015 and applicable security laws. The insider trading policy of the company has lays down guidelines &

procedures to be followed and disclosure will be made while dealing with shares of the company as well as the consequences of the violation. The policy has been formulated to regulate, monitor and ensure reporting of deals by employees and to maintain the highest ethical standard of dealing in company security. The policy is available on company website.

8. DETAIL OF NON-COMPLIANCE

No penalty has been imposed by any stock exchange or SEBI, nor has there been any instance of non-compliance with any legal requirement or on matter relating to capital market in F.Y. 2025-26.

9. SUBSIDIARY COMPANY

At the end of Financial Year company has on subsidiary company "Sunrakshakk Agro Products Private Limited

3. GENERAL BODY MEETINGS

The last Three Annual General Meetings were held as per details given below:

Detail of Meeting	Date of Meeting	Time of Meeting	Venue of the Meeting
29Th AGM-2023	30.09.2023	11:00 A.M	*SUNRAKSHAKK INDUSTRIES INDIA LIMITED (Formerly known as A.K. SPINTEX LIMITED)* 14 K.M. Stone, Chittorgarh Road, Biliya Kalan, Bhilwara-311001 (RAj.)
30Th AGM-2024	30.09.2024		
31st AGM-2025	30.09.2025		

11. DISCLOSURE

(I) Related Party Disclosure: Information on related party disclosure is given in Note No. 40 of Notes to the financial statement as per requirements of Ind AS 24 – "Related party disclosures".

(ii) Disclosure of Accounting Treatment: The Company follows the Accounting Standards as specified in the Companies (Accounting Standard) Rules, 2006 and the relevant provisions of Companies Act, 2013. The Company has not adopted a treatment different from that prescribed in any Accounting Standard, in the preparation of financial statements. The significant accounting policies which are consistently applied are set out in the Annexure to Notes to the Accounts

(iii) Your company has complied with all the statutory requirements comprised in the Listing Agreement/Regulation/Guidelines/Rules of the Stock Exchange/ SEBI/ other statutory authorities.

(iv) There were no instances of non-compliance by your Company nor have any penalties, strictures been imposed by Stock Exchanges or SEBI or any statutory authority during the last four year.

12. MEANS OF COMMUNICATION

The unaudited /audited quarterly and half-yearly are sent to all the Stock Exchange, where the shares of your Company are listed. The results are normally published in the "Nafa Nuksaan/Business Remedies" in Hindi and in "Financial Express" English newspaper. The annual results are posted to all the shareholders.

The Unaudited quarterly/half yearly results are announced within forty-five days of the close of the quarter.

The website of the Company www.sunrakshakk.com acts as the primary source of information about the Company which inter-alia displayed the annual/ quarterly financial results and Shareholding pattern of the Company.

BSE LISTING CENTRE

BSE Limited has launched an Online Portal - BSE Corporate Compliance & Listing Centre (the "Listing Centre") for submission of various filings by listed companies. All disclosures and periodic filings submitted to the BSE are also uploaded on the Listing Centre.

eXtensible Business Reporting Language (XBRL)

XBRL is a language for electronic communication of business and financial data. It offers major benefits to all those who have to create, transmit, use or analyze such information which aids better analysis and decision making. Ministry of Corporate Affairs (MCA) vide its circular No. 37/2011 dated 7th June, 2011, had mandated certain companies to file their Annual Accounts vide this mode. The Company has filed its Annual Accounts on MCA through XBRL.

Ministry of Corporate Affairs (MCA)

The Company has periodically filed all the necessary documents with the MCA.

SEBI Complaints Redress System (SCORES)

A centralised web based complaints redress system which serves as a centralised database of all complaints received, enables uploading of Action Taken Reports (ATRs) by the concerned companies and online viewing by the investors of actions taken on the complaint and its current status.

Annual Report

The Annual Report containing inter alia the Audited Financial Statements, Board's Report, Auditors' Report and other important information is circulated to the investors. Management Discussion and Analysis is forms part of the Annual Report. Pursuant to the Green Initiative launched by the MCA, the Company also sends e-copies of the Annual Report to Members who have registered for the same.

The Annual Report is also available in the Investor Relations section on the Company's website: www.sunrakshakk.com

13. SECRETARIAL AUDIT FOR RECONCILIATION OF CAPITAL

As stipulated by SEBI, a qualified practicing Company Secretary carries out the secretarial audit to reconcile the total issued capital and paid-up capital. This audit is carried out every quarter and report their on is submitted to the Stock Exchanges.

Sunrakshakk
INDUSTRIES INDIA LTD

14. STOCK MARKET DATA

The reported high and low prices of equity shares of Sunrakshakk Industries India Limited traded during Financial Year 2025-2026 on BSE Limited are set out in the following table:

Month	BSE LIMITED			
	Share Price		Sensex	
	High	Low	High	Low
April, 2025	201.00	188.93	80,661.31	71,425.01
May, 2025	232.28	184.24	82,718.14	78,968.34
June, 2025	282.98	247.01	84,099.53	80,354.59
July. 2025	270.40	248.00	83,935.01	80,575.45
August, 2025	233.98	224.40	82,231.17	79,741.76
September,2025	235.30	201.27	83,141.21	79,818.38
October, 2025	287.18	208.40	85,290.06	80,159.90
November, 2025	229.45	217.25	86,055.86	82,670.95
December, 2025	218.40	203.00	86,159.02	84,150.19
January, 2026	258.60	202.75	85,883.50	81,088.59
February, 2026	261.60	235.55	85,871.73	79,899.42
March. 2026	241.30	228.40	80,632.55	71,774.13

15. Distribution of Shareholding as on 31st March, 2026

No. of Equity held	No. of Shareholders	% of Shareholders	No. of Shares held	% of Share holding
Up to 5000	3268	90.31	997281	3.21
5001 to 10000	142	3.92	514946	1.67
10001 to 20000	74	2.04	514947	1.67
20001 to 30000	38	1.05	481642	1.55
30001 to 40000	20	0.56	344935	1.11
40001 to 50000	7	0.19	155385	0.50
50001 to 100000	29	0.80	999267	3.22
100001 to above	41	1.13	26998347	87.07
Total	**3619**	**100.00**	**31006750**	**100.00**

16. Shareholding Pattern as on 31st March, 2026

Categories	No. of Shares	% of issued Share Capital
Promoters	21598075	69.66
Foreign Institutional Investors	-	-
Financial Institution	-	-
Mutual Funds and UTI	-	-
Bodies Corporate	1871433	6.04
Foreign Companies	-	-
Nationalized and other banks	-	-
Resident Individual-HUF	540736	1.74
Public	6189286	19.96
Non Resident Indian	100970	0.32
OTHER - UNCLAIMED/SUSPENE/ESCRROW A/C	706250	2.28
Total	**31006750**	**100.00**

17. GENERAL SHAREHOLDER INFORMATION

(i) Annual General Meeting Date & Time Venue	30.09.2026 & 11.00 A.M. 14 K.M. Stone, Chittorgarh Road,Bilia Kalan, Bhilwara-311001 (Rajasthan)
(ii) Financial Period	1st April 2025 to 31st March 2026
(iii) Date of Book Closure	23rd September 2026 to 30th September 2026
(iv) Listing Fees	The listing fees for the financial year 2026 –27 have been duly paid to BSE Limited, where the equity shares of the Company are listed.
(v) Listing on Stock Exchange in India	(i) Bombay Stock Exchange Limited
(a) Scrip Code	539300
(b) Trading Symbol	sunrakshakk

OFFICE AND WORKS
REGISTERED OFFICE

14 K.M. STONE, CHITTOR ROAD,
BILIYA KALAN, BHILWARA-311001 (RAJ.)

E-mail: akspitex@gmail.com

Website: www.sunrakshakk.com

O. P. DAD & CO.
Chartered Accountants
First Floor, Plot No. 49, MTM Colony,
Opposite Ajmer Overbridge,
Bhilwara-311001 (Rajasthan)
Email Id- opdadandco@gmail.com
Contact No.- 9829315444

INDEPENDENT AUDITOR'S REPORT

To,
The Members of
SUNRAKSHAKK INDUSTRIES INDIA LIMITED (FORMERLY KNOWN AS A.K. SPINTEX LIMITED)

Report on the audit of the Standalone Financial Statements

Opinion

We have audited the accompanying Standalone financial statements of **SUNRAKSHAKK INDUSTRIES INDIA LIMITED (FORMERLY KNOWN AS A.K. SPINTEX LIMITED)** ("the Company"), which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss (including other comprehensive income), Statement of Cash Flow and the Statement of Changes in Equity for the year ended and notes to the Standalone Financial Statements, including a summary of material accounting policies and other explanatory information (hereinafter referred to as "Standalone Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and

give a true and fair view in conformity with the Indian Accounting Standards prescribed
under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026 the profit and total

comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the Standalone financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone 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 Standalone financial statements under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the Standalone financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the Standalone Financial Statements for the year ended 31st March, 2026. These matters were addressed in the context of our audit of the Standalone Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We have determined the matters described below to be the key audit matters to be communicated in our report. We have fulfilled the responsibilities described in the Auditors' responsibilities for the audit of the Standalone Financial Statements section of our report, including in relation to these matters. Accordingly, our audit included the performance of procedures designed to respond to our assessment of the risks of material misstatement of the Standalone Financial Statements. The results of our audit procedures, including the procedures performed to address the matters described below, provide the basis for our audit opinion on the accompanying standalone financial statements.

The Key audit matters	How our audit addressed the key audit matter
Key audit matter description	**Principal Audit Procedures**
EMERGENCE OF FMCG AS A NEW REPORTABLE SEGMENT (Ind AS 108) During the year, the FMCG business has grown to a scale where it now meets the quantitative thresholds prescribed under Ind AS 108 and is reported as a separate reportable segment for the first time in the standalone financial statements. Identification of segments and allocation of common costs and assets between the Textile and FMCG segments involved significant management judgement, with no prior-year presentation available as a benchmark. Given the first-time nature of this presentation, we have	Our audit approach to address the above Key Audit Matter included the following procedures: ***Understanding and evaluation of processes*** • Obtained an understanding of management's process for identifying operating segments, including how the Chief Operating Decision Maker reviews performance of the Textile and FMCG businesses. • Evaluated the design and implementation of controls over segment identification, allocation methodology, and segment disclosure preparation.

considered this to be a key audit matter for reporting purposes.	*Substantive testing and verification* • Tested the basis and reasonableness of allocation keys used by management to apportion common costs, shared assets, and liabilities between the Textile and FMCG segments. • Reconciled segment revenue and segment results to the underlying general ledger and standalone statement of profit and loss. • Recomputed segment disclosures on a sample basis to verify arithmetical accuracy and consistency with underlying records. *Judgemental estimates and disclosures* • Evaluated management's basis for concluding that the FMCG business now meets the quantitative thresholds under Ind AS 108 for separate reportable segment disclosure. • Assessed consistency of segment accounting policies with those used for the

	standalone financial statements as a whole. *Presentation and disclosure* • Assessed the adequacy and completeness of segment disclosures, including segment assets, liabilities, capital expenditure, and reconciliation to the standalone financial statements, in accordance with Ind AS 108. Based on the above procedures, we found management's identification and disclosure of the FMCG segment as a new reportable segment to be reasonable and consistent with the applicable financial reporting framework.
PREFERENTIAL ALLOTMENT OF EQUITY SHARES AND UTILISATION OF PROCEEDS During the year, the Company raised funds aggregating to ₹98.25 crore through a preferential allotment of equity shares to promoter and non-promoter allottees, in accordance with the provisions of the Companies Act, 2013 and SEBI (ICDR) Regulations, 2018.	Our audit approach to address the above Key Audit Matter included the following procedures: *Understanding and evaluation of processes* • Obtained an understanding of management's process for approval, allotment, and monitoring of utilisation of

The accounting for the share issue, including determination of issue price, allocation between share capital and securities premium, and monitoring and disclosure of broad utilisation of proceeds against the stated objects of the issue (largely towards funding capital expenditure and working capital requirement in the FMCG and textile segments), required specific audit attention. Given the materiality of the amount raised and the regulatory disclosure requirements attached to utilisation of issue proceeds, we have considered this to be a key audit matter for reporting purposes.	the preferential issue proceeds. • Reviewed Board and shareholder resolutions, and the listing/trading approvals granted by the stock exchange, in relation to the preferential allotment. *Substantive testing and verification* • Verified the number of shares allotted, issue price, and receipt of consideration with bank statements, allotment letters,. • Checked the accounting entries for the share issue, including bifurcation between equity share capital and securities premium. • Traced broadly utilisation of proceeds to the stated objects of the issue (capital expenditure/ working capital in FMCG and textile segments or parked as FD) through review of fund flow statements and underlying capex documentation.

	Judgemental estimates and disclosures • Assessed whether temporary deployment of such funds (if any) is in accordance with the stated objects and applicable regulations. *Presentation and disclosure* • Assessed the adequacy and completeness of disclosures relating to the preferential issue, including objects of the issue, amounts utilised, and unutilised balance, if any, as required under SEBI (LODR) Regulations, 2015 and Schedule III to the Companies Act, 2013. Based on the above procedures, we found management's accounting and disclosure of the preferential allotment and utilisation of proceeds to be reasonable and consistent with the applicable financial reporting framework.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Management and Board of Directors are responsible for 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 and Sustainability Report, Corporate Governance Report and Shareholder's Information, but does not include the standalone financial statements, and our auditor's report thereon.

Our opinion on the standalone 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 standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone 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.

Responsibility of Management and Those charged with governance for the Financial Statements

The Company's management and Board of directors are responsible for the matters in section 134(5) of the Act with respect to the preparation of these Standalone financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with accounting principles generally accepted in India including Ind As specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone financial statements, 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Company's Management and Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the Standalone 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 standalone financial statements.

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

• Identify and assess the risks of material misstatement of the 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.

• 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.

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

• Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the 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.

• 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 standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone 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 standalone 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.

Report on Other Legal and Regulatory Requirements

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

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

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the 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 (including other comprehensive income), the cash flow statement and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account;

(d) In our opinion, the aforesaid standalone financial statements comply with the Indian Accounting Standards specified under Section 133 of the Act;

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

(f) With respect to the adequacy of the internal financial controls over financial reporting of the Company with reference to these standalone financial statements and the operating effectiveness of such controls, refer to our separate Report in **"Annexure B"** to this report.

(g) In our opinion, the managerial remuneration for the year ended 31st March,2026 has been paid/ provided by the Company to its directors in accordance with the provisions of Section 197 read with schedule V 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, as amended, in our opinion and to the best of our information and according to the explanations given to us.

(i) The company has disclosed the impact, if any, of pending litigations on its IND AS financial position in its Ind AS financial statements

(ii) As per the information provided to us by the management, the company has not entered in to long term contract including derivative contracts for which provisioning is required;

(iii) The management has represented to us, that to the best of its knowledge and belief, other than those disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entities including foreign entities ("Funding Parties") with the understanding that such 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 guarantee, security or the like on behalf of the Ultimate beneficiaries.

(iv) Based on the audit procedures that we have considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the above representations given by the management contain any material mis-statement.

(v) As the Company has not declared any dividend in the past years & there is no unpaid dividend, so there is no requirement of transfer of amount in Investor Education & Protection fund (IEPF).

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

For: O.P. Dad & Co.
Chartered Accountants.
Firm Reg. No. 002330C

(Abhishek Dad)
Partner
M. No. 409237
UDIN- 26409237RFYQYL5222
Place: Bhilwara
Dated: 30th May, 2026

ANNEXURE "A" TO THE INDEPENDENT AUDITORS' REPORT ON THE STANDALONE FINANCIAL STATEMENTS OF SUNRAKSHAKK INDUSTRIES INDIA LIMITED

(**Referred to in Paragraph 1 under "Report on other legal and regulatory requirements' section of our report of even date)**

In terms of the information and explanations sought by us and given by the Company and the books of account and records examined by us in the normal course of audit, and to the best of our knowledge and belief, we state that:

(i) (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment, Capital Work-In-Progress and relevant details of Right-of-Use assets.

(B) The Company does not have intangible assets. Therefore, we have no comments under para 3(i)(a)(B) of the Order.

(b) According to the information and explanation given to us, the Company has a programme of physical verification of its property, plant and equipment so as to cover all the items in a phased manner over a period of 3 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 physically verified by the management during the year. The reconciliation of the results of physical verification with the records has been completed, and no material discrepancies were observed.

(c) According to the information and explanation given to us, the title deeds of all the immovable properties disclosed in the standalone financial statements are held in the name of the company.

(d) The Company has not revalued its property, plant and equipment and right of use assets or intangible assets during the year.

(e) According to the information and explanation given to us, no proceedings have been initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

(ii) (a) Inventories have been physically verified during the year by the Management at reasonable intervals. In our opinion the coverage and the procedure of such verification by the management is appropriate. No discrepancies of 10% or more in the aggregate for each class of inventory were not noticed on such physical verification.

(b) According to the information and explanation given to us and on the basis of our examination of records of the company, the company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets. The management has informed that the Quarterly statements submitted to the bank are provisional in nature. The Quarterly returns or Statement furnished to the bank are broadly in reconciliation with books of accounts subject to few differences on account of valuation methodology, Wastages, dead stock, reconciliation differences on account of multiple stages of production, third party stock at our premises, as per explanation of management in the schedule" Short term borrowings".

(iii) (a) During the year the company has made investments in certain companies, However, it has not provided any guarantee to companies, firms, Limited Liability Partnerships or any other parties. Further:

(A) The Company has not made any additional investments in subsidiary company during the year. The balance of investments in the subsidiary company is as under:

(Rs. In Lakhs)

To Whom	**The aggregate amount during the year**	**Balance outstanding at the balance sheet date**
Investments in equity shares of subsidiary company	NIL	2472.90

(B) The Company has not made any investments during the year in companies other than subsidiaries, joint ventures and associates.

(b) According to the information and explanation given to us, the investments made, guarantees provided, and the terms and conditions of the guarantees provided are not prejudicial to the company's interest.

(c) According to the information and explanation given to us, the company has not granted any loans to other companies, hence reporting clause under 3(iii)(c) to (f) is not applicable.

(iv) According to the information and explanation given to us, the company has complied with requirements of section 185 and 186 in respect of loans, investments, guarantees or security made by it during the year under audit;

(v) The Company has not accepted any deposits or amounts which are deemed to be deposits under the directives of the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed thereunder, where applicable. Accordingly, the provisions of clause 3(v) of the Order are not applicable.

(vi) The maintenance of cost records has been specified by the Central Government under section 148(1) of the Companies Act, 2013 and such accounts and records have been so made and maintained by the company. We have, however, not made a detailed examination of the cost records with a view to determine whether they are accurate or complete.

(vii) a) The Company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, duty of customs, cess and any other statutory dues, as applicable, with the appropriate authorities. Further, no undisputed amounts payable in respect thereof were outstanding at the year-end for a period of more than six months from the date they became payable.

b) According to the information & explanations given to us and the records examined by us, there is no amount which have not been deposited on account of any dispute in respect of income tax, customs duty and excise duty, GST and cess, except the disputed statutory dues aggregating to Rs. 46.26 Lakhs that have not been deposited on account of matters pending before appropriate authorities are as under:

(₹ in Lakhs)

Name of the Statute	**Financial year to which the matter pertains**	**Nature of the dues**	**Forum where dispute is pending**	**Amount**
Textiles Cess Act	1997-2007	TC Cess	Textile Cess Tribunal,	46.26

(viii) Aaccording to the information and explanation given to us, the company has not surrendered or disclosed any transactions previously unrecorded in books of accounts, in the tax assessments under the Income Tax Act, 1961 (43 of 1961) as income during the year. Accordingly, the provisions of clause 3(viii) of the Order are not applicable.

(ix) (a) Based on our audit procedures and as per the information and explanations provided by the management, we are of the opinion that the Company has not defaulted in the repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year.

(b) The Company has not been declared wilful defaulter by any bank or financial institution or other lenders.

(c) According to the information and explanation given to us, term loans availed by the Company were, applied by the Company during the year for the purposes for which the loans were obtained.

(d) According to the information and explanation given to us, funds raised on short-term basis have, prima facie, not been used during the year for long-term purposes by the Company.

(e) According to the information and explanation given to us, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures;

(f) According to the information and explanation given to us, the Company has not raised loans during the year on the pledge of securities held in its subsidiaries or joint ventures or associate companies.

(x) (a) The Company has not raised any money by way of initial public offer or further public offer (including debt instruments), during the year. Accordingly, reporting under clause 3(x)(a) of the Order is not applicable to the Company.

(b) According to the information and explanations given to us, during the year, the Company has made a preferential allotment of 11,69,600 equity shares of ₹10 each at a price of ₹840 per share (including a premium of ₹830 per share), aggregating to ₹98.25 crore, pursuant to the approval of the members and in compliance with the requirements of the Companies Act, 2013, and the applicable provisions of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018.

In our opinion and according to the information and explanations given to us, the requirements of the aforesaid Sections have been complied with, and the funds so raised have been utilized, or are in the process of being utilized, for the purposes for which they were raised, in accordance with the stated objects of the issue. Nothing has come to our attention to indicate that the funds have been diverted for purposes other than those stated in the offer document/explanatory statement.

The Company has not made any other preferential allotment or private placement of shares or convertible debentures (fully, partly, or optionally convertible) during the year under review, other than as stated above.

(xi) (a) Based upon the audit procedures performed for the purpose of reporting the true and fair view of the standalone financial statements and according to the information and explanations given by the management, no fraud by the Company or no material fraud on the company has not been noticed or reported during the year;

(b) According to the information and explanation given to us, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;

(c) In our opinion, to the best of our knowledge and according to the information and explanation given to us, no whistle-blower complaints were received during the year by the company.

(xii) The Company is not a Nidhi Company, accordingly provisions of the clause 3(xii) of the Order is not applicable to the Company.

(xiii) According to the information and explanations given to us, we are of the opinion that all transactions with related parties are in compliance with Section 177 and 188 of Companies Act, 2013 where applicable and the details have been disclosed in the Standalone Financial Statements etc., as required by the Indian Accounting Standards and the Companies Act, 2013.

(xiv) (a) According to the information and explanations given to us, the company has an internal audit system commensurate with the size and nature of its business;

(b) We have considered, the internal audit reports of the 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.

(xv) According to the information and explanation given to us, we are of the opinion that the Company has not entered into any non-cash transactions with directors or persons connected with him and accordingly, the provisions of clause 3(xv) of the Order is not applicable.

(xvi) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, reporting under clause 3(xvi) of the Order is not applicable to the Company.

(xvii) According to the information and explanations given to us and based on the audit procedures conducted we are of opinion that the company has not incurred any cash losses in the financial year and the immediately preceding financial year;

(xviii) There has been no resignation of the statutory auditors of the Company during the year and accordingly, the provisions of clause 3(xviii) of the Order is not applicable.

(xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the plans of the Board of Directors and management, we are of the opinion that no material uncertainty exists as on the date of the audit report that Company is 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.

(xx) According to the information and explanations given to us and based on our examination of the records of the Company, in respect of the Corporate Social Responsibility (CSR) activities:

The company has generally been regular spent the amount in Corporate Social Responsibility (CSR) activities as per the provisions of section 135 of the Companies Act.

During the year, the company was required to spend Rs. 19.20 Lakhs towards Corporate Social Responsibility (CSR) activities. However, an amount of Rs. 19.20 Lakhs remained unspent during the financial year and was transferred to a separate Unspent CSR Account in accordance with the applicable provisions of the Companies Act, 2013, in respect of the ongoing CSR project "Pashu Raksha" undertaken by the Company.

(xxi) There are no qualifications or adverse remarks given by the auditor in the Companies (Auditor's Report) Order (CARO) reports of the subsidiary company. As such provision of clause 3(xxi) of the Order is not applicable.

For: O.P. Dad & Co.
Chartered Accountants
Firm Reg. No. 002330C

(Abhishek Dad)
Partner
M. No. 409237
UDIN- 26409237RFYQYL5222
Place: Bhilwara
Dated: 30th May, 2026

ANNEXURE "B" TO THE INDEPENDENT AUDITOR'S REPORT ON THE STANDALONE FINANCIAL STATEMENTS OF SUNRAKSHAKK INDUSTRIES INDIA LIMITED (FORMERLY KNOWN AS A.K. SPINTEX LIMITED)

(Referred to in paragraph 2 (f) under 'Report on Other Legal and Regulatory Requirements' of our report 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")

We have audited the internal financial controls over financial reporting of **SUNRAKSHAKK INDUSTRIES INDIA LIMITED (FORMERLY KNOWN AS A.K. SPINTEX LIMITED)** ("the Company") as of March 31, 2026 in conjunction with our audit of the Standalone financial statements of the Company for the year 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 (the "Guidance Note") 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 Act..

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting with reference to these Standalone Financial Statements based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls. 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 with reference to these Standalone Financial Statements 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 with reference to these Standalone Financial Statements and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting with reference to these Standalone Financial Statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Standalone 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 with reference to these Standalone Financial Statement

Meaning of Internal Financial Controls Over Financial Reporting

A Company's internal financial control over financial reporting with reference to these Standalone Financial Statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Standalone Financial Statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control over financial reporting with reference to these Standalone Financial Statements 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 Standalone Financial Statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of management and directors of the Company; and (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 Standalone Financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting with reference to these standalone financial statements.

Because of the inherent limitations of internal financial controls over financial reporting with reference to these Standalone Financial Statements, 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 with reference to these Standalone Financial Statements to future periods are subject to the risk that the internal financial control over financial reporting with reference to these Standalone Financial Statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting with reference to these Standalone Financial Statements and such internal financial controls over financial reporting were operating effectively as at 31st March, 2026, 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).

