SACHEEROME
Fragrances & Flavours
EVOKING SENSES

September 01, 2026

National Stock Exchange of India Limited
The Listing Department
Exchange Plaza, C-1,
Block G, Bandra Kurla Complex,
Bandra (East), Mumbai-400051

Scrip Symbol: SACHEEROME

Dear Sir/Madam,

Sub: Notice of the 34th Annual General Meeting and Annual Report for FY 2025-26

In terms of Regulation 34(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Please find attached herewith a copy of the Notice of 34th Annual General Meeting and Annual Report of financial year 2025-26.

The 34th Annual General Meeting of the Company will be held on Thursday, September 24, 2026 at 11:30 a.m. (IST) through Video Conference/ Other Audio-Visual Means.

The Notice of the AGM and Annual Report for FY 2025-26 are also available on the website of the Company at the link - https://www.sacheerome.com/investor

This is for your information and appropriate dissemination.

Thanking you,

Yours faithfully,

FOR SACHEEROME LIMITED

Manoj Arora

Digitally signed by Manoj Arora
Date: 2026.09.01 16:54:33 +05'30'

SACHEEROME LIMITED DELHI

MANOJ ARORA
(CHAIRMAN AND MANAGING DIRECTOR)
DIN: 01811530
ENCL: AS STATED ABOVE

Sacheerome Limited
(Formerly known as Sacheerome Private Limited)
CIN No. L74899DL1992PLC049258
DELHI OFFICE:
F 89/4/2 Okhla Industrial Area, Phase - 1,
New Delhi 110020, T- + 91 11 47311111

MUMBAI OFFICE:
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Marol Maroshi Road, Marol, Andheri East,
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Registered Office: Y-4, Okhla Industrial Area, Phase-II, New Delhi-110020

SACHEEROME
Fragrances & Flavours

ANNUAL REPORT 2025-2026

SACHEEROME LIMITED

(Formerly known as Sacheerome Private Limited)

CONTENTS

GLOBAL ECONOMIC OVERVIEW

The global economy continues to demonstrate resilience despite a complex operating environment characterised by geopolitical tensions, trade fragmentation, elevated public debt, financial-market volatility and disruptions to energy and commodity markets. At the same time, rapid technological development, particularly in artificial intelligence (AI), automation and digitalisation, is creating new sources of productivity and investment.

According to the International Monetary Fund (IMF) July 2026 World Economic Outlook Update, global economic growth is projected at 3.0% in 2026 and 3.4% in 2027. The IMF notes that the global economy is being shaped by two contrasting forces: the adverse impact of the Middle East conflict and associated energy shocks, and a technology-led investment cycle supported by the rapid adoption of AI.

The global outlook therefore remains one of moderate growth rather than broad-based acceleration. Growth is expected to remain uneven across economies depending on their exposure to geopolitical developments, energy prices, trade restrictions and participation in technology-led investment cycles. The IMF has also highlighted that global disinflation has stalled, with headline inflation projected at approximately 4.7% in 2026, reflecting renewed energy and supply-side pressures.

Key global economic trends

1. Geopolitical and trade fragmentation
Geopolitical tensions and the increasing fragmentation of international trade continue to influence investment decisions, supply chains and commodity prices. Businesses are increasingly reassessing sourcing strategies, supplier concentration and geographical manufacturing footprints.

2. Energy and commodity volatility
Energy-importing economies remain vulnerable to sudden increases in oil and gas prices. For manufacturing industries, volatility in energy, transportation and petrochemical-derived raw-material costs can affect margins and pricing.

3. Technology and AI-led investment
One of the more positive structural developments is the acceleration in investment related to AI, digital infrastructure, semiconductors, automation and advanced technologies. The IMF identifies technology investment as an important counterweight to trade and geopolitical headwinds.

4. Higher focus on supply-chain resilience
The disruptions witnessed over recent years have encouraged companies to diversify suppliers, localise critical inputs and build greater resilience into manufacturing networks. This trend is particularly relevant to the chemicals, food ingredients, personal care and consumer-products sectors.

5. Changing consumer behaviour
Consumers globally continue to place greater emphasis on health, wellness, convenience, sustainability, personalisation and premium experiences. These structural changes are directly relevant to the flavours and fragrances industry, where sensory experience is increasingly becoming an important element of product differentiation.

Global economic outlook

The global economy is expected to remain resilient but relatively moderate over the medium term.

The global economy is navigating a period of modest resilience mixed with persistent structural challenges. While headline inflation has continued its uneven descent toward central bank targets, broader economic momentum remains constrained relative to pre-pandemic averages. Central banks have largely shifted toward policy easing to cushion activity, but high debt burdens and elevated borrowing costs continue to limit fiscal maneuverability for governments worldwide.

Regional performance remains sharply divided across major markets. The United States continues to demonstrate relative stability driven by tech-sector investment and private consumption, though its overall growth rate is normalizing. Emerging Asia remains the primary engine of global expansion, led by steady momentum in India and strong hardware exports tied to artificial intelligence across dynamic Southeast Asian hubs. Conversely, Europe faces sluggish performance under the weight of weak industrial activity and high structural costs, while China balances solid manufacturing exports against domestic real estate rebalancing.

Downside risks continue to dominate the medium-term picture. Geopolitical tensions, energy market volatility, and lingering supply chain frictions present constant threats to price stability. Additionally, high interest rate environments have widened the gap between economies fully positioned to capitalize on AI-driven technology booms and developing nations struggling with heavy external debt servicing. Overall, the global environment reflects a delicate balance between disinflationary progress and structural growth headwinds.

*Sources: IMF World Economic Outlook Update, July 2026.

SACHEEROME
Fragrances & Flavours

INDIAN ECONOMY OVERVIEW

The Indian economy continued to demonstrate strong resilience during FY 2025-26, outperforming most major global economies despite a challenging international environment. The GDP growth figure for FY 2025-26 is estimated at 7.7%.

(estimate is provisional and subject to subsequent revisions).

The Economic Survey 2025-26.4%, estimated the growth driven primarily by domestic consumption and investment. The Survey described India as the fastest-growing major economy for the fourth consecutive year.

Key drivers of India's economic performance

Strong domestic consumption
India's large domestic consumer base continues to provide a structural advantage. The Economic Survey reported that private final consumption expenditure accounted for approximately 61.5% of GDP in FY 2025-26, supported by improving purchasing power, employment conditions and relatively benign inflation.

This is particularly important for industries such as FMCG, food and beverages, personal care, home care, cosmetics and household products—major end-use sectors for fragrances and flavours.

Manufacturing momentum
Manufacturing has emerged as an increasingly important contributor to India's growth story. The Economic Survey reported manufacturing growth of 8.4% during the first half of FY 2025-26, while services GVA grew by 9.3% during the same period.

The latest GDP estimates further indicate that manufacturing and the broader secondary and tertiary sectors remained important contributors to India's economic resilience.

Services competitiveness
India's services sector remains a major structural strength. India's services exports reached an all-time high of US$387.6 billion in FY 2024-25, growing 13.6%. India's share of global merchandise exports also increased from approximately 1% in 2005 to 1.8% in 2024.

Innovation and technology
India has made significant progress in innovation. According to the World Intellectual Property Organization (WIPO) Global Innovation Index 2025, India ranked 38th among 139 economies, improving from 39th in 2024 and 48th in 2020. India ranked first among Central and Southern Asian economies.

India's innovation ecosystem is increasingly supported by technology startups, digital infrastructure, venture capital, intellectual property creation and the expansion of technology-intensive industries.

The Economic Survey, however, also identifies an important opportunity: India needs to further strengthen private-sector R&D, high-technology manufacturing and the conversion of innovation capabilities into globally competitive manufacturing and exports.

Make in India and manufacturing transformation

The **Make in India** initiative, launched in September 2014, aims to facilitate investment, foster innovation, develop world-class infrastructure and establish India as a global hub for manufacturing, design and innovation.

The initiative is supported by complementary programmes including Startup India, FDI reforms, the National Single Window System, PM Gati Shakti, industrial parks, ease-of-doing-business reforms and the Production Linked Incentive (PLI) programme.

The scale of manufacturing investment supported by PLI is significant. As of March 31, 2026, PLI schemes covering 14 sectors had attracted over ₹2.40 lakh crore of investment and generated more than 14.15 lakh direct and indirect employment opportunities. Cumulative exports enabled under the schemes exceeded ₹15.2 lakh crore.

The development of domestic manufacturing ecosystems is particularly relevant to the flavours and fragrances industry because FMCG, food processing, personal care, cosmetics, pharmaceuticals and household products are all expanding within India.

SACHEEROME
Fragrances & Flavours

GLOBAL FRAGRANCES & FLAVOURS INDUSTRY OVERVIEW

Market size and growth

The global flavours and fragrances industry is a large and steadily expanding specialty-ingredient market serving food & beverages, personal care, home care, cosmetics, fine fragrances, oral care, pharmaceuticals and other consumer industries.

The global flavours and fragrances market, valued at USD 34.32 billion in 2025, to reach USD 45.25 Billion by 2034, exhibiting a CAGR of 3.03% during 2026-2034.

The global flavors and fragrances market growth trajectory reflects consistent demand from food, beverage, and personal care sectors. The forecast to USD 45.25 Billion captures accelerating clean-label trends, premiumization, and expanding markets in Asia Pacific and Latin America.

The CAGR trajectories across key sub-segments, with natural flavors at ~3.8% CAGR and fine fragrances at ~3.6% CAGR, are among the fastest-growing categories within the global flavors and fragrances industry analysis through 2034.

Flavors and Fragrances Market: Global Industry Trends, Share, Size, Growth, Opportunity and Forecast 2026-2034

Global Flavours & Fragrances Industry – Key Growth Drivers

The global flavours and fragrances industry is being supported by a combination of structural changes in consumer consumption, expansion of downstream industries and increasing demand for differentiated sensory experiences. The key growth drivers are:

Growing Demand for Natural and Clean-Label Solutions

Increasing consumer preference for natural, plant-derived, clean-label and sustainably sourced ingredients is encouraging manufacturers to develop natural flavours, botanical extracts, essential-oil-based fragrances and other solutions perceived as more natural and environmentally responsible.

The trend is particularly significant in food & beverages, wellness, personal care and premium fragrance applications.

**Asia-Pacific Flavours and Fragrances Market Outlook - Forecast Trends, Market Size, Share and Growth Analysis Report (2025-2034)*

Health, Wellness and Functional Products

The global shift towards health and wellness is expanding the application of flavours in functional beverages, nutritional products, fortified foods, dietary products and other health-oriented categories.

Flavour becomes particularly important in these products because manufacturers often need to mask undesirable tastes associated with vitamins, minerals, botanical extracts, proteins and other functional ingredients while maintaining consumer acceptance.

At the same time, wellness-oriented fragrances and sensory experiences are creating additional opportunities for fragrance manufacturers.

Growth of Emerging Markets

Emerging economies, particularly in Asia-Pacific, the Middle East and Latin America, are expected to provide an important share of incremental industry growth.

Asia-Pacific is already the fastest-growing major regional market. Its growth is supported by the region's large food and beverage manufacturing base, expanding personal-care industry, increasing purchasing power and growing adoption of natural and sustainable ingredients.

Research & Markets: Asia-Pacific Flavor and Fragrance Market Size and Share - Growth Analysis Report and Forecast Trends (2026-2035)

Growth Expansion of Personal Care, Cosmetics, Home Care, Food & Beverage categories:
The growth of personal care, cosmetics, fabric care, home care and air-care products is a major structural driver for fragrances. Fragrance is increasingly being used not merely as an ingredient but as a means of differentiating products and creating a distinctive consumer experience.

As consumers increasingly shift towards packaged and processed products, manufacturers require consistent and scalable flavour systems to deliver taste profiles across large production volumes.
IMARC: Flavors and Fragrances Market: Global Industry Trends, Share, Size, Growth, Opportunity and Forecast 2026-2034

Geographical outlook

Asia-Pacific is expected to remain the fastest-growing major geographical market. The region benefits from rapid urbanisation, rising disposable incomes, increasing food and beverage production, growing personal-care consumption and a large young consumer population.