For: O.P. Dad & Co.
Chartered Accountants
Firm Reg. No. 002330C

(Abhishek Dad)
Partner
M. No. 409237
UDIN: 26409237RFYQYL5222
Place: Bhilwara

Dated: 30th May, 2026

STANDALONE BALANCE SHEET AS AT 31ST MARCH, 2026

(₹ In Lakhs)

Particulars		As at	As at
		31ST MARCH, 2026	31ST MARCH, 2025
ASSETS			
Non-current assets			
Property, Plant and Equipment	1	6,573.17	4,215.36
Capital Work-in-Progress	1	88.22	2.00
Intangible assets	1	0	0
Intangible assets under development	1	0	0
Financial Assets			
Investments	2	2,472.93	2,472.93
Loans	3	0	0
Other Financial Assets	4	131.16	92.48
Other Non-current assets	5	0	0
TOTAL NON-CURRENT ASSETS		**9,265.47**	**6,782.77**
Current assets			
Inventories	6	6,546.58	1,039.68
Financial Assets			
Investments	7	0	0
Trade receivables	8	2,937.86	1,720.40
Cash and cash equivalents	9	136.78	0.39
Loans	10	0	0
Other Financial Assets	11	2,296.78	2.31
Current Tax Assets (Net)	12	0	0
Other Current Assets	13	2,972.03	847.33
Inter Branch Balances		0	
TOTAL CURRENT ASSETS		**14,890.03**	**3,610.11**
TOTAL ASSETS		**24,155.51**	**10,392.88**
EQUITY AND LIABILITIES			
Equity			
Equity Share capital	14	620.13	503.18
Other Equity	15	15,015.64	3,957.61
TOTAL EQUITY		**15,635.77**	**4,460.78**

Liabilities			
Non-current liabilities			
Financial Liabilities			
Borrowings	16	3,126.59	2,872.98
Provisions	17	0	0
Other Financial Liabilities	18	0	0
Deferred tax liabilities (Net)	19	123.68	81.99
Other non-current liabilities	20	0	0
TOTAL NON-CURRENT LIABILITIES		**3,250.27**	**2,954.97**
Current liabilities			
Financial Liabilities			
Borrowings	21	1,396.30	1,261.89
Trade payables			
I) Total outstanding dues of micro enterprises and small enterprises	22	604.10	14.55
II) Total outstanding dues of creditors other than micro enterprises and small enterprises	22	2,811.44	1,290.93
Other Financial Liabilities	23	93.07	83.97
Other Current liabilities	24	300.02	218.49
Provisions	25	64.54	107.29
TOTAL CURRENT LIABILITIES		**5,269.46**	**2,977.13**
TOTAL LIABILITIES		**8,519.73**	**5,932.10**
TOTAL EQUITY AND LIABILITIES		**24,155.51**	**10,392.88**
Material accounting policies and notes to financial statements	1 to 54		
AS PER AUDIT REPORT OF EVEN DATE		**FOR AND ON BEHALF OF THE BOARD**	
For: O. P. DAD & CO.			
CHARTERED ACCOUNTANTS			
(FRN NO.- 002330C)		**[P.C. CHHABRA]**	**[T.C.CHHABRA]**
		[MANAGING DIRECTOR]	**[DIRECTOR]**
ABHISHEK DAD		**(DIN NO.00155631)**	**(DIN NO.00167401)**
Partner			
M. No. 409237			
UDIN: 26409237RFYQYL5222		**A.K. BAGRECHA**	**DINESH PORWAL**
Place: Bhilwara		**[COMPANY SECRETARY]**	**[CHEIF FINANCIAL OFFICER]**
Date: 30.05.2026		**(M.NO. A34182)**	

STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st MARCH,2026

(₹ in Lakhs)

INCOME	NOTES	2025-26	2024-25
Revenue from operations	26	21,437.39	10,404.57
Other Income	27	222.33	4.83
Total Income		**21,659.73**	**10,409.39**
EXPENSES		**2025-26**	**2024-25**
Cost of Material Consumed	28	10,393.04	2,015.00
Purchase of Stock-in-Trade	29	34.34	0
Cost Of Raw Material Sold	30	425.27	0
Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	31	-488.14	-238.51
Manufacturing Expenses	32	5,915.56	4,686.99
Employee Benefits Expenses	33	1,567.49	1,687.67
Finance Costs	34	313.14	126.05
Depreciation / Amortisation and Depletion Expenses	35	936.51	982.40
Other Expenses	36	741.69	387.59
Total Expenses		**19,838.90**	**9,647.19**
Profit Before exceptional items and tax		1,820.82	762.20
Exceptional Items		0	0
Profit Before Tax		**1,820.82**	**762.20**
Tax Expenses	37		
Current Tax		427.97	219.88
Deferred Tax		41.69	-23.37
Tax Expense for Earlier years		0.81	2.20
Total Tax Expenses		**470.47**	**198.71**
Profit for the Year		**1,350.35**	**563.49**
Other comprehensive income:		-	-
Total comprehensive income for the year		1,350.35	563.49
		1,350.35	563.49
Earnings per equity share of face value of ₹ 2 each	38	1,350.35	563.49
Basic EPS		4.50	2.24

Diluted EPS		4.50	2.24
Material accounting policies and notes to financial statements	**1 to 54**		
AS PER AUDIT REPORT OF EVEN DATE			
For: O. P. DAD & CO.			
CHARTERED ACCOUNTANTS			
(FRN NO.- 002330C)		**[P.C. CHHABRA]**	**[T.C.CHHABRA]**
		[MANAGING DIRECTOR]	**[DIRECTOR]**
ABHISHEK DAD		**(DIN NO.00155631)**	**(DIN NO.00167401)**
Partner			
M. No. 409237			
UDIN: 26409237RFYQYL5222			
Place: Bhilwara			
Date: 30.05.2026		**A.K. BAGRECHA**	**DINESH PORWAL**
AS PER AUDIT REPORT OF EVEN DATE		**[COMPANY SECRETARY]**	**[CHEIF FINANCIAL OFFICER]**

STANDALONE STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST MARCH, 2026

PARTICULARS	AS AT 31ST MARCH, 2026	AS AT 31ST MARCH, 2025
A: CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax as per Statement of Profit and Loss	**1,820.82**	**762.20**
Adjusted for:		
(Profit) / Loss on Sale / Discard of Assets (Net)	1.32	(0.68)
Sundry assets w/off	-	-
Depreciation / Amortisation and Depletion Expense	936.51	982.40
Effect of Exchange Rate Change	-	-
Net Gain on Investments	-	-
Dividend Income	-	-
Interest Income	(222.33)	(4.15)
Finance costs	313.14	126.05
Operating Profit before Working Capital Changes	**2,849.46**	**1,865.83**
Adjusted for:		
Trade and Other Receivables	(1,217.46)	(33.43)
Inventories	(5,506.90)	(295.61)
Other Current assets	(2,124.70)	(378.29)
Other Financial assets	(2,294.47)	3.48
Trade Payables	2,110.05	(419.42)
Other Financial Liabilities	9.09	16.48
Other Current Liabilities & Provisions	38.78	18.34
Cash Generated from Operations	**(6,136.15)**	**777.38**
Taxes Paid (Net)	(428.78)	(222.08)
Net Cash flow from Operating Activities	**(6,564.93)**	**555.30**
B: CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of tangible and intangible assets	(3,325.13)	(1,385.97)
Increase/ Decrease in Capital WIP	(86.22)	(2.00)
Proceeds from disposal of tangible and intangible assets	29.50	1.50
Increase in Non-Current Assets	(38.68)	2.58
Investments in subsidary compnay	-	(2,472.90)
Net cash flow for other financial assets	-	-

Interest Income	222.33	4.15
Dividend Income from Subsidiary and Associates	-	-
Dividend Income from Others	-	-
Net Cash flow (Used in) Investing Activities	**(3,198.20)**	**(3,852.63)**
C: CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Issue of Equity Share Capital including Security Premium	9,824.64	-
Net Proceeds from Long Term Borrowings (net of repayments)	253.61	2,687.74
Other Non Current Financial Liabilities & Provisions	-	-
Increase in bank borrowing for Working Capital	134.40	733.08
Dividends Paid (including Dividend Distribution Tax)	-	-
Interest Paid	(313.14)	(126.05)
Net Cash flow from/(Used in) Financing Activities	**9,899.51**	**3,294.77**
Net (Decrease)/Increase in Cash and Cash Equivalents	**136.38**	**(2.56)**
Opening Balance of Cash and Cash Equivalents	**0.39**	**2.95**
Closing Balance of Cash and Cash Equivalents	**136.78**	**0.39**

AS PER AUDIT REPORT OF EVEN DATE

FOR AND ON BEHALF OF THE BOARD

For: O. P. DAD & CO.

CHARTERED ACCOUNTANTS

ABHISHEK DAD
Partner
M. No. 409237
UDIN:- 26409237RFYQYL5222
Date: 30.05.2026

Place: Bhilwara

[P.C. CHHABRA]
[MANAGING DIRECTOR]
(DIN NO.00155631)

[T.C.CHHABRA]
[DIRECTOR]
(DIN NO.00167401)

A.K. BAGRECHA
[COMPANY SECRETARY]
(M.NO.: A34182)

DINESH PORWAL
[CHIF FINANCIAL OFFICER]

STANDALONE STATEMENT OF CHANGES IN EQUITY

(a) EQUITY SHARE CAPITAL **(₹ In Lakhs)**

As at 31st March, 2026			**Balance at the beginning of the current reporting period**	**Changes in Equity Share Capital due to prior period errors**	**Restated balance at the beginning of the current reporting period**	**Changes in equity share capital during the current year**	**Balance at the end of the current reporting period**
			503.18	**0**	**503.18**	**116.96**	**620.14**
							(₹ In Lakhs)
As at 31st March, 2025			**Balance at the beginning of the current reporting period**	**Changes in Equity Share Capital due to prior period errors**	**Restated balance at the beginning of the current reporting period**	**Changes in equity share capital during the current year**	**Balance at the end of the current reporting period**
			503.18	**-**	**503.18**	**0**	**503.18**

(b) OTHER EQUITY

Particulars	**Reserves and Surplus**					**Other Comprehensive Income**	**Total**
	Capital Reserve	**Securities Premium**	**State Capital Investment Subsidy**	**General Reserve**	**Retained Earnings**		
Balance at 1st April 2025	0	0	15	-	3,942.61	-	3,957.61
Addition during the year	0	9,707.68	0	-	1,350.35	-	11,058.03

Other comprehensive income/(loss) for the year	0	0	0	0	0	-	0
Total comprehensive income For the Year	**0**	**9,707.68**	**15**	**0**	**5,292.97**	-	**15,015.64**
Dividends paid	0	0	0	0	0	-	0
Security premium on Issue of Equity Shares	0	0	0	0	0	-	0
Balance as at 31st March 2026	**0**	**9,707.68**	**15**	**0**	**5,292.97**	-	**15,015.65**
Balance as at 1st April 2024	0	0	15	0	3,379.11	-	**3,394.11**
Addition during the year	0	0	0	0	563.49	-	**563.49**
Other comprehensive income/(loss) for the year	0	0	0	0		-	**0**
Total comprehensive income For the Year	**0**	**0**	**15**	**0**	**3,942.61**	-	**3,957.61**
Dividends paid	0	-	0	0		-	0
Security premium on Issue of Equity Shares						-	0
Balance at 31st March 2025	**-**	**-**	**15**	**0**	**3,942.61**	-	**3,957.61**
The accompanying notes are an integral part of these financial statements.							

The accompanying notes are an integral part of these financial statements.

NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2026

GENERAL INFORMATION

SUNRAKSHAKK INDUSTRIES INDIA LIMITED (FORMERLY KNOWN AS A.K. SPINTEX LIMITED) ('the Company') is a public limited company domiciled in India and was incorporated on 14.10.1994 under the provision of the companies Act, 1956 (now replaced by Companies Act 2013) as applicable in India. Its shares are listed on Bombay Stock Exchange (BSE) of India.

The registered office of the Company is located at 14km Stone, Chittorgarh Road, Bilia Kalan, Bhilwara-311001, Rajasthan, India.

The company is principally engaged in the FMCG business & Processing of textiles.

BASIS OF PREPARATION: -

I. Statement of compliance: -

These financial statements have been prepared in accordance with the Indian Accounting Standards (hereinafter referred to as the 'Ind AS') as notified by Ministry of Corporate Affairs pursuant to section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, as amended.

These financial statements were approved for issue in accordance with the resolution of the Board of Directors as per its meeting held on 30th May, 2026.

II. Functional and Presentation Currency

These Financial Statements are presented in Indian Rupees (₹), which is the Company's functional currency. All financial information presented in INR has been rounded to the nearest Lakhs, except as stated otherwise.

III. Basis of measurement

The financial statements have been prepared under the historical cost convention on accrual basis.

IV. Use of estimates and judgments:-

In preparing these financial statements, management has made judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Management believes that the estimates used in the preparation of the financial statements are prudent and reasonable. Actual result may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized prospectively.

Judgments:-

Information about judgments made in applying accounting policies that have the most significant effects on the amounts recognized in the financial statements have been given below:-

- Classification of financial assets: assessment of business model within which the assets are held and assessment of whether the contractual terms of the financial asset are solely payments of principal and interest on the principal amount outstanding.

Assumptions and estimation uncertainties:-

Information about assumptions and estimation uncertainties that have a significant risk of resulting in a material adjustment in the subsequent period financial statements is included below:-

- Estimation of current and deferred tax expense and asset/ liability.
- Estimated useful life of property, plant and equipment.
- Estimation of defined benefit obligation.
- Measurement and likelihood of occurrence of provisions and contingencies.

V. Measurement of fair values:-

Company's accounting policies and disclosures require the measurement of fair values, for both financial and non- financial assets and liabilities.

The Company has an established control framework with respect to the measurement of fair values. This includes a team that has overall responsibility for overseeing all significant fair value measurements, including Level 3 fair values, and reports directly to the controller.

The team regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then the team assesses the evidence obtained from the third parties to support the conclusion that these valuations meet the requirements of Ind AS, including the level in the fair value hierarchy in which the valuations should be classified.

Fair values are categorized in a fair value hierarchy based on the inputs used in the valuation techniques as under:

- Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.
- Level 2: inputs other than quoted price included in Level 1 that are observable for the assets or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).
- Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

When measuring the fair value of an asset or a liability, the Company uses observable market data as far as possible. If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement.

The Company recognizes transfer between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

MATERIAL ACCOUNTING POLICIES:

A. Current and Non-Current classifications:-

All the assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013

Assets:

An asset is classified as current when it satisfies any of the following criteria:

• Expected to be realized or intended to be sold or consumed in the normal operating cycle;

• Held primarily for the purpose of trading;

• Expected to be realized within twelve months after the reporting period; or

• Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

Assets held for sale:

An Assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. This condition is regarded as met only when the asset is available for immediate sale in its present condition subject only to terms that are usual and customary for sales of such asset and its sale is highly probable. Management must be committed to the sale, which should be expected to qualify for recognition as a completed sale within one year from the date of classification.

The value of Assets has been carried out at its fair value less cost of sales.

Liability:

A liability is classified as current when it satisfies any of the following criteria:

• It is expected to be settled in the normal operating cycle;

• It is held primarily for the purpose of trading;

• It is due to be settled within twelve months after the reporting period; or

• There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

The Company classifies all other liabilities as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

Operating cycle:-

Operating cycle of the Company is the time between the acquisition of assets for processing and their realization in cash or cash equivalents. As the Company's normal operating cycle is not clearly identifiable, it is assumed to be twelve months.

B. Property, plant and equipment (PPE):-

- PROPERTY, PLANT & EQUIPMENT is recognized when it is probable that future economic benefits associated with the items will flow to the company and the cost of the item can be measured reliably. The cost of Property Plant & Equipment comprises its purchase price net of any trade discounts and rebates, any import duty and other taxes any directly attributable expenditure on making the asset ready for its intended use including relevant borrowing cost for qualifying asset. Expenditure incurred after Property Plant & Equipment have been put into operation such as repair & maintenance are charged to the statement of Profit & Loss in the year in which the costs are incurred, Major shutdown and overhaul expenditure are capitalized as the activities undertaken improves the economic benefit expected to arise from the assets.

- PPE not ready for the intended use on the date of the Balance Sheet is disclosed as "Capital Work-in Progress".

- Assets in the course of construction are capitalized in the assets under construction account. At the point when the asset is operating at management's intended use, the cost of construction is transferred to the appropriate category of the PROPERTY, PLANT & EQUIPMENT and depreciation commences. Cost associated with the commissioning of the asset and any obligatory decommissioning costs are capitalized where the asset is available for use but incapable of operating at normal levels until a year of commissioning has been completed. Revenue generated from production during the trial period capitalized.

- Capital subsidy received against specific assets is reduced from the value of relevant Property, Plant & Equipment.

- Items of stores and spares that meet the definition of property, plant and equipment are capitalized at cost. Otherwise, such items are classified as inventories.

- An item of Property, Plant & Equipment is derecognized upon disposal or when no future economic benefits are expected to arise from the continued use of asset. Any gain or loss arising on the disposal or retirement of an item of PROPERTY, PLANT & EQUIPMENT is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognized in statement of profit & loss.

C. Depreciation and Amortization:-

Depreciation on Property, Plant and Equipment is provided as follows:-

i. For all assets except Plant & Machinery (Textile division) useful life of the asset as specified in Part "C" of Schedule II of Companies Act, 2013 except for Plant & Machinery related to processing division covered under part (ii). The useful lives and residual values are based on the Company's historical experience with similar assets and take into account anticipated technological changes.

Depreciation on additions to property, plant and equipment is provided on a pro-rata basis from the date of acquisition or installation, and in the case of a new project, from the date of commencement of commercial production. Depreciation on an item of property, plant and equipment sold, discarded, demolished or scrapped, is provided up to the date on which such item of property, plant and equipment is sold, discarded, demolished or scrapped. When parts of an item of property, plant and equipment have different useful life, they are accounted for as separate items (Major Components) and are depreciated over their useful life or over the remaining useful life of the principal assets whichever is less.

The Company reviews the residual value, useful lives and depreciation method annually and, if expectations differ from previous estimates, the change is accounted for as a change in accounting estimate on a prospective basis.

ii. For Plant & Machinery related to textile division–Assets are depreciated using written down value method (WDV method) as prescribed under Part C of Schedule II to the Companies 2013 due to heavy wear & tear and nature of machines.

iii. For FMCG Division –Assets are depreciated using written down value method (WDV method) as prescribed under Part C of Schedule II to the Companies 2013 due to heavy wear & tear and nature of machines

D. Intangible assets:-

Intangible Assets are stated at cost of acquisition net of recoverable taxes, trade discount and rebates less accumulated amortization/depletion and impairment loss, if any. Such cost includes purchase price, borrowing costs, and any cost directly attributable to bringing the asset to its working condition for the intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the intangible assets.

Sunrakshakk Industries India Ltd

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the entity and the cost can be measured reliably.

E. Capital Work in Progress:-

Capital work in progress are stated at cost and inclusive of preoperative expenses, project development expenses etc.

F. Impairment of assets

As at the end of each accounting year, the company reviews the carrying amounts of its PPE, investment property, intangible assets and investments in subsidiary company to determine whether there is any indication that those assets have suffered an impairment loss. If such indication exists, the said assets are tested for impairment so as to determine the impairment loss, if any. The intangible assets with indefinite life are tested for impairment each year.

Impairment loss is recognized when the carrying amount of an asset exceeds its recoverable amount. Recoverable amount is determined:

(i) In the case of an individual asset, at the higher of the net selling price and the value in use; and

(ii) In the case of a cash generating unit (a group of assets that generates identified, independent cash flows), at the higher of the cash generating unit's net selling price and the value in use.

The amount of value in use is determined as the present value of estimated future cash flows from the continuing use of an asset and from its disposal at the end of its useful life. For this purpose, the discount rate (pre-tax) is determined based on the weighted average cost of capital of the company suitably adjusted for risks specified to the estimated cash flows of the asset.

For this purpose, a cash generating unit is ascertained as the smallest identifiable group of assets that generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

If recoverable amount of an asset (or cash generating unit) is estimated to be less than its carrying amount, such deficit is recognized immediately in the Statement of Profit and Loss as impairment loss and the carrying amount of the asset (or cash generating unit) is reduced to its recoverable amount.

When an impairment loss subsequently reverses, the carrying amount of the asset (or cash generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss is recognized for the asset (or cash generating unit) in prior years. A reversal of an impairment loss is recognized immediately in the Statement of Profit and Loss

G. Financial Instruments

i. Financial assets

Financial assets are recognized when the Company becomes a party to the contractual provisions of the instrument.

All financial assets are recognized at fair value on initial recognition except trade receivables. Financial assets are subsequently classified as measured at:

- Amortized cost
- Fair value through profit and loss (FVTPL)
- Fair value through other comprehensive income (FVTOCI)

Financial assets are not reclassified subsequent to their recognition, except if and in the period the Company changes its business model for managing financial assets.

Derecognition

The Company derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the contractual rights to receive the cash flows from the asset.

Impairment of financial assets

The Company recognises loss allowances for expected credit losses on:

- Financial assets measured at amortised cost;

At each reporting date, the Company assesses whether financial assets carried at amortised cost has impaired and provisions are made for impairment accordingly. A financial asset is 'credit impaired' when one or more events that have a detrimental impact on the estimated future cash flows of the financial asset have occurred.

The Company measures loss allowances at an amount equal to lifetime expected credit losses, except for the following, which are measured as 12 month expected credit losses:

- Debt securities that are determined to have low credit risk at the reporting date; and

- Other debt securities and bank balances for which credit risk (i.e. the risk of default occurring over the expected life of the financial instrument) has not increased significantly since initial recognition.

Loss allowances for trade receivables are always measured at an amount equal to lifetime expected credit losses.

12-month expected credit losses are the portion of expected credit losses that result from default events that are possible within 12 months after the reporting date (or a shorter period if the expected life of the instrument is less than 12 months).

When determining whether the credit risk of a financial asset has increased significantly since initial recognition and when estimating expected credit losses, the Company considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis, based on the Company's historical experience and informed credit assessment and including forward looking information.

Measurement of expected credit losses

Expected credit losses are a probability-weighted estimate of credit losses. Credit losses are measured as the present value of all cash shortfalls (i.e. the difference between the cash flows due to the Company in accordance with the contract and the cash flows that the Company expects to receive).

Presentation of allowance for expected credit losses in the balance sheet

Loss allowances for financial assets measured at amortised cost are deducted from the gross carrying amount of the assets.

Write-off

The gross carrying amount of a financial asset is written off (either partially or in full) to the extent that there is no realistic prospect of recovery. This is generally the case when the Company determines that the debtor does not have assets or sources of income that could generate sufficient cash flows to repay the amounts subject to the write-off.

ii. Financial liabilities

Financial liabilities are recognised when the Company becomes a party to the contractual provisions of the instrument. Financial liabilities are initially measured at the amortised cost unless at initial recognition, they are classified as fair value through profit and loss.

Financial liabilities are subsequently measured at amortised cost using the effective interest rate (EIR) method. Financial liabilities carried at fair value through profit or loss are measured at fair value with all changes in fair value recognised in the Statement of Profit and Loss.

Derecognition

A financial liability is derecognised when the obligation specified in the contract is discharged, cancelled or expires.

Offsetting financial instruments

Financial assets and liabilities are offset and the net amount is reported in the balance sheet where there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the Company or the counterparty.

G. Borrowing cost:-

Borrowing costs directly 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, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use.

All other borrowing costs are recognized in the Statement of Profit and Loss in the period in which they are incurred.

The Company determines the amount of borrowing costs eligible for capitalization as the actual borrowing costs incurred on that borrowing during the period less any interest income earned on temporary investment of specific borrowings pending their expenditure on qualifying assets, to the extent that an entity borrows funds specifically for the purpose of obtaining a qualifying asset. In case if the Company borrows generally and uses the funds for obtaining a qualifying asset, borrowing costs eligible for capitalization are determined by applying a capitalization rate to the expenditures on that asset.

The Company suspends capitalization of borrowing costs during extended periods in which it suspends active development of a qualifying asset.

H. Income Tax

The tax expense for the period comprises current and deferred tax. Tax is recognized in Statement of Profit and Loss, except to the extent that it relates to items recognized in the comprehensive income or in equity. Tax expense relating to items recognized outside Statement of profit and loss is recognized outside Statement of profit and loss. Tax are recognized in correlation to the underlying transaction either in other comprehensive income or directly in equity.

Current tax

Current tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities, based on tax rates and laws that are enacted or substantively enacted at the Balance sheet date.

Deferred tax

Deferred tax is recognized on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognized for all taxable temporary differences. Deferred tax assets are generally recognized for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilized.

The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realized, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

The measurement of deferred tax liabilities and assets reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Deferred Tax is generally charged to profit & loss except when they relate to items which are recognized in other comprehensive income or equity.

Deferred tax asset and deferred tax liabilities are off-set if a legally enforceable right exist to set-off current tax asset against current tax liabilities and the deferred taxes relates to the same taxable entity and the same taxation authority.

I. Inventories:-

Inventories are valued as under:

Raw material	- At Cost or NRV whichever is lower
Stock in process	- At Cost or NRV whichever is lower
Stores, spares etc.	- At Cost or NRV whichever is lower
Finished Goods	- At lower of Cost or Net Realizable value.

- **Raw materials:-**cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition.

- **Finished goods and work in progress: -** cost includes cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity, but excluding borrowing costs.
- **Traded goods:-**Cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition.

Cost is determined on first in, first out basis.

All other inventories of stores, consumables, project material at site are valued at cost. The stock of waste is valued at net realizable value.

Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale. Items of inventories are measured at lower of cost and net realizable value after providing for obsolescence.

J. Cash and cash equivalent:-

Cash and cash equivalent in the balance sheet comprise cash at banks and on hand. For the purpose of the statement of cash flows, cash and cash equivalents consist of cash as defined above, net of outstanding bank overdrafts as they are considered an integral part of the Company's cash management.

K. Statement of Cash Flows

Statement of Cash Flows is prepared segregating the cash flows into operating, investing and financing activities.

Cash flow from operating activities is reported using indirect method, adjusting the profit before tax excluding exceptional items for the effects of:

(i) changes during the period in inventories and operating receivables and payables, transactions of a non-cash nature;

(ii) (ii) non-cash items such as depreciation, provisions, unrealized foreign currency gains and losses; and

(iii) (iii) all other items for which the cash effects are investing or financing cash flows. Cash and cash equivalents (including bank balances) shown in the Statement of Cash Flows exclude items which are not available for general use as at the date of Balance Sheet.

L. Foreign currency

These financial statements are presented in Indian rupees, which is the functional currency. Transactions in foreign currencies are recorded at the exchange rate prevailing on the date of transaction quoted by bank.

Exchange differences are recognized in the Statement of Profit and Loss except to the extent, exchange differences which are regarded as an adjustment to interest costs on foreign currency borrowings, are capitalized as part of borrowing costs.

M. Employees Benefit:

a) Short Term Employee Benefits

Liabilities for salaries, including non-monetary benefits that are expected to be settled wholly within 12 months after the end of reporting period in which the employees rendered the related services are recognized in respect of employee's service up to the end of reporting period and are measured at the amount expected to be paid when the liabilities are settled. These liabilities are presented as current employee benefit obligations in the balance sheet.

b) Post-Employment Benefits

(i) Defined contribution plan

The Company's approved provident fund scheme and employees' state insurance fund scheme are defined contribution plans. The Company has no obligation, other than the contribution paid/payable under such schemes. The contribution paid/payable under the schemes is recognized during the period in which the employee renders the related service.

(ii) Defined benefit plan

Gratuity and Leave Encashment are recognized as an expense at the un-discounted amount in the profit and loss account of the year in which related service is rendered. The company has not made any actuarial valuation in this regard.

N. Provisions and contingent liabilities: -

A Provision is recognized when an enterprise has a present obligation as a result of past event, it is probable that an outflow of resources will be required to settled the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not disclosed to its present value and are determined based on best management estimate taking into account the risks and uncertainties surrounding the obligation required to settle the obligation at the balance sheet date.

A contingent liability is a possible obligation that arises from past events and 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 enterprise or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation.

A contingent asset is a possible asset that arises 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 enterprise.

Contingent liabilities and assets are not recognized but are disclosed in the notes. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

O. Revenue Recognition: -

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company, the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold, and the revenue can be reliably measured, regardless of when the payment is being made.

Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government.

Sale of goods:-

Generally, control is transferred upon shipment of goods to the customer or when the goods is made available to the customer, provided transfer of title to the customer occurs and the Company has not retained any significant risks of ownership or future obligations with respect to the goods shipped.

Consideration is generally due upon satisfaction of performance obligations and a receivable is recognized when it becomes unconditional.

In case of discounts, rebates, credits, price incentives or similar terms, consideration are determined based on its most likely amount, which is assessed at each reporting period.

Rendering of services:-

Revenue from rendering of services is recognized over time by measuring the progress towards complete satisfaction of performance obligations at the reporting period.

Revenue is measured at the amount of consideration which the company expects to be entitled to in exchange for transferring distinct goods or services to a customer as specified in the contract, excluding amounts collected on behalf of third parties (for example taxes and duties collected on behalf of the government). Consideration is generally due upon satisfaction of performance obligations and a receivable is recognized when it becomes unconditional.

In case of discounts, rebates, credits, price incentives or similar terms, consideration are determined based on its most likely amount, which is assessed at each reporting period.

Interest income:-

Interest income from a financial asset is recognized using effective interest rate method. Interest income is included in other income in the statement of profit or loss.

Other operational revenue:-

Other operational revenue represents income earned from the activities incidental to the business and is recognized when the right to receive the income is established as per the terms of the contract.

Other income:-

Other items of income are accounted as and when the right to receive such income arises and it is probable that the economic benefits will flow to the company and the amount of income can be measured reliably.