The Asia-Pacific flavours and fragrances market was estimated at approximately US$12.73 billion in 2025 and is projected to grow at approximately 5.6% CAGR to 2030, according to Research and Markets. With India, China, Indoneesia, Vietname, Philippines markets benefitting from demographic growth, rising consumption, increasing premiumisation and expansion of organised FMCG and food-processing industries.

Research & Markets: Asia-Pacific Flavor and Fragrance Market Size and Share - Growth Analysis Report and Forecast Trends (2026-2035)

INDIAN FRAGRANCES & FLAVOURS INDUSTRY OVERVIEW

India represents one of the most attractive emerging markets for flavours and fragrances globally because of its large consumer population, expanding FMCG sector, strong food-processing industry, increasing personal-care consumption and significant natural-resource base.

Market estimates again vary by methodology. A 2025 market study by Ken Research estimates India's combined flavours and fragrances market at approximately US$2.72 billion in 2025, with a projected CAGR of 7.7% from 2025 to 2032, reaching approximately US$4.57 billion.

These estimates indicate that India's flavours and fragrances industry is expected to grow at a **high-single-digit rate**, faster than mature global markets.

Major growth drivers in India

1. Rising disposable income
Increasing disposable income is expanding consumer spending across personal care, packaged foods, premium beverages, cosmetics and household products.

2. Urbanisation
Rapid urbanisation is changing consumption habits and increasing demand for convenience products, packaged foods, personal care products and home-care products.

3. FMCG penetration
The increasing penetration of branded FMCG products in Tier II, Tier III and rural markets provides a large addressable market for fragrance and flavour suppliers.

4. Premiumisation
Indian consumers are increasingly willing to pay for superior fragrances, premium cosmetics, speciality foods and differentiated beverages.

5. Food-processing growth
The expansion of processed food, beverages, snacks, bakery and ready-to-eat products is creating increasing demand for sophisticated flavour systems.

6. E-commerce and digital brands
The rapid development of D2C and e-commerce brands has lowered entry barriers for innovative consumer products and created demand for differentiated sensory profiles.

7. Localisation and import substitution
Indian manufacturers are increasingly developing local alternatives to imported ingredients and formulations. This provides an opportunity for domestic fragrance and flavour companies with strong R&D and manufacturing capabilities.

Key trends in the Indian market

Natural and botanical ingredients
India's rich biodiversity and traditional use of herbs, spices and botanicals provide a significant competitive advantage in natural flavours and fragrances.

India-specific consumer preferences
The Indian market is highly diverse. Fragrance and flavour preferences vary significantly by region, climate, culture and consumer demographics. This creates demand for companies that can provide localised formulations rather than simply adapting global formulations.

Tropical-performance requirements
Indian climatic conditions, particularly high temperatures and humidity, create unique formulation challenges. Stability, substantivity and performance at elevated temperatures are therefore important areas of technical differentiation.

Premium fragrances
Premium and aspirational fragrances are increasingly penetrating mass and masstige segments.

Health and wellness
The growth of functional foods, nutrition products, oral care, wellness products and health-oriented beverages is supporting demand for specialised flavours.

Sustainability
Customers increasingly expect fragrance and flavour suppliers to provide safer, compliant and environmentally responsible ingredients and formulations.

Future outlook – Indian industry

The Indian flavours and fragrances market is positioned for sustained structural growth over the medium term. Demand is expected to be supported by increasing FMCG consumption, premiumisation, food processing, personal-care penetration, urbanisation, e-commerce and exports.

The combination of India's large consumer base, manufacturing competitiveness, scientific capabilities and natural-resource ecosystem provides a strong foundation for domestic manufacturers to develop globally competitive products.

COMPANY OVERVIEW

Sacheerome Limited is a creative and technology-driven manufacturer of fragrances and flavours, serving customers across the food and non-food FMCG ecosystem.

The Company was founded in 1992 by Mr. Manoj Arora , who is a third-generation entrepreneur, and initially focused on fragrances. In 2014, Sacheerome expanded into the flavours business, establishing a separate flavour division supported by dedicated flavourists, application capabilities and R&D infrastructure.

Sacheerome operates primarily in the B2B segment, providing customised fragrance and flavour solutions to customers across India and international markets. Fragrances and flavours supplied by the Company are incorporated into a wide range of consumer products where sensory performance, consumer acceptance and product differentiation are critical.

The Company's fragrance portfolio serves applications including personal wash, body care, hair care, fabric care, home care, baby care, fine fragrances, air care, pet care, cosmetics, men's grooming, hygiene and wellness. Its flavour portfolio serves beverages, bakery, confectionery, dairy, health and nutrition, oral care, lip care, dry flavours and seasonings.

Our products adhere to the global standards such as the International Fragrance Association (IFRA), European Safety Standards (EU), Food Safety and Standards Authority of India (FSSAI), and Flavour Extract Manufacturers Association (FEMA), as per the requirements of the customers. We are member of Chemexcil and Fragrances & Flavours Association of India (FAFAI). Additionally, we comply to ISO 9001:2015 ensuring top quality and reliability.

Our company's trajectory has been molded by the unwavering devotion of our Promoters, Mr. Manoj Arora, Mrs. Alka Arora and Mr. Dhruv Arora.

Temperature Controlled Storage Area

Research and Innovation Center

Robotic Manufacturing

Our new upcoming facility at Sector 32, YEIDA, U.P.

Our Products

Creating Sensory Experiences Across Everyday Life

At Sacheerome, we believe that Fragrance and Flavour are more than ingredients — they are powerful tools that shape consumer experiences, create emotional connections and build product differentiation.

Our portfolio combines creative perfumery, and flavour expertise supported by high-quality ingredients and application knowledge to develop customised sensory solutions for a wide range of consumer products.

Fragrances

Crafting Fragrance Experiences Across Consumer Categories

Our fragrance compounds are sophisticated compositions created by our team of skilled perfumers and fragrance professionals. By combining aroma chemicals, natural essential oils, extracts, resinoids, oleoresins, absolutes and other speciality ingredients, we develop fragrances tailored to specific product applications, consumer preferences and market trends.

Baby Care
Baby soaps, Baby shampoos, Baby talcum powder, Baby oils and others.

Air Care
Air Freshener, Candle, Diffusers, Incense sticks, Mosquito Repellent and others.

Body Care
Product application of Deodorant, Body Cream, Lotion, Face Cream and Talcum powder and others.

Hair Care
Hair Oils, Shampoos, Conditioners, Hair Colours, Hair styling products and others.

Home Care
Dish Wash, Floor Cleaner, Floor Disinfectant and others.

Fine Fragrance
Fine fragrance applications Eau de Toilette (EDT's), Eau de Parfum (EDP's), Parfums, Cologne and Attar.

Men's grooming
Pre shave and Post shave products and others.

Personal Wash
Personal wash applications of Toilet Soap, Face Wash, Handwash and Shower Gel and others.

Fabric Care
Detergent Cake, Detergent Powder, Fabric Softner, Liquid Detergent and others.

Pet Care
Pet shampoo, pet talcum powders and others.

Hygiene
Sanitizers

Flavours

Bringing Taste, Aroma & Innovation to Food and Beverag

Sacheerome develops and manufactures natural, nature-identical and artificial flavours in both liquid and dry formats. Our portfolio also includes seasonings, liquid top notes and powdered seasoning solutions, designed to deliver distinctive taste profiles, aroma and sensory appeal.

Our fragrance and flavour portfolio cater to a diverse range of applications.

Beverages
Juices, Carbonated & Non-Carbonated drinks, Energy drinks and others.

Bakery Products
Product applications as Biscuits, Cakes, Cookies, Crackers, Muffins and others.

Dairy Products
Ice Creams, Flavoured Milks, and Yoghurts, UHT drinks and others.

Seasoning
Such as Extruded snacks, Chips, Dips, Pickles, Ready to cook food, Ready to eat snacks, sauces and toppings and others.

Confectionary
Chocolates, Candies, Chewing gums, Lollipops, Jellys and others.

Health & Nutrition
Cereal Bars and Weigh Protein powders and others.

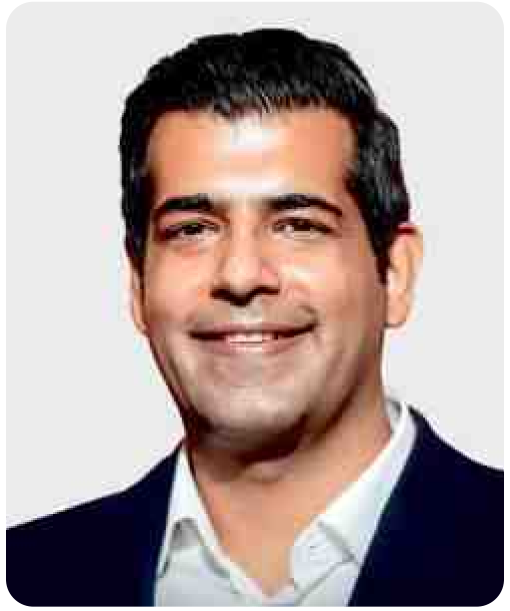
Oral Care
Mouthwash, Toothpaste, Tooth serums and others.

Dry Flavours
Spray dried Powder and, Plated powder used across applications.

MANAGEMENT PROFILE

Mr. Manoj Arora, aged 67 years, is the Chairman, Managing Director and Promoter of our Company. He is the driving force behind Sacheerome, leading the whole management and R&D team, making substantial contributions to the company's growth and exemplifying innovative thinking. More than 40 years of expertise, he heads R&D and QC, oversees research & development of fragrances & flavours, general management, day to day affairs and strategic decision making. As a Chief perfumer at Sacheerome, he has contributed to some of the most well-known fragrance creations over the course of his extensive career. In June 2022, Manoj Arora was invited to speak on "The Past, Present & Future of India's Fragrance Industry-Decoding it's DNA" at the prestigious forum of World Perfumery Congress in Miami, USA, which is a huge recognition of our company 'Sacheerome Limited' at the largest global platform.

Mrs. Alka Arora, aged 62 years is a Promoter and Non-Executive Director of Sacheerome Limited and brings over 28 years of experience in the fragrances and flavours industry. Her extensive experience and operational understanding have enabled her to play an important role in overseeing the Company's production and logistics functions. Her long-standing experience with the Company and deep understanding of fragrance and flavour manufacturing processes contribute to maintaining operational discipline, coordinating manufacturing priorities and supporting the Company's ability to respond efficiently to changing customer requirements.



Mr. Dhruv Arora, aged 37 years, Promoter & Whole-Time Director, represents the next generation of leadership at Sacheerome Limited. A fourth-generation entrepreneur and creative perfumer, he combines a scientific and business-oriented education with more than 15 years of experience in the fragrances and flavours industry. He holds a BSc in Chemistry with Business and Management from The University of Manchester and a PGP MFAB from the Indian School of Business. With a focus on new markets, new customers, innovation, internationalisation and long-term capability building, Mr. Dhruv Arora has been playing an important role in shaping Sacheerome's next phase of growth and in positioning the Company as a globally relevant, India-based fragrance and flavour house.

MANAGEMENT PROFILE

Mrs. Indu Agrawal, aged 53 years, is an Executive Director of the Company and brings over 27 years of experience across the pharmaceutical, fragrance and flavours industries. With her extensive technical and industry expertise, she heads the Company's Research & Development and Quality functions, providing strategic and functional leadership in product development, innovation, quality assurance and regulatory compliance. Her role is instrumental in strengthening the Company's R&D capabilities and ensuring that products consistently meet customer requirements.

Mr. Sunil Suri, aged 64 years is the Independent Director of the company. He holds the degree of Master of Science (Agriculture) from The Haryana Agricultural University, CAIIB from Indian Institute of Banking & Finance and Management Education Programme from Union Bank School of Management. Prior to joining our company, he was associated with Union Bank for 34 years. His extensive professional experience provides valuable strategic and financial insight to the Board.

Rear Admiral Sanjay Roye (Retd.), aged 60 years is an Independent Director of the Company. He holds the degree of Bachelor of Science from Jawaharlal Nehru University, New Delhi, a Master of Science in Defence and Strategic Studies from Madras University and a Master of Business Administration from the ICFAI University, Tripura. Prior to joining our Board, he served 37 years in the Indian Navy and retired in the rank of Rear Admiral, with extensive experience in leadership, strategic planning, operations and administration. His experience brings valuable strategic and governance perspectives to the Board.