P. Exceptional items

An item of income or expense which by its size, type or incidence requires disclosure in order to improve an understanding of the performance of the company is treated as an exceptional item and the same is disclosed in the notes to accounts.

Q. Government Grants

Government grants are recognized where there is a reasonable assurance that the grant will be received and the Company will comply with all attached conditions. When the government grant relates to an asset, the asset is disclosed by deducting that grant in arriving at the carrying amount of that asset. Government grants that compensate the Company for expenses incurred are recognized in the statement of profit and loss, as income or deduction from the relevant expense, on a systematic basis in the periods in which the expense is recognized.

R. Segment Reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker. The board of directors of the Company assesses the financial performance and position of the Company, and makes strategic decisions. The board of directors, which has been identified as being the chief operating decision maker, consists of the directors of the Company (both executive and independent). Refer note 50 for segment information presented.

S. Leases

As lessee

The Company, as a lessee, recognizes a right-of-use asset and a lease liability for its leasing arrangements, if the contract conveys the right to control the use of an identified asset. The determination of whether an agreement is, or contains, a lease is based on the substance of the agreement at the date of inception.

The contract conveys the right to control the use of an identified asset, if it involves the use of an identified asset and the Company has substantially all of the economic benefits from use of the asset and has right to direct the use of the identified asset.

Initial measurement Lease Liability:

At the commencement date, a Company measure the lease liability at the present value of the lease payments that are not paid at that date. The lease payments shall be discounted using incremental borrowing rate. Right-of-use assets: initially recognized at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or prior to the commencement date of the lease plus any initial direct costs less any lease incentives.

Subsequent measurement

Lease Liability**:** Company measure the lease liability by (a) increasing the carrying amount to reflect interest on the lease liability; (b) reducing the carrying amount to reflect the lease payments made; and (c) remeasuring the carrying amount to reflect any reassessment or lease modifications. Right-of-use assets: subsequently measured at cost less accumulated depreciation and impairment losses. Right-of-use assets are depreciated from the commencement date on a straight-line basis over the shorter of the lease term and useful life of the under lying asset.

Impairment: Right of use assets 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.

Short term Lease or Low Value Lease

Short term lease is that, at the commencement date, has a lease term of 12 months or less. A lease that contains a purchase option is not a short-term lease. Low value lease is for which the underlying asset is of low value. If the company elected to apply short term lease/Low Value Lease, the lessee shall recognize the lease payments associated with those leases as an expense on either a straight-line basis over the lease term or another systematic basis. The lessee shall apply another systematic basis if that basis is more representative of the pattern of the lessee's benefit.

T. Earnings Per Share

Basic earnings per share is calculated by dividing the net profit or loss for the period attributable to equity Shareholders of the Company by the weighted average number of equity shares outstanding during the period.
For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity Shareholders of the Company and the weighted average number of shares outstanding during the period, are adjusted for the effects of all dilutive potential equity shares.

Notes on Standalone Financial Statements for the period ended 31st March, 2026.

1. **Property, Plant and Equipment and Intangible Assets**

(₹ in Lakhs)

Particulars		Freehold Land	Buildings	Plant & Machinery	Equipments	Furniture & Fixtures	Vehicles	MFA	Total
31ST MARCH, 2026	**Cost as at April 1, 2025**	**275.58**	**997.87**	**8,071.23**	**57.77**	**66.13**	**454.20**	**0**	**9,922.79**
	Additions	0	45.10	2,995.70	30.48	60.20	45.71	147.94	3,325.13
	Disposal	0	0	184.65	0	0	0	0	184.65
	Cost as at March 31, 2026	**275.58**	**1,042.96**	**10,882.28**	**88.26**	**126.33**	**499.91**	**147.94**	**13,063.27**
	Accumulated depreciation as at April 1, 2025	0	315.24	5,049.74	45.62	49.25	247.58	0	5,707.42
	Depreciation for the year	0	27.96	848.08	9.28	5.83	35.33	10.03	936.51
	Disposal	0	0	153.84	0	0	0	0	153.84
	Accumulated depreciation as at March 31,2026	**0**	**343.20**	**5,743.99**	**54.90**	**55.08**	**282.91**	**10.03**	**6,490.10**
	Net carrying amount as at March,31,2025	**275.58**	**682.63**	**3,021.49**	**12.15**	**16.89**	**206.62**	**0**	**4,215.36**
	Net carrying amount as at March, 31,2026	**275.58**	**699.77**	**5,138.29**	**33.35**	**71.25**	**217.00**	**137.92**	**6,573.17**

(₹ in Lakhs)

Particulars		Freehold Land	Buildings	Plant & Machinery	Equipments	Furniture & Fixtures	Vehicles	MFA	Total
31ST MARCH, 2025	**Cost as at April 1, 2024**	**259.93**	**858.65**	**6,929.55**	**51.21**	**60.59**	**393.29**	**0**	**8,553.22**
	Additions	15.65	139.22	1,158.08	6.56	5.54	60.91	0	1,385.97
	Disposal	0	0	16.40	0	0	0	0	16.40
	Cost as at March 31, 2025	**275.58**	**997.87**	**8,071.23**	**57.77**	**66.13**	**454.20**	**0**	**9,922.79**
	Accumulated depreciation as at April 1, 2024	0	291.91	4,142.17	41.63	47.65	217.26	0	4,740.61
	Depreciation for the year	0	23.33	923.16	3.99	1.60	30.32	0	982.40
	Disposal	0	0	15.58	0	0	0	0	15.58
	Accumulated depreciation as at March, 31 2025	**0**	**315.24**	**5,049.74**	**45.62**	**49.25**	**247.58**	**0**	**5,707.42**
	Net carrying amount as at March 31, 2024	**259.93**	**482.56**	**1,820.40**	**8.59**	**9.95**	**169.61**	**0**	**2,751.04**
	Net carrying amount as at March 31, 2025	**275.58**	**682.63**	**3,021.49**	**12.15**	**16.89**	**206.62**	**0**	**4,215.36**

Capital Work-in-Progress For

(₹ in Lakhs)

Particulars	Opening Balance as on 01/04/2025	Addition During the year	Capitalized During the Year	Closing Balance as on 31/03/2026
Pre-operative Expenses	2.00	88.22	2.00	88.22
TOTAL	**2.00**	**88.22**	**2.00**	**88.22**

CWIP Ageing Schedule

(₹ in Lakhs)

Particulars	Less Than 1 Year	1-2 Year	2-3 Years	More Than 3 Years
Preoperative Expenses	88.22	0	0	88.22
TOTAL	**88.22**	**0**	**0**	**88.22**

(₹ In Lakhs)

Particulars		As at	As at
		31ST MARCH, 2026	31ST MARCH, 2025
2. NON-CURRENT INVESTMENTS			
In Equity Instruments (Measured at Cost)			
Unquoted, Fully Paid Up			
Investment in wholly owned Subsidiary Companies			
Equity shares of Rs. 10/- each fully paid up			
Sunrakshak Agro Products Pvt. Ltd.		2,472.90	2,472.90
(9,993 Shares of ₹ 10 each)			
N.S.C.		0.03	0.03
Total		**2,472.93**	**2,472.93**
			(₹ In Lakhs)
Particulars		**As at**	**As at**
		31ST MARCH, 2026	**31ST MARCH, 2025**
3. LOANS (UNSECURED AND CONSIDERED GOOD)		**0**	**0**
Total		**0**	**0**
			(₹ In Lakhs)
Particulars		**As at**	**As at**
		31ST MARCH, 2026	**31ST MARCH, 2025**
4. OTHER FINANCIAL ASSETS - NON CURRENT			
Deposits with RSEB & Other Departments		125.16	92.48
Security Deposit		6	0
Total		**131.16**	**92.48**
			(₹ In Lakhs)
Particulars		**As at**	**As at**
		31ST MARCH, 2026	**31ST MARCH, 2025**
5. OTHER NON-CURRENT ASSETS			
(Unsecured and Considered Good)			
Preliminary Expenses Not W/Off		0	0
Less : Transferred to P & L A/c		0	0
Total		**0**	**0**
			(₹ In Lakhs)
Particulars		**As at**	**As at**
		31ST MARCH, 2026	**31ST MARCH, 2025**
6. INVENTORIES			

Raw Materials (Including Material In Transit)		4,454.47	82.80
Work-in-Progress		101.82	50.13
Finished Goods		1,085.00	648.55
Stores & Spares		472.79	258.19
Packing Material		432.50	0
Total		**6,546.58**	**1,039.68**
A. All the above inventories have been valued at Cost or Net realisable value whichever is lower.			
B. WIP & Finish Stock valued to the extent of processing cost involved.			
			(₹ In Lakhs)
Particulars		**As at**	**As at**
		31ST MARCH, 2026	**31ST MARCH, 2025**
7. INVESTMENTS - CURRENT			
Investments measured at Amortised Cost			
Investments measured at Fair Value Through Profit & Loss			
		0	0
Total		**0**	**0**
			(₹ In Lakhs)
Aggregate amount of quoted investments			
Market Value of quoted investments			
Aggregate amount of unquoted investments			
Particulars		**As at**	**As at**
		31ST MARCH, 2026	**31ST MARCH, 2025**
8. TRADE RECEIVABLES			
(Unsecured and Considered Good)			
Undisputed Trade Receivables-Considered good-Unsecured		2,946.47	1,720.40
Less: Provision for Expected Credit Loss		8.61	
Total		**2,937.86**	**1,720.40**
Particulars			**(₹ In Lakhs)**
Ageing Schedule of Trade Receivables		**As at**	**As at**
Undisputed Traded Receivable - Considered Good		31ST MARCH, 2026	31st March, 2025
Less than 6 Months		2,892.78	1,668.48
6 Months to 1 year		19.15	21.12
1 year to 2 years		12.71	14.41
2 years to 3 years		7.70	8.67
More than 3 Years		5.52	7.71
Total		**2,937.86**	**1,720.40**

The balance outstanding with sundry debtors either debit or credit are subject to confirmation and reconciliation.			
			(₹ in Lakhs)
Particulars		**As at**	**As at**
		31ST MARCH, 2026	**31ST MARCH, 2025**
9. CASH AND CASH EQUIVALENTS			
Cash on Hand		0.88	0.03
Balance with bank		135.90	0.36
Total		**136.78**	**0.39**
			(₹ In Lakhs)
Particulars		**As at**	**As at**
			(₹ In Lakhs)
10. LOANS - CURRENT			
(Unsecured and Considered Good)		0	
Loans and Advances to related parties			
Loans Others			
Total		**0**	**0**
			(₹ in Lakhs)
Particulars		**As at**	**As at**
		31ST MARCH, 2026	**31ST MARCH, 2025**
11. OTHER FINANCIAL ASSETS			
FDR's*		1,043.56	0.72
Advance to Others		1,253.22	1.59
Total		**2,296.78**	**2.31**
***Mortgaged with bank against the outstanding of term loans from HDFC Bank & against Bank Gurantee.**			
			(₹ in Lakhs)
Particulars		**As at**	**As at**
		31ST MARCH, 2026	**31ST MARCH, 2025**
12. CURRENT TAX ASSETS (NET)			
Current Tax Assets		0	0
		0	0
			(₹ in Lakhs)
Particulars		**As at**	**As at**
		31ST MARCH, 2026	**31ST MARCH, 2025**
13. OTHER CURRENT ASSETS			
GST Input Tax Credit Balances		1,714.74	429.31
GST Refundable		19.12	12.68

Others Misc. assets		44.63	13.82
Advance Against Capital Goods (Net)		829.96	391.53
SUNRAKSHAKK HO		0	0
Insurance Company Claim Receivable		363.59	0
Total		**2,972.03**	**847.33**
			(₹ in Lakhs)
Particulars		**As at**	**As at**
		31ST MARCH, 2026	**31ST MARCH, 2025**
16. BORROWINGS			
Secured - At amortised cost			
Term Loans- from Banks			
HDFC Bank Term Loan A/c 85729695		-0.0000	64.33
HDFC Bank Term Loan A/c 800949401		692.67	804.55
HDFC BANK Term Loan A/c 801034427		1,035.06	629.13
Vehicle Loans- from Banks		19.89	48.64
			0
Sub Total (A)		1,747.62	1,546.65
Unsecured - At amortised cost			
From Promoter, Director and their Relatives		1,378.97	1,326.33
Sub Total (B)		1,378.97	1,326.33
Total (A)+(B)		**3,126.59**	**2,872.98**
16.1 Financial lease obligation, Equipement and vehicle loans are secured by hypothecation of respective assets.			
	O/s Amount in Lakhs	Int. Rate	Current Maturity (in Lakhs)
TERM LOAN HDFC BANK 85729695	64.33	0.07	64.33
TERM LOAN HDFC BANK 800949401	804.55	0.07	111.88
TERM LOAN HDFC BANK 801034427	1,212.15	0.08	177.09
16.2 All Term Loans from banks (including current maturities) except vehicle loan are secured by a equitable mortgage by deposit of title deeds in respect of all immovable properties and first hypothecation of the entire moveable properties of the company ,both present and future. Subject to prior charges created/to be created in favour of bankers for securing working capital borrowing, ranking pari-passu with the charge created / to be created in favour of bankers. The above Term Loans are further secured by personal guarantee of directors of the company			
16.3 Vehicle Loans (including current maturities) are secured by hypothecation of respective vehicle(s)			
16.4 There is no default in repayment or interest of any loans on due dates			

14. SHARE CAPITAL	As at		As at	
	31st March, 2026		31st March, 2025	
	Units	Amounts	Units	Amounts
Authorised Share Capital				
Equity Shares of ₹ 2 each	105,000,000	2,100		
Equity Shares of ₹ 10 each			21,000,000	2,100
	105,000,000	2,100	21,000,000	2,100
Issued, Subscribed and Paid up:				
Equity Shares of ₹ 2 each fully paid up	31,006,750	620.13		
Equity Shares of ₹ 10 each fully paid up			5,031,750	503.18
Total	**31,006,750**	**620.13**	**5,031,750**	**503.18**

*** During the financial year 2025-26, the company has alloted 11,69,600 equity share of Rs. 10/- each on 30th May 2025 on preferential basis.**

*** During the F.Y. 2025-26 wef 15th oct 2025, the equity shares of the Company have been sub- divided, such that 1 (one) equity share having face value of 10/- (₹ ten only) each, fully paid-up, stands sub-divided into 5 (Five) equity shares having face value of ₹ 2/- (₹ Two only) each, fully paid-up. There was no change in the authorised share capital of the Company as a result of such sub-division.**

14.1 The details of shareholders holding more than 5% shares :

Name of the Shareholder	31st March, 2026		31st March, 2025	
	No. of Shares	% held	No. of Shares	% held
Fashion Suitings Private Llimited	13,630,310	43.96%	2,226,062	44.24%
T.C. Chhabra	3,488,015	11.25%	637,603	12.67%
Saurabh Chhabra	2,178,750	7.03%	255,750	5.08%

14.2 The reconciliation of the number of shares outstanding is set out below :

Particulars	31st March, 2026	31st March, 2025
	No. of Shares	No. of Shares
Equity Shares at the beginning of the year*	25,158,750	5,031,750
Add: Issued During the Year	5,848,000	0
Equity Shares at the end of the year	**31,006,750**	**5,031,750**

*** During the financial year 2025-26, the company has alloted 11,69,600 equity share of Rs. 10/- each on 30th May 2025 on preferential basis.**

*** During the F.Y. 2025-26 wef 15th oct 2025, the equity shares of the Company have been sub- divided, such that 1 (one) equity share having face value of 10/- (₹ ten only) each, fully paid-up, stands sub-divided into 5 (Five) equity shares having face value of ₹ 2/- (₹ Two only) each, fully paid-up. There was no change in the authorised share capital of the Company as a result of such sub-division.**

14.3. The Company has only one Class of Equity Shares having a par value of Rs. 2 per share. Each holder of equity shares is entitled to one vote per share.

14.4 Promoter Group Shareholding

Name of the Shareholder	31st March, 2026		31st March, 2025	

	No. of Shares	% held	No. of Shares	% held
Fashion Suitings Private Limited	13,630,310	43.96%	2,226,062	44.24%
T.C. Chhabra	3,488,015	11.25%	637,603	12.67%
Saurabh Chhabra	2,178,750	7.03%	255,750	5.08%

14.5 Utilization of funds raised through preferential allotment

	As at
Particulars	**31st March, 2026**
	(Amount In Lakhs)
Total fund raised during FY 25-26 (Incl. Premium)	9,824.64
Less : Utilized towards fund raising objectives	8,822.39
Balance unutilized parked as FDR with bank	**1,002.25**

15. OTHER EQUITY	**As at**	**As at**
Particulars	**31st March, 2026**	**31st March, 2025**
State Investment Capital Subsidy		
Balance at the beginning of the year	15.00	15.00
Add : Received during the year		
(Less) : Transfer to Statement of P&L		
Security Premium	15.00	15.00
Balance at the beginning of the year	0	0
Add : Addition during the year	9,707.68	
Closing Balance at the end of the year	**9,707.68**	
Retained Earnings		
Balance at the beginning of the year	3,942.60	3,379.11
Add: Profit for the year	1,350.35	563.49
Less: Appropriations	0	0
	5,292.95	**3,942.60**
Other Comprehensive Income (OCI)		
Balance at the beginning of the year		
Add: Movement in OCI (Net) during the year		
	0	0
Total	**15,015.63**	**3,957.60**

			(₹ in Lakhs)
Particulars		**As at**	**As at**
		31ST MARCH, 2026	**31ST MARCH, 2025**
17. PROVISIONS - NON CURRENT			
		0	
		0	
		0	
		0	
		0	
Total			**0**
			(₹ in Lakhs)
Particulars		**As at**	**As at**
		31ST MARCH, 2026	**31ST MARCH, 2025**
18. OTHER FINANCIAL LIABILITIES - NON CURRENT		0	0
		0	0
Total		**0**	**0**
			(₹ in Lakhs)
Particulars		**As at**	**As at**
		31ST MARCH, 2026	**31ST MARCH, 2025**
19. DEFERRED TAX LIABILITIES (NET)			
The movement on the deferred tax account is as follows:			
At the start of the year		81.99	105.36
Charge/(credit) to Statement of Profit and Loss		41.69	-23.37
At the end of year		123.68	81.99
Component of Deferred tax liabilities / (asset)		**As at**	**As at**
		31ST MARCH, 2026	**31ST MARCH, 2025**
Deferred tax liabilities / (asset) in relation to:		0	
Property, plant and equipment		148.07	105.82
Provision for Gratuity		-24.39	-23.83
Total		**123.68**	**81.99**
			(₹ in Lakhs)
Particulars		**As at**	**As at**
		31ST MARCH, 2026	**31ST MARCH, 2025**
20. OTHER NON-CURRENT LIABILITIES		0	

		0	
Total		**0**	**0**
			(₹ in Lakhs)
Particulars		**As at**	**As at**
		31ST MARCH, 2026	**31ST MARCH, 2025**
21. BORROWINGS – CURRENT			
Secured - At Amortised Cost			
Working Capital Loans			
From Banks		1,018.98	990.23
Current maturities of Long Term Debt		377.32	271.67
Sub Total (A)		1,396.30	1,261.89
Unsecured - At Amortised Cost		0	0
Sub Total (B)		0	0
Total (A)+(B)		**1,396.30**	**1,261.89**
Working Capital Loans from Banks are secured by hypothecation of present and future stock of raw materials, work-in-progress, finished goods, stores and spares (not relating to plant and machinery), book debts, outstanding monies, receivables, claims, bills, materials in transit, etc.			
			(₹ in Lakhs)
Particulars		**As at**	**As at**
		31ST MARCH, 2026	**31ST MARCH, 2025**
22. TRADE PAYABLES			
I) Total outstanding dues of micro enterprises and small enterprises		604.10	14.55
II) Total outstanding dues of creditors other than micro enterprises and small enterprises-		2,811.44	1,290.93
For Materials		1,032.25	941.03
For Contractors & Others		310.94	349.90
Capital goods (Net)		79.84	0
		0	
Total		**3,415.54**	**1,305.48**
Ageing Schedule of Trade Payables			
		As at	**As at**
Undisputed Traded Payables - Considered Good		**31ST MARCH, 2026**	**31ST MARCH, 2025**
MSME			
Less than 1 year		604.10	14.55
1 year to 2 years			0
2 years to 3 years			0
More than 3 Years			0
Total		**604.10**	**14.55**

Other then MSME			
Less than 1 year		2,811.44	1,290.93
1 year to 2 years			0
2 years to 3 years			0
More than 3 Years			0
Total		**2,811.44**	**1,290.93**
			0
Note:- The bifurcation of MSME creditors in above schedule is based on the confirmation & information received from supplier with regards to their status as MSME. No third party verification available regarding this. Bifurcation based on input received from the supplier themselves. Further, the Company is regular in making payments to all suppliers, the management does not anticipate any significant interest liability.			
			(₹ in Lakhs)
Particulars		**As at**	**As at**
		31ST MARCH, 2026	**31ST MARCH, 2025**
23. OTHER FINANCIAL LIABILITIES			
Deposits from Contractors,staff & Others		93.07	83.97
Total		**93.07**	**83.97**
			(₹ in Lakhs)
Particulars		**As at**	**As at**
		31ST MARCH, 2026	**31ST MARCH, 2025**
24. OTHER CURRENT LIABILITIES			
Outstanding liablities for expenses & Customer advances		261.09	199.45
Statutory dues		38.94	19.05
Bonus Payable		0	0
Total		**300.02**	**218.49**
Particulars		**As at**	**As at**
		31ST MARCH, 2026	**31ST MARCH, 2025**
25. PROVISIONS - CURRENT			
Provision for Gratutity*		96.91	94.66
Provision for Income Tax (Net)		-51.57	12.63
Provision for CSR		19.20	
Total		**64.54**	**107.29**
*** As no acturial valuation has been done, hence, whole of provision has been considerd as current due to non availability of estimate.**			

Particulars		2025-26	2024-25
26. REVENUE FROM OPERATIONS			
SALE OF SERVICES			
Job Processing Receipts		10,195.84	10,404.57
Sales of FMCG		8,640.63	0
Sales of Soap Noodle		2,600.93	0
Total		**21,437.39**	**10,404.57**
Rebates, claims and discount etc on sales are accounted for and being provided for as and when settled with the parties as per consistent policy adopted by the Company every year			
			(₹ in Lakhs)
Particulars		2025-26	2024-25
27. OTHER INCOME			
Interest on Bank deposits & Others		222.33	4.15
Profit on sale of Fixed Assets		0	0.68
Total		**222.33**	**4.83**
			(₹ in Lakhs)
Particulars		2025-26	2024-25
27.1 Other Comprehensive Income			
		0	0
TOTAL		**0**	**0**
			(₹ in Lakhs)
Particulars		2025-26	2024-25
28. COST OF RAW MATERIALS CONSUMED			
Opening stock		82.80	109.14
Add: Purchases		15,189.98	1,988.66
Less: Sale		425.27	
		14,847.51	2,097.80
Less: Closing stock		4,454.47	82.80
		10,393.04	2,015.00
Rebates, claims and discount etc on Purchase are accounted for and being provided for as and when settled			

with the parties as per consistent policy adopted by the Company every year.			
			(₹ in Lakhs)
Particulars		2025-26	2024-25
29. PURCHASE OF STOCK IN TRADE			
Purchase of Semi-Finished Goods		34.34	0
			0
		34.34	0
			(₹ in Lakhs)
Particulars		2025-26	2024-25
30. COST OF RAW MATERIAL SOLD			
Cost Of Raw Material Sold		425.27	
		425.27	0
		0	(₹ in Lakhs)
Particulars		2025-26	2024-25
31. CHANGES IN INVENTORIES			
Inventories (at commencement)			
Finished Goods / Stock-in-Trade		648.55	413.58
Work-in-Progress		50.13	46.59
		698.68	460.17
Inventories (at close)			
Finished Goods / Stock-in-Trade		1,085.00	648.55
Work-in-Progress		101.82	50.13
		1,186.82	698.68
Total		**-488.14**	**-238.51**
			(₹ in Lakhs)
Particulars		2025-26	2024-25
32. MANUFACTURING EXPENSES			
Stores & Spares consumed		1,713.05	1,094.93
Coal Consumed		1,684.50	1,405.00
Power & Fuel		736.98	850.97
Repair & Maintainence [P&M]		267.28	290.70
Water charges & Air pollution Charges		167.97	161.76

Repair & Maintainence Building		1.01	35.05
Other Manufacturing expenses		1,344.78	848.58
		5,915.56	4,686.99
			(₹ in Lakhs)
Particulars		2025-26	2024-25
33. EMPLOYEE BENEFITS EXPENSES			
Salary, Wages & Other Allowances		1,343.03	1,478.11
Salary to Managing Director		62.10	60.90
E.S.I. & P.F. contribution		82.76	63.26
Gratuity & PL Encashment		27.09	39.63
Staff & Labour Welfare Expenses		32.90	29.25
Bonus & exgratia		19.62	16.52
Total		**1,567.49**	**1,687.67**
****The company is accounting leave encashment on mercantile/ actual basis. The company Provisions for gratuity on actual undiscounted basis. Hence, provision for gratuity have been provided for the year. Further details as per Note no.44.**			
			(₹ in Lakhs)
Particulars		2025-26	2024-25
34. FINANCE COSTS			
Interest on Term Loan		126.66	44.85
Interest on Working Capital		59.50	38.85
Interest on Unsecured Loan		117	29.25
Intersest on Vehicle Finance		5.53	7.30
Borrowing cost		4.45	5.80
Total		**313.14**	**126.05**
			(₹ in Lakhs)
Particulars		2025-26	2024-25
34.1 Interest Expenses			
Short Term Borrowings		59.50	38.85
Long Term Borrowings		0	
Secured from banks		132.20	52.15
Unsecured		117	29.25

TOTAL		**308.70**	**120.25**
			(₹ in Lakhs)
Particulars		2025-26	2024-25
35. DEPRECIATION & AMORTISATION EXPENSES			
Depreciation on Tangible Asset		936.51	982.40
Total		**936.51**	**982.40**
			(₹ in Lakhs)
Particulars		2025-26	2024-25
36. OTHER EXPENSES			
Establishment/Administrative Expenses			
Audit Expenses		0.13	0.04
AMC Charges		0	
Internal Auditor Fees		4.75	5
Auditor Remuneration		3.70	1
Charity & donation		0.74	1.87
Conveyance Expenses		12.03	10.20
Fees & subscription		3.47	3.88
Insurance Expenses		36.43	18.22
Legal & Professional Expenses		69.38	10.92
Miscellaneous Expenses		16.44	13.83
Pest Control Expenses		0	0
Rent Expenses		101.39	0
Postage Expenses		0.74	1.12
Printing & Stationery		6.59	5.30
Public Welfare Expenses		0.56	0.77
Repair & Maintenance (Vehicle)		4.95	4.18
Telephone Expenses		3.43	4.07
Travelling Expenses		13.73	4.42
Rates & Taxes		0.97	0.72
Director sitting Fees		3	1.92
Loss on Sale of FA		1.32	0
CSR Expenses		33.59	16.71

			317.34	104.18
				(₹ in Lakhs)
Particulars			2025-26	2024-25
Provision for Expected Credit loss			8.61	0
Total			**8.61**	**0**
				(₹ in Lakhs)
Particulars			2025-26	2024-25
Selling and Distribution Expenses				
Advertisement Exp.			1.72	2.28
Freight, Loading & Unloading Charges			240.78	126.52
Finish Checking, Packing & Other Selling Expenses			52.61	46.49
Commission on Sales			120.63	108.13
			415.75	283.41
Preliminary Expenses Written Off			0	0
Total			**741.69**	**387.59**
36.1 Payment to Auditors as :				
				(₹ in Lakhs)
Particulars			2025-26	2024-25
(a) Auditor:				
Statutory Audit Fees			2.20	0.70
Tax Audit Fees			1.50	0.30
Total			**3.70**	**1**
				(₹ in Lakhs)
Particulars			2025-26	2024-25
37. TAXATION				
A-Income tax recognised in Statement of Profit and Loss				
Current tax expense				
Current Year			427.97	219.88
Earlier Year			0.81	2.20
			428.78	222.08
Deferred tax expense				
Origination & reversal of temporary differences			41.69	-23.37

Total Tax Expenses		**470.47**	**198.71**
B. The income tax expenses for the year reconciled to the accounting profit as follows			
Profit before tax		**1,820.82**	**762.20**
Applicable Tax Rate*		0.25	0.25
Computed Tax Expenses		458.30	191.85
Tax effect of			
Expenses Disallowed		994.34	1,029
Additional allowances		-1,114.71	-917.56
Current Tax Provision (A)		337.93	303.29
Incremental Deferred Tax Liability on account of Tangible and Intangible Assets		41.69	-23.37
Tax recognised in Statement of Profit & Loss (B)		41.69	-23.37
Net Taxes (A+B)		379.62	279.92
Effective Tax Rate		0.21	0.37
***The Company has opted for option u/s 115BAA of Income Tax Act, 1961 and accordingly tax liabilities has been provided under the aforesaid provision.**			

38. EARNINGS PER SHARE (EPS)

(₹ in Lakhs)

	2025-26	2024-25
i) Net Profit after Tax as per Statement of Profit and Loss attributable to Equity Shareholders	1350.35	563.49
ii) Weighted Average number of Equity Shares used as denominator for calculating Basic EPS	3,10,06,750	50,31,750
iii) Weighted Average Potential Equity Shares	-	-
iv) Total Weighted Average number of Equity Shares used as denominator for calculating Diluted EPS	3,10,06,750	50,31,750
v) Basic Earnings per Share (₹)	4.50	11.20*
vi) Diluted Earnings per Share (₹)	4.50	11.20*
vii) Face Value per Equity Share (₹)	2.00	10.00

*EPS of FY 2024-25 not comparable directly as the equity shares have been split in FY 2025-26 in ratio of 5 shares for every 1 share held.