CHAIRMAN'S MESSAGE

MD Manoj Arora at World Perfumery Congress 2022, Miami, USA

"Every fragrance we create and every flavour we craft carries a story, every innovation opens a new horizon, and every milestone brings us closer to the future we envision."

Dear Shareholders

A warm welcome to all our shareholders as we share with you another chapter of Sacheerome's journey.

At Sacheerome, we believe that fragrances and flavours are more than products — they are experiences that connect with people, evoke emotions and become part of everyday moments. This belief continues to inspire our approach to creativity, innovation and quality.

The year has been one of strong progress for Sacheerome. We achieved revenue from operations of 152.39 crore, registering a growth of 41.71%, while our EBITDA margin improved to 26.02%. More importantly, our growth reflects the trust of our customers, the strength of our relationships and the dedication of our people.

We continued to strengthen our fragrance and flavour capabilities, expand our customer base and explore new opportunities across domestic and international markets. At the same time, our investment in the new manufacturing facility at YEIDA marks an important step towards building greater capacity and creating a stronger platform for future growth. Designed as a modern Smart Green Factory, the facility reflects our ambition to build a more capable, sustainable and future-ready organisation.

We also began a new chapter as a listed company following our successful SME IPO in June 2025. We warmly welcome our new shareholders to the Sacheerome family. Their confidence brings with it an even greater responsibility to uphold transparency, integrity and strong governance while creating sustainable long-term value.

Looking ahead, we see significant opportunities in the evolving fragrance and flavour industry. Our focus will remain on innovation, expanding our market presence, strengthening our manufacturing capabilities and building lasting relationships with our customers.

I sincerely thank our shareholders, customers, business partners and employees for their continued trust and support. Their contribution has been an integral part of everything we have achieved.

We have built a strong foundation, and the journey ahead holds even greater possibilities. We look forward to creating them together.

Warm regards,

MANOJ ARORA
Chairman & Managing Director

Listing Ceremony at NSE on 16th June2025, Mumbai

A celebration to recognize the hard work and dedication of our employees.

Sacheerome management invited to Indian School of Business, March 2026

Beautyworld Middle East, October 2025, Dubai

26th World Aroma Ingredients Congress & Expo, March 2026, Mumbai

Beautyworld Middle East, October 2025, Dubai

Beautyworld Middle East, October 2025, Dubai

CORPORATE INFORMATION

Registered Office: Y-4, Okhla Industrial Area, Phase-II, New Delhi-110020
Corporate Office: F89/4/2 Okhla Industrial Area, Phase-I, New Delhi-110020

BOARD OF DIRECTORS

Name of the Director	Designation
Mr. Manoj Arora	Chairman and Managing Director
Mrs. Alka Arora	Non-Executive Director
Mr. Dhruv Arora	Whole Time Director
Mrs. Indu Agrawal	Executive Director
Mr. Rear Admiral Sanjay Roye (Retd.)	Non-Executive Independent Director
Mr. Sunil Suri	Non-Executive Independent Director

AUDIT COMMITTEE

Name of the Member	Nature of Directorship	Designation in Committee
Mr. Sunil Suri	Non -Executive Independent Director	Chairman
Rear Admiral Sanjay Roye (Retd.)	Non -Executive Independent Director	Member
Mr. Manoj Arora	Chairman and Managing Director	Member

NOMINATION AND REMUNERATION COMMITTEE

Name of the Member	Nature of Directorship	Designation in Committee
Rear Admiral Sanjay Roye (Retd.)	Non-Executive Independent Director	Chairman
Mr. Sunil Suri	Non-Executive Independent Director	Member
Mrs. Alka Arora	Non-Executive Director	Member

STAKEHOLDER'S RELATIONSHIP COMMITTEE

Name of the Member	Nature of Directorship	Designation in Committee
Mrs. Alka Arora	Non-Executive Director	Chairperson
Mr. Manoj Arora	Executive Director	Member
Mr. Dhruv Arora	Executive Director	Member

KEY MANAGERIAL PERSONNEL

Name	Designation
Ms. Aarti Kashyap	Chief Financial Officer
Ms. Harpreet Kaur	Company Secretary & Compliance Officer

STATUTORY AUDITORS

M/s JC Bhalla & Co.

INTERNAL AUDITOR

M/s T R Chadha & Co

SECRETARIAL AUDITORS

A.K. Nandwani & Associates

BANKERS

HDFC Bank and
Kotak Mahindra Bank

REGISTRAR & TRANSFER AGENT

MUFG Intime India Pvt Ltd
(Formerly known as Link Intime India Pvt Ltd)

NOTICE CALLING 34TH ANNUAL GENERAL MEETING

Notice is hereby given that 34th Annual General Meeting of Members of the company is scheduled to be held on Thursday, 24th day of September, 2026 at 11:30 A.M. through Video Conferencing/ Other Audio-Visual Means ("VC/OAVM") Facility to transact the following business:

AS ORDINARY BUSINESS:

1. To receive, consider and adopt the Audited Financial Statements of the Company as at March 31, 2026, together with Auditors' Report and Directors' Report thereon.

2. To re-appoint M/s J. C. Bhalla & Co. (FRN: 001111N) as Statutory Auditors of the Company and to fix their remuneration.

3. To appoint a director in place of Ms. Indu Agrawal (DIN: 05154418), who retires by rotation and being eligible and offers herself for re-appointment.

BY ORDER OF THE BOARD
FOR SACHEEROME LIMITED

SD/-
CHAIRMAN & MANAGING DIRECTOR
DIN: 01811530
NAME: MANOJ ARORA
ADD.: E-583, GREATER KAILASH,
PART-2, NEW DELHI-110048

PLACE: NEW DELHI
DATE: 17.08.2026

Notes

1. Ministry of Corporate Affairs ("MCA") vide its General Circular No. 09/2024 dated September 19, 2024 read with circulars issued earlier on the subject ("MCA Circulars") and SEBI vide its Circular No. SEBI/HO/CFD/CFD-PoD- 2/P/CIR/2024/133 dated October 03, 2024 read with the circulars issued earlier on the subject ("SEBI Circulars"), have permitted to conduct the Annual General Meeting ("AGM") virtually, without physical presence of Members at a common venue. In compliance with the MCA Circulars and SEBI Circulars, the provisions of the Act and the SEBI Listing Regulations, the 34th AGM of the Company will be held virtually. The Notice convening this AGM along with the Integrated Annual Report for Financial Year 2025-26 is being sent by electronic mode to those Members whose e-mail address is registered with the Company/Depositories, unless a Member has specifically requested for a physical copy of the same.

2. In accordance with Secretarial Standard-2 on General Meetings issued by the Institute of Company Secretaries of India (ICSI) read with Guidance/Clarification dated April 15, 2020 issued by ICSI, the proceedings of the AGM shall be deemed to be conducted at the Registered Office of the Company at "F-89-4-2 Okhla Industrial Area, Phase-1, New Delhi-110020" which shall be the deemed place of AGM.

3. Members are informed that in case of joint holders attending the Meeting, only such joint holder whose name appears as the first holder in the order of the names as per the Register of Members of the Company will be entitled to vote at the meeting, provided that the first holder has not already cast his vote by remote e-voting.

4. Members, who hold shares in multiple Demat accounts and those who hold shares in physical form in multiple folios in identical names or joint holding in the same order of names, are advised to consolidate their holdings in single Demat account/ Folio.

5. Pursuant to the provisions of the Companies Act, 2013(Act), a Member entitled to attend and vote at the AGM is entitled to appoint a proxy to attend and vote on his/her behalf and the proxy need not be a Member of the Company. Since this AGM is being held through VC / OAVM, physical attendance of Members has been dispensed with. Accordingly, the facility for appointment of proxies by the Members will not be available for the AGM and hence the Proxy Form and Attendance Slip are not annexed to this Notice.

6. Members of the Company under the category of Institutional Investors are encouraged to attend and vote at the AGM through VC/OAVM. Corporate members and other non-individual intending to participate in the AGM can authorize their representatives to participate and vote at the meeting and are requested to send a scanned copy (PDF/JPG Format) of its Board or governing body Resolution/Authorization etc., authorizing its representative to attend the AGM through VC / OAVM on its behalf and to vote through remote e-voting/e-voting at the AGM. Further, HUF members shall participate through Karta or any other member of HUF duly authorized by the Karta by way of authority letter.

7. In accordance with the provisions of Section 108 and other applicable provisions, if any, of the Companies Act, 2013 read with Rule 20 of the

Companies (Management and Administration) Rules, 2014 and amendments thereto and applicable provisions of the SEBI Listing Regulations, the Company has engaged the services of MUFG Intime India Private Limited to provide the facility of voting through electronic means to the members to enable them to cast their votes electronically in respect of all the businesses to be transacted at the aforesaid Meeting.

8. Members who have not registered their e-mail address with the Company are requested to submit their request with their valid e-mail address to MUFG Intime India Private Limited and members holding shares in demat form are requested to register/update their e-mail address with their Depository Participant(s) directly.

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

10. Members are requested quote their ledger folio number in all their correspondence with Company & RTA.

11. The Register of Members and Share Transfer Books will remain closed Saturday, 19th Day of September 2026 to Thursday, 24th day of September, 2026 (both days inclusive) for the purpose of Annual General Meeting.

12. SCRUTINISER FOR E-VOTING: The Board has appointed Mr. Anil Kumar Nandwani, Advocate and failing her Ms. Kavita, Partner of M/s A.K. Nandwani & Associates, Practising Company Secretaries (Membership No. FCS 9115, COP 10641) as the Scrutiniser to scrutinise the Remote e-voting process and voting at AGM in a fair and transparent manner.

13. Institutional/ Corporate Shareholders (i.e. other than individuals/ HUF, NRI, etc.) are required to send a scanned copy (PDF/JPG Format) of its Board or governing body Resolution/Authorization etc., authorizing its representative to attend the AGM through VC/ OAVM on its behalf and to vote through remote e-voting. The said Resolution/ Authorization shall be sent to the Scrutinizer by e-mail through its registered e-mail address to pairlaw@gmail.com or (kavita@aknassociates.in) with a copy marked to compliance@sacheerome.com and investors@sacheerome.com.

14. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.

15. The Register of Directors and Key Managerial Personnel and their shareholding, maintained under section 170 of the Companies Act, 2013 and the Registers of Contracts or Arrangements in which the Directors are interested, maintained under section 189 of the Companies Act, 2013 will be available

for electronic inspection by the members during the AGM. All the documents referred to in the Notice will also be available for electronic inspection by the members without any fee from the date of circulation of this notice up to the date of AGM. Members seeking to inspect such documents may send an email to compliance@sacheerome.com and investors@sacheerome.com mentioning their Name and Folio Number / DP ID and Client ID.

16. Brief profile of the Director and other additional information pursuant to Regulation 36 (3) of the Listing Obligations and Disclosure Requirement, 2015 “Listing Regulations” and Secretarial Standard on General Meetings (SS-2) issued by The Institute of Company Secretaries of India, in respect of the Directors seeking reappointment at the AGM, is furnished as Annexure to the Notice.

17. The Securities and Exchange Board of India (“SEBI”) vide its Circular No. SEBI/HO/MIRSD/DOP1/CIR/P/2018/73 dated 20th April, 2018 has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit their PAN to the Depository Participants (“DPs”) with whom they maintain their Demat accounts.

18. Since the AGM will be held through VC / OAVM, the Route Map is not annexed in this Notice.

19. The e-voting period commences on Monday, 21st day of September, 2026 (9:00 A.M. IST) and ends on Wednesday, 23rd day of September, 2026 (5:00 P.M IST). The cut off date for determining the eligibility to vote by electronic means or at AGM is Thursday, 17th day of September, 2026. The e-voting module shall be disabled by MUFG Intime India Private Limited for voting thereafter. Once the vote on a resolution is cast and confirmed by the Member, he shall not be allowed to change it subsequently. Please note that Members can opt for only one mode of voting i.e., either by voting at the meeting or remote e-voting. If Members opt for remote e-voting, then they should not vote at the Meeting and vice versa. However, once an e-vote on a resolution is cast by a Member, such Member is not permitted to change it subsequently or cast the vote again. Members who have cast their vote by remote e-voting prior to the date of the Meeting can attend the Meeting and participate in the Meeting, but shall not be entitled to cast their vote again.