39. DISCLOSURE REQUIRED UNDER SECTION 22 OF MICRO, SMALL & MEDIUM ENTERPRISES DEVELOPMENT ACT, 2006

(₹ in Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
The principal amount and the interest due thereon remaining unpaid to any supplier as at the end of each accounting year	604.10 -	14.55 - -
- Principal amount due to micro and small enterprises* Interest due on above		
The amount of interest paid by the buyer in terms of Section 16 of the MSMED Act 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year	-	-
The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act 2006	-	-
The amount of interest accrued and remaining unpaid at the end of each accounting year.	-	-
The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest due as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under Section 23 of the MSMED Act 2006	-	-

*The figures have been disclosed on the basis of information received from suppliers who have registered themselves under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act, 2006) and/or based on the information available with the Company. Further, no interest during the year has been paid or payable under the provisions of the MSMED Act, 2006.

40. DISCLOSURE OF RELATED PARTY TRANSACTIONS PURSUANT TO IND AS 24 "RELATED PARTY DISCLOSURES"

A) Details of Related Parties

Name of the Related Party	Relationship
TILOK CHAND CHHABRA PRAKASH CHAND CHHABRA SAURABH CHHABRA DINESH PORWAL ASHISH KUMAR BAGRECHA AISHWARYA TRIPATHI MONIKA LALWANI LOKESH MUNDRA	Key Managerial Personnel (KMP)
FASHION SUITINGS PVT. LTD. ACME INDUSTRIES PVT. LTD. SUNRAKSHAK AGRO PRODUCTS PVT LTD RCM CONSUMER PRODUCTS PVT LTD STSONS INDUSTRIES PRIVATE LIMITED CITILINE TEXFAB	Enterprises over which Key Managerial Personnel are able to exercise significant influence

(B) Disclosure of Related Party transactions: (₹ in Lakhs)

Sr. No.	Nature of transactions	Relationship	2025-26	2024-25
1	**Loans and Advances, Deposits Taken/ (Returned)**			
	Loan taken			
	Tilok Chand Chhabra	KMP	-	1300.00
	Sourabh Chhabra	KMP	-	0.00
	Loan Returned			
	Tilok Chand Chhabra	KMP	-	0.00
	Sourabh Chhabra	KMP	-	0.00
2	**Revenue from Operations**			
	Fashion Suitings Pvt. Ltd.	Associate Concern	-	1.36
	RCM Consumer Pvt Ltd	Associate Concern	8,207.10	42.77
	Sunrakshak Agro Products Pvt Ltd	Subsidiary	0.76	-
3	**Interest Payment**			
	Tilok Chand Chhabra	KMP	117	29.25
	Sourabh Chhabra	KMP	-	0.00
4	**Salary Payment**			
	Prakash Chand Chhabra	KMP	62.10	60.90
	Ashish Kumar Bagrecha	KMP	5.78	5.40
	Dinesh Porwal	KMP	15.46	11.04

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5	**Director Sitting fees**			
	Aishwarya Tripathi	KMP	1.00	0.75
	Monika Lalwani	KMP	1.00	0.75
	Lokesh Mundra	KMP	1.00	-
6	**Investment in Subsidiary**			
	Sunrakshak Agro Products Pvt Ltd	Subsidiary Concern	-	2472.90
7	**Expenses Incurred**			
	RCM Consumer Products Pvt Ltd	Associate Concern	1.42	0.26
8	**Purchase of Goods**			
	Acme Industries Pvt. Ltd.	Associate Concern	1,962.80	-
	STSons Industries Private Limited	Associate Concern	3,325.65	-
	Sunrakshak Agro Products Pvt Ltd	Subsidiary	79.48	-
	Fashion Suiting Pvt Ltd	Associate Concern	0.14	-
	Citiline Taxfab Pvt Ltd	Associate Concern	0.33	-
9	**Purchase of Services**			
	Fashion Suiting Pvt Ltd	Associate Concern	96.70	-
	RCM Consumer Products Pvt Ltd	Associate Concern	1.19	-
	Citiline Taxfab Pvt Ltd	Associate Concern	25.25	-

The above entities include related parties where the relationship existed for the part of the year and the amounts reported is for the period during which the related party relationship existed during the period

C) Amount due to/ from Related Parties: **(₹ in Lakhs)**

Sr. No.	Nature of transactions	2025-26	2024-25
1	**Trade & Other Receivables**		
	RCM Consumer Pvt Ltd	404.21	1.19
	Sunrakshak Agro Products Pvt Ltd	0.07	-
2	**Trade Payables**		
	RCM Consumer Pvt Ltd	1.29	0.26
	Acme Industries Pvt. Ltd.	-	-
	STSons Industries Private Limited	-	-
	Sunrakshak Agro Products Pvt Ltd	29.99	-
	Fashion Suiting Pvt Ltd	9.81	-
	Citiline Taxfab Pvt Ltd	1.48	-
3	**Other Payables**		
	Prakash Chand Chhabra	9.10	2.50
	Tilok Chand Chhabra	1300	1326.33
	Dinesh Porwal	1.10	0.92
	Ashish Kumar Bagrecha	0.45	0.45

The above entities include related parties where the relationship existed for the part of the year and the amounts reported is for the period during which the related party relationship existed during the period.

41. EMPLOYEE BENEFITS

(a) Company's contribution accruing during the year in respect of Provident Fund and Employee State Insurance Scheme has been charged to Profit & Loss Account.
(b) Short term and long-term employee's benefit such as Leave Encashment are recognized as an expense at the un-discounted amount in the profit and loss account of the year in which related service is rendered. Leave Encashment liability is provided on accrual basis as on 31st March of every year and paid in next following year.
(c) The company is accounting leave encashment on mercantile/ actual basis. The company is provisioning for gratuity on actual undiscounted basis. Hence, provision for gratuity (including any earlier shortfalls) have been provided for the year

The Disclosures with respect to Ind AS 19 "Employee Benefits" are as under:

A. Defined Contribution Plans

a. Employer's Contribution to Provident Fund

b. Employers Contribution to Employees' State Insurance

The Company has recognized the following amounts in Profit & Loss Account

(₹ in Lakhs)

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
Employer's contribution to Provident Fund	60.20	47.10
Employer's Contribution to Employees' State Insurance	15.30	12.05

B. Defined Benefit Plans

Gratuity (Non-Funded)
Gratuity has been provided at actual (un-discounted) manner, based on the 15 days salary for every completed year of service.
Amount Recognized in the Balance Sheet (₹ in Lakhs)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Actual Value of Gratuity as at the beginning of the year	94.66	72.68
Gratuity provided during the year	13.33	28.03
Gratuity paid for the year	11.08	6.05
Actual Value of Gratuity as at end of the year	96.91	94.66

C. Leave Encashment (Non- Funded)
Leave Encashment has been provided at accrual basis, based on the leave standing credit of the employee as at the Balance Sheet date.
Amount Recognized in the Balance Sheet (₹ in Lakhs)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Actual Value of Leave Encashment as at the beginning of the year	8.19	4.30
Leave Encashment provided during the year	10.71	11.60
Leave Encashment paid for the year	8.19	7.06
Actual Value of Leave Encashment as at end of the year	10.71	8.19

42. FAIR VALUE MEASUREMENTS

The carrying value and fair value of financial instruments by categories as at 31.03.2026

(₹ in Lakhs)

Particulars	Carrying Amount	Level 1	Level 2	Level 3
Financial Assets				
At Amortized Cost				
Non Current - Investments	2472.93	-	-	-
Other Non-Current Financial Assets	131.16	-	-	-
Current-Assets				
Trade receivables	2937.86	-	-	-
Cash and cash equivalents	136.78	-	-	-
Bank Balances other than above	-	-	-	-
Other Current Financial Assets	2296.78	-	-	-
Total Financial Assets	**7975.51**	**-**	**-**	**-**
Financial Liabilities				
At Amortized Cost				

Borrowings - Non Current	3126.59	-	-
Other Financial Liabilities- Non Current	-	-	-
Borrowings- Currents	1396.30	-	-
Lease Liabilities	-	-	-
Trade payables	3415.548	-	-
Other Current Financial Liabilities	93.07	-	-
At Fair Value through P&L			
Other Current Financial Liabilities	-	-	-
At Fair Value through OCI			
Other Current Financial Liabilities	-	-	-
Total Financial Liabilities	**8031.49**	**-**	**-**

The carrying value and fair value of financial instruments by categories as at 31.03.2025

(₹ in Lakhs)

Particulars	**Carrying Amount**	**Level 1**	**Level 2**	**Level 3**
Financial Assets				
At Amortized Cost				
Non Current - Investments	2472.93	-	-	-
Other Non-Current Financial Assets	92.48	-	-	-
Current-Assets				-
Trade receivables	1720.40	-	-	-
Cash and cash equivalents	0.39	-	-	-
Bank Balances other than above	-		-	-
Other Current Financial Assets	2.31	-	-	-
Total Financial Assets	**4288.51**	-	-	-
Financial Liabilities				
At Amortized Cost				
Borrowings - Non Current	2872.98	-	-	-
Other Financial Liabilities- Non Current	-	-	-	-
Borrowings- Currents	1261.89			
Lease Liabilities	-	-	-	-
Trade payables	1305.48	-	-	-
Other Current Financial Liabilities	83.97	-	-	-
At Fair Value through P&L				
Other Current Financial Liabilities	-	-	-	-
At Fair Value through OCI				
Other Current Financial Liabilities	-	-	-	-

Total Financial Liabilities	**5524.32**			

Other Financial assets and liabilities includes the financial assets and liabilities whose carrying value shown as amortized value.

Security deposits with Govt. Department as the term of agreement is not specified hence the carrying value is considered as amortized value.

Loans from Banks: As the interest is being charged itself on current market rates and the EIR is approx. similar to its interest rates charged. Hence Carrying value is considered as its amortized cost.

43. FINANCIAL RISK MANAGEMENT

Financial risk management policy and objectives

The key objective of the Company's financial risk management is to ensure that it maintains a stable capital structure with the focus on total equity to uphold investor, creditor, and customer confidence and to ensure future development of its business. The Company is focused on maintaining a strong equity base to ensure independence, security, as well as financial flexibility for potential future borrowings, if required without impacting the risk profile of the Company.

Company's principal financial liabilities, comprise Borrowings from Banks, trade and other payables. The main purpose of these financial liabilities is to finance Company's operations and plant expansion. Company's principal financial assets include investments, trade and other receivables, deposits with banks and cash and cash equivalents, that derive directly from its operations

Company is exposed to market risk, credit risk and liquidity risk.

The Company's Board oversees the management of these risks. The Company's Board is supported by senior management team that advises on financial risks and the appropriate financial risk governance framework for the Company. The senior management provides assurance to the Company's Board that the Company's financial risk activities are governed by appropriate policies and procedures and that financial risks are identified, measured and managed in accordance with the Company's policies and risk objectives.

The Board of Directors reviews and agrees policies for managing each of these risks, which are summarized below:

(i) Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk interest rate risk, currency risk and price risk. Financial instruments affected by market risk include investments in equity shares, security deposits, trade and other receivables, deposits with banks and financial liabilities.

(ii) Interest rate risk

Interest rate risk is the risk that changes in market interest rates will lead to change in interest income and expense for the Company. In order to optimize the Company's position with regards to interest income & expense and to manage the interest risk, the Company performs comprehensive interest risk management by balancing the proportion of fix & variable rate financial instruments.

Particulars	31stMarch 2026	31stMarch 2025
Fixed Rate Instruments		
Fixed Deposits with Banks	1043.56	0.72
Variable Rate instruments		
Cash Credit	1018.98	990.23

Term Loans from Banks	1727.73	1498.01

Sensitivity analysis:

A change in 50 basis point in interest rate at the reporting date would have increase/(decrease) Profit or Loss by the amount shown below. This analysis assumes that all other variables, remain constant

Particulars	31stMarch 2026		31stMarch 2025	
	Increase	Decrease	Increase	Decrease
Interest Rate-increase/decrease by 50 basis points	12.19	12.19	12.44	12.44

(iii) Foreign Currency Risk Management

The Company's functional currency is Indian Rupees (INR). The Company undertakes transactions denominated in foreign currencies; consequently, exposure to exchange rate fluctuations arise. Volatility in exchange rates affects the Company's revenue from export markets and the costs of imports,

primarily in relation to raw materials. The Company is exposed to exchange rate risk under its trade and debt portfolio. Adverse movements in the exchange rate between the Rupee and any relevant foreign currency results in increase in the Company's overall debt position in Rupee terms without the Company having incurred additional debt and favorable movements in the exchange rates.

(iv) Commodity Risk

Commodity risk is defined as the possibility of financial loss as a result of fluctuation in price of Raw Material/Finished Goods and change in demand of the product and market in which the company operates. The Company is exposed to the movement in price of key raw materials in domestic and international markets. The Company has in place policies to manage exposure to fluctuations in the prices of the key raw materials used in operations. The company forecast annual business plan and execute on monthly business plan. Raw material procurement is aligned to its monthly/annual business plan and inventory position is monitored in accordance with future price trend.

(v) Credit risk

Credit risk refers to the risk of default on its obligation by the counterparty resulting in a financial loss. The Company is exposed to credit risk mainly from its operating activities (primarily trade receivables) and from its financing activities, including deposits with banks.

Credit risk on trade receivables is managed by the Company through credit approvals, establishing credit limits and continuously monitoring the creditworthiness of customers to which the Company grants credit terms in the normal course of business. The Company has no concentration of risk as customer base in widely distributed both economically and geographically.

An impairment analysis is performed at each reporting date on an individual basis for major clients. In addition, a large number of minor receivables are grouped into homogenous groups and assessed for impairment collectively. The calculation is based on exchange losses historical data. The maximum exposure to credit risk at the reporting date is the carrying value of each class of financial assets. The Company does not hold collateral as security. The Company uses expected credit loss model to assess the impairment loss or gain. The Company uses a provision matrix to compute the expected credit loss allowance for trade receivables. The provision matrix takes into account available external and internal credit risk factors such as financial condition, ageing of outstanding and the Company's historical experience for customers.

(vi) Liquidity risk

Liquidity risk refers to the risk of financial distress or extraordinary high financing costs arising due to shortage of liquid funds in a situation where business conditions unexpectedly deteriorate and requiring financing. The Company requires funds both for short term operational needs as well as for long term capital expenditure growth projects. The Company generates sufficient cash flow for operations, which together with the available cash and cash equivalents and short-term investments provide liquidity in the short-term and long-term. The Company has established an appropriate liquidity risk management framework for the management of the Company's short, medium and long-term funding and liquidity management requirements. The Company manages liquidity risk by maintaining adequate reserves, banking facilities and reserve borrowing facilities, by continuously monitoring forecast and actual cash flows, and by matching the maturity profiles of financial assets and liabilities.

The following tables detail the Company's remaining contractual maturity for its non-derivative financial liabilities with agreed repayment periods and its non-derivative financial assets. The tables have been drawn up based on the undiscounted cash flows of financial liabilities based on the earliest date on which the Company can be required to pay. The tables include both interest and principal cash flows.

(₹ in Lakhs)

Particulars	**As at 31.03.2026**			
	<1 Year	**1-5 Year**	**> 5 Year**	**Total**
Financial Assets				
Non-current Investments	0.00	0.00	0.00	0.00
Loans	0.00	0.00	0.00	0.00
Trade receivables	2911.93	25.93	0.00	2937.86
Cash and cash equivalents	136.78	0.00	0.00	136.78
Bank balances other than cash and cash equivalents	0.00	0.00	0.00	0.00
Other financial assets	131.16	0.00	0.00	131.16
Total Financial Assets	**3179.87**	**25.93**	**0.00**	**3205.80**
Financial Liabilities				
Borrowings	2775.27	1747.62	0.00	4522.89
Trade Payables	3415.54	0.00	0.00	3415.54
Other financial liabilities	0.00	0.00	0.00	0.00
Total Financial Liabilities	**6190.81**	**1747.62**	**0.00**	**7938.43**

Notes on Standalone Financial Statement for the period ended as on 31st March,2026

(₹ in Lakhs)

Particulars	As at 31.03.2025			
	<1 Year	**1-5 Year**	**> 5 Year**	**Total**
Financial Assets				
Non-current Investments	0.00	0.00	0.00	0.00
Loans	0.00	0.00	0.00	0.00
Trade receivables	1689.61	30.80	0.00	1720.41
Cash and cash equivalents	0.39	0.00	0.00	0.39
Bank balances other than cash and cash equivalents	0.00	0.00	0.00	0.00
Other financial assets	0.00	92.48	0.00	92.48
Total Financial Assets	**1690.00**	**123.28**	**0.00**	**1813.28**
Financial Liabilities				
Borrowings	4021.90	112.97	0.00	4134.87
Trade Payables	1305.48	0.00	0.00	1305.48
Other financial liabilities	0.00	0.00	0.00	0.00
Total Financial Liabilities	**5327.38**	**112.97**	**0.00**	**5440.35**

44. Ratio Analysis

s.no.	Ratio	Basis of calculation	31.03.2026		31.03.2025		Increase/ Decrease % from Previous Year	Comment (If more than 25% decline as compared to previous year)
1	Current Ratio	Current Assets	14,890.03	2.83	3,610.11	1.21	**133.03%**	Nil
		Current Liabilities	5,269.46		2,977.13			
2	Debt-Equity Ratio	Total Liablities	8,519.73	0.54	5,932.10	1.33	**59.03%**	Nil
		Total Shreholder Equity	15,635.77		4,460.78			
3	Debt Service Coverage Ratio	Earnings available for debt service	3,070.48	9.81	1,870.65	4.70	**108.47%**	Nil
		Debt Service	313.14		397.71			
4	Return on Equity Ratio	PAT	1,350.35	13.44%	563.49	13.48%	**-0.33%**	Nil
		Average Shareholders Equity	10,048.27		4,179.03			
5	Inventory turnover ratio	Turnover	21,437.39	5.65	10,404.57	11.67	**-51.55%**	The Inventory turnover ratio has reduced marginally during the year due to addition of FMCG division resulting in overall increase in inventory as compared to turnover of the company. The same is expected to increase in next year.
		Average Inventory	3,793.13		891.88			
6	Trade Receivables turnover ratio	Net Credit Sales	21,437.39	9.20	10,404.57	6.11	**50.71%**	Nil
		Average Accounts Receivable	2,329.13		1,703.69			
7	Trade payables turnover ratio	Net Credit Purchase	15,189.98	6.44	1,988.66	1.31	**390.30%**	Nil
		Average Accounts Payables	2,360.51		1,515.19			
8	Net capital turnover ratio	Total Sales	21,437.39	4.18	10,404.57	22.79	**-81.65%**	The higher working capital has resulted in decline in the ratio which is temporary. The company expects the same to stablise in next year
		Average Working Capital	5,126.78		456.58			
9	Net profit ratio	PAT	1,350.35	6.30%	563.49	5.42%	**16.31%**	Nil
		Net Sales	21,437.39		10,404.57			
10	Return on Capital employed	EBIT	2,133.97	11.30%	888.25	11.98%	**-5.67%**	Nil
		Capital Employed	18,886.04		7,415.75			

45. EXPENDITURE IN FOREIGN CURRENCY (ACCRUAL BASIS)

(₹ in Lakhs)

Particulars	Current Year	Previous Year
Travelling & Conveyance / Interest/ Professional Fee	Nil	Nil
Total	Nil	Nil

46. IMPORTED AND INDIGENOUS RAW MATERIAL, COMPONENTS AND SPARE PARTS CONSUMED

(₹ in Lakhs)

	% Total Consumption	Value	% Total Consumption	Value
Particulars	**Current Year**	**Current Year**	**Previous Year**	**Previous Year**
Raw Material				
Imported	0.79%	81.76	%	-
Indigenously obtained	99.21%	10311.28	100%	2015.00
Spare Parts				
Imported	0%	-	0%	-
Indigenously obtained	100%	1713.05	100%	1094.93

47. VALUE OF IMPORTS CALCULATED ON CIF BASIS

(₹ in Lakhs)

Particulars	Current Year	Previous Year
Raw Material	81.76	Nil
Components and Spares Parts	Nil	Nil
Capital Goods	68.20	83.37
Total	**149.96**	**83.37**

48. CONTINGENT LIABILITIES

1. The Textile Cess Committee has raised a demand of Rs.46.26 Lakhs against the company. The Company has filed various appeal against it before Hon'ble TC Appellate Tribunal, Mumbai. The Company has not received any communication from the tribunal and as per our information and belief the matter is still pending with TC Cess Appellant Tribunal. Mumbai and consequently, liability, if any arises will be accounted for as and when the case will be decided. The management being confident of winning the case, no provision of the above has been made.

2. In opinion of the management, there may be some lawsuits, claims, demand or proceedings against company, which arise in normal course of business. However, there is no such matter pending that the company expects to be material in relation to its business and which requires specific disclosures. The management is confident of getting the verdict in its favor and therefore, no, liability on this account is anticipated and hence no specific disclosure is being made for the contingent liability

49. SEGMENT REPORTING

Based on the management approach as defined in IND AS 108 – Operating Segments, the Chief Operating Decision Maker ("CODM") evaluates the

Company's performance and allocates resources based on an analysis of various indicators of business segment/s in which the Company operates. The Group has identified two reportable business segments. Business segments comprise of Textiles and FMCG. Revenues and expenses directly attributable to segments are reported under each reportable segment. Assets and liabilities that are directly attributable or allocable to segments are disclosed under each reportable segment. The Group does not have any reportable geographic segment.

a) Segment revenue		
Particulars	**For the year ended March 31, 2026**	**For the year ended March 31, 2025**
Segment operating revenue		
(a) Textiles	10195.84	10404.57
(b) FMCG	11241.55	-
(c) Unallocated	-	-
TOTAL	**21437.39**	**10404.57**

b) Segment results		
Particulars	**For the year ended March 31, 2026**	**For the year ended March 31, 2025**
Segment results		
(a) Textiles	703.48	762.20
(b) FMCG	1117.34	-
(c) Unallocated	-	-
Profit before tax	**1820.82**	**762.20**
Less: Provision for tax	470.47	198.71
Profit after tax	**1350.35**	**563.49**

c) Segment assets and Segment liabilities		
Particulars	**For the year ended March 31, 2026**	**For the year ended March 31, 2025**
Segment Assets		
Textiles	10709.22	7919.98
FMCG	10973.39	-
Unallocated	2472.90	2472.90
Segment Liabilities		
Textiles	6428.64	5932.10
FMCG	2091.09	-
Unallocated	-	-

d) Capital expenditure (including capital work-in-progress)		
Particulars	**For the year ended March 31, 2026**	**For the year ended March 31, 2025**
Capital expenditure (including capital work-in-progress)		
(a) Textiles	1845.42	1387.97
(b) FMCG	1567.93	0.00
TOTAL	**3413.35**	**1387.97**

50. CORPORATE SOCIAL RESPONSIBILITY (CSR)

The Company is required to spend money on Corporate Social Responsibility as stipulated in the Section 135 of the Companies Act, 2013. Company has framed Committee on Corporate Social Responsibility and has defined the objectives and areas of activities to be undertaken under its fold. The Company is required to spend, in current financial year, at least two percent of the average net profits of the Company made during the three immediately preceding financial years in accordance with its CSR Policy. The details of CSR expenses for the year are as under:

Notes on Standalone Financial Statement for the period ended as on 31st March,2026

(₹ in Lakhs)

Particulars	Year ended Mar 31, 2026	Year ended Mar 31, 2025
A. Amount required to be spent during the year (Current year provision + Earlier year unspent, if any)	19.20	15.68
B. Amount spent during the year on:		
a) Construction/Acquisition of any asset	- --	-
b) On purposes other than (a) above	-	1.71
C. Shortfall for the year, in any in Amount required to be spent net of Amount spent*/**	19.20*	13.97**
D. Provision made for shortfall during the year*	19.20	NIL
E. Total of Previous Year Shortfalls*	-	NIL
F. Total Provision for Unspent CSR*	19.20	NIL

* During FY 2025-26, the Company had a CSR obligation of Rs. 19.20 Lakhs, which remained unspent during the financial year and was transferred to a separate Unspent CSR Account in accordance with the applicable provisions of the Companies Act, 2013, in respect of the ongoing CSR project "Pashu Raksha" undertaken by the Company.

** For FY 2024-25, *t*he company had spent an amount of RS. 15.00 Lakhs during the years towards certain programs of Social Welfare under the pretext that the same are covered under the CSR Provisions. Later after the FY end after regular follow up, the management found that although the amount was paid towards social welfare, however the same cannot be classified as eligible expense under CSR Provision. Hence, management has been decided to transfer the unspent amount to Funds eligible under Schedule VII Viz PM Care fund. The company has been very regular in compliance to CSR Provisions otherwise and this shortfall has been there due to technical reasons although the amount so spent has been used for social causes only

(₹ in Lakhs)

Nature of CSR Activities	FY 2025-26	FY 2024-25
Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects	0.00	0.00
Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects	0.00	1.71
Total	**0.00**	**1.71**

51. ADDITIONAL REGULATORY REQUIREMENTS AS REQUIRED UNDER SCHEDULE III OF THE COMPANIES ACT, 2013

i) Title deeds of all immovable properties are held on the name of the Company.

ii) The Company has not revalued any Property, Plant and Equipment and Intangible Assets during the year.

iii) The Company has not given loan or advances in nature of loans to promoters, directors, KMPs and the related parties which is repayable on demands or without specifying any terms or period of repayment.

iv) There is no proceedings initiated or pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made there under.

v) The Company is not declared a willful defaulter by any bank or financial Institution or other lender.

vi) As informed by the Management, there are no transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956 by the Company during the year and there are no outstanding balance as on 31st March, 2026 with any struck off companies

vii) There are no charges or satisfactions of charges which are yet to be registered with Registrar of Companies beyond the statutory period.

viii) There is no investment made by the Company in other companies. Hence, there is no compliance required on the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017.

ix) There is no Scheme of Arrangements approved by the competent authority in terms of section 230 to 237 of the Companies Act, 2013 during the year.

x) The Company has not advanced or loaned or invested funds to any other person or entities, including foreign entities (Intermediaries) with the understanding that the Intermediary shall (i) 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 (ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

xi) The Company has not received any fund from any person or entities, including foreign entities (Funding Party) with the understanding that the Company shall (i) 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 (ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

xii) The Company has not surrendered or disclosed as income or the previously unrecorded income and related assets during the year in the tax assessments which are not recorded in the books of accounts of the Company

52. CAPITAL MANAGEMENT

The Company's policy is to maintain a strong capital base so as to maintain investor, creditor and market confidence and to sustain future development of the business. Management monitors the return on capital as well as the level of dividends to ordinary shareholders.