20. Any person, who acquires shares of the Company and becomes a Member of the Company after dispatch of the Notice, holds shares on the cut-off date i.e. Thursday, 17th day of September, 2026, may obtain the login ID and password by sending a request at enotices@in.mpms.mufg.com. However, if you are already registered with insta vote for remote e-Voting, then you can use your existing user ID and password for casting your vote. If you forgot your password, you can reset your password by using “Forgot User Details/Password” or “Physical User Reset Password” option available on Insta Vote. Only a Member who is entitled to vote shall exercise his/her/its vote through evoting and any recipient of this Notice who has no voting rights as on the Cut-off Date should treat the same as intimation only.

21. Pursuant to the provision u/s 72 of the Companies act, 2013, Shareholders are entitled to make nomination in respect of shares held in Physical form. Shareholder desires of making nominations are requested to send their request in Form No. SH-13 (which will be made available on request) to the Registrar and Share Transfer Agents.

22. In compliance with the MCA Circulars and SEBI Circulars, the Notice of the e-AGM along with the Annual Report for the Financial Year ended on March 31, 2026 is being sent only through Electronic Mode to those Members whose name appear on the Register of Members/List of Beneficial Owners as on Friday, 28th day of August, 2026 and whose email addresses are registered with the Company/Depository Participant(s) for communication. The Notice calling the AGM and the Annual Report has been uploaded on the website of the Company at www.sacheerome.com. The Notice can also be accessed from the websites of the Stock Exchanges i.e. National Stock Exchange of India Limited at www.nseindia.com and the same is also available on the website of the Company at www.sacheerome.com.

23. The Scrutinizer will submit his report to the Chairman or to any other person authorized by the Board after the completion of the scrutiny of the e-Voting (votes cast before/during the AGM), within two working days from the conclusion of the AGM. The results declared along with the Scrutinizer's Report shall be communicated to the Stock Exchanges on which the Company's shares are listed, www.nseindia.com and will also be displayed on the Company's website www.sacheerome.com

REMOTE E-VOTING INSTRUCTIONS FOR SHAREHOLDERS:

In terms of SEBI circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, 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 correctly in their demat accounts to access e-Voting facility.

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

Individual Shareholders holding securities in demat mode with NSDL

METHOD 1 - NSDL OTP based login

a) Visit URL: https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp
b) Enter your 8 - character DP ID, 8 - digit Client Id, PAN, Verification code and generate OTP.
c) Enter the OTP received on your registered email ID/ mobile number and click on login.
d) Post successful authentication, you will be re-directed to NSDL depository website wherein you will be able to see e-Voting services under Value added services. Click on “Access to e-Voting” under e-Voting services.
e) Click on “MUFG InTime” or “evoting link displayed alongside Company’s Name” and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

METHOD 2 - Individual Shareholders registered with NSDL IDeAS facility

Shareholders who have registered for NSDL IDeAS facility:

a. Visit URL: https://eservices.nsdl.com and click on “Beneficial Owner” icon under “IDeAS Login Section”.
b. Enter IDeAS User ID, Password, Verification code & click on “Log-in”.
c. Post successful authentication, you will be able to see e-Voting services under Value added services section. Click on “Access to e-Voting” under e-Voting services.
d. Click on “MUFG InTime” or “evoting link displayed alongside Company’s Name” and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

OR

Shareholders who have not registered for NSDL IDeAS facility:

a. To register, visit URL: https://eservices.nsdl.com and select “Register Online for IDeAS Portal” or click on https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp
b. Enter 8-character DP ID, 8-digit Client ID, Mobile no, Verification code & click on “Submit”.
c. Enter the last 4 digits of your bank account / generate ‘OTP’
d. Post successful registration, user will be provided with Login ID and password.
e. Follow steps given above in points (a-d).

METHOD 3 - Individual Shareholders directly visiting the e-voting website of NSDL

a. Visit URL: https://www.evoting.nsdl.com
b. Click on the “Login” tab available under ‘Shareholder/ Member’ section.
c. Enter User ID (i.e., your sixteen-digit demat account number held with NSDL), Password/OTP and a Verification Code as shown on the screen & click on “Login”.
d. Post successful authentication, you will be re-directed to NSDL depository website wherein you will be able to see e-Voting services under Value added services. Click on “Access to e-Voting” under e-Voting services.
e. Click on “MUFG InTime” or “evoting link displayed alongside Company’s Name” and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

Individual Shareholders holding securities in demat mode with CDSL

METHOD 1 - Individual Shareholders directly visiting the e-voting website of CDSL

a. Visit URL: https://www.cdslindia.com
b. Go to e-voting tab.
c. Enter Demat Account Number (BO ID) and PAN No. and click on “Submit”.

d. System will authenticate the user by sending OTP on registered Mobile and Email as recorded in Demat Account
e. Post successful authentication, user will be able to see e-voting option. The evoting option will have links of e-voting service providers i.e., MUFG InTime. Click on “MUFG InTime” or “evoting link displayed alongside Company's Name” and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

METHOD 2 – Individual Shareholders registered with CDSL Easi/ Easiest facility

Shareholders who have registered/ opted for CDSL Easi/ Easiest facility:
a. Visit URL: https://web.cdslindia.com/myeasitoken/Home/Login or www.cdslindia.com, click on “Login” and select “My Easi New (Token)”.
b. Enter existing username, Password & click on “Login”.
c. Post successful authentication, user will be able to see e-voting option. The evoting option will have links of e-voting service providers i.e., MUFG InTime. Click on “MUFG InTime” or “evoting link displayed alongside Company's Name” and you will be redirected to InstaVote website for casting the vote during the remote e-voting period

OR

Shareholders who have not registered for CDSL Easi/ Easiest facility:
a. To register, visit URL: https://web.cdslindia.com/myeasitoken/Home/EasiRegistration / https://web.cdslindia.com/myeasitoken/Home/EasiestRegistration
b. Proceed with updating the required fields for registration.
c. Post successful registration, user will be provided username and password the registered email id. Follow steps given above in points (a-c).

Individual Shareholders holding securities in demat mode with Depository Participant

Individual shareholders can also login using the login credentials of your demat account through your depository participant registered with NSDL / CDSL for e-voting facility.

a. Login to DP website
b. After Successful login, user shall navigate through “e-voting” option.
c. Click on e-voting option, user will be redirected to NSDL / CDSL Depository website after successful authentication, wherein user can see e-voting feature.
d. Post successful authentication, click on “MUFG InTime” or “evoting link displayed alongside Company's Name” and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

Login method for shareholders holding securities in physical mode /Non-Individual Shareholders holding securities in demat mode

Shareholders holding shares in physical mode / Non-Individual Shareholders holding securities in demat mode as on the cut-off date for e-voting may register for InstaVote as under:
STEP 1: LOGIN / SIGNUP on InstaVote

Shareholders who have registered for INSTAVOTE facility:

a) Visit URL: https://instavote.linkintime.co.in & click on “Login” under 'SHARE HOLDER' tab.
b) Enter details as under:
1. User ID: Enter User ID
2. Password: Enter existing Password
3. Enter Image Verification (CAPTCHA) Code
4. Click “Submit”.
(Home page of e-voting will open. Follow the process given under "Steps to cast vote for Resolutions”)

Shareholders who have not registered for INSTAVOTE facility:

a. Visit URL: https://instavote.linkintime.co.in & click on “Sign Up” under 'SHARE HOLDER' tab & register with details as under:
1. User ID: Enter User ID
2. PAN: Enter your 10-digit Permanent Account Number (PAN)(Shareholders who have not updated their PAN with the Depository Participant (DP)/ Company shall use the sequence number provided to you, if applicable.
3. DOB/DOI: Enter the Date of Birth (DOB) / Date of Incorporation (DOI) (As recorded with your DP /Company - in DD/MM/YYYY format)
4. Bank Account Number: Enter your Bank Account Number (last four digits), as recorded with your DP/Company.
   - Shareholders, holding shares in NSDL form, shall provide 'point 4' above.
   - Shareholders, holding shares in CDSL form, shall provide 'point 3' or 'point 4' above.
   - Shareholders, holding shares in physical form but have not recorded 'point 3' and 'point 4', shall provide their Folio number in 'point 4' above
5. Set the password of your choice(The password should contain minimum 8 characters, at least one special Character (!#$&*), at least one numeral, at least one alphabet and at least one capital letter).
6. Enter Image Verification (CAPTCHA) Code.
7. Click “Submit” (You have now registered on InstaVote).

Post successful registration, click on “Login” under 'SHARE HOLDER' tab & follow steps given above in points (a-b).

STEP 2: Steps to cast vote for Resolutions through InstaVote

A. Post successful authentication and redirection to InstaVote inbox page, you will be able to see the “Notification for e-voting”.
B. Select 'View' icon. E-voting page will appear.
C. Refer the Resolution description and cast your vote by selecting your desired option 'Favour / Against' (If you wish to view the entire Resolution details, click on the 'View Resolution' file link).
D. After selecting the desired option i.e. Favour / Against, click on 'Submit'.
E. A confirmation box will be displayed. If you wish to confirm your vote, click on 'Yes', else to change your vote, click on 'No' and accordingly modify your vote.

NOTE: Shareholders may click on “Vote as per Proxy Advisor's Recommendation” option and view proxy advisor recommendations for each resolution before casting vote. “Vote as per Proxy Advisor's Recommendation” option provides access to expert insights during the e-Voting process. Shareholders may modify their vote before final submission.

Once you cast your vote on the resolution, you will not be allowed to modify or change it subsequently.

Non-Individual Body corporate shareholders shall send a scanned copy of the board resolution authorising its representative to vote, to the scrutinizer at registered email address with a copy marked to RTA at enotices@in.mpms.mufg.com and the company at registered email address.

Guidelines for Institutional shareholders (“Custodian / Corporate Body/ Mutual Fund”)

STEP 1 – Custodian / Corporate Body/ Mutual Fund Registration

a. Visit URL: https://instavote.linkintime.co.in
b. Click on “Sign Up” under “Custodian / Corporate Body/ Mutual Fund”
c. Fill up your entity details and submit the form.
d. A declaration form and organization ID is generated and sent to the Primary contact person email ID (which is filled at the time of sign up). The said form is to be signed by the Authorised Signatory, Director, Company Secretary of the entity & stamped and sent to insta.vote@linkintime.co.in.
e. Thereafter, Login credentials (User ID; Organisation ID; Password) is sent to Primary contact person's email ID. (You have now registered on InstaVote)

STEP 2 – Investor Mapping

a. Visit URL: https://instavote.linkintime.co.in and login with InstaVote Login credentials.
b. Click on “Investor Mapping” tab under the Menu Section
c. Map the Investor with the following details:
A. 'Investor ID' –

i. NSDL demat account – User ID is 8 Character DP ID followed by 8 Digit Client ID i.e., IN00000012345678
ii. CDSL demat account – User ID is 16 Digit Beneficiary ID.
B. 'Investor's Name - Enter Investor's Name as updated with DP.
C. 'Investor PAN' - Enter your 10-digit PAN.
D. 'Power of Attorney' - Attach Board resolution or Power of Attorney.

NOTE: File Name for the Board resolution/ Power of Attorney shall be – DP ID and Client ID or 16 Digit Beneficiary ID. Further, Custodians and Mutual Funds shall also upload specimen signatures.

E. Click on Submit button. (The investor is now mapped with the Custodian / Corporate Body/ Mutual Fund Entity). The same can be viewed under the "Report Section".

STEP 3 – Steps to cast vote for Resolutions through InstaVote
The corporate shareholder can vote by two methods, during the remote e-voting period.

METHOD 1 - VOTES ENTRY
a. Visit URL: https://instavote.linkintime.co.in and login with InstaVote Login credentials.
b. Click on "Votes Entry" tab under the Menu section.
c. Enter the "Event No." for which you want to cast vote.
Event No. can be viewed on the home page of InstaVote under "On-going Events".
d. Enter "16-digit Demat Account No." for which you want to cast vote.
e. Refer the Resolution description and cast your vote by selecting your desired option 'Favour / Against' (If you wish to view the entire Resolution details, click on the 'View Resolution' file link). After selecting the desired option i.e. Favour / Against, click on 'Submit'.
f. A confirmation box will be displayed. If you wish to confirm your vote, click on 'Yes', else to change your vote, click on 'No' and accordingly modify your vote.

(Once you cast your vote on the resolution, you will not be allowed to modify or change it subsequently).

METHOD 2 - VOTES UPLOAD
a. Visit URL: https://instavote.linkintime.co.in and login with InstaVote Login credentials.
b. After successful login, you will be able to see the "Notification for e-voting".
c. Select "View" icon for "Company's Name / Event number".
d. E-voting page will appear.

e. Download sample vote file from "Download Sample Vote File" tab.
f. Cast your vote by selecting your desired option 'Favour /Against' in the sample vote file and upload the same under "Upload Vote File" option.
g. Click on 'Submit'. 'Data uploaded successfully' message will be displayed.
(Once you cast your vote on the resolution, you will not be allowed to modify or change it subsequently).

NOTE: Non-Individual Body corporate shareholders shall send a scanned copy of the board resolution authorising its representative to vote, to the scrutinizer at registered email address with a copy marked to RTA at enotices@in.mpms.mufg.com and the company at registered email address.

Helpdesk:

Shareholders holding securities in physical mode / Non- Individual Shareholders holding securities in demat mode:
Shareholders holding securities in physical mode / Non-Individual Shareholders holding securities in demat mode facing any technical issue in login may contact INSTAVOTE helpdesk by sending a request at enotices@in.mpms.mufg.com or contact on: - Tel: 022 – 4918 6000.

Individual Shareholders holding securities in demat mode:
Individual Shareholders holding securities in demat mode may contact the respective helpdesk for any technical issues related to login through Depository i.e., NSDL and CDSL.

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdlco.in or call at : 022- 4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@ cdslindia.com or contact at toll free no. 1800 22 55 33

Forgot Password:

Shareholders holding securities in physical mode / Non- Individual Shareholders holding securities in demat mode:

Shareholders holding securities in physical mode / Non-Individual Shareholders holding securities in demat mode have forgotten the USER ID [Login ID] or Password or both then the shareholder can use the "Forgot Password" option available on: https://instavote.linkintime.co.in

Click on "Login" under 'SHARE HOLDER' tab.
Click "forgot password?"

- Enter User ID, select Mode and Enter Image Verification code (CAPTCHA).
- Click on "SUBMIT".

In case Custodian / Corporate Body/ Mutual Fund has forgotten the USER ID [Login ID] or Password or both then the shareholder can use the "Forgot Password" option available on: https://instavote.linkintime.co.in

- Click on 'Login' under "Custodian / Corporate Body/ Mutual Fund" tab
- Click "forgot password?"
- Enter User ID, Organization ID and Enter Image Verification code (CAPTCHA).
- Click on "SUBMIT".

In case shareholders have a valid email address, Password will be sent to his / her registered e-mail address. Shareholders can set the password of his/her choice by providing information about the particulars of the Security Question and Answer, PAN, DOB/ DOI, Bank Account Number (last four digits) etc. The password should contain a minimum of 8 characters, at least one special character (!#$&*), at least one numeral, at least one alphabet and at least one capital letter.

Individual Shareholders holding securities in demat mode with NSDL/ CDSL has forgotten the password:
Individual Shareholders holding securities in demat mode have forgotten the USER ID [Login ID] or Password or both, then the Shareholders are advised to use Forget User ID and Forget Password option available at above mentioned depository/ depository participants website.

General Instructions - Shareholders
*It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.
*For shareholders/ members holding shares in physical form, the details can be used only for voting on the resolutions contained in this Notice.
*During the voting period, shareholders/ members can login any number of time till they have voted on the resolution(s) for a particular "Event".

INSTAMEET VC Instructions for shareholders
In terms of Ministry of Corporate Affairs (MCA) General Circular No. 03/2025 dated 22.09.2025, the companies can continue to conduct AGMs by VC or OAVM, as per the existing procedural requirements. Till further orders, the relaxations will remain in force.
Shareholders are advised to update their mobile number and email Id correctly in their demat accounts to access InstaMeet facility.

Login method for shareholders to attend the General Meeting through InstaMeet:
a. Visit URL: https://instameet.in.mpms.mufg.com & click on "Login".
b. Select the "Company" and 'Event Date' and register with your following details:
c. Select Check Box - Demat Account No. / Folio No. / PAN

- Shareholders holding shares in NSDL/ CDSL demat account shall select check box - Demat Account No. and enter the 16-digit demat account number.
- Shareholders holding shares in physical form shall select check box – Folio No. and enter the Folio Number registered with the company.

- Shareholders shall select check box – PAN and enter 10-digit Permanent Account Number (PAN). Shareholders who have not updated their PAN with the Depository Participant (DP)/ Company shall use the sequence number provided by MUFG Intime, if applicable.
- Mobile No: Mobile No. as updated with DP is displayed automatically. Shareholders who have not updated their Mobile No with the DP shall enter the mobile no.
- Email ID: Email Id as updated with DP is displayed automatically. Shareholders who have not updated their Email Id with the DP shall enter the Email Id.

d. Click "Go to Meeting"

You are now registered for InstaMeet, and your attendance is marked for the meeting.

Instructions for shareholders to Speak during the General Meeting through InstaMeet:
a. Shareholders who would like to speak during the meeting must register their request with the company at company's registered email address.
b. Shareholders will get confirmation on first cum first basis depending upon the provision made by the company.
c. Shareholders will receive "speaking serial number" once they mark attendance for the meeting. Please remember speaking serial number and start your conversation with panellist by switching on video mode and audio of your device.
d. Other shareholder who has not registered as "Speaker Shareholder" may still ask questions to the panellist via active chat-board during the meeting.
*Shareholders are requested to speak only when moderator of the meeting/ management will announce the name and serial number for speaking.

Instructions for Shareholders to Vote during the General Meeting through InstaMeet:
Once the electronic voting is activated during the meeting, shareholders who have not exercised their vote through the remote e-voting can cast the vote as under:
a. On the Shareholders VC page, click on the link for e-Voting "Cast your vote"
b. Enter your 16-digit Demat Account No. / Folio No. and OTP (received on the registered mobile number/ registered email Id) received during registration for InstaMEET
c. Click on 'Submit'.
d. After successful login, you will see "Resolution Description" and against the same the option "Favour/ Against" for voting.
e. Cast your vote by selecting appropriate option i.e. "Favour/ Against" as desired. Enter the number of shares (which represents no. of votes) as on the cut-off date under 'Favour/ Against'.
f. After selecting the appropriate option i.e. Favour/Against as desired and you have decided to vote, click on "Save". A confirmation box will be displayed. If you wish to confirm your vote, click on "Confirm", else to change your vote, click on "Back" and accordingly modify your vote. Once you confirm your vote on the resolution, you will not be allowed to modify or change your vote subsequently.

Note:
Shareholders/ Members, who will be present in the General Meeting through InstaMeet facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting facility during the meeting.

Shareholders/ Members who have voted through Remote e-Voting prior to the General Meeting will be eligible to attend/ participate in the General Meeting through InstaMeet. However, they will not be eligible to vote again during the meeting.

Shareholders/ Members are encouraged to join the Meeting through Tablets/ Laptops connected through broadband for better experience.

Shareholders/ Members are required to use Internet with a good speed (preferably 2 MBPS download stream) to avoid any disturbance during the meeting.

Please note that Shareholders/ Members connecting from Mobile Devices or Tablets or through Laptops connecting via Mobile Hotspot may experience Audio/Visual loss due to fluctuation in their network. It is therefore recommended to use stable Wi-Fi or LAN connection to mitigate any kind of aforesaid glitches.

Helpdesk:
Shareholders facing any technical issue in login may contact INSTAMEET helpdesk by sending a request at instameet@in.mpms.mufg.com or contact on: - Tel: 022 – 4918 6000 / 4918 6175.

BY ORDER OF THE BOARD
FOR SACHEEROME LIMITED

SD/-
CHAIRMAN & MANAGING DIRECTOR
DIN: 01811530
NAME: MANOJ ARORA
ADD.: E-583, GREATER KAILASH,
PART-2, NEW DELHI-110048

PLACE: NEW DELHI
DATE: 17.08.2026

PROFILE OF DIRECTORS SEEKING RE-APPOINTMENT/APPOINTMENT AT THE ANNUAL GENERAL MEETING (“AGM”)

Name of the Director	Ms. Indu Agrawal (DIN: 05154418)
Date of Birth	August 22, 1973
Date of Appointment	December 12, 2011
Qualifications	Graduate
Expertise in specific functional areas	**Mrs. Indu Agrawal** aged 53 years is an Executive Director of Sacheerome Limited. She holds dgree of Bachelor of Science from Meerut University. She has more than 27 years of experience in the field of this fragrance and flavours industry. She heads Research and Development and Quality functions of the Company.
Directorships held in other public companies (excluding foreign companies and Section 8 companies)	NIL
Memberships/Chairmanships of committee of other public companies (includes only Audit Committee and Stakeholder’s relationship committee)	NIL
Number of shares held in the Company	NIL
Relationship with the Company	NIL

EXPLANATORY STATEMENT PURSUANT TO SECTION 102(1) OF THE COMPANIES ACT, 2013 AND DETAILS AS REQUIRED UNDER REGULATION 36(5) OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATION 2015 ARE AS UNDER

IITEM NO. 2: -RE-APPOINTMENT OF M/S. J. C. BHALLA & CO. AS STATUTORY AUDITORS OF THE COMPANY.

M/s J.C. Bhalla & Co. (FRN: 001111N), Chartered Accountants were appointed as Statutory Auditors at the Annual General Meeting of the Company held on 29th day of September, 2025 for FY 2025-26 in accordance with Section 139 of Companies Act, 2013 to hold office till the conclusion of the Annual General Meeting of the Company to be held for FY 2025-26. On recommendation of Audit Committee and the Board it has been proposed to re-appoint M/s J.C. Bhalla & Co. (FRN: 001111N), Chartered Accountants as the Statutory Auditors of the Company for a period of 05 years commencing from the conclusion of this Annual General Meeting to hold the office till the conclusion of the Annual General Meeting to be held for the FY 2030-31 in accordance with the provisions of Sec. 139 of Companies Act, 2013. The Auditors have given their written consent for re-appointment and a certificate that the appointment, if made, shall be in accordance with the conditions as prescribed under the provisions of the Companies Act, 2013.

Details as required under Regulation 36(5) of the SEBI (Listing Obligation and Disclosure Requirements) regulation ,2015 are as under:

The Fee proposed to be paid to Statutory Auditors for Statutory Audit for the financial year 2026-27 shall not exceed Rs. 6,50,000/- p.a plus out of pocket expenses with the authority of the Board to make revision as it may deem fit based on the recommendation of the Audit Committee.

The Audit Committee and the Board of Directors, while recommending the re-appointment of M/s J.C. Bhalla & Co. (FRN: 001111N) as the Statutory Auditors of the Company have taken into consideration, among other things, the credentials of the firm and partners, proven track record of the firm and eligibility criteria prescribed under the Act.

Brief Profile of M/s J.C. Bhalla & Co., Chartered Accountants
M/s J.C. Bhalla & Co. (FRN: 001111N) is a Chartered Accountancy firm with mora than 81 years of proven expertise across a broad spectrum of financial and compliance domains. The firm offers specialized services in Internal Audit, Risk Advisory, Process Development, Statutory Audit, Tax Compliance, and Advisory Services. Positioned as a one-stop solution for comprehensive financial needs, **M/s J.C. Bhalla & Co. (FRN: 001111N)** delivers advisory, consulting, and assurance services with a modern, technology-driven approach. Leveraging advanced tools such as Computer Assisted Audit Techniques (CAATs), Artificial Intelligence (AI), Data Lakes, and Data Libraries, the firm brings a fresh and innovative perspective to consultancy and audit functions. With a strong commitment to ethical practices and a distinctive problem-solving mindset, **M/s J.C. Bhalla & Co. (FRN: 001111N)** consistently delivers cost effective and time-efficient solutions tailored to client requirements.