53. APPROVAL OF FINANCIAL STATEMENTS

The Financial Statements were approved for issue by the Board of Directors on.

54. PREVIOUS YEAR FIGURES

The figures for previous year have been re-grouped, re-arranged and re-classified wherever necessary to make them comparable with the current year's figure.

AS PER AUDIT REPORT OF EVEN DATE	**FOR AND ON BEHALF OF THE BOARD**	
For: O.P. Dad & Co.		
Chartered Accountants. **Firm Reg. No. 002330C**	**[MANAGING DIRECTOR]** **[Din:00155631]**	**[DIRECTOR]** **[Din:00167401]**
	A.K. BAGRECHA **[COMPANY SECRETARY]**	**DINESH PORWAL** **[CFO]**
(ABHISHEK DAD) **Partner** **M. No. 409237** **UDIN: 26409237RFYQYL5222**		

Place: Bhilwara
Dated: 30.05.2026

O. P. DAD & CO.
Chartered Accountants
First Floor, Plot No. 49, MTM Colony,
Opposite Ajmer Overbridge,
Bhilwara-311001 (Rajasthan)
Email Id- opdadandco@gmail.com
Contact No.- 9829315444

Independent Auditor's Report

To,
The Members of
SUNRAKSHAKK INDUSTRIES INDIA LIMITED (FORMERLY KNOWN AS A.K. SPINTEX LIMITED)

Report on the audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying Consolidated Financial Statements of **SUNRAKSHAKK INDUSTRIES INDIA LIMITED (FORMERLY KNOWN AS A.K. SPINTEX LIMITED)** (hereinafter referred to as "Holding Company" or "the Company") and its subsidiary (Holding Company and its subsidiary together referred as "the Group") which comprise the Consolidated Balance Sheet as at 31st March, 2026, Consolidated Statement of Profit and Loss (including Other Comprehensive Income), Consolidated Statement of Changes in Equity and Consolidated Statement of Cash Flows for the year then ended, and notes to the Consolidated Financial Statements, including a summary of material accounting policies and other explanatory information (hereinafter referred to as "Consolidated Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of report of the auditor on separate financial statements of the subsidiary company, the aforesaid
Consolidated Financial Statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 as amended, and other accounting principles generally accepted in India, of the Consolidated state of affairs of the Company as at 31st March, 2026, and its Consolidated profit, its Consolidated Total Comprehensive Income, Consolidated changes in Equity and Consolidated Cash Flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the Consolidated Financial Statements in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Statements" 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 ("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 thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the Consolidated Financial Statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the Consolidated Financial Statements for the financial year ended 31st March, 2026. These matters were addressed in the context of our audit of the Consolidated Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. For each matter below, our description of how our audit addressed the matter is provided in that context.

We have determined the matters described below to be the key audit matters to be communicated in our report. We have fulfilled the responsibilities described in the Auditors' responsibilities for the audit of the Consolidated Financial Statements section of our report, including in relation to these matters. Accordingly, our audit included the performance of procedures designed to respond to our assessment of the risks of material misstatement of the Consolidated Financial Statements. The results of our audit procedures, including the procedures performed to address the matters below, provide the basis for our audit.

The Key audit matters	**How our audit addressed the key audit matter**
Key audit matter description	**Principal Audit Procedures**
<u>1. CONSOLIDATION OF SUBSIDIARY AND ELIMINATION OF INTRA-GROUP TRANSACTIONS</u> Key audit matter description: The consolidated financial statements include the results of Sunrakshak Agro Products Pvt. Ltd. (SAPPL), a wholly-owned subsidiary engaged in FMCG/edibles business, acquired in the previous year. During the year, transactions between the Company and SAPPL, including sales, purchases and inter-company balances, increased in volume, requiring elimination on consolidation. Given the materiality of intra-group transactions and the judgement involved in ensuring completeness and accuracy of eliminations, we have considered this to be a key audit matter for reporting purposes.	***Understanding and evaluation of processes*** • Obtained an understanding of management's process for identifying and eliminating intra-group transactions and balances on consolidation. ***Substantive testing and verification*** • Tested the completeness and accuracy of elimination entries relating to intra-group sales, purchases, balances, and any unrealized profit in closing inventory. • Verified that accounting policies applied by the subsidiary are consistent with those of the parent, or that necessary consolidation adjustments have been made. ***Judgmental estimates and disclosures*** • Assessed management's basis for related party transaction disclosures at the consolidated level. ***Presentation and disclosure*** • Assessed the adequacy of disclosures relating to the subsidiary and intra-group transactions in the consolidated financial statements.

	Based on the above procedures, we found management's consolidation of the subsidiary's financial statements and elimination of intra-group transactions to be reasonable and consistent with the applicable financial reporting framework.
<u>2. SEGMENT REPORTING CONSISTENCY — STANDALONE AND CONSOLIDATED</u> Key audit matter description: The FMCG segment is now separately reported in the standalone financial statements for the first time, while the consolidated financial statements have included FMCG operations (through the subsidiary) since the prior year. Ensuring consistent segment boundaries, measurement, and reconciliation between the Company's own FMCG operations and those of the subsidiary at the consolidated level involved management judgement. Given the risk of inconsistent classification between the two sets of financial statements, we have considered this to be a key audit matter for reporting purposes.	***Understanding and evaluation of processes*** • Obtained an understanding of management's process for aggregating segment information of the Company and the subsidiary for consolidated reporting. ***Substantive testing and verification*** • Reconciled consolidated segment revenue and results to the standalone and subsidiary financial statements. ***Judgemental estimates and disclosures*** • Assessed consistency of segment classification and measurement basis applied across the Company and the subsidiary.
	Presentation and disclosure • Assessed the adequacy of consolidated segment disclosures in accordance with Ind AS 108. Based on the above procedures, we found management's segment reporting at the consolidated level to be reasonable and consistent with the applicable financial reporting framework.

Information Other than the Financial Statements and Auditor's Report Thereon

The Holding Company's Management and Board of Directors are responsible for 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 and Sustainability Report, Corporate Governance Report and Shareholder's Information, but does not include the Consolidated Financial Statements and our auditor's report thereon. Our opinion on the Consolidated 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 Consolidated Financial Statements, our responsibility is to read the other information, compare with the financial statements of the subsidiary audited by one of the Joint auditor, to the extent it relates to these entities and, in doing so, place reliance on the work of the other auditors and consider whether the other information is materially inconsistent with the Consolidated Financial Statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. Other information so far as it relates to the subsidiary is traced from their financial statements audited by the other auditor. 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

Responsibility of Management and Those charged with governance for the Consolidated Financial Statements

The Holding Company's Management and the Board of Directors are responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Consolidated Financial Statements that give a true and fair view of the Consolidated financial position, Consolidated financial performance including Other Comprehensive Income, Consolidated Statement of Changes in Equity and Consolidated Statement of Cash Flows of the Group in accordance with the accounting principles generally accepted in India, including Indian Accounting Standards (Ind AS) specified under section 133 of the Act. The respective Board of the 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 of the assets of each 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 Consolidated Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Consolidated Financial Statements, the respective Management and the Board of Directors of the Companies included in the Group are responsible for assessing the ability of each of the Company, 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 Management or 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 financial statements

Our objectives are to obtain reasonable assurance about whether the Consolidated 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 Consolidated financial statements.

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

• 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.

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

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

• Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on these assumptions. 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.

• 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.

• Obtain sufficient appropriate audit evidence regarding the financial information of the entity business activities within the Group of which we are the independent auditors, to express an opinion on the Consolidated Financial Statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities included in the Consolidated Financial Statements of which we are the independent auditors. For the other entities included in the Consolidated Financial Statements, which have been audited by joint auditor, such other auditors remain responsible for the direction, supervision and performance of the of the audit of the financial statements of such entities included in the Consolidated Financial Statements of which we are the independent auditors. For the other entities included in the Consolidated Financial Statements, which have been audited by joint auditor, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the Consolidate Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of Consolidated 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 Consolidated 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 auditors' 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.

Other Matter

We did not audit the financial statements / financial information of the subsidiary Company whose financial statements/ financial information reflects total assets of Rs. 7903.75 Lakhs as at 31st March, 2026 and total revenues of Rs. 7611.29 Lakhs, for the year then ended (to the extent related to consolidation period), before giving effect to consolidation adjustments. These financial statements / financial information have been audited by other auditor whose reports have been furnished to us by the Management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, and our report in terms of sub-section (3) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiaries is based solely on the reports of the other auditor. Our opinion on the Consolidated Financial Statements, and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditor.

Report on other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit and on the consideration of report of the auditor on separate financial statements of the subsidiary company and the other financial information of subsidiary as noted in the 'other matter' paragraph we report, to the extent applicable 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 relating to preparation of the Consolidated Financial Statements.

   (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 and the report of the other auditor.

   (c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss including Other Comprehensive Income, the Consolidated Statement of Changes in Equity and the Consolidated Statement of Cash Flows dealt with by this Report are in agreement with the books of account maintained for the purpose of preparation of the Consolidated Financial Statements.

   (d) In our opinion, the aforesaid Consolidated Financial Statements comply with the Indian Accounting Standards (IND AS) specified under Section 133 of the Act.

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

   (f) With respect to the adequacy of the internal financial controls over financial reporting of the Group with reference to these Consolidated Financial Statements and the operating effectiveness of such controls, refer to our separate Report in "Annexure A" to this report.

   (g) In our opinion, and to the best of our information and according to the explanation given to us, and based on the reports of other statutory auditor of the Subsidiary Company, the managerial remuneration for the year ended 31st March, 2026 has been paid/provided by the Holding Company and its Subsidiary to their respective directors is in accordance with the provisions of Section 197 read with schedule V 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 as amended, in our opinion and to the best of our information and according to the explanations given to us and based on the consideration of report of the auditor on separate financial statements and the other financial information of subsidiary as noted in the 'other matter' paragraph:

      (i) The company has disclosed the impact, if any, of pending litigations on its IND AS financial position in its Consolidated Financial Statements.

      (ii) Provision has been made in the Consolidated Financial Statements, as required under the applicable law or accounting standards, for material foreseeable losses, if any on long term contracts including derivative contracts.

      (iii) There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Holding Company during the year ended 31st March, 2026.There are no amounts required to be transferred by the Subsidiary to the Investor Education and Protection Fund during the year ended 31st March,2026.

      (iv) (a) The respective management of the Holding Company and its Subsidiary Company incorporated in India whose financial statements have been audited under the Act has represented to us and the other Auditor of such subsidiary respectively that, to the best of their knowledge and belief, other than as disclosed in the notes to the accounts, 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 Holding Company or its Subsidiary Company to or in any other persons or entities, including foreign entities ("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 Holding Company or its Subsidiary Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The respective management of the Holding Company and its Subsidiary Company, incorporated in India whose financial statements have been audited under the Act has represented to us that, and one the other Auditor of such Subsidiary Company respectively that to the best of their knowledge and belief, as disclosed in the notes of accounts, no funds (which are material either individually or in the aggregate) have been received by the Holding Company and its Subsidiary Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Holding Company or its Subsidiary 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; and

(c) Based on such audit procedures performed by us and that performed by the auditor of the Subsidiary Company as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representation given by the management under paragraph (1) (h)(iv) (a) and (b) above contain any material misstatement.

(v) The Group company incorporated in India whose financial statements have been audited under the Act has neither declared, nor paid any dividends during the year, and accordingly provisions of Section 123 of the Act are not applicable to it, to the said extent.

(vi) Based on our examination which included test checks, and based on the other auditor's reports of its subsidiary, which is a Company incorporated in India, whose financial statements has been audited under the Act, the Holding Company and its subsidiary which are companies incorporated in India, have used accounting software for maintaining their respective books of account for the year ended March 31, 2026 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the respective software. Further, during the course of our audit, we and respective auditor of the subsidiary company did not come across any instance of audit trail feature being tampered with in respect of the accounting software during the period for which the audit trail feature was operating.

2. With respect to the matters specified in paragraphs 3(xxi) of the Companies (Auditor's Report) Order, 2020 (the "Order"/ "CARO") issued by the Central Government in terms of Section 143(11) of the Act, to be included in the Auditor's report and according to the information and explanations given to us, and based on the CARO report issued by the auditor of the Subsidiary Company, included in the Consolidated Financial Statements to which reporting under CARO is applicable, we report that there are no qualifications or adverse remarks given in the CARO report of the Subsidiary Company.

For: O.P. Dad & Co.
Chartered Accountants
Firm Reg. No. 002330C

(Abhishek Dad)
Partner
M. No. 409237
UDIN- 26409237ZOIPMC6917

Place: Bhilwara
Dated: 30.05.2026

ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT ON THE CONSOLIDATED FINANCIAL STATEMENTS OF SUNRAKSHAKK INDUSTRIES INDIA LIMITED (FORMERLY KNOWN AS A.K. SPINTEX LIMITED)

(Referred to in paragraph 1 (f) under 'Report on Other Legal and Regulatory Requirements' of our report of even date)

Report on the Internal Financial Controls with reference to Consolidated Financial Statement under Clause (i) of Subsection 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls with reference to Consolidated Financial Statements of **SUNRAKSHAKK INDUSTRIES INDIA LIMITED (FORMERLY KNOWN AS A.K. SPINTEX LIMITED)** (herein after called as "Holding Company" or "the Company") and its subsidiary company as of 31st March, 2026 in conjunction with our audit of the Consolidated Financial Statements of the Company for the year ended on that date.

In our opinion, the Holding Company and its Subsidiary has, in all material respects, adequate internal financial controls with reference to Consolidated Financial Statements and such internal financial controls were operating effectively as at 31st March 2026, based on the internal financial controls with reference to Consolidated Financial Statements 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 (the "Guidance Note").

Management's Responsibility for Internal Financial Controls

The Respective Board of Directors of the Holding Company and its Subsidiary Company are responsible for establishing and maintaining internal financial controls with reference to the Financial Statements 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 (the "Guidance Note") 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 respective companies' 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 Act.

Auditors' Responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Holding Company and subsidiary company, with reference to Consolidated Financial Statements based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls. 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 with reference to Consolidated Financial Statements 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 with reference to Consolidated Financial Statements and their operating effectiveness. Our audit of internal financial controls with reference to Consolidated Financial Statements included obtaining an understanding of internal financial controls with reference to Consolidated Financial Statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Consolidated Financial Statements, whether due to fraud or error.

We believe that the audit evidence we have obtained and the audit evidence obtained by one of the joint auditors in terms of their report referred to in the Other Matters paragraph below are sufficient and appropriate to provide a basis for our audit opinion on the Holding Company's and the Subsidiary Company's internal financial controls system with reference to Consolidated Financial Statement.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control with reference to Consolidated Financial Statements 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 with reference to Consolidated Financial Statements 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 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 with reference to Consolidated Financial Statements, 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 with reference to Consolidated Financial Statements to future periods are subject to the risk that the internal financial control with reference to Consolidated Financial Statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

Our report under Section 143(3)(i) of the Act on adequacy and operating effectiveness of the internal controls of Holding Company, in so far as it relates to separate financial statements of Subsidiary Company, which is Company incorporated in India, is based on the corresponding report of the auditor of such Subsidiary Company. Our opinion is not modified in respect of the above matter.

For: O.P. Dad & Co.

Chartered Accountants

Firm Reg. No. 002330C

(Abhishek Dad)

Partner

M. No. 409237

UDIN: 26409237ZOIPMC6917
Place: Bhilwara

Dated: 30.05.2026

CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH, 2026

(₹ In Lakhs)

PARTICULARS	Notes	As at 31ST MARCH, 2026	As at 31ST MARCH, 2025
ASSETS			
Non-current assets			
Property, Plant and Equipment	1	9,914.56	5,933.39
Capital Work-in-Progress	2	1,136.01	715.97
Intangible assets	3	1.86	5.06
Right to Use	4	190.91	125.22
Financial Assets			
Investments	5	0.03	0.03
Loans	6	-	-
Other Financial Assets	7	168.32	117.72
Other Non-current assets	8		-
TOTAL NON-CURRENT ASSETS		**11,411.69**	**6,897.39**
Current assets			
Inventories	9	8,516.82	3,335.07
Financial Assets			
Investments	10	-	-
Trade receivables	11	5,050.00	3,583.85
Cash and cash equivalents	12	1,538.39	573.49
Loans	13	-	-
Other Financial Assets	14	2,396.96	1.93
Current Tax Assets (Net)	15	-	-
Other Current Assets	16	3,481.17	1,415.59
TOTAL CURRENT ASSETS		**20,983.35**	**8,909.93**

TOTAL ASSETS		**32,395.04**	**15,807.32**
EQUITY AND LIABILITIES			
Equity			
Equity Share capital	17	620.14	503.18
Other Equity	18	17,878.30	4,672.42
TOTAL EQUITY		**18,498.44**	**5,175.60**
LIABILITIES			
Non-current liabilities			
Financial Liabilities			
Borrowings	19	3,126.59	2,872.98
Lease Liability	20	190.63	119.84
Provisions	21	25.03	-
Other Financial Liabilities	22		-
Deferred tax liabilities (Net)	23	116.15	75.88
Other non-current liabilities	24		-
TOTAL NON-CURRENT LIABILITIES		**3,458.40**	**3,068.70**
Current liabilities			
Financial Liabilities			
Borrowings	25	1,396.30	1,261.89
Trade payables			
I) Total outstanding dues of micro enterprises and small enterprises	26	1,090.67	135.36
II) Total outstanding dues of creditors other than micro enterprises and small enterprises	26	7,329.69	5,686.44
Lease Liability	20	14.48	11.61
Other Financial Liabilities	27	93.07	83.97
Other Current liabilities	28	399.18	286.76
Provisions	29	114.83	96.99
TOTAL CURRENT LIABILITIES		**10,438.20**	**7,563.02**

TOTAL LIABILITIES		**13,896.60**	**10,631.72**
TOTAL EQUITY AND LIABILITIES		**32,395.04**	**15,807.32**

Material accounting policies and Notes to Financial Statements 1 to 55

AS PER AUDIT REPORT OF EVEN DATE

For: O. P. DAD & CO.

CHARTERED ACCOUNTANTS

(FRN NO. 002330C)

ABHISHEK DAD

Partner

M. No. 409237

UDIN: 26409237ZOIPMC6917

Place: Bhilwara

Date: 30.05.2026

FOR AND ON BEHALF OF THE BOARD

P.C. CHHABRA

[MANAGING DIRECTOR]

(DIN NO.00155631)

[T.C.CHHABRA]

[DIRECTOR]

(DIN NO.00167401)

A.K. BAGRECHA

[COMPANY SECRETARY]

(M.NO.: A34182)

DINESH PORWAL

[CHIF FINANCIAL OFFICER]

CONSOLIDATED STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2026

			(₹ In Lakhs)
Particulars	**NOTES**	**2025-26**	**2024-25**
INCOME			
Revenue from operations	30	60,774.75	18,015.86
Other Income	31	279.53	58.41
Total Income		**61,054.28**	**18,074.27**
EXPENSES			
Cost of Material Consumed	32	42,043.97	8,424.90
Purchase of Stock-in-Trade	33	46.67	0
Cost Of Raw Material Sold	34	443.84	7.55
Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	35	107.31	-188.50
Manufacturing Expenses	36	9,051.95	4,891.90
Employee Benefits Expenses	37	1,903.86	1,818.39
Finance Costs	38	340.82	129.23
Depreciation / Amortisation Expenses	39	1,372.34	1,082.45
Other Expenses	40	1,308.14	495.92
Total Expenses		**56,618.91**	**16,661.86**
Profit Before exceptional items and tax		4,435.37	1,412.41
Exceptional Items			0
Profit Before Tax		4,435.37	1,412.41
Tax Expenses			
Current Tax		896.08	336.39
Deferred Tax		40.27	-27.21

Provision of earlier year		0.81	2.20
Total Tax Expenses		**937.16**	**311.39**
Profit After Tax		3,498.20	1,101.03
Other comprehensive income		**0.00**	**0.00**
Total comprehensive income for the year		**3,498.20**	**1,101.03**
Earnings per equity share of face value of ₹ 10 each	41	3,498.20	1,101.03
Basic EPS		11.65	4.38
Diluted EPS		11.65	4.38

Material accounting policies and notes to financial statements

1 to 55

AS PER AUDIT REPORT OF EVEN DATE **FOR AND ON BEHALF OF THE BOARD**

For: O. P. DAD & CO.

CHARTERED ACCOUNTANTS

(FRN NO. 002330C)

ABHISHEK DAD	**P.C. CHHABRA**	**[T.C.CHHABRA]**
Partner	**[MANAGING DIRECTOR]**	**[DIRECTOR]**
M. No. 409237	**(DIN NO.00155631)**	**(DIN NO.00167401)**
Date: 30.05.2025	**A.K. BAGRECHA**	**DINESH PORWAL**
Place: Bhilwara	**[COMPANY SECRETARY]**	**[CHIF FINANCIAL OFFICER]**
	(M.NO. A34182)	

CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST MARCH, 2026

	AS AT 31ST MARCH,2026	AS AT 31ST MARCH,2025
A: CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax as per Statement of Profit and Loss	**4,435.37**	**1,412.41**
Adjusted for:		
(Profit) / Loss on Sale / Discard of Assets (Net)	1.32	-0.68
Sundry assets w/off	0	0SW
Depreciation / Amortisation and Depletion Expense	1,372.34	1,082.45
Effect of Exchange Rate Change	0	0
Dividend Income	0	0
Interest Income	-260.24	-14.88
Finance costs	340.82	129.23
Operating Profit before Working Capital Changes	**5,889.61**	**2,608.54**
Adjusted for:		
Trade and Other Receivables	-1,466.15	-521.43
Inventories	-5,181.75	-449.35
Other Current assets	-2,065.59	-232.84
Other Financial assets	-2,445.62	5.82
Trade Payables	2,598.55	-1,141.98
Other Financial Liabilities	9.09	16.48
Other Current Liabilities & Provisions	155.28	45.91
Cash Generated from Operations	**-2,506.58**	**331.14**
Taxes Paid (Net)	-896.90	-317.33
Net Cash flow from Operating Activities	**-3,403.48**	**13.81**
B: CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of tangible and intangible assets	-5,446.82	**-1,456.66**
(Increase)/ Decrease in Capital WIP	-420.03	-696.35
Proceeds from disposal of tangible and intangible assets	29.50	1.50
Increase in Non-Current Assets	0	2.58
Net cash flow for other financial assets	0	0
Interest Income	260.24	14.88

Investments for subsidary company share acqisition	0	-2,472.90
Dividend Income from Others	0	**0**
Net Cash flow (Used in) Investing Activities	**-5,577.12**	**-4,606.94**
C: CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Issue of Equity Share Capital including premium	9,824.64	**0**
(Decrease)/Increase in Financial Liability	73.66	-5.27
Net Proceeds from Long Term Borrowings (Net of repayments)	253.61	2,687.74
Other Non Current Financial Liabilities & Provisions	0	0
Increase in bank borrowing for Working Capital	134.40	733.08
Dividends Paid (including Dividend Distribution Tax)	0	0
Interest Paid	-340.82	-126.91
Net Cash flow from/(Used in) Financing Activities	**9,945.50**	**3,288.64**
Net (Decrease)/Increase in Cash and Cash Equivalents	**964.89**	**-1,304.49**
Opening Balance of Cash and Cash Equivalents	**573.49**	**2.95**
Consolidation Adjustment	**0**	**1,875.03**
Closing Balance of Cash and Cash Equivalents	**1,538.39**	**573.49**

For: O. P. DAD & CO.
CHARTERED ACCOUNTANTS

ABHISHEK DAD
Partner
M. No. 409237
UDIN:- 26409237RFYQYL5222

Date: 30.05.2026
Place: Bhilwara

FOR AND ON BEHALF OF THE BOARD

[P.C. CHHABRA]
[MANAGING DIRECTOR]
(DIN NO.00155631)

[T.C.CHHABRA]
[DIRECTOR]
(DIN NO.00167401)

A.K. BAGRECHA
[COMPANY SECRETARY]
(M.NO.: A34182)

DINESH PORWAL
[CHIF FINANCIAL OFFICER]

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST MARCH, 2026

(a) EQUITY SHARE CAPITAL					
					(₹ In Lakhs)
As at 31st March, 2026	Balance at the beginning of the current reporting Period.	Changes in Equity Share Capital due to prior period Errors.	Restated balance at the beginning of the current reporting period.	Changes in equity share capital during the current year.	Balance at the end of the current reporting period.
	503.18	**-**	**503.18**	**116.96**	**620.14**

					(₹ In Lakhs)
As at 31st March, 2025	Balance at the beginning of the Previous reporting period.	Changes in Equity Share Capital due to prior period Errors.	Restated balance at the beginning of the previous reporting period.	Changes in equity share capital during the previous year.	Balance at the end of the previous reporting period.
	503.18		**503.18**	**0**	**503.18**

(b) OTHER EQUITY							(₹ In Lakhs)
Particulars	**Reserves and Surplus**					**Other Comprehensive Income**	**Y0T98**
	Capital Reserve on consolidation	**Securities Premium**	**State Capital Investment Subsidy**	**General Reserve**	**Retained Earnings**		
Balance at 1st April 2025	177.28	0	15	-	4,480.14	-	4,672.42
Addition during the year	0	9,707.68	0	-	3,498.20	-	13,205.88
Other comprehensive income	0	0	0	0	0	-	0
for the year						-	0
Total comprehensive income	**177.28**	**9,707.68**	**15**	**0**	**7,978.34**	-	**17,878.30**

for the year						-	**0**
Dividends paid	0	0	0	0	0	-	0
Security premium on Issue of	0		0	0	0	-	0
Equity Shares	0					-	0
Balance as at 31st March 2026	**177.28**	**9,707.68**	**15**	**0**	**7,978.34**	-	**17,878.30**
Balance as at 1st April 2024	0	0	15	-	3,379.11	-	3,394.11
Addition during the year	177.28	0	0	-	1,101.03	-	1,278.31
Other comprehensive income/	0	0	0	0	0	-	0
(loss) for the year						-	0
Total comprehensive income	**177.28**	**0**	**15**	**0**	**4,480.14**	-	**4,672.42**
for the year		0				-	0
Dividends paid	0	-	0	0		-	0
Security premium on Issue of						-	0
Equity Shares						-	0
Balance at 31st March 2025	**177.28**	**0**	**15**	**0**	**4,480.14**	-	**4,672.42**

SUNRAKSHAKK INDUSTRIES INDIA LIMITED (FORMERLY KNOWN AS A.K. SPINTEX LIMITED)

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2026

GENERAL INFORMATION

SUNRAKSHAKK INDUSTRIES INDIA LIMITED (FORMERLY KNOWN AS A.K. SPINTEX LIMITED) ('the Holding Company') is a public limited company domiciled in India and was incorporated on 14.10.1994 under the provision of the companies Act,1956 (now replaced by Companies Act 2013) as applicable in India. Its shares are listed on Bombay Stock Exchange (BSE) of India.

The registered office of the Company is located at 14km Stone, Chittorgarh Road, Bilia Kalan, Bhilwara-311001, Rajasthan, India.