The Board recommends the agenda for approval of the Members of the Company set out in item no. 02 of the Notice.
None of the Directors or managers or key managerial personnel of the Company or their relatives thereof are interested in these Resolutions.
BY ORDER OF THE BOARD
FOR SACHEEROME LIMITED

SD/-
CHAIRMAN & MANAGING DIRECTOR
DIN: 01811530
NAME: MANOJ ARORA
ADD.: E-583, GREATER KAILASH,
PART-2, NEW DELHI-110048

PLACE: NEW DELHI
DATE: 17.08.2026

DIRECTORS' REPORT

Dear Members,

Your directors have pleasure in presenting the Annual Report of Sacheerome Limited ("the Company"), together with the Audited Standalone Financial Statements for the Financial Year ended March 31, 2026. The financial year 2025–26 was a significant year in the Company's growth journey, marked by the successful completion of its Initial Public Offering ("IPO") and the listing of its Equity Shares on the EMERGE Platform of the National Stock Exchange of India Limited ("NSE EMERGE") on June 16, 2025. The listing has strengthened the Company's financial position, enhanced its corporate profile and established a strong foundation for its future growth and expansion.

FINANCIAL SUMMARY

(Amount ₹ in Lakhs)

Particulars	For the year ended 31 March 2026	For the Year ended 31 March 2025
Total Income	15,628.56	10,858.45
Profit/Loss before Interest & Depreciation	4,066.15	2,346.27
Less: Finance Cost	11.75	27.52
Profit/Loss before Depreciation	4,054.40	2,318.75
Less: Depreciation & Amortization	245.84	176.18
Profit/Loss after depreciation and Interest	3,808 .56	2,142.57
Less: Prior Period Items (Net)	0	00.56
Less: Current Income Tax	1,004 .85	555.05
Less: Previous year adjustment of Income Tax	0	(00.79)
Less: Deferred Tax	(40.41)	(10.36)
Net Profit/Loss after Tax	2,844.1 1	1,598.11
Balance carried to Balance Sheet	2,844.1 1	1,598.11

STATE OF COMPANY'S AFFAIRS

During the year under review, the Company continued to carry on its business of manufacturing fragrances and flavours, catering to a wide range of industries, including food and beverages, personal care, home care, and pharmaceuticals.

The Company remained focused on innovation, quality enhancement, and customer-centric product development, which contributed to sustained growth in both domestic and international markets. The Company's Research and Development (R&D) team continued to develop customised and value-added solutions aligned with evolving consumer preferences, with a particular emphasis on clean-label formulations, sustainable products, and emerging market trends.

The Company also strengthened its market presence by maintaining high standards of product quality, fostering long-term customer relationships, and expanding its product portfolio. With its continued focus on operational excellence, technological advancement, and sustainable business practices, the Company remains well-positioned to capitalize on future growth opportunities in both existing and new markets.

TRANSFER TO RESERVES

During the year under review, no amount has been transferred to Reserves.

DIVIDEND

The Board of Directors has reviewed the financial performance of the Company and its future business requirements. Considering the Company's ongoing and planned growth initiatives, capital expenditure requirements and working capital needs, the Board considers it prudent to conserve the available resources and, accordingly, has not recommended any dividend for the financial year under review. The Board shall continue to evaluate the Company's financial performance, financial position and growth prospects in the ensuing years.

REVIEW OF BUSINESS OPERATIONS

BRIEF DESCRIPTION OF THE COMPANY'S PERFORMANCE DURING THE FINANCIAL YEAR:

The financial performance of the Company for the financial year 2025–26 is as summarized below:

(Amount ₹ in Lakhs)

Particulars	FY 2025–26
Revenue from operations	15,238.58
Total Income	15,628.56
EBITDA	4,066.15
EBITDA margin (%)	26.02%
PAT	2,844.11
PAT Margin (%)	18.20%
Total Equity	14,842.40
ROE (%)	27.04%
ROCE	0.36
EPS (Basic & Diluted)	13.43

REVENUE BIFURCATION

Product wise Revenue Bifurcation:

(Amount ₹ in Lakhs)

Sr. no.	Particulars	FY 2025–26	Percentage
1.	Fragrance	14,350.16	94.17%
2.	Flavour	867.86	5.70%
3.	Others (Scrap Sale)	20.56	0.13%
	Total	**15,238.58**	**100**

Geography wise Revenue Bifurcation

(Amount ₹ in Lakhs)

S. No.	Particulars	FY 2025–26	Percentage
1.	Domestic Sales	14,294.98	93.81%
2.	Export Sales	943.60	6.19%
	Total	**15,238.58**	**100**

CHANGES IN BUSINESS ACTIVITIES DURING THE YEAR

There was no change in the nature of the business of the Company during the financial year under review. The Company continued to carry on its existing business activities in accordance with its main objects.

DEPOSITS

During the financial year under review, the Company has neither accepted nor renewed any deposits within the meaning of Chapter V of the Companies Act, 2013, read with the Companies (Acceptance of Deposits) Rules, 2014. Accordingly, no amount of principal or interest was outstanding as on the close of the financial year.

MONEY ACCEPTED FROM DIRECTORS

Pursuant to Rule 2(1)(c)(viii) of the Companies (Acceptance of Deposits) Rules, 2014, during the financial year under review, the Company accepted unsecured loans from its Directors, which are exempt from the definition of "deposit" under the said Rules.

The details of the money so accepted during the financial year are as under:

Particulars	(Amount₹ in Lakhs)
Opening Balance as at 1 April 2025	Nil
Amount received during the financial year	Nil
Amount repaid during the financial year	Nil
Closing Balance as at 31 March 2026	Nil

PARTICULARS OF LOANS AND INVESTMENTS MADE

Particulars of Loans, Guarantees or Investments in accordance with the provisions of Section 186, of the Act.

Amount Outstanding as at 31st March, 2026

Particulars	(Amount₹ in Lakhs)
Loans Given	Nil
Guarantee given	Nil
Investment made	Nil

Loans, Guarantees given or Investments made during the Financial Year 2025-26

Name of the Entity	Relation	Amount	Particulars of loans, guarantees given or investments made	Purpose for which the loans, guarantees and investments are proposed to be utilized
NIL				

DETAILS PURSUANT TO RULE 8(3) OF THE COMPANIES (ACCOUNTS OF COMPANIES) RULES, 2014, THE REQUIRED INFORMATION REGARDING CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, AND FOREIGN EXCHANGE EARNINGS AND OUTGO FOR THE FINANCIAL YEAR 2025–26 ARE AS FOLLOWS:

A. Conservation of Energy

The Company remains committed to the efficient use and conservation of energy in all across its operations. During the financial year under review:

- The Company continued to adopt energy-efficient practices across its manufacturing and operational facilities.
- Energy consumption is regularly monitored, and appropriate measures are undertaken to optimise its usage wherever feasible.

- Energy conservation initiatives, including the use energy-efficient machinery and equipment, preventive maintenance, and process optimisation, have contributed to improved operational efficiency and reduced energy consumption.

B. Technology Absorption

The Company continues to focus on improving its manufacturing processes and operational efficiencies through continuous technological advancements.

The particulars relating to technology absorption are as follows:

Particulars	Details
(i) Efforts made towards technology absorption	Continuous improvement in manufacturing processes and adoption of IT-enabled systems for enhancing operational efficiency.
(ii) Benefits derived	Improved process efficiency, enhanced product quality, better productivity, and cost optimisation.
(iii) Technology imported during the year	Nil
(iv) Year of import	Not Applicable
(v) Whether the technology has been fully absorbed	Not Applicable
(vi) Expenditure incurred on Research and Development	Nil

C) Particulars Foreign relating Exchange to Earnings technology and absorption: Outgo

(Amount ₹ in Lakhs)

	2025-26	2024-25
Foreign Exchange Earnings	936.08	757.10
Foreign Exchange Outgo	680.16	277.32

DETAILS IN RESPECT OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS PURSUANT TO RULE 8(5)(viii) OF THE COMPANIES (ACCOUNTS) RULES, 2014

The Company's internal control systems encompass well-defined policies and standard operating procedures relating to procurement, manufacturing, inventory management, quality control, sales, finance, and statutory compliances. These controls are periodically reviewed and strengthened to align with changing business requirements and regulatory developments.

Considering the nature of the Company's business in the manufacturing of fragrances and flavours, the Company has implemented appropriate controls over procurement of raw materials, production processes, quality assurance, inventory management, and customer order fulfilment to ensure operational efficiency and product quality.

The effectiveness of the internal financial controls is periodically evaluated through management reviews and internal audit processes. During the financial year under review, the internal financial controls with reference to the financial statements were assessed and tested and were found to be adequate and operating effectively. No material weakness or significant deficiency in the design or operation of such controls was observed during the year.

Based on the assessment carried out by the Management, the Board is of the opinion that the Company's internal financial controls with reference to the financial statements are adequate and were operating effectively throughout the financial year under review.

STATEMENT INDICATING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT

The Company has established an appropriate risk management framework to identify, assess, monitor, and mitigate risks that may impact its business operations, financial performance, and long-term growth. Risk management is an integral part of the Company's business strategy and decision-making process.

Considering the nature of the Company's business in the manufacturing of fragrances and flavours, the key risks identified include fluctuations in the prices and availability of raw materials, supply chain disruptions, changes in customer preferences, quality and product safety risks, foreign exchange fluctuations, regulatory and environmental compliance risks, operational and manufacturing risks, information technology and cybersecurity risks, and increasing market competition.

The Company has implemented appropriate policies, internal controls, quality management systems, and standard operating procedures to mitigate these risks. Continuous monitoring of procurement, manufacturing processes, inventory, product quality, regulatory compliance, and customer requirements enables the Company to respond effectively to changing business conditions and maintain operational resilience.

The risk management framework is periodically reviewed by the Management to ensure its continued effectiveness and alignment with the Company's business objectives and the evolving regulatory and economic environment. The Company's internal financial controls and internal audit processes complement its risk management framework by facilitating the timely identification and mitigation of potential risks.

As the constitution of a Risk Management Committee is not mandatory for the Company under the applicable provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors oversees the Company's risk management framework and periodically reviews the key business risks and the adequacy of mitigation measures adopted by the Management.

DIRECTORS AND KMP

Directors and Key Managerial Personnel

During the financial year under review and up to the date of this Report, there was no change in the composition of the Board of Directors and/or the Key Managerial Personnel of the Company.

The composition of the Board of Directors and Key Managerial Personnel as on the date of this Report is as follows:

S. No.	Name of Director	Designation
1.	Mr. Manoj Arora	Chairman and Managing Director
2.	Ms. Alka Arora	Non-Executive Director
3.	Mr. Dhruv Arora	Whole-time Director
4.	Ms. Indu Agrawal	Executive Director
5.	Ms. Aarti Kashyap	Chief Financial Officer
6.	Ms. Harpreet Kaur	Company Secretary & Compliance Officer
7.	Mr. Sunil Suri	Independent Director
8.	Rear Admiral Sanjay Roye (Retd.)	Independent Director

The Board comprises an optimum combination of Executive, Non-Executive and Independent Directors, providing an appropriate balance of skills, experience, expertise and diversity required for effective governance. The composition of the Board is in compliance with the applicable provisions of the Companies Act, 2013 and, where applicable, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Director Liable to Retire by Rotation

In accordance with the provisions of Section 152(6) of the Companies Act, 2013, read with the rules made thereunder and the Articles of Association of the Company, **Mrs. Indu Agrawal (DIN: 05154418)**, Director, retires by rotation at the ensuing Annual General Meeting ("AGM") and, being eligible, has offered herself for re-appointment.

The Board of Directors, based on the recommendation of the Nomination and Remuneration Committee, has recommended her re-appointment to the Members at the ensuing AGM. The Board is of the opinion that **Mrs. Indu Agrawal (DIN: 05154418)** possesses the requisite qualifications, experience and expertise and that her continued association would be of significant value to the Company.