The company is principally engaged in the FMCG business & Processing of textiles.

The holding company has a wholly owned subsidiary company (hereinafter collectively called "the group" or "the Company") and accordingly these consolidated financial statements have been prepared by the group consisting of accounts of the parent and its wholly owned subsidiary.

BASIS OF ACCOUNTING

(i) The notes including significant policies to the Consolidated Financial Statements are intended to serve as a guide for better understanding of the Group's position. In this respect, the Company has disclosed such notes and policies which represent the required disclosure.

(ii) The list of subsidiaries included in the Consolidated Financial Statements are as under:

Sl. No.	Name of subsidiary company	Country of incorporation	Proportion of ownership interest and voting power (%)
1.	Sunrakshak Agro Products Pvt Ltd	India	100%

The subsidiary company was incorporated on 10th February, 2020 and became the wholly owned subsidiary of the parent company from 01.01.2025.

PRINCIPLES OF CONSOLIDATION

(i) The consolidated financial statements incorporate the financial statements of the Parent Company and its wholly owned subsidiary. For this purpose, an entity which is, directly or indirectly, controlled by the Parent Company is treated as a subsidiary. The Parent Company together with its subsidiary constitutes the Group. Control exists when the Parent Company, directly or indirectly, has power over the investee, is exposed to variable returns from its involvement with the investee and has the ability to use its power to affect its returns.

(ii) Consolidation of a subsidiary begins when the Parent Company, directly or indirectly, obtains control over the subsidiary and ceases when the Parent Company, directly or indirectly, loses control of the subsidiary. Income and expenses of a subsidiary acquired or disposed off during the year are included in the consolidated Statement of Profit and Loss from the date the Parent Company, directly or indirectly, gains control until the date when the Parent Company, directly or indirectly, ceases to control the subsidiary.

(iii) The consolidated financial statements of the Group combine financial statements of the Parent Company and its subsidiary line-by-line by adding together the like items of assets, liabilities, income and expenses. All intra-group assets, liabilities, income, expenses and unrealized profits/losses on intra-group transactions are eliminated on consolidation. The accounting policies of subsidiary have been harmonized to ensure the consistency with the policies adopted by the Parent Company. The consolidated financial statements have been presented to the extent possible, in the same manner as Parent Company's standalone financial statements.

Profit or loss and each component of other comprehensive income are attributed to the owners of the Parent Company.

BASIS OF PREPARATION: -

I. Statement of compliance: -

These consolidated financial statements have been prepared in accordance with the Indian Accounting Standards (hereinafter referred to as the 'Ind AS') as notified by Ministry of Corporate Affairs pursuant to section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, as amended.

These financial statements were approved for issue in accordance with the resolution of the Board of Directors as per its meeting held on 30th May, 2026.

II. Functional and Presentation Currency

These Financial Statements are presented in Indian Rupees (INR), which is the Company's functional currency. All financial information presented in INR has been rounded to the nearest Lakhs, except as stated otherwise.

III. Basis of measurement

The financial statements have been prepared under the historical cost convention on accrual basis.

IV. Use of estimates and judgments:-

In preparing these financial statements, management has made judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Management believes that the estimates used in the preparation of the financial statements are prudent and reasonable. Actual result may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized prospectively.

Judgments:-

Information about judgments made in applying accounting policies that have the most significant effects on the amounts recognized in the financial statements have been given below:-

- Classification of financial assets: assessment of business model within which the assets are held and assessment of whether the contractual terms of the financial asset are solely payments of principal and interest on the principal amount outstanding.

Assumptions and estimation uncertainties:-

Information about assumptions and estimation uncertainties that have a significant risk of resulting in a material adjustment in the subsequent period financial statements is included below:-

- Estimation of current and deferred tax expense and asset/ liability.
- Estimated useful life of property, plant and equipment.
- Estimation of defined benefit obligation.
- Measurement and likelihood of occurrence of provisions and contingencies.

V. Measurement of fair values:-

Company's accounting policies and disclosures require the measurement of fair values, for both financial and non- financial assets and liabilities.

The Company has an established control framework with respect to the measurement of fair values. This includes a team that has overall responsibility for overseeing all significant fair value measurements, including Level 3 fair values, and reports directly to the controller.

The team regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then the team assesses the evidence obtained from the third parties to support the conclusion that these valuations meet the requirements of Ind AS, including the level in the fair value hierarchy in which the valuations should be classified.

Fair values are categorized in a fair value hierarchy based on the inputs used in the valuation techniques as under: -

- Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.
- Level 2: inputs other than quoted price included in Level 1 that are observable for the assets or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).
- Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).
-
- When measuring the fair value of an asset or a liability, the Company uses observable market data as far as possible. If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement.

  The Company recognizes transfer between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

MATERIAL ACCOUNTING POLICIES:

A. Current and Non-Current classifications:-

All the assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013

Assets:

An asset is classified as current when it satisfies any of the following criteria:

• Expected to be realized or intended to be sold or consumed in the normal operating cycle;

• Held primarily for the purpose of trading;

• Expected to be realized within twelve months after the reporting period; or

• Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

Assets held for sale:

An Assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. This condition is regarded as met only when the asset is available for immediate sale in its present condition subject only to terms that are usual and customary for sales of such asset and its sale is highly probable. Management must be committed to the sale, which should be expected to qualify for recognition as a completed sale within one year from the date of classification.

The value of Assets has been carried out at its fair value less cost of sales.

Liability:

A liability is classified as current when it satisfies any of the following criteria:

- It is expected to be settled in the normal operating cycle;
- It is held primarily for the purpose of trading;
- It is due to be settled within twelve months after the reporting period; or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

The Company classifies all other liabilities as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

Operating cycle:-

Operating cycle of the Company is the time between the acquisition of assets for processing and their realization in cash or cash equivalents. As the Company's normal operating cycle is not clearly identifiable, it is assumed to be twelve months.

B. Property, plant and equipment (PPE):-

- PROPERTY, PLANT & EQUIPMENT is recognized when it is probable that future economic benefits associated with the items will flow to the company and the cost of the item can be measured reliably. The cost of Property Plant & Equipment comprises its purchase price net of any trade discounts and rebates, any import duty and other taxes any directly attributable expenditure on making the asset ready for its intended use including relevant borrowing cost for qualifying asset. Expenditure incurred after Property Plant & Equipment have been put into operation such as repair & maintenance are charged to the statement of Profit & Loss in the year in which the costs are incurred, Major shutdown and overhaul expenditure are capitalized as the activities undertaken improves the economic benefit expected to arise from the assets.
- PPE not ready for the intended use on the date of the Balance Sheet is disclosed as "Capital Work-in Progress".
- Assets in the course of construction are capitalized in the assets under construction account. At the point when the asset is operating at management's intended use, the cost of construction is transferred to the appropriate category of the PROPERTY, PLANT & EQUIPMENT and depreciation commences. Cost associated with the commissioning of the asset and any obligatory decommissioning costs are capitalized where the asset is available for use but incapable of operating at normal levels until a year of commissioning has been completed. Revenue generated from production during the trial period capitalized.
- Capital subsidy received against specific assets is reduced from the value of relevant Property, Plant & Equipment.
- Items of stores and spares that meet the definition of property, plant and equipment are capitalized at cost. Otherwise, such items are classified as inventories.
- An item of Property, Plant & Equipment is derecognized upon disposal or when no future economic benefits are expected to arise from the continued use of asset. Any gain or loss arising on the disposal or retirement of an item of PROPERTY, PLANT & EQUIPMENT is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognized in statement of profit & loss.

C. Depreciation and Amortization:-

Depreciation on Property, Plant and Equipment is provided as follows:-

i. **For all assets except Plant & Machinery (Textile division)** useful life of the asset as specified in Part "C" of Schedule II of Companies Act, 2013 except for Plant & Machinery related to processing division covered under part (ii). The useful lives and residual values are based on the Company's historical experience with similar assets and take into account anticipated technological changes.

Depreciation on additions to property, plant and equipment is provided on a pro-rata basis from the date of acquisition or installation, and in the case of a new project, from the date of commencement of commercial production. Depreciation on an item of property, plant and equipment sold, discarded, demolished or scrapped, is provided up to the date on which such item of property, plant and equipment is sold, discarded, demolished or scrapped. When parts of an item of property, plant and equipment have different useful life, they are accounted for as separate items (Major Components) and are depreciated over their useful life or over the remaining useful life of the principal assets whichever is less.

The Company reviews the residual value, useful lives and depreciation method annually and, if expectations differ from previous estimates, the change is accounted for as a change in accounting estimate on a prospective basis..

ii. **For Plant & Machinery related to textile division**–Assets are depreciated using written down value method (WDV method) as prescribed under Part C of Schedule II to the Companies 2013 due to heavy wear & tear and nature of machines.

D. Intangible assets:-

Intangible Assets are stated at cost of acquisition net of recoverable taxes, trade discount and rebates less accumulated amortization/depletion and impairment loss, if any. Such cost includes purchase price, borrowing costs, and any cost directly attributable to bringing the asset to its working condition for the intended use, net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the intangible assets.

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the entity and the cost can be measured reliably.

E. Capital Work in Progress:-

Capital work in progress are stated at cost and inclusive of preoperative expenses, project development expenses etc.

F. Impairment of assets:-

As at the end of each accounting year, the company reviews the carrying amounts of its PPE, investment property, intangible assets and investments in subsidiary company to determine whether there is any indication that those assets have suffered an impairment loss. If such indication exists, the said assets are tested for impairment so as to determine the impairment loss, if any. The intangible assets with indefinite life are tested for impairment each year.

Impairment loss is recognized when the carrying amount of an asset exceeds its recoverable amount. Recoverable amount is determined:

(i) In the case of an individual asset, at the higher of the net selling price and the value in use; and

(ii) In the case of a cash generating unit (a group of assets that generates identified, independent cash flows), at the higher of the cash generating unit's net selling price and the value in use.

The amount of value in use is determined as the present value of estimated future cash flows from the continuing use of an asset and from its disposal at the end of its useful life. For this purpose, the discount rate (pre-tax) is determined based on the weighted average cost of capital of the company suitably adjusted for risks specified to the estimated cash flows of the asset.

For this purpose, a cash generating unit is ascertained as the smallest identifiable group of assets that generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

If recoverable amount of an asset (or cash generating unit) is estimated to be less than its carrying amount, such deficit is recognized immediately in the Statement of Profit and Loss as impairment loss and the carrying amount of the asset (or cash generating unit) is reduced to its recoverable amount.

When an impairment loss subsequently reverses, the carrying amount of the asset (or cash generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss is recognized for the asset (or cash generating unit) in prior years. A reversal of an impairment loss is recognized immediately in the Statement of Profit and Loss

G. Financial Instruments:-

i. Financial assets

Financial assets are recognized when the Company becomes a party to the contractual provisions of the instrument.

All financial assets are recognized at fair value on initial recognition except trade receivables. Financial assets are subsequently classified as measured at:

- Amortized cost
- Fair value through profit and loss (FVTPL)
- Fair value through other comprehensive income (FVTOCI)

Financial assets are not reclassified subsequent to their recognition, except if and in the period the Company changes its business model for managing financial assets.

Derecognition

The Company derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the contractual rights to receive the cash flows from the asset.

Impairment of financial assets

The Company recognises loss allowances for expected credit losses on:

- Financial assets measured at amortised cost;

At each reporting date, the Company assesses whether financial assets carried at amortised cost has impaired and provisions are made for impairment accordingly. A financial asset is 'credit impaired' when one or more events that have a detrimental impact on the estimated future cash flows of the financial asset have occurred.

The Company measures loss allowances at an amount equal to lifetime expected credit losses, except for the following, which are measured as 12 month expected credit losses:

- Debt securities that are determined to have low credit risk at the reporting date; and
- Other debt securities and bank balances for which credit risk (i.e. the risk of default occurring over the expected life of the financial instrument) has not increased significantly since initial recognition.

Loss allowances for trade receivables are always measured at an amount equal to lifetime expected credit losses.

12-month expected credit losses are the portion of expected credit losses that result from default events that are possible within 12 months after the reporting date (or a shorter period if the expected life of the instrument is less than 12 months).

When determining whether the credit risk of a financial asset has increased significantly since initial recognition and when estimating expected credit losses, the Company considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis, based on the Company's historical experience and informed credit assessment and including forward looking information.

Measurement of expected credit losses

Expected credit losses are a probability-weighted estimate of credit losses. Credit losses are measured as the present value of all cash shortfalls (i.e. the difference between the cash flows due to the Company in accordance with the contract and the cash flows that the Company expects to receive).

Presentation of allowance for expected credit losses in the balance sheet

Loss allowances for financial assets measured at amortised cost are deducted from the gross carrying amount of the assets.

Write-off

The gross carrying amount of a financial asset is written off (either partially or in full) to the extent that there is no realistic prospect of recovery. This is generally the case when the Company determines that the debtor does not have assets or sources of income that could generate sufficient cash flows to repay the amounts subject to the write-off.

ii. Financial liabilities

Financial liabilities are recognised when the Company becomes a party to the contractual provisions of the instrument. Financial liabilities are initially measured at the amortised cost unless at initial recognition, they are classified as fair value through profit and loss.

Financial liabilities are subsequently measured at amortised cost using the effective interest rate (EIR) method. Financial liabilities carried at fair value through profit or loss are measured at fair value with all changes in fair value recognised in the Statement of Profit and Loss.

Derecognition

A financial liability is derecognised when the obligation specified in the contract is discharged, cancelled or expires.

Offsetting financial instruments

Financial assets and liabilities are offset and the net amount is reported in the balance sheet where there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the Company or the counterparty.

H. Borrowing cost:-

Borrowing costs directly 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, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use.

All other borrowing costs are recognized in the Statement of Profit and Loss in the period in which they are incurred.

The Company determines the amount of borrowing costs eligible for capitalization as the actual borrowing costs incurred on that borrowing during the period less any interest income earned on temporary investment of specific borrowings pending their expenditure on qualifying assets, to the extent that an entity borrows funds specifically for the purpose of obtaining a qualifying asset. In case if the Company borrows generally and uses the funds for obtaining a qualifying asset, borrowing costs eligible for capitalization are determined by applying a capitalization rate to the expenditures on that asset.

The Company suspends capitalization of borrowing costs during extended periods in which it suspends active development of a qualifying asset.

I. Income Tax:-

The tax expense for the period comprises current and deferred tax. Tax is recognized in Statement of Profit and Loss, except to the extent that it relates to items recognized in the comprehensive income or in equity. Tax expense relating to items recognized outside Statement of profit and loss is recognized outside Statement of profit and loss. Tax are recognized in correlation to the underlying transaction either in other comprehensive income or directly in equity.

Current tax

Current tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities, based on tax rates and laws that are enacted or substantively enacted at the Balance sheet date.

Deferred tax

Deferred tax is recognized on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognized for all taxable temporary differences. Deferred tax assets are generally recognized for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilized.

The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realized, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

The measurement of deferred tax liabilities and assets reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Deferred Tax is generally charged to profit & loss except when they relate to items which are recognized in other comprehensive income or equity.

Deferred tax asset and deferred tax liabilities are off-set if a legally enforceable right exist to set-off current tax asset against current tax liabilities and the deferred taxes relates to the same taxable entity and the same taxation authority.

J. Inventories:-

Inventories are valued as under:

Raw material - At Cost or NRV whichever is lower

Stock in process - At Cost or NRV whichever is lower

Stores, spares etc. - At Cost or NRV whichever is lower

Finished Goods - At lower of Cost or Net Realizable value.

- **Raw materials:-**cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition.
- **Finished goods and work in progress: -** cost includes cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity, but excluding borrowing costs.
-
- **Traded goods:-**Cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition.

Cost is determined on first in, first out basis.

All other inventories of stores, consumables, project material at site are valued at cost. The stock of waste is valued at net realizable value.

Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale. Items of inventories are measured at lower of cost and net realizable value after providing for obsolescence.

K. Cash and cash equivalent:-

Cash and cash equivalent in the balance sheet comprise cash at banks and on hand. For the purpose of the statement of cash flows, cash and cash equivalents consist of cash as defined above, net of outstanding bank overdrafts as they are considered an integral part of the Company's cash management.

L. Statement of Cash Flows:-

Statement of Cash Flows is prepared segregating the cash flows into operating, investing and financing activities.

Cash flow from operating activities is reported using indirect method, adjusting the profit before tax excluding exceptional items for the effects of:

(i) changes during the period in inventories and operating receivables and payables, transactions of a non-cash nature;

(ii) (ii) non-cash items such as depreciation, provisions, unrealized foreign currency gains and losses; and

(iii) (iii) all other items for which the cash effects are investing or financing cash flows. Cash and cash equivalents (including bank balances) shown in the Statement of Cash Flows exclude items which are not available for general use as at the date of Balance Sheet.

M. Foreign currency:-

These financial statements are presented in Indian rupees, which is the functional currency. Transactions in foreign currencies are recorded at the exchange rate prevailing on the date of transaction quoted by bank.

Exchange differences are recognized in the Statement of Profit and Loss except to the extent, exchange differences which are regarded as an adjustment to interest costs on foreign currency borrowings, are capitalized as part of borrowing costs.

N. Employees Benefit:-

a) Short Term Employee Benefits

Liabilities for salaries, including non-monetary benefits that are expected to be settled wholly within 12 months after the end of reporting period in which the employees rendered the related services are recognized in respect of employee's service up to the end of reporting period and are measured at the amount expected to be paid when the liabilities are settled. These liabilities are presented as current employee benefit obligations in the balance sheet.

b) Post-Employment Benefits

(i) Defined contribution plan

The Company's approved provident fund scheme and employees' state insurance fund scheme are defined contribution plans. The Company has no obligation, other than the contribution paid/payable under such schemes. The contribution paid/payable under the schemes is recognized during the period in which the employee renders the related service.

(ii) Defined benefit plan

Gratuity and Leave Encashment are recognized as an expense at the un-discounted amount in the profit and loss account of the year in which related service is rendered. The company has not made any actuarial valuation in this regard.

O.Provisions and contingent liabilities:-

A Provision is recognized when an enterprise has a present obligation as a result of past event, it is probable that an outflow of resources will be required to settled the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not disclosed to its present value and are determined based on best management estimate taking into account the risks and uncertainties surrounding the obligation required to settle the obligation at the balance sheet date.

A contingent liability is a possible obligation that arises from past events and 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 enterprise or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation.

A contingent asset is a possible asset that arises 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 enterprise.

Contingent liabilities and assets are not recognized but are disclosed in the notes. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

P. Revenue Recognition:-

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company, the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold, and the revenue can be reliably measured, regardless of when the payment is being made.

Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government.

Sale of goods:-

Generally, control is transferred upon shipment of goods to the customer or when the goods is made available to the customer, provided transfer of title to the customer occurs and the Company has not retained any significant risks of ownership or future obligations with respect to the goods shipped.

Consideration is generally due upon satisfaction of performance obligations and a receivable is recognized when it becomes unconditional.

In case of discounts, rebates, credits, price incentives or similar terms, consideration are determined based on its most likely amount, which is assessed at each reporting period

Rendering of services:-

Revenue from rendering of services is recognized over time by measuring the progress towards complete satisfaction of performance obligations at the reporting period.

Revenue is measured at the amount of consideration which the company expects to be entitled to in exchange for transferring distinct goods or services to a customer as specified in the contract, excluding amounts collected on behalf of third parties (for example taxes and duties collected on behalf of the government). Consideration is generally due upon satisfaction of performance obligations and a receivable is recognized when it becomes unconditional.

In case of discounts, rebates, credits, price incentives or similar terms, consideration are determined based on its most likely amount, which is assessed at each reporting period.

Interest income:-

Interest income from a financial asset is recognized using effective interest rate method. Interest income is included in other income in the statement of profit or loss.

Other operational revenue:-

Other operational revenue represents income earned from the activities incidental to the business and is recognized when the right to receive the income is established as per the terms of the contract.

Other income:-

Other items of income are accounted as and when the right to receive such income arises and it is probable that the economic benefits will flow to the company and the amount of income can be measured reliably.

Q. Exceptional items:-

An item of income or expense which by its size, type or incidence requires disclosure in order to improve an understanding of the performance of the company is treated as an exceptional item and the same is disclosed in the notes to accounts.

R. Government Grants:-

Government grants are recognized where there is a reasonable assurance that the grant will be received and the Company will comply with all attached conditions. When the government grant relates to an asset, the asset is disclosed by deducting that grant in arriving at the carrying amount of that asset. Government grants that compensate the Company for expenses incurred are recognized in the statement of profit and loss, as income or deduction from the relevant expense, on a systematic basis in the periods in which the expense is recognized.

S. Segment Reporting:-

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker. The board of directors of the Company assesses the financial performance and position of the Company, and makes strategic decisions. The board of directors, which has been identified as being the chief operating decision maker, consists of the directors of the Company (both executive and independent). Refer note 50 for segment information presented.

T. Leases:-

As lessee

The Company, as a lessee, recognizes a right-of-use asset and a lease liability for its leasing arrangements, if the contract conveys the right to control the use of an identified asset. The determination of whether an

agreement is, or contains, a lease is based on the substance of the agreement at the date of inception.
The contract conveys the right to control the use of an identified asset, if it involves the use of an identified asset and the Company has substantially all of the economic benefits from use of the asset and has right to direct the use of the identified asset.

Initial measurement Lease Liability:

At the commencement date, a Company measure the lease liability at the present value of the lease payments that are not paid at that date. The lease payments shall be discounted using incremental borrowing rate. Right-of-use assets: initially recognized at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or prior to the commencement date of the lease plus any initial direct costs less any lease incentives.

Subsequent measurement
Lease Liability**:** Company measure the lease liability by (a) increasing the carrying amount to reflect interest on the lease liability; (b) reducing the carrying amount to reflect the lease payments made; and (c) remeasuring the carrying amount to reflect any reassessment or lease modifications. Right-of-use assets: subsequently measured at cost less accumulated depreciation and impairment losses. Right-of-use assets are depreciated from the commencement date on a straight-line basis over the shorter of the lease term and useful life of the under lying asset.

Impairment: Right of use assets 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.

Short term Lease or Low Value Lease

Short term lease is that, at the commencement date, has a lease term of 12 months or less. A lease that contains a purchase option is not a short-term lease. Low value lease is for which the underlying asset is of low value. If the company elected to apply short term lease/Low Value Lease, the lessee shall recognize the lease payments associated with those leases as an expense on either a straight-line basis over the lease term or another systematic basis. The lessee shall apply another systematic basis if that basis is more representative of the pattern of the lessee’s benefit.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31STMARCH 2026

1. Property, Plant and Equipment and Intangible Assets

		Freehold Land	Buildings	Plant & Machinery	Equipments	Furniture & Fixtures	Vehicles	MFA	Total
									(₹ in Lakhs)
31st March, 2026	**Cost as at April 1, 2025**	275.58	997.87	10,398.49	191.18	66.13	454.57	-	12,383.83
	Consolidation adjustment	-	-	-	-	-	-	-	-
	Additions	-	45.10	5,020.94	37.69	60.62	45.71	147.94	5,358.00
	Disposal	-	-	184.65	-	-	-	-	184.65
	Cost as at March 31, 2026	275.58	1,042.96	15,234.78	228.87	126.75	500.28	147.94	17,557.17
	Accumulated depreciation as at April 1, 2025	-	315.24	5,735.51	102.71	49.25	247.74	-	6,450.44
	Consolidation adjustment	-	-	-	-	-	-	-	-
	Depreciation for the year	-	27.96	1,222.31	44.41	5.92	35.38	10.03	1,346.01
	Disposal	-	-	153.84	-	-	-	-	153.84
	Accumulated depreciation as at March 31, 2026	-	343.20	6,803.98	147.12	55.17	283.13	10.03	7,642.62
	Net carrying amount as at March 31, 2025	275.58	682.63	4,662.99	88.47	16.89	206.83	-	5,933.39
	Net carrying amount as at March 31, 2026	275.58	699.77	8,430.80	81.75	71.59	217.16	137.92	9,914.56
		Freehold Land	**Buildings**	**Plant & Machinery**	**Equipments**	**Furniture & Fixtures**	**Vehicles**	**MFA**	**Total**

31st March, 2025	**Cost as at April 1, 2024**	259.93	858.65	6,929.55	51.21	60.59	393.29	-	8,553.23
	Consolidation adjustment	-	-	2,256.86	133.12	-	0.37	-	2,390.35
	Additions	15.65	139.22	1,228.48	6.85	5.54	60.91	-	1,456.66
	Disposal	-	-	16.40	-	-	-	-	16.40
	Cost as at March 31, 2025	275.58	997.87	10,398.49	191.18	66.13	454.57	-	12,383.83
	Accumulated depreciation as at April 1, 2024	-	291.91	4,142.17	41.63	47.65	217.26	-	4,740.61
	Consolidation adjustment	-	-	598.06	50.69	-	0.15	-	648.90
	Depreciation for the year	-	23.33	1,010.86	10.39	1.60	30.34	-	1,076.52
	Disposal	-	-	15.58	-	-	-	-	15.58
	Accumulated depreciation as at March 31, 2025	-	315.24	5,735.51	102.71	49.25	247.74	-	6,450.44
	Net carrying amount as at March 31, 2024	259.93	566.74	2,787.39	9.59	12.94	176.03	-	3,812.62
	Net carrying amount as at March 31, 2025	275.58	682.63	4,662.99	88.47	16.89	206.83	-	5,933.39

Capital WIP For				
				(₹ in Lakhs)
Particulars	**Opening Balance as on 01/04/2025**	**Addition During the year**	**Capitalized During the Year**	**Closing Balance as on 31/03/2026**
Preoprative Expenses	715.98	2,103.79	1,683.75	1,136.01

TOTAL	**715.98**	**2,103.79**	**1,683.75**	**1,136.01**

Capital-Work-In-Progress (CWIP)

(₹ in Lakhs)

As at 31.03.2026					
CWIP (Projects in progress)	**Amount in CWIP for a period of**				**Total**
	Less than 1 year	**1-2 years**	**2-3 years**	**More than 3 years**	
Preoperative Expenses					-
Consolidation adjustment					-
Additions	1,136.01				1,136.01
Total CWIP	**1,136.01**		**-**		**1,136.01**

3. Intengible Assets	**(₹ in Lakhs)**
Software	**Amount**
Cost/Deemed cost	
As at 01.04.2024	**24.24**
Addition	
Deduction	
As at 31.03.2025	**24.24**
Addition	**-**
Deduction	
As at 31.03.2026	**24.24**
Accumulated Amortization and impairment	
As at 01.04.2024	**10.50**
Amortization expenses	**8.68**
Deduction	

As at 31.03.2025	**19.18**
Amortization expenses	**3.20**
Deduction	
As at 31.03.2026	**22.38**
Carrying Value	
As at 31.03.2026	**1.86**
As at 31.03.2025	**5.06**
Useful Life of the assets (Range)	**3.00**
Method Of Amortization	**WDV**

4. Right to Use as Right to Use Assets

The changes in the carrying value of right of use assets for the year ended March 31st, 2026 are as follows:

Particulars	Amount
Reclassified on account of adoption of Ind AS 116	
Amortization expenses	**101.65**
Addition	47.92
Deduction	
Amortization expenses	**149.56**
Addition	121.21
Deduction	32.38
As at 31.03.2026	238.40
Accumulated Amortization and Impairment	
Amortization expenses	**11.57**
Amortization expenses	**12.77**
Deduction	
Amortization expenses	**24.34**
Amortization expenses	**23.14**
Deduction	
As at 31.03.2026	47.48
Carrying Value	
As at 31.03.2026	190.91
Amortization expenses	**125.22**

The break-up of current and non-current lease liabilities is as follows:

Particulars	As at 31.03.2026	As at 31.03.2025
Current lease liabilities	14.48	11.61
Non-current lease liabilities	190.63	119.84
Total	**205.11**	**131.44**

The details of the Contractual Maturities of Lease Liabilities as at March 31, 2026 on an undiscounted basis are as follows:

Particulars	As at 31.03.2026	As at 31.03.2025
Less than one year	30.17	23.16
One to five years	136.94	95.58
More than five years	161.91	68.88
Total	**329.02**	**187.61**

			(₹ In Lakhs)
		As at	As at
PARTICULARS		**31ST MARCH, 2026**	**31ST MARCH, 2025**
5. NON-CURRENT INVESTMENTS			
Investments measured at Amortised Cost		-	-
N.S.C.		0.03	0.03
Total	-	**0.03**	**0.03**
			(₹ In Lakhs)
PARTICULARS		**As at**	**As at**
		31ST MARCH, 2026	**31ST MARCH, 2025**
6. LOANS (UNSECURED AND CONSIDERED GOOD)		-	-
Total	-	-	-
			(₹ In Lakhs)
PARTICULARS		**As at**	**As at**
		31ST MARCH, 2026	**31ST MARCH, 2025**
7. OTHER FINANCIAL ASSETS - NON CURRENT			
Deposits with RSEB & Other Departments		162.32	117.72
Security Deposits		6.00	
Total	-	**168.32**	**117.72**
Note: All Security Deposits has been provided to Government Authorities or vendors for supply of certain services or goods. These deposits are for indefinite period in absence of any specific agreement.			
			(₹ In Lakhs)
PARTICULARS		**As at**	**As at**
		31ST MARCH, 2026	**31ST MARCH, 2025**

8. OTHER NON-CURRENT ASSETS			
(Unsecured and Considered Good)			
Preliminary Expenses Not W/Off		-	-
Less : Transferred to P & L A/c		-	-
Total	-	-	-

			(₹ In Lakhs)
PARTICULARS		**As at**	**As at**
		31ST MARCH, 2026	**31ST MARCH, 2025**
9. INVENTORIES			
Raw Materials (Including Material In Transit)		5,407.40	941.45
Work-in-Progress		167.76	72.74
Finished Goods		1,654.15	1,856.47
Stores & Spares		630.75	328.96
Packing Materials		656.76	135.45
Total	-	**8,516.82**	**3,335.07**
A. All the above inventories have been valued at Cost or Net realisable value whichever is lower.			
B. WIP & Finish Stock valued to the extent of processing cost involved.			

			(₹ In Lakhs)
		As at	**As at**
PARTICULARS		**31ST MARCH, 2026**	**31ST MARCH, 2025**
10. INVESTMENTS - CURRENT			
Total	-	-	-

			(₹ In Lakhs)
PARTICULARS		**As at**	**As at**

Sunrakshakk

		31ST MARCH, 2026	31ST MARCH, 2025
11. TRADE RECEIVABLES			
(Unsecured and Considered Good)			
Trade Receivables (Other than Related Parties)		5,058.61	3,583.85
Less: Provision for Expected Credit Loss		8.61	
Total		**5,050.00**	**3,583.85**
Ageing Schedule of Trade Receivables			**(₹ In Lakhs)**
		As at	**As at**
Undisputed Traded Receivable - Considered Good		**31ST MARCH, 2026**	**31ST MARCH, 2025**
Less than 6 Months		5,004.92	3,525.31
6 Months to 1 year		19.15	27.75
1 year to 2 years		12.71	14.41
2 years to 3 years		7.7	8.67
More than 3 Years		5.52	7.71
Total		**5,050.00**	**3,583.85**

		(₹ In Lakhs)
	As at	**As at**
PARTICULARS	**31ST MARCH, 2026**	**31ST MARCH, 2025**
12. CASH AND CASH EQUIVALENTS		
Cash on Hand	2.62	1.62
Balance with bank		
On Current account	242.03	307.59
On Term Deposit accounts with maturity less then 3 months at inception	1,293.75	264.28
Total	**1,538.39**	**573.49**

		(₹ In Lakhs)
	As at	**As at**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31STMARCH 2026

PARTICULARS	31ST MARCH, 2026	31ST MARCH, 2025
13. LOANS - CURRENT		
(Unsecured and Considered Good)	0	
Loans and Advances to related parties		
Loans Others		
Total	**0**	**0**

		(₹ In Lakhs)
	As at	As at
PARTICULARS	31ST MARCH, 2026	31ST MARCH, 2025
14. OTHER FINANCIAL ASSETS		
Interest Receivable on FDR	0	1.22
Interest Receivable under Gratuity Scheme	0	0
FDR's*	1,043.56	0.72
Advance to Other	1,353.40	
Total	**2,396.96**	**1.93**
*Mortgaged with bank against the outstanding of term loans from HDFC Bank & against Bank Gurantee.		

		(₹ In Lakhs)
	As at	As at
PARTICULARS	31ST MARCH, 2026	31ST MARCH, 2025
15. CURRENT TAX ASSETS (NET)		
Current Tax Assets	**0**	**0**
Total	**0**	**0**

		(₹ In Lakhs)
	As at	As at
PARTICULARS	31ST MARCH, 2026	31ST MARCH, 2025
16. OTHER CURRENT ASSETS		
(Unsecured and Considered Good)		
GST Input Tax Credit Balances	2,209.26	609.58
GST Refundable	19.12	12.68
Others Misc. assets	59.25	14.22
Advance to Suppliers & Others	0	387.57
Advance Against Capital Goods (Net)	829.96	391.53
Sunrakshakk (H.O.)	0	0
Insurance Company Claim Receivable	363.59	0
Total	**3,481.17**	**1,415.59**

17. SHARE CAPITAL				
Particulars	As at 31st March, 2026		As at 31st March, 2025	
	Units	Amounts	Units	Amounts
Share Capital				
Authorised Share Capital				
Equity Shares of ₹ 2 each	105,000,000.00	2,100.00		
Equity Shares of ₹ 10 each			21,000,000.00	2,100.00
	105,000,000.00	**2,100.00**	**21,000,000.00**	**2,100.00**
Issued, Subscribed and Paid up:				
Equity Shares of ₹2 each fully paid up	31,006,750.00	620.14		
Equity Shares of ₹10 each fully paid up			5,031,750.00	503.18
Total	**31,006,750.00**	**620.14**	**5,031,750.00**	**503.18**

*** During the financial year 2025-26, the company has alloted 11,69,600 equity share of Rs. 10/- each on 30th May 2025 on preferential basis.**

*** During the F.Y. 2025-26 wef 15th oct 2025, the equity shares of the Company have been sub- divided, such that 1 (one) equity share having face value of 10/- (₹ ten only) each, fully paid-up, stands sub-divided into 5 (Five) equity shares having face value of ₹ 2/- (₹ Two only) each, fully paid-up. There was no change in the authorised share capital of the company as a result of such sun-division.**

17.1 The details of shareholders holding more than 5% shares :				
Name of the Shareholder	As at 31st March, 2026		As at 31st March, 2025	
	No. of Shares	% held	No. of Shares	% held
Fashion Suitings Private Llimited	13,630,310.00	43.96%	2,226,062.00	44.24%

T.C. Chhabra	3,488,015.00	11.25%	637,603.00	12.67%
Saurabh Chhabra	2,178,750.00	7.03%	255,750.00	5.08%

17.2 The reconciliation of the number of shares outstanding is set out below :

Particulars	As at 31st March, 2026	As at 31st March, 2025
	No. of Shares	**No. of Shares**
Equity Shares at the beginning of the year*	25,158,750.00	5,031,750.00
Add: Issued During the Year	5,848,000.00	-
Equity Shares at the end of the year	**31,006,750.00**	**5,031,750.00**

*** During the F.Y. 2025-26 wef 15th oct 2025, the equity shares of the Company have been sub- divided, such that 1 (one) equity share having face value of 10/- (₹ ten only) each, fully paid-up, stands sub-divided into 5 (Five) equity shares having face value of ₹ 2/- (₹ Two only) each, fully paid-up. There was no change in the authorised share capital of the Company as a result of such sub-division.**

17.3. The Company has only one Class of Equity Shares having a par value of Rs. 2 per share. Each holder of equity shares is entitled to one vote per share.

17.4 Promoter Group Shareholding

Name of the Shareholder	As at 31st March, 2026		As at 31st March, 2025	
	No. of Shares	**% held**	**No. of Shares**	**% held**
Fashion Suitings Private Llimited	13,630,310.00	43.96%	2,226,062.00	44.24%
T.C. Chhabra	3,488,015.00	11.25%	637,603.00	12.67%

Saurabh Chhabra	2,178,750.00	7.03%	255,750.00	5.08%

17.5 Utilization of funds raised through prefrential allotment

31st March, 2026	**As at**	
	31st March, 2026	
	(Amount In Lakhs)	
Total fund raised during FY 25-26 (Incl. Premium)	9,824.64	
Less : Utilized towards fund raising objectives	8,822.39	
Balance unutilized parked as FDR with bank	**1,002.25**	

18. OTHER EQUITY

		(₹ In Lakhs)
	As at	**As at**
	31st March, 2026	**31st March, 2025**
State Investment Capital Subsidy		
Balance at the beginning of the year	15.00	15.00
Add : Received during the year		
(Less) : Transfer to Statement of P&L		
	15.00	**15.00**
Security Premium		
Balance at the beginning of the year	-	-
Add : Addition during the year	9,707.68	-
Closing Balance at the end of the year	**9,707.68**	-

Consolidated Retained Earnings/ P&L				
Balance at the beginning of the year			4,480.14	3,379.11
Add: Profit for the year			3,498.20	1,101.03
Less: Appropriations			-	-
			7,978.34	**4,480.14**
Capital Reserve on consolidation				
Balance at the beginning of the year			177.28	
Add:- Addition of the year			-	177.28
			177.28	**177.28**
Other Comprehensive Income (OCI)				
Balance at the beginning of the year				
Add: Movement in OCI (Net) during the year			**-**	**-**
Total			**17,878.30**	**4,672.42**

		(₹ In Lakhs)
	As at	As at
PARTICULARS	**31ST MARCH, 2026**	**31ST MARCH, 2025**
19. BORROWINGS		
Secured - At amortised cost		
Term Loans- from Banks		
HDFC Bank Term Loan A/c 85729695	-0.00	64.33
HDFC Bank Term Loan A/c 800949401	692.67	804.55
HDFC Bank Term Loan A/c 801034427	1,035.06	629.13
Vehicle Loans- from Banks	19.89	48.64
		0
Sub Total (A)	1,747.62	1,546.65
Unsecured - At amortised cost		
From Promoter, Director and their Relatives	1,378.97	1,326.33
Sub Total (B)	1,378.97	1,326.33
Total (A)+(B)	**3,126.59**	**2,872.98**
19.1 Financial lease obligation, Equipement and vehicle loans are secured by hypothecation of respective assets.		
	Int. Rate	Cuurent Maturity in Lacs
TERM LOAN HDFC BANK 85729695	7.00%	64.33
TERM LOAN HDFC BANK 800949401	7.45%	111.88
TERM LOAN HDFC BANK 801034427	7.75%	177.09
19.1 All Term Loans from banks (including current maturities) except vehicle loan are secured by a equitable mortgage by deposit of title deeds in respect of all immovable properties and first hypothecation of the entire moveable properties of the company ,both present and future. Subject to prior charges created/to be created in favour of bankers for securing working capital borrowing, ranking pari-passu with the charge created / to be created in favour of bankers. The above Term Loans are further secured by personal guarantee of directors of the company		
19.2 Vehicle Loans (including current maturities) are secured by hypothecation of respective vehicle(s)		
19.3 There is no default in repayment or interest of any loans on due dates		

		(₹ In Lakhs)
	As at	As at
PARTICULARS	**31ST MARCH, 2026**	**31ST MARCH, 2025**
20. LEASE LIABILITY		
Current lease liabilities	14.48	11.61
Non-current lease liabilities	190.63	119.84
Total	**205.11**	**131.44**

Sunrakshakk

		(₹ In Lakhs)
	As at	**As at**
PARTICULARS	**31ST MARCH, 2026**	**31ST MARCH, 2025**
21. PROVISIONS - NON CURRENT		
	25.03	
	0	
Total	**25.03**	**0**

		(₹ In Lakhs)
PARTICULARS	As at	As at
	31ST MARCH, 2026	**31ST MARCH, 2025**
22. OTHER FINANCIAL LIABILITIES - NON CURRENT		
	0	
	0	
Total	**0**	**0**

		(₹ In Lakhs)
	As at	As at
PARTICULARS	**31ST MARCH, 2026**	**31ST MARCH, 2025**
23. DEFERRED TAX LIABILITIES (NET)		
The movement on the deferred tax account is as follows:		
At the start of the year	75.88	105.36
Consolidation Adjustment		-2.28
Charge/(credit) to Statement of Profit and Loss	40.27	-27.21
Total	**116.15**	**75.88**
		(₹ In Lakhs)
	As at	As at
PARTICULARS	**31ST MARCH, 2026**	**31ST MARCH, 2025**
24. OTHER NON-CURRENT LIABILITIES		
	0	
Total	**0**	**0**

		(₹ In Lakhs)
	As at	**As at**
PARTICULARS	**31ST MARCH, 2026**	**31ST MARCH, 2025**
25. BORROWINGS – CURRENT		
Secured - At Amortised Cost		
Working Capital Loans	0	0

From Banks	1,018.98	990.23
Current maturities of Long Term Debt	377.32	271.67
Sub Total (A)	1,396.30	1,261.89
Unsecured - At Amortised Cost		0
Sub Total (B)		**0**
Total (A)+(B)	**1,396.30**	**1,261.89**
Working Capital Loans from Banks are secured by hypothecation of present and future stock of raw materials, work-in-progress, finished goods, stores and spares (not relating to plant and machinery), book debts, outstanding monies, receivables, claims, bills, materials in transit, etc.		

		(₹ In Lakhs)
	As at	As at
PARTICULARS	**31ST MARCH, 2026**	**31ST MARCH, 2025**
26. TRADE PAYABLES		
I) Total outstanding dues of micro enterprises and small enterprises	1,090.67	135.36
II) Total outstanding dues of creditors other than micro enterprises and small enterprises	7,329.69	5,686.44
For Materials	7,987.91	5,268.30
For Contractors & Others	382.60	418.14
Capital goods (Net)	79.84	0
Total	**8,420.36**	**5,821.80**
Ageing Schedule of Trade Payables		(₹ In Lakhs)
	As at	As at
Undisputed Traded Payables - Considered Good	**31ST MARCH, 2026**	**31ST MARCH, 2025**
MSME		
Less than 1 year	1,090.67	135.36
1 year to 2 years		0
2 years to 3 years		0
More than 3 Years		0
Total	**1,090.67**	**135.36**
Other then MSME		
Less than 1 year	7,329.69	4,484.23
1 year to 2 years		886.42
2 years to 3 years		315.80
More than 3 Years		0
Total	**7,329.69**	**5,686.44**
		0.01

Information required to be furnished as per Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act) and Schedule III of the Companies Act, 2013 for the year ended March 31, 2025. This information has been determined to the extent such parties have been identified on the basis of information available with the Company and relied upon by auditors.

		(₹ In Lakhs)
	As at	**As at**
PARTICULARS	**31ST MARCH, 2026**	**31ST MARCH, 2025**
27. OTHER FINANCIAL LIABILITIES		
Deposits from Contractors,staff & Others	93.07	83.97
Total	**93.07**	**83.97**

		(₹ In Lakhs)
	As at	**As at**
PARTICULARS	**31ST MARCH, 2026**	**31ST MARCH, 2025**
28. OTHER CURRENT LIABILITIES		
Outstanding liablities for expenses & Customer advances	345.52	255.94
Statutory dues	53.66	30.82
Provision For Expences	0	0
Salary & wages Payable	0	0
Bonus Payable	0	0
Audit Fees Payable	0	0
Total	**399.18**	**286.76**

		(₹ In Lakhs)
	As at	**As at**
PARTICULARS	**31ST MARCH, 2026**	**31ST MARCH, 2025**
29. PROVISIONS - CURRENT		
Provision for Gratutity*	98.93	94.66
Provision for Income Tax (Net of Advance Tax, TDS & TCS Receivable)	-9.30	2.33
Provision for CSR	25.20	
Total	**114.83**	**96.99**
* As no acturial valuation has been done, hence, whole of provision has been considerd as current due to non availability of estimate.		

		(₹ In Lakhs)
Particulars	**2025-26**	**2024-25**
30. REVENUE FROM OPERATIONS		
SALE OF SERVICES		
Job Processing Receipts	10,195.84	10,404.57
SALE OF PRODUCTS		
Sales of Soap Noodle	25,474.33	5,433.41
Sales of FMCG Goods	24,674.45	2,177.89
Job Work	430.13	
Total	**60,774.75**	**18,015.86**
Rebates, claims and discount etc on sales are accounted for and being provided for as and when settled with the parties as per consistent policy adopted by the Company every year.		

		(₹ In Lakhs)
Particulars	**2025-26**	**2024-25**
31. OTHER INCOME		
Interest on Bank deposits & Others	260.24	14.88
Profit on sale of Fixed Assets	**0**	**0.68**
Foreign Currency Flucation	0	2.13
Insurance Claim	0	40.72
Gain on Termination of Lease Liability and Rou Asset	2.44	0
Interest on Income Tax Refund	3.11	0
Subsidy Received	13.75	0
Total	**279.53**	**58.41**

		(₹ In Lakhs)
Particulars	**2025-26**	**2024-25**
31.1 Other Comprehensive Income		
	0.00	**0.00**
Total	**0.00**	**0.00**
		(₹ In Lakhs)
Particulars	**2025-26**	**2024-25**
32. COST OF MATERIALS CONSUMED		
RAW MATERIAL		
Opening stock	941.45	109.14
Add: Consolidation Adjustment		688.58
Add: Purchases	46,955.81	8,362.24
Less: Sale	425.27	
	47,471.99	9,159.96
Less: Closing stock	5,424.80	941.45
Total A	**42,047.18**	**8,218.51**

PACKING MATERIAL		
Opening stock	0	0
Add: Consolidation Adjustment	0	88.83
Add: Purchases	-3.21	253.01
	-3.21	341.84
Less: Closing stock	0	135.45
Total B	**-3.21**	**206.39**
Grand Total (A+B)	42,043.97	8,424.90
Rebates, claims and discount etc on Purchase are accounted for and being provided for as and when settled with the parties as per consistent policy adopted by the Company every year.		

		(₹ In Lakhs)
Particulars	**2025-26**	**2024-25**
33. PURCHASE OF STOCK IN TRADE		
Purchase of stock in trade	46.67	0
Total	**46.67**	**0**

		(₹ In Lakhs)
Particulars	**2025-26**	**2024-25**
34. **COST OF RAW MATERIAL SOLD**		
Cost of Ram Material Sold (Raw Material/ Packing Material)	443.84	7.55
Total	**443.84**	**7.55**
		(₹ In Lakhs)
Particulars	**2025-26**	**2024-25**
35. CHANGES IN INVENTORIES		
Finished Goods / Stock-in-Trade	1,856.47	413.58
Work-in-Progress	72.74	46.59
	1,929.21	**460.17**
Consolidation Adjustment		
Finished Goods / Stock-in-Trade	0	1,260.36
Work-in-Progress	0	20.18
		1,280.54
Inventories (at close)		
Finished Goods / Stock-in-Trade	1,654.15	1,856.47
Work-in-Progress	167.76	72.74
	1,821.91	1,929.21
Total	**107.31**	**-188.50**
		(₹ In Lakhs)
Particulars	**2025-26**	**2024-25**
36. MANUFACTURING EXPENSES		
Stores & Spares consumed	3,638.34	1,155.16
Coal Consumed	1,684.50	1,405.00
Power & Fuel	989.12	904.37
Repair & Maintainence [P&M]	314.72	294.01
Water charges & Air pollution Charges	167.97	161.76

Repair & Maintainence Building	1.01	35.05
Other manufacturing & Contractor expenses	2,256.30	936.56
Total	**9,051.95**	**4,891.90**
		(₹ In Lakhs)
Particulars	**2025-26**	**2024-25**
37. EMPLOYEE BENEFITS EXPENSES		
Salary, Wages & Other Allowances	1,591.75	1,597.24
Salary to Managing Director	64.17	60.95
E.S.I.& P.F. contribution	120.44	71.34
Gratuity & P.L.Encashment	54.13	39.63
Staff & Labour Welfare Expenses	53.75	32.72
Bonus & exgratia	19.62	16.52
Total	**1,903.86**	**1,818.39**
**The company is accounting leave encashment on mercantile/ actual basis. The company Provisions for gratuity on actual undiscounted basis. Hence, provision for gratuity have been provided for the year. Further details as per Note no.44.		
		(₹ In Lakhs)
Particulars	**2025-26**	**2024-25**
38. FINANCE COSTS		
Interest on Term Loan	126.66	44.85
Interest on Working Capital	62.04	38.86
Interest on Unsecured Loan	117	29.25
Intersest on Vehicle Finance	5.53	7.30
Borrowing cost	4.45	6.65
Bank Charges	7.70	0
Interest on Lease liability	17.44	2.32
Total	**340.82**	**129.23**

		(₹ In Lakhs)
Particulars	**2025-26**	**2024-25**
38.1 Interest Expenses		
Short Term Borrowings	59.50	38.86
Long Term Borrowings	0	
Secured from banks	132.20	52.15
Unsecured	117	29.25
Total	**308.70**	**120.26**
		(₹ In Lakhs)
Particulars	**2025-26**	**2024-25**
39. DEPRECIATION & AMORTIZATION EXPENSES		
Depreciation on Property Plant & Equipment	1,346.01	1,076.52
Amortisation of Right to use Assets	23.14	3.79
Amortisation of Intangible Assets	3.20	2.14
Total	**1,372.34**	**1,082.45**
		(₹ In Lakhs)
Particulars	**2025-26**	**2024-25**

40. OTHER EXPENSES		
Establishment/Administrative Expenses		
Audit Expenses	0.13	0.04
Internal Auditor Fees	4.75	5
Auditor Remuneration	9.70	6
Charity & donation	0.80	16.89
Conveyance expenses	12.03	10.20
Fees & subscription	3.47	3.88
Insurance Expenses	58.55	19.71
Legal & Professional Expenses	85.36	18.20
Miscellaneous expenses	96.92	24.64
Postage Expenses	2.08	1.12
Printing & Stationery	6.59	5.30
Public Welfare Expenses	0.56	0.77
Repair & Maintenance (Vehicle)	9.50	5.50
Telephone expenses	3.43	4.14
Travelling Expenses	17.35	4.69
Rates & Taxes	0.97	0.72
Director sitting Fees	3	1.92
Loss on Sale of FA	1.32	0
CSR Expenses	72.09	1.71
GST Tax & Interest	0	0
Rent Expenses	170.26	17.01
Lab Expenses	66.66	21.51
Pest Control Expenses	**0**	**0**
	625.53	168.95
Selling and Distribution Expenses		
Advertisement	8.10	4.63
Freight, Loading & Unloading Charges	492.66	162.69
Finish Checking, Packing & Other Selling Expenses	52.61	51.52
Commission on Sales	120.63	108.13
	674.01	326.97
Provision for Expected Credit loss	8.61	0
Total	**1,308.14**	**495.92**

		(₹ In Lakhs)
Particulars	**2025-26**	**2024-25**
40.1 Payment to Auditors as :		
(a) Auditor:		
Statutory Audit Fees	8.20	5
Tax Audit Fees	1.50	1
Total	**9.70**	**6**

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41.Earnings Per Share:-

Basic earnings per share is calculated by dividing the net profit or loss for the period attributable to equity Shareholders of the Company by the weighted average number of equity shares outstanding during the period.
For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity Shareholders of the Company and the weighted average number of shares outstanding during the period, are adjusted for the effects of all dilutive potential equity shares.

	2025-26	**2024-25 (₹ in Lakhs)**
i) Net Profit after Tax as per Statement of Profit and Loss attributable to Equity Shareholders	3498.20	1101.03
ii) Weighted Average number of Equity Shares used as denominator forcalculating Basic EPS	3,10,06,750	50,31,750
iii) Weighted Average Potential Equity Shares	-	-
iv) Total Weighted Average number of Equity Shares used as denominator for calculating Diluted EPS	3,10,06,750	50,31,750
v) Basic Earnings per Share (₹)	11.65	21.88*
vi) Diluted Earnings per Share (₹)	11.65	21.88*
vii) Face Value per Equity Share (₹)	2.00	10.00

*EPS of FY 2024-25 not comparable directly as the equity shares have been split in FY 2025-26 in ratio of 5 shares for every 1 share held.

42. DISCLOSURE REQUIRED UNDER SECTION 22 OF MICRO, SMALL & MEDIUM ENTERPRISES DEVELOPMENT ACT, 2006

(₹ in Lakhs)

Particulars	**As at 31st March, 2026**	**As at 31st March, 2025**
The principal amount and the interest due thereon remaining unpaid to any supplier as at the end of each accounting year - Principal amount due to micro and small enterprises* Interest due on above	1090.67	135.36 -
The amount of interest paid by the buyer in terms of Section 16 of the MSMED Act 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year		-
The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act 2006		-
The amount of interest accrued and remaining unpaid at the end of each accounting year.		-
The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest due as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under Section 23 of the MSMED Act 2006		-

*The figures have been disclosed on the basis of information received from suppliers who have registered themselves under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act, 2006) and/or based on the information available with the Company. Further, no interest during the year has been paid or payable under the provisions of the MSMED Act, 2006.