DECLARATION OF INDEPENDENT DIRECTORS AND STATEMENT ON COMPLIANCE OF CODE OF CONDUCT

The Company has received declarations from all the Independent Directors confirming that they meet the criteria of independence as prescribed under the provisions of Section 149(6) of the Companies Act, 2013, and have complied with the provisions of Rule 6 of the Companies (Appointment and Qualification of Directors) Rules, 2014, relating to registration with the Independent Directors' Databank, wherever applicable.

In the opinion of the Board, the Independent Directors possess the requisite integrity, expertise, experience and proficiency required to discharge their duties effectively. The Board is satisfied that the Independent Directors fulfil the conditions of independence as specified under the Companies Act, 2013 and the rules made thereunder and are independent of the management.

The Board has also taken on record the declarations received from the Independent Directors regarding compliance with the Code for Independent Directors as prescribed under Schedule IV to the Companies Act, 2013.

VIGIL MECHANISM

Pursuant to the provisions of Section 177(9) and (10) of the Companies Act, 2013, the Company has established a Vigil Mechanism to provide a formal avenue for Directors and employees to report genuine concerns regarding unethical behaviour, actual or suspected fraud, violation of the Company's Code of Conduct, or any other improper practices.

The Vigil Mechanism provides adequate safeguards against victimisation of persons who use the mechanism and ensures that all genuine concerns are addressed in a fair, transparent, and confidential manner. The mechanism also provides for direct access to the Chairperson of the Audit Committee in appropriate or exceptional cases.

The Whistle Blower Policy is available on the website of the Company at www.sacheerome.com.

REMUNERATION OF THE DIRECTORS/ KEY MANAGERIAL PERSONNEL (KMP) AND PARTICULARS OF EMPLOYEES

The disclosures required pursuant to Section 197(12) of the Companies Act, 2013 read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are set out below:

i. The ratio of the remuneration of each Director to the median remuneration of the employees of the Company for the financial year:

Name of Director	Remuneration for FY 202526 (Rs. in Lakhs)	Median Remuneration of Employees (excluding Directors and KMP) (Rs. in Lakhs)	Ratio
Mr. Manoj Arora	120	3.25	36.89
Ms. Alka Arora	Nil	Nil	Not Applicable
Mr. Dhruv Arora	40	3.25	12.30
Ms. Indu Agrawal	25.75	3.25	7.92

ii. Percentage increase in remuneration of each Director, Chief Financial Officer and Company Secretary in the financial year:

Sr. No.	Name	Designation	Remuneration FY 2025-26 (Rs. in Lakhs)	Remuneration FY 2024-25 (Rs. in Lakhs)	Increase (%)
1	Mr. Manoj Arora	Chairman & Managing Director	120	90.00	33.33%
2	Mr. Dhruv Arora	Whole-time Director	40	30.00	33.33%
3	Ms. Alka Arora	Non-Executive Director	Nil	60.00	Not Applicable*
4	Ms. Indu Agrawal	Executive Director	25.75	22.41	14.90%
5	Ms. Aarti Kashyap	Chief Financial Officer	9.31	8.08	15.22%
6	Ms. Harpreet Kaur	Company Secretary	3.20	2.75	16.36%

iii. Percentage increase in the median remuneration of employees

Particulars	FY 202526	FY 202425	Increase (%)
Median remuneration of employees (excluding Directors and KMP)	3.25	3.07	6%

iv. Number of permanent employees

The Company had **173 permanent employees** on its rolls as at **31 March 2026.**

v. Average increase in remuneration of employees and comparison with managerial remuneration

The average percentile increase in the salaries of employees (excluding Directors and Key Managerial Personnel) during the financial year was 10%, whereas the average percentile increase in the remuneration of the Directors and Key Managerial Personnel was 23%. The increase in remuneration was based on the Company's remuneration policy, individual performance, responsibilities, industry benchmarks and the overall performance of the Company.

vi. Affirmation

The remuneration paid to the Directors and Key Managerial Personnel is in accordance with the Remuneration Policy of the Company and duly approved by Nomination Remuneration Policy.

Disclosure under Rule 5(2) and Rule 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

The disclosure required pursuant to Section 197(12) of the Companies Act, 2013 read with Rule 5(2) and Rule 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is provided in **Annexure – E,** forming part of this Board's Report.

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

During the financial year under review and up to the date of this Report, no significant or material orders have been passed by any regulator, court, tribunal, or statutory authority which could impact the going concern status of the Company or materially affect its future operations.

BOARD MEETINGS

During the financial year 2025–26, seven (7) meetings of the Board of Directors were convened and held in accordance with the provisions of the Companies Act, 2013, the rules made thereunder, and the applicable Secretarial Standards issued by the Institute of Company Secretaries of India ("ICSI").

The dates on which the Board Meetings were held are as follows:

- 10 May 2025
- 26 May 2025
- 2 June 2025
- 12 June 2025
- 11 August 2025
- 12 November 2025
- 10 February 2026

The intervening gap between any two consecutive meetings did not exceed one hundred and twenty days, as prescribed under Section 173 of the Companies Act, 2013 read with Secretarial Standard-1 (SS-1) on Meetings of the Board of Directors.

The attendance of the Directors at the aforesaid Board Meetings is provided below:

S. No.	Name of Director	Category	Number of Meetings Held	Number of Meetings Attended
1.	Mr. Manoj Arora	Chairman & Managing Director	07	07
2.	Ms. Alka Arora	Non-Executive Director	07	07
3.	Mr. Dhruv Arora	Whole-time Director	07	07
4.	Ms. Indu Agrawal	Executive Director	07	07
5.	Rear Admiral Sanjay Roye (Retd.)	Independent Director	07	07
6.	Mr. Sunil Suri	Independent Director	07	07

The Board of Directors actively deliberated on matters relating to the Company's business operations, strategic initiatives, financial performance, corporate governance, statutory compliances, risk management, and other matters requiring its consideration and approval. The Board places on record its appreciation for the valuable guidance, expertise, and constructive participation of all the Directors, which significantly contributed to the effective governance and overall progress of the Company throughout the financial year.

DISCLOSURES OF COMMITTEES OF THE BOARD

The Board of Directors has constituted various Committees in accordance with the provisions of the Companies Act, 2013, to assist the Board in effectively discharging its responsibilities. These Committees function within their respective terms of reference approved by the Board and play a significant role in strengthening the Company's governance framework.

Audit Committee

The Audit Committee of the Board is constituted in accordance with the provisions of Section 177 of the Companies Act, 2013.

During the financial year 2025–26, five (5) meetings of the Audit Committee were convened and held in compliance with the applicable provisions of the Companies Act, 2013 on the following dates:

- 10 May 2025
- 26 May 2025
- 11 August 2025
- 12 November 2025
- 10 February 2026

The attendance of the members at the Audit Committee Meetings was as under:

S. No.	Name of Director	Designation	Meetings Held	Meetings Attended
1.	Mr. Sunil Suri	Chairman	5	5
2.	Rear Admiral Sanjay Roye (Retd.)	Member	5	5
3.	Mr. Manoj Arora	Member	5	5

All the recommendations made by the Audit Committee during the financial year were accepted by the Board of Directors.

Nomination and Remuneration Committee

The Nomination and Remuneration Committee has been constituted in accordance with the provisions of Section 178 of the Companies Act, 2013.

During the financial year 2025–26, four (4) meetings of the Nomination and Remuneration Committee were convened and held in compliance with the applicable provisions of the Companies Act, 2013 on the following dates:

- 26 May 2025
- 11 August 2025
- 12 November 2025
- 21 March 2026

The attendance of the members at the meetings was as under:

S. No.	Name of Director	Designation	Meetings Held	Meetings Attended
1.	Rear Admiral Sanjay Roye (Retd.)	Chairman	04	04
2.	Mr. Sunil Suri	Member	04	04
3.	Ms. Alka Arora	Member	04	04

The Committee, inter alia, recommends to the Board matters relating to the appointment, re-appointment, remuneration and performance evaluation of Directors and Key Managerial Personnel in accordance with the Nomination and Remuneration Policy of the Company.

Stakeholders' Relationship Committee

The Stakeholders' Relationship Committee has been constituted pursuant to the provisions of Section 178 of the Companies Act, 2013 to consider and resolve the grievances of security holders of the Company and oversee matters relating to investor services.

During the financial year 2025–26, one (1) meeting of the Stakeholders' Relationship Committee was convened and held in compliance with the applicable provisions of the Companies Act, 2013 on the following date:
i. 26 March 2026

The attendance of the members at the meeting was as under:

S. No.	Name of Director	Designation	Meetings Held	Meetings Attended
1.	Ms. Alka Arora	Chairperson	01	01
2.	Mr. Manoj Arora	Member	01	01
3.	Mr. Dhruv Arora	Member	01	01

All the members of the Committee were present at the meeting. During the financial year under review, the Committee reviewed matters relating to investor services, including the redressal of shareholder grievances, transfer/transmission of securities, and other matters within its terms of reference. The Company confirms that there were no unresolved investor complaints pending as on 31 March 2026.

COMPANY'S POLICY RELATING TO DIRECTORS' APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES (NOMINATION AND REMUNERATION POLICY)

Pursuant to the provisions of Section 178 of the Companies Act, 2013 and the rules made thereunder, the Board of Directors has adopted a Nomination and Remuneration Policy for the appointment and remuneration of Directors, Key Managerial Personnel and Senior Management Personnel.

The Policy lays down the guiding principles relating to the appointment, qualifications, positive attributes, independence, remuneration, evaluation of Directors, Key Managerial Personnel and Senior Management Personnel. The Policy seeks to ensure that the level and composition of remuneration is reasonable and sufficient to attract, retain and motivate persons of the quality required to successfully manage the affairs of the Company.

During the financial year 2025–26, the Nomination and Remuneration Committee reviewed the Nomination and Remuneration Policy to ensure that it continues to remain aligned with the applicable provisions of the Companies Act, 2013, the Company's business objectives, governance practices and evolving regulatory requirements. Based on its review, the Committee recommended to the Board that the existing Policy continues to be adequate and appropriate, and no material changes were considered necessary during the year.

The Nomination and Remuneration Policy is available on the website of the Company at www.sacheerome.com.

The broad criteria adopted by the Company for the selection and appointment of Directors are as follows:

- The proposed appointee should possess an appropriate combination of qualifications, knowledge, skills, expertise and experience relevant to the Company's business and industry.

- The proposed appointee should have a proven record of integrity, ethical conduct, sound judgment and professional standing.

- The Board considers diversity of experience, industry knowledge, financial literacy, governance expertise and other competencies while evaluating the suitability of a candidate for appointment.

- An Independent Director shall satisfy the criteria of independence prescribed under Section 149(6) of the Companies Act, 2013 and possess the requisite integrity, expertise and experience to effectively discharge his/her duties.

- The proposed appointee should be able to devote sufficient time, attention and commitment to effectively perform the duties and responsibilities of the office and contribute constructively to the deliberations of the Board and its Committees.

The Board is of the opinion that the Policy is aligned with the principles of good corporate governance and provides an effective framework for the appointment, remuneration and evaluation of Directors, Key Managerial Personnel and Senior Management Personnel.

BOARD EVALUATION

Pursuant to the applicable provisions of the Companies Act, 2013, the Board of Directors carried out an annual evaluation of its own performance, the performance of its Committees and that of the individual Directors for the financial year 2025–26.

The evaluation was conducted based on a structured framework approved by the Board, taking into consideration various parameters, including the composition of the Board, effectiveness of its functioning, quality of deliberations, strategic guidance, decision-making process, corporate governance practices, risk management framework, financial oversight, regulatory compliance, effectiveness of the Committees, and the contribution and participation of individual Directors in the meetings of the Board and its Committees.
Considering the nature of the Company's business in the manufacturing of fragrances and flavours, the Board also evaluated its effectiveness in overseeing key business areas, including product quality and safety, research and development initiatives, innovation, manufacturing operations, supply chain management, customer satisfaction, sustainability initiatives, environmental and statutory compliances, and long-term business strategy.