43. 43. DISCLOSURE OF RELATED PARTIE TRANSACTIONS PURSUANT TO IND AS 24 "RELATED PARTY DISCLOSURES"

(A) Details of Related Parties

Name of the Related Party	Relationship
TILOK CHAND CHHABRA PRAKASH CHAND CHHABRA SAURABH CHHABRA SANDEEP HINGER DINESH PORWAL ASHISH KUMAR BAGRECHA AISHWARYA TRIPATHI MONIKA LALWANI LOKESH MUNDRA SONAL JAIN HARISH SHARMA	Key Managerial Personnel (KMP)
FASHION SUITINGS PVT. LTD. ACME INDUSTRIES PVT. LTD. SUNRAKSHAK AGRO PRODUCTS PVT LTD RCM CONSUMER PRODUCTS PVT LTD SPRING DELLS CITILINE TEXFAB PVT LTD SARLOK INDUSTRIES PVT. LTD. LIFESURE CONSULTANCY PVT LTD	Enterprises over which Key Managerial Personnel are able to exercise significant influence

Sr. No.	Nature of transactions	Relationship	2025-26	2024-25
1	**Loans and Advances, Deposits Taken/ (Returned)**			
	Loan taken			
	Tilok Chand Chhabra	KMP	0	1300.00
	Sourabh Chhabra	KMP	0	0.00
	Loan Returned			
	Tilok Chand Chhabra	KMP	0	0.00
	Sourabh Chhabra	KMP	0	0.00
2	**Revenue from Operations**			
	Fashion Suitings Pvt. Ltd.	Associate Concern	26.02	7.80
	RCM Consumer Pvt Ltd	Associate Concern	22737.60	2162.03
	Acme Industries Pvt Ltd	Associate Concern	194.46	45.93
	Spring Dells	Associate Concern	0	915.49
3	**Purchase of Goods**			
	Acme Industries Pvt Ltd	Associate Concern	21410.30	4213.99
	Spring Dells	Associate Concern	112.47	27.29
	Sunrakshakk Industries India Limited	Associate Concern	0.69	-
	Fashion Suiting Pvt Ltd	Associate Concern	0.14	-
	Citiline Taxfab Pvt Ltd	Associate Concern	0.33	-
4	**Rent Paid**			
	Saurabh Chhabra	KMP	16.74	2.18
	Tilok Chand Chhabra	KMP	9.52	2.38
	Sonal Jain	RKMP	3.05	0.50

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	Lifesure Consultancy Private Limited	Associate Concern	0.83	0.26
	Fashion Suitings Private Limited	Associate Concern	68.89	16.94
5	**Interest Payment**			
	Tilok Chand Chhabra	KMP	117.00	29.25
	Sourabh Chhabra	KMP	0.00	0.00
6	**Salary Payment**			
	Prakash Chand Chhabra	KMP	62.10	60.90
	Ashish Kumar Bagrecha	KMP	5.78	5.40
	Dinesh Porwal	KMP	15.46	11.04
7	**Director Sitting fees**			
	Aishwarya Tripathi	KMP	1.00	0.75
	Monika Lalwani	KMP	2.00	0.75
	Lokesh Mundra	KMP	1.00	-
	Harish Sharma	KMP	0.50	-
	Sandeep Hinger	KMP	0.20	-
8	**Investment in Subsidiary**			
	Sunrakshak Agro Products Pvt Ltd	Associate Concern	-	2472.90
9	**Expenses Incurred**			
	RCM Consumer Products Pvt Ltd	Associate Concern	1.42	0.97
10	**Purchase of Services**			
	Fashion Suiting Pvt Ltd	Associate Concern	96.70	-
	RCM Consumer Products Pvt Ltd	Associate Concern	4.89	-
	Citiline Taxfab Pvt Ltd	Associate Concern	77.06	-

B) Amount due to/ from Related Parties:

(₹ in Lakhs)

Sr. No.	**Nature of transactions**	**2025-26**	**2024-25**
1	**Trade & Other Receivables**		
	RCM Consumer Pvt Ltd	739.04	143.97
	Spring Dells	0	114.40
	Fashion Suitings Private Limited	0.42	0.91
	Acme Industries Pvt Ltd	0.085	0.01
	Sunrakshak Agro Products Pvt Ltd	0.07	
2	**Trade Payables**		
	RCM Consumer Pvt Ltd	5.33	0.26
	Spring Dells	0.35	32.12
	Acme Industries Pvt Ltd	4229.26	4269.01
	Sunrakshak Agro Products Pvt Ltd	29.99	-
	Fashion Suiting Pvt Ltd	9.81	-
	Citiline Taxfab Pvt Ltd	1.48	-
3	**Other Payables**		
	Prakash Chand Chhabra	9.10	2.50
	Tilok Chand Chhabra	1300	1326.33
	Dinesh Porwal	1.10	0.92
	Ashish Kumar Bagrecha	0.45	0.45
	Lifesure Consultancy Private Limited	0.08	0.07
	RCM Consumer Pvt Ltd	0	0.82
	Sandeep Hinger	0.05	0.00
	Monika Lalwani	0.22	0.00
	Harish Sharma	0.56	0.00

The above entities include related parties where the relationship existed for the part of the year and the amounts reported is for the period during which the related party relationship existed during the period.

CONSOLIDATED RATIO ANALYSIS

NOTE-44								
s.no.	**Ratio**	**Basis of calculation**	**31.03.2026**		**31.03.2025**		**Increase/ Decrease % from Previous Year**	**Comment (If more than 25% decline as compared to previous year)**
1	**Current Ratio**	**Current Assets**	**20,983.35**	**2.01**	**8,909.93**	**1.18**	**70.64%**	**Nil**
		Current Liabilities	**10,438.20**		**7,563.02**			
2	**Debt-Equity Ratio**	**Total Liablities**	**13,896.60**	**0.75**	**10,631.72**	**2.05**	**63.43%**	**Nil**
		Total Shreholder Equity	**18,498.44**		**5,175.59**			
3	Debt Service Coverage Ratio	Earnings available for debt service	6,148.54	8.56	2,624.10	6.55	30.80%	Nil
		Debt Service	718.14		400.90			
				29.55%		24.27%		
4	Return on Equity Ratio	PAT	3,498.20		1,101.03		21.76%	Nil
		Average Shareholders Equity	**11,837.02**		**4,536.44**			
5	Inventory turnover ratio	Turnover	60,774.75	10.26	18,015.86	8.83	16.10%	Nil
		Average Inventory	5,925.95		2,039.57			
6	Trade Receivables turnover ratio	Net Credit Sales	60,774.75	14.08	18,015.86	6.84	105.94%	Nil

		Average Accounts Receivable	4,316.93		2,635.41			
7	Trade payables turnover ratio	Net Credit Purchase	46,955.81	6.59	8,362.24	2.22	197.54%	Nil
		Average Accounts Payables	7,121.08		3,773.35			
				10.22		22.14		
8	**Net capital turnover ratio**	**Total Sales**	**60,774.75**		**18,015.86**		**-53.82%**	**The higher working capital has resulted in decline in the ratio which is temporary. The company expects the same to stablise in next year**
		Average Working Capital	5,946.03		813.54			
				5.76%		6.11%		
9	Net profit ratio	PAT	3,498.20		1,101.03		-5.82%	Nil
		Net Sales	60,774.75		18,015.86			
				21.75%		18.70%		
10	Return on Capital employed	EBIT	4,776.19		1,541.64		16.33%	Nil
		Capital Employed	21,956.84		8,244.30			

45. EMPLOYEE BENEFITS

(a) Company's contribution accruing during the year in respect of Provident Fund and Employee State Insurance Scheme has been charged to Profit & Loss Account.

(b) Short term and long-term employee's benefit such as Leave Encashment are recognized as an expense at the un-discounted amount in the profit and loss account of the year in which related service is rendered. Leave Encashment liability is provided on accrual basis as on 31st March of every year and paid in next following year.

(c) The company is accounting leave encashment on mercantile/ actual basis. The company is provisioning for gratuity on actual undiscounted basis. Hence, provision for gratuity (including any earlier shortfalls) have been provided for the year

The Disclosures with respect to Ind AS 19 "Employee Benefits" are as under:

A. Defined Contribution Plans

a. Employer's Contribution to Provident Fund

b. Employers Contribution to Employees' State Insurance

The Company has recognized the following amounts in Profit & Loss Account

(₹ in Lakhs)

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
Employer's contribution to Provident Fund	77.71	50.41
Employer's Contribution to Employees' State Insurance	21.77	12.86

B. Defined Benefit Plans

Gratuity (Non-Funded)

Gratuity has been provided at actual (un-discounted) manner, based on the 15 days salary for every completed year of service.

Amount Recognized in the Balance Sheet

(₹ in Lakhs)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Actual Value of Gratuity as at the beginning of the year	94.66	72.68
Gratuity provided during the year	40.37	28.03
Gratuity paid for the year	11.08	6.05
Actual Value of Gratuity as at end of the year	123.95	94.66

C. Leave Encashment (Non- Funded)

Leave Encashment has been provided at accrual basis, based on the leave standing credit of the employee as at the Balance Sheet date.

Amount Recognized in the Balance Sheet

(₹ in Lakhs)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Actual Value of Leave Encashment as at the beginning of the year	8.19	4.30
Leave Encashment provided during the year	10.71	11.60
Leave Encashment paid for the year	8.19	7.06
Actual Value of Leave Encashment as at end of the year	10.71	8.19

46. FAIR VALUE MEASUREMENTS HIERARCHY

The carrying value and fair value of financial instruments by categories as at 31.03.2026

(₹ in Lakhs)

Particulars	Carrying Amount	Level 1	Level 2	Level 3
Financial Assets				
At Amortized Cost				
Non Current - Investments	0.03			
Other Non-Current Financial Assets	168.32			
Current-Assets				
Trade receivables	5050.00			
Cash and cash equivalents	1538.39			
Bank Balances other than above	-			
Other Current Financial Assets	-			
Total Financial Assets	**6756.74**			
Financial Liabilities				
Financial Assets				
At Amortized Cost				
Non Current - Investments	0.03			
Other Non-Current Financial Assets	168.32			
Current-Assets				
Current-Assets				
Trade receivables	5050.00			
Cash and cash equivalents	1538.39			
Bank Balances other than above	-			
Other Current Financial Assets	-			
Total Financial Assets	**6756.74**			
Financial Liabilities				
At Amortized Cost				
Borrowings - Non Current	3126.59			
Other Financial Liabilities- Non Current	-			
Borrowings- Currents	1396.30			
Lease Liabilities	205.11	-	205.11	
Trade payables	8420.36			
Other Current Financial Liabilities	93.07			
At Fair Value through P&L				
Other Current Financial Liabilities				
At Fair Value through OCI				
Other Current Financial Liabilities				
Total Financial Liabilities	**13241.42**		**205.11**	

The carrying value and fair value of financial instruments by categories as at 31.03.2025
(₹ in Lakhs)

Particulars	Carrying Amount	Level 1	Level 2	Level 3
Financial Assets				
At Amortized Cost				
Non Current - Investments	0.03	-	-	-
Other Non-Current Financial Assets	117.72	-	-	-
Current-Assets				
Trade receivables	3583.85	-	-	-
Cash and cash equivalents	573.49	-	-	-
Bank Balances other than above	-	-	-	-
Other Current Financial Assets	3.53	-	-	-
Total Financial Assets	**4278.62**	**-**	**-**	**-**
Financial Liabilities				
At Amortized Cost				
Borrowings - Non Current	2872.98	-	-	-
Other Financial Liabilities- Non Current	-	-	-	-
Borrowings- Currents	1261.89	-	-	-
Lease Liabilities-Current	131.44	-	131.44	-
Trade payables	5821.80	-	-	-
Other Current Financial Liabilities	83.97			
At Fair Value through P&L	-	-	-	-
Other Current Financial Liabilities				
At Fair Value through OCI	-	-	-	-
Other Current Financial Liabilities	**-**	**-**	**-**	**-**
Total Financial Liabilities	**10172.08**		**131.44**	

Other Financial assets and liabilities includes the financial assets and liabilities whose carrying value shown as amortized value.

Security deposits with Govt. Department as the term of agreement is not specified hence the carrying value is considered as amortized value.

Loans from Banks: As the interest is being charged itself on current market rates and the EIR is approx. similar to its interest rates charged. Hence Carrying value is considered as its amortized cost.

47. FINANCIAL RISK MANAGEMENT

Financial risk management policy and objectives

The key objective of the Company's financial risk management is to ensure that it maintains a stable capital structure with the focus on total equity to uphold investor, creditor, and customer confidence and to ensure future development of its business. The Company is focused on maintaining a strong equity base to ensure independence, security, as well as financial flexibility for potential future borrowings, if required without impacting the risk profile of the Company.

Company's principal financial liabilities, comprise Borrowings from Banks, trade and other payables. The main purpose of these financial liabilities is to finance Company's operations and plant expansion. Company's principal financial assets include investments, trade and other receivables, deposits with banks and cash and cash equivalents, that derive directly from its operations

Company is exposed to market risk, credit risk and liquidity risk.

The Company's Board oversees the management of these risks. The Company's Board is supported by senior management team that advises on financial risks and the appropriate financial risk governance framework for the Company. The senior management provides assurance to the Company's Board that the Company's financial risk activities are governed by appropriate policies and procedures and that financial risks are identified, measured and managed in accordance with the Company's policies and risk objectives.

The Board of Directors reviews and agrees policies for managing each of these risks, which are summarized below:

(i) Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk interest rate risk, currency risk and price risk. Financial instruments affected by market risk include investments in equity shares, security deposits, trade and other receivables, deposits with banks and financial liabilities.

(ii) Interest rate risk

Interest rate risk is the risk that changes in market interest rates will lead to change in interest income and expense for the Company. In order to optimize the Company's position with regards to interest income & expense and to manage the interest risk, the Company performs comprehensive interest risk management by balancing the proportion of fix & variable rate financial instruments.

Particulars	31stMarch 2026	31stMarch 2025	Particulars
Fixed Rate Instruments			**Fixed Rate Instruments**
Fixed Deposit with Banks	1043.56	0.72	Fixed Deposit with Banks
Term Deposit with Banks	1293.75	264.28	Term Deposit with Banks
Variable Rate instruments			**Variable Rate instruments**
Cash Credit	1018.98	990.23	Cash Credit
Term Loans from Banks	1727.73	1498.01	Term Loans from Banks

Sensitivity analysis:

A change in 50 basis point in interest rate at the reporting date would have increase/(decrease) Profit or Loss by the amount shown below.

This analysis assumes that all other variables, remain constant

Particulars	31stMarch 2026		31stMarch 2025	
	Increase	Decrease	Increase	Decrease
Interest Rate-increase/decrease by 50 basis points	12.19	12.19	12.44	12.44

(iii) Foreign Currency Risk Management

The Company's functional currency is Indian Rupees (INR). The Company undertakes transactions denominated in foreign currencies; consequently, exposure to exchange rate fluctuations arise. Volatility in exchange rates affects the Company's revenue from export markets and the costs of imports, primarily in relation to raw materials. The Company is exposed to exchange rate risk under its trade and debt portfolio. Adverse movements in the exchange rate between the Rupee and any relevant foreign currency results in increase in the Company's overall debt position in Rupee terms without the Company having incurred additional debt and favorable movements in the exchange rates.

(iv) Commodity Risk

Commodity risk is defined as the possibility of financial loss as a result of fluctuation in price of Raw Material/Finished Goods and change in demand of the product and market in which the company operates. The Company is exposed to the movement in price of key raw materials in domestic and international markets. The Company has in place policies to manage exposure to fluctuations in the prices of the key raw materials used in operations. The company forecast annual business plan and execute on monthly business plan. Raw material procurement is aligned to its monthly/annual business plan and inventory position is monitored in accordance with future price trend.

(v) Credit risk

Credit risk refers to the risk of default on its obligation by the counterparty resulting in a financial loss. The Company is exposed to credit risk mainly from its operating activities (primarily trade receivables) and from its financing activities, including deposits with banks.

Credit risk on trade receivables is managed by the Company through credit approvals, establishing credit limits and continuously monitoring the creditworthiness of customers to which the Company grants credit terms in the normal course of business. The Company has no concentration of risk as customer base in widely distributed both economically and geographically.

An impairment analysis is performed at each reporting date on an individual basis for major clients. In addition, a large number of minor receivables are grouped into homogenous groups and assessed for impairment collectively. The calculation is based on exchange losses historical data. The maximum exposure to credit risk at the reporting date is the carrying value of each class of financial assets. The Company does not hold collateral as security. The Company uses expected credit loss model to assess the impairment loss or gain. The Company uses a provision matrix to compute the expected credit loss allowance for trade receivables. The provision matrix takes into account available external and internal credit risk factors such as financial condition, ageing of outstanding and the Company's historical experience for customers.

(vi) Liquidity risk

Liquidity risk refers to the risk of financial distress or extraordinary high financing costs arising due to shortage of liquid funds in a situation where business conditions unexpectedly deteriorate and requiring financing. The Company requires funds both for short term operational needs as well as for long term capital expenditure growth projects. The Company generates sufficient cash flow for operations, which together with the available cash and cash equivalents and short-term investments provide liquidity in the short-term and long-term. The Company has established an appropriate liquidity risk management framework for the management of the Company’s short, medium and long-term funding and liquidity management requirements. The Company manages liquidity risk by maintaining adequate reserves, banking facilities and reserve borrowing facilities, by continuously monitoring forecast and actual cash flows, and by matching the maturity profiles of financial assets and liabilities.

The following tables detail the Company’s remaining contractual maturity for its non-derivative financial liabilities with agreed repayment periods and its non-derivative financial assets. The tables have been drawn up based on the undiscounted cash flows of financial liabilities based on the earliest date on which the Company can be required to pay. The tables include both interest and principal cash flows.

Particulars	As at 31.03.2026			
	<1 Year	1-5 Year	> 5 Year	Total
Financial Assets				
Non-current Investments	0.00	0.00	0.00	0.00
Loans	0.00	0.00	0.00	0.00
Trade receivables	5,024.07	25.93	0.00	5,050.00
Cash and cash equivalents	1,538.39	0.00	0.00	1,538.39
Bank balances other than cash and cash equivalents	0.00	0.00	0.00	0.00
Other financial assets	2,396.96	168.32	0.00	2,565.28
Tota Financial Assets	**8,959.42**	**194.25**	**0.00**	**9,153.67**
Financial Liabilities				
Borrowings	2775.27	1747.62	0.00	4522.89
Trade Payables	8,420.36	0.00	0.00	8420.36
Lease Liabilities	14.48	190.63	0.00	205.11
Other financial liabilities	93.07	0.00	0.00	93.07
Total Financial Liabilities	**11,303.18**	**1938.25**	0.00	**13,241.43**

Particulars	As at 31.03.2025			
	<1 Year	1-5 Year	> 5 Year	Total
Financial Assets				
Non-current Investments	0.00	0.00	0.00	0.00
Loans	0.00	0.00	0.00	0.00
Trade receivables	3553.06	30.80	0.00	3583.86
Cash and cash equivalents	573.49	0.00	0.00	573.49
Bank balances other than cash and cash equivalents	0.00	0.00	0.00	0.00
Other financial assets	1.22	117.72	0.00	118.94
Tota Financial Assets	**4127.77**	**148.52**	**0.00**	**4276.29**
Financial Liabilities				
Borrowings	4021.90	112.97	0.00	4134.87
Trade Payables	5821.80	0.00	0.00	5821.80
Lease Liabilities	11.61	119.84	0.00	131.45
Other financial liabilities	0.00	0.00	0.00	0.00
Total Financial Liabilities	**9855.31**	**232.81**	**0.00**	**10088.12**

48. LEASES

(i) Company has taken assets on leases which majorly include Land & Building, Machinery and Vehicles.
(ii) There are exemption provided by accounting standard for following leases as defined in para 5 of IND AS-116:

a. short term lease and

b. leases for which the underlying asset is of low value.

(iii) Under such exemption company booked expenses of Rs. 68.31 Lakhs (P.Y. Rs. 72.51 Lakhs) as Rental expenses and Vehicle Hiring.
(iv) Company has accounted as per guidance provided by Ind
(v) AS -116 and recognize Right to use assets and lease liability for which complete disclosure is provided in note no. 7.

49. CONTINGENT LIABILITIES

1. The Textile Cess Committee has raised a demand of Rs.46.26 Lakhs against the company. The Company has filed various appeal against it before Hon'ble TC Appellate Tribunal, Mumbai. The Company has not received any communication from the tribunal and as per our information and belief the matter is still pending with TC Cess Appellant Tribunal. Mumbai and consequently, liability, if any arises will be accounted for as and when the case will be decided. The management being confident of winning the case, no provision of the above has been made.

2.The GST Committee has raised a demand of Rs. 20.25 Lakhs against the company (of which amount paid is Rs. 7.26 Lacs under protest) for period FY 2021-22 & FY 2022-23. The Company has filed appeal against it before Hon'ble GST Appeals. The management being confident of winning the case, no provision of the above has been made.

3. In opinion of the management, there may be some lawsuits, claims, demand or proceedings against company, which arise in normal course of business. However, there is no such matter pending that the company expects to be material in relation to its business and which requires specific disclosures. The management is confident of getting the verdict in its favor and therefore, no, liability on this account is anticipated and hence no specific disclosure is being made for the contingent liability

50. SEGMENT REPORTING

Based on the management approach as defined in IND AS 108 – Operating Segments, the Chief Operating Decision Maker ("CODM") evaluates the Company's performance and allocates resources based on an analysis of various indicators of business segment/s in which the Company operates. The Group has identified two reportable business segments. Business segments comprise of Textiles and FMCG. Revenues and expenses directly attributable to segments are reported under each reportable segment. Assets and liabilities that are directly attributable or allocable to segments are disclosed under each reportable segment. The Group does not have any reportable geographic segment.

a) Segment revenue		
Particulars	**For the year ended March 31, 2026**	**For the year ended March 31, 2025**
Segment operating revenue		
(a) Textiles	10195.84	10404.57
(b) FMCG	50578.91	7611.29
(c) Unallocated		-
TOTAL	**60774.75**	**18015.86**

b) Segment results		
Particulars	**For the year ended March 31, 2026**	**For the year ended March 31, 2025**
Segment results		
(a) Textiles	703.48	762.20
(b) FMCG	3731.89	650.21
(c) Unallocated		-
Profit before tax	**4435.37**	**1412.41**
Less: Provision for tax	937.16	311.39
Profit after tax	**3498.20**	**1101.03**

c) Segment assets and Segment liabilities		
Particulars	**For the year ended March 31, 2026**	**For the year ended March 31, 2025**
Segment Assets		
Textiles	10709.22	7919.98
FMCG	21685.82	7887.34
Unallocated		**-**
Segment Liabilities		
Textiles	6428.64	5932.10
FMCG	7467.96	4699.63
Unallocated	-	-

d) Capital expenditure (including capital work-in-progress)		
Particulars	**For the year ended March 31, 2026**	**For the year ended March 31, 2025**
Capital expenditure (including capital work-in-progress)		
(a) Textiles	1845.42	1387.97
(b) FMCG	4648.59	765.05
TOTAL	**6494.01**	**2153.02**

51. CORPORATE SOCIAL RESPONSIBILITY (CSR)

The Company is required to spend money on Corporate Social Responsibility as stipulated in the Section 135 of the Companies Act, 2013. Company has framed Committee on Corporate Social Responsibility and has defined the objectives and areas of activities to be undertaken under its fold. The Company is required to spend, in current financial year, at least two percent of the average net profits of the Company made during the three immediately preceding financial years in accordance with its CSR Policy. The details of CSR expenses for the year are as under:

(₹ in Lakhs)

Particulars	**Year ended Mar 31, 2026**	**Year ended Mar 31, 2025**
A. Amount required to be spent during the year (Current year provision + Earlier year unspent, if any)	57.70	15.68
B. Amount spent during the year on:		
a) Construction/Acquisition of any asset	- --	-
b) On purposes other than (a) above	32.50***	1.71
C. Shortfall for the year, in any in Amount required to be spent net of Amount spent*/**	25.20*	13.97**
D. Provision made for shortfall during the year*	25.20	NIL
E. Total of Previous Year Shortfalls*	-	NIL

* During FY 2025-26 total amount of Rs. 25.20 Lakhs (Rs. 19.20 Lakhs pertaining to the Holding Company and Rs. 6.00 Lakhs pertaining to the subsidiary company) remained unspent during the financial year and has been transferred to a separate Unspent CSR Account in accordance with the applicable provisions of the Companies Act, 2013, in respect of the ongoing CSR project "Pashu Raksha" undertaken by the Group.

** For FY 2024-25, *t*he company had spent an amount of RS. 15.00 Lakhs during the years towards certain programs of Social Welfare under the pretext that the same are covered under the CSR Provisions. Later after the FY end after regular follow up, the management found that although the amount was paid towards social welfare, however the same cannot be classified as eligible expense under CSR Provision. Hence, management has been decided to transfer the unspent amount to Funds eligible under Schedule VII Viz PM Care fund. The company has been very regular in compliance to CSR Provisions otherwise and this shortfall has been there due to technical reasons although the amount so spent has been used for social causes only.

*** During FY 2025–26, the Subsidiary incurred a total CSR expenditure of ₹32.50 lakhs, comprising ₹20.00 lakhs towards the CSR obligation for FY 2025–26 and ₹12.50 lakhs pertaining to the unspent CSR obligation of FY 2024–25. For FY 2024–25, the Subsidiary had an unspent CSR obligation of ₹12.50 lakhs, which was subsequently spent during FY 2025–26 towards the protection and welfare of Gauvansh through the provision of shelter, food, medicines, and other necessary facilities.

(₹ in Lakhs)

Nature of CSR Activities	FY 2025-26	FY 2024-25
Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects	0.00	1.71
Animal welfare – protection and welfare of Gauvansh through provision of shelter, food, medicine, etc. (environment sustainability / animal welfare)	32.50	0.00
Total	**32.50**	**1.71**

52. ADDITIONAL REGULATORY REQUIREMENTS AS REQUIRED UNDER SCHEDULE III OF THE COMPANIES ACT, 2013

i) Title deeds of all immovable properties are held on the name of the Company.

ii) The Company has not revalued any Property, Plant and Equipment and Intangible Assets during the year.

iii) The Company has not given loan or advances in nature of loans to promoters, directors, KMPs and the related parties which is repayable on demands or without specifying any terms or period of repayment.

iv) There is no proceedings initiated or pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made there under.

v) The Company is not declared a willful defaulter by any bank or financial Institution or other lender.

vi) As informed by the Management, there are no transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956 by the Company during the year and there are no outstanding balance as on 31st March, 2026 with any struck off companies

vii) There are no charges or satisfactions of charges which are yet to be registered with Registrar of Companies beyond the statutory period.

viii) There is no investment made by the Company in other companies. Hence, there is no compliance required on the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017.

ix) There is no Scheme of Arrangements approved by the competent authority in terms of section 230 to 237 of the Companies Act, 2013 during the year.

x) The Company has not advanced or loaned or invested funds to any other person or entities, including foreign entities (Intermediaries) with the understanding that the Intermediary shall (i) 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 (ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

xi) The Company has not received any fund from any person or entities, including foreign entities (Funding Party) with the understanding that the Company shall (i) 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 (ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

xii) The Company has not surrendered or disclosed as income or the previously unrecorded income and related assets during the year in the tax assessments which are not recorded in the books of accounts of the Company

53. CAPITAL MANAGEMENT

The Company's policy is to maintain a strong capital base so as to maintain investor, creditor and market confidence and to sustain future development of the business. Management monitors the return on capital as well as the level of dividends to ordinary shareholders.

54. APPROVAL OF FINANCIAL STATEMENTS

The Financial Statements were approved for issue by the Board of Directors on 30th May, 2026.

55. PREVIOUS YEAR FIGURES

The figures for previous year have been re-grouped, re-arranged and re-classified wherever necessary to make them comparable with the current year's figure.

56. GENERAL INFORMATION

1. The Consolidated Financial Statements present the Consolidated Accounts of **SUNRAKSHAKK INDUSTRIES INDIA LIMITED (FORMERLY KNOWN AS A.K. SPINTEX LIMITED)** **With its subsiday company**

Name	Country of Incorporation	Proportion of Ownership of Interest As at 31.03.2026	Proportion of Ownership of Interest As at 31.03.2025
Sunrakshak Agro Products Pvt Ltd	India	100%	100%

2. Disclosures mandated by Schedule III of the Companies Act 2013, by way of additional information:

3. Material Accounting Policies and Notes to these Consolidated Financial Statements are intended to serve as a means of informative disclosure and a guide to better understand the consolidated position of the Companies. Recognising this purpose, the company has disclosed only such Policies and Notes from the individual financial statements, which fairly present the needed disclosures.

SALIENT FEATURES OF FINANCIAL STATEMENTS OF SUBSIDIARY AS PER COMPANIES ACT, 2013

Sr. No.	Particulars	
	Name of Subsidiary Company	Sunrakshak Agro Products Pvt Ltd
1	The date since which Subsidiary was incorporated	10.02.2020
2	The date since which Subsidiary was acquired	01.01.2025
3	Reporting Currency	₹
4	Equity Share Capital	1.00
5	Other Equity	5334.57
6	Total Assets	10749.96
7	Total Liabilities	5414.39
8	Investments	-

9	Revenue from Operations / Total Income*	39417.73	
10	Profit Before Taxation*	2614.55	
11	Provision for Taxation/def. Tax*	466.69	
12	Profit After Taxation*	2147.86	
13	Other Comprehensive Income	-	
14	Total Comprehensive Income	-	
15	% of Shareholding	100%	

AS PER AUDIT REPORT OF EVEN DATE **FOR AND ON BEHALF OF THE BOARD**

For: O.P. Dad & Co.

Chartered Accountants.

Firm Reg. No. 002330C

P.C. CHHABRA **T.C.CHHABRA**

[MANAGING DIRECTOR] **[DIRECTOR]**

Din:00155631] **[Din:00167401]**

A.K. BAGRECHA **DINESH PORWAL**

[COMPANY SECRETARY] **[CFO]**

(ABHISHEK DAD)
Partner
M. No. 409237
UDIN: 26409237ZOIPMC6917
Place: Bhilwara
Date: 30.05.2026