The performance of the Independent Directors was evaluated based on their integrity, independence, professional competence, industry knowledge, constructive participation in Board deliberations, strategic guidance, objective judgment and contribution towards strengthening the governance framework of the Company. The Independent Directors also reviewed the performance of the Chairman, the Non-Independent Directors and the Board as a whole, in accordance with the applicable provisions of the Companies Act, 2013.

The Board considered the observations and feedback arising out of the evaluation process and expressed its satisfaction with the overall effectiveness of the Board, its Committees and the individual Directors. The Board places on record its appreciation for the significant role played by the Independent

Directors in providing objective and independent guidance, promoting the highest standards of corporate governance, strengthening the Company's internal control and compliance framework, upholding ethical business practices, and contributing to transparent and informed decision-making. Their experience, expertise and independent judgment continue to add substantial value to the deliberations of the Board and support the Company's sustainable growth and long-term value creation for all stakeholders.

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

Management Discussion and Analysis Report in pursuance of requirement of Para B of Schedule V SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is enclosed as Annexure–A and forms the part of this Annual Report.

DIRECTORS' RESPONSIBILITY STATEMENT

Your Directors pursuant to Section 134(3)(c) of the Companies Act, 2013 state as follows:

(a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures.

(b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year 2025-26 and of the profit and loss of the company for that period.

(c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities.

(d) the directors had prepared the annual accounts on a going concern basis.

(e) the directors have laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and operate effectively.

(f) the directors have devised a proper system to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

RELATED PARTY TRANSACTIONS

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 transactions under third proviso thereto.

1. Details of contracts or arrangements or transactions not at arm's length basis:
No such transactions were entered during the financial year 2025-26.

2. Details of material contracts or arrangement or transactions at arm's length basis:
None of the transactions with related parties fall under the scope of Section 188(1) of the Act. Accordingly, the disclosure of related party transactions as required under Section 134(3)(h) of the Act in Form AOC-2 is not applicable to the Company for FY 2026 and hence, does not form part of this Report.

The Company has a policy on Related Party Transactions to ensure that all such transactions are undertaken in compliance with the applicable statutory provisions and in the best interests of the Company.
www.sacheerome.com

CORPORATE SOCIAL RESPONSIBILITY (CSR) POLICY

Pursuant to the provisions of Section 135 of the Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, the Company has adopted a Corporate Social Responsibility ("CSR") Policy, which sets out the guiding principles for undertaking CSR initiatives in accordance with the activities specified in Schedule VII to the Companies Act, 2013.

As the amount required to be spent by the Company towards Corporate Social Responsibility during the financial year 2025–26 did not exceed **Rs. 50 Lakh**, the Company was not required to constitute a Corporate Social Responsibility Committee in terms of Section 135(9) of the Companies Act, 2013. Accordingly, the functions of the CSR Committee were discharged by the Board of Directors.

The Corporate Social Responsibility Policy is available on the website of the Company at www.sacheerome.com and is annexed to this Report as **Annexure – B.**

The Annual Report on Corporate Social Responsibility activities for the financial year 2025–26, prepared in the prescribed format pursuant to the Companies (Corporate Social Responsibility Policy) Rules, 2014, is annexed to this Report as **Annexure – C** and forms an integral part of this Report.

HOLDING/SUBSIDIARY COMPANY

The Company is not a subsidiary of any company.
The Company does not have any subsidiaries, joint ventures or associate companies.

COMPLIANCE WITH SECRETARIAL STANDARDS

The Directors state that the applicable Secretarial Standards i.e., SS-1 and SS-2 relating to the 'Meetings of the Board of Directors' and 'General Meetings', respectively, have been duly followed by the Company.

MAINTENANCE OF COST RECORDS

The provisions related to maintenance of cost records as specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 are not applicable to the Company.

APPLICATION MADE OR ANY PROCEEDINGS PENDING UNDER THE INSOLVENCY AND BANKRUPT CODE, 2016

During the financial year under review, no application was made by or against the Company under the provisions of the Insolvency and Bankruptcy Code, 2016. Further, no proceedings under the Insolvency and Bankruptcy Code, 2016 were pending against the Company as at 31 March 2026 or up to the date of this Report.

THE DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS ALONG WITH THE REASONS THEREOF

During the financial year under review, the Company did not enter into any one-time settlement with any bank or financial institution. Accordingly, there are no particulars to be disclosed with respect to the difference between the amount of valuation carried out at the time of one-time settlement and the valuation carried out while availing loans from banks or financial institutions, together with the reasons therefor.

INTERNAL COMPLAINTS COMMITTEE AND ITS POLICY AS PER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The Company is committed to providing a safe, secure and inclusive work environment that promotes equality, dignity and respect for all employees. In compliance with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 ("POSH Act") read with the rules made thereunder, the Company has constituted an Internal Complaints Committee ("ICC") and adopted a Policy on Prevention of Sexual Harassment at Workplace for the prevention, prohibition and redressal of complaints relating to sexual harassment.

The Internal Complaints Committee is empowered to receive, investigate and redress complaints of sexual harassment in a fair, impartial and timebound manner. The Company also undertakes periodic awareness initiatives to promote a respectful and harassment-free workplace.

During the financial year 2025–26, the status of complaints received under the POSH Act is as follows:

Particulars	Number
Complaints pending at the beginning of the financial year	Nil
Complaints received during the financial year	Nil
Complaints disposed of during the financial year	Nil
Complaints pending as on 31 March 2026	Nil
Complaints pending for more than 90 days	Nil

The employee strength of the Company as on **31 March 2026** was as follows:

Category	Number of Employees
Male	147
Female	26
Transgender	Nil
Total	**173**

The Board affirms that during the financial year under review, the Company was in compliance with the applicable provisions of the POSH Act and continues to maintain a work environment free from discrimination and harassment.

MATERNITY BENEFIT

The Company is fully compliant with the provisions of the Maternity Benefit Act, 1961 and the rules made thereunder. During the financial year under review, **no employee availed maternity benefits** under the provisions of the Act.

The Company has a well-defined Maternity Benefit Policy in place to support eligible employees, and necessary systems are established to extend benefits.

The Board remains committed to maintaining a safe, inclusive and supportive work environment for all employees, particularly women and ensuring compliance with all applicable labour laws.

REPORT ON CORPORATE GOVERNANCE

The Company is committed to maintaining the highest standards of corporate governance and believes that sound governance practices are fundamental to enhancing stakeholder value, ensuring transparency, accountability and ethical business conduct. The Company's governance framework is guided by integrity, fairness, compliance and responsible business practices, which are embedded across its operations and decision-making processes.

The Board of Directors continually endeavours to strengthen the governance framework of the Company by adopting appropriate policies, internal controls and compliance mechanisms in line with the applicable provisions of the Companies Act, 2013 and other statutory requirements.

The equity shares of the Company are listed on the SME Platform. Accordingly, pursuant to **Regulation 15(2)(b)** of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the compliance requirements relating to corporate governance specified under **Regulations 17 to 27, Regulations 46(2)(b) to 46(2)(i)** and **Paragraphs C, D and E of Schedule V** of the said Regulations are not applicable to the Company.

Accordingly, the Corporate Governance Report and the Certificate regarding compliance with the conditions of Corporate Governance do not form part of this Annual Report.

DEPOSITORY SYSTEM

The equity shares of the Company are compulsorily traded in dematerialised form. To facilitate seamless trading and transfer of securities, the Company has established connectivity with both the **National Securities Depository Limited (NSDL)** and the **Central Depository Services (India) Limited (CDSL).**

The **International Securities Identification Number (ISIN)** allotted to the equity shares of the Company is **INE1ARD01016.**

The Company continues to take necessary steps to facilitate efficient dematerialisation and rematerialisation of securities and ensures compliance with the applicable provisions of the Companies Act, 2013, the Depositories Act, 1996 and other applicable laws.

AUDITORS' REPORT

The Statutory Auditors' Report on the Financial Statements of the Company for the financial year ended 31 March 2026 has been duly considered by the Board of Directors.

The Statutory Auditors have not made any qualification, reservation, adverse remark or disclaimer in their Report. The Auditors' Report is selfexplanatory and, therefore, does not call for any further explanation or comments by the Board under Section 134(3)(f) of the Companies Act, 2013.

DETAIL OF FRAUD AS REPORTED BY THE STATUTORY AUDITORS REPORT

During the financial year ended 31 March 2026, no fraud by the Company or on the Company was noticed or reported.

Further, pursuant to the provisions of Section 143(12) of the Companies Act, 2013, the Statutory Auditors have confirmed that no fraud requiring reporting under the said section was identified during the course of their audit of the financial statements for the financial year under review.

Accordingly, no fraud requiring reporting under Section 143(12) of the Companies Act, 2013 has been reported by the Statutory Auditors during the financial year 2025–26.

AUDITORS:

(A) STATUTORY AUDITORS

On recommendation of Audit Committee and the Board it has been proposed to re-appoint M/s J.C. Bhalla & Co. (FRN: 001111N), Chartered Accountants as the Statutory Auditors of the Company for a period of Five (05) years in accordance with the provisions of Sec. 139 of Companies Act, 2013 commencing from the conclusion of this Annual General Meeting to hold the office till the conclusion of the AGM to be held for the FY 2030-31. The Auditors have given their written consent for appointment and a certificate that the appointment, if made, shall be in accordance with the conditions as prescribed under the provisions of the Companies Act, 2013.

(B) SECRETARIAL AUDITORS

Pursuant to the provisions of Section 204 of the Companies Act, 2013 and the rules made thereunder, **M/s. AK Nandwani & Associates, Company Secretaries**, were appointed as the Secretarial Auditors of the Company for the financial year ended 31 March 2026.

The Secretarial Audit Report submitted by **M/s. AK Nandwani & Associates, Company Secretaries**, forms part of this Annual Report as **Annexure-D**.

The Secretarial Audit Report does not contain any qualification, reservation, adverse remark or disclaimer. Accordingly, no explanation or comments by the Board are required in respect of the observations made by the Secretarial Auditors.

WEB LINK OF ANNUAL RETURN

Pursuant to Section 92(3) of the Act and Rule 12 of the Companies (Management and Administration) Rules, 2014, the Annual Return of the Company for FY 2025-26 of your Company 2025–26 will be available on its the Company's website at https://www.sacheerome.com

SHARES

Initial Public Offer (IPO)

Pursuant to the successful Initial Public Offer (IPO) of the Company's Equity Shares, the Board of Directors, at its meeting held on 12 June 2025, approved the allotment of 60,40,800 Equity Shares of face value Rs. 10/- each at an issue price of Rs. 102/- per Equity Share (including a securities premium of Rs. 92/- per Equity Share) to the successful applicants.

The allotment was made in accordance with the basis of allotment finalised by the Company, the Registrar to the Issue and the Book Running Lead Manager, in consultation with the National Stock Exchange of India Limited (NSE) and in compliance with the applicable provisions of the Companies Act, 2013, the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, and other applicable laws.

Consequent to the aforesaid allotment, the paid-up equity share capital of the Company stood increased accordingly, and the Equity Shares of the Company were listed and admitted to trading on the NSE EMERGE Platform.

FOR SACHEEROME LIMITED

SD/-
CHAIRMAN & MANAGING DIRECTOR
DIN: 01811530
NAME: MANOJ ARORA
ADDRESS: E-583, GREATER KAILASH PART-II, NEW DELHI-110048

SD/-
WHOLE TIME DIRECTOR
DIN: 03166931
NAME: DHRUV ARORA
ADDRESS: E-583, GREATER KAILASH PART-II, NEW DELHI-110048

DATE: 11.08.2026
PLACE: NEW DELHI

Annexure-A (Management Discussion and Analysis Report)

FINANCIAL KPIs OF OUR COMPANY

Key Performance Indicator	For the year ended March 31, 2026	For the year ended March 31, 2025
Revenue from Operations	15,238.58	10,753.59
Growth in Revenue from Operations (%)	41.71%	26.37%
Total Income	15,628.56	10,858.45
EBITDA	4,066.15	2,346.26
EBITDA Margin (%)	26.02%	21.61%
Net Profit for the Year/Period	2,844.11	1,598.11
PAT Margin (%)	18.20%	14.72%
Return on Net Worth (%)	19.16%	25.81%
Return on Capital Employed (in times)	0.36	0.40
Debt-Equity Ratio (in times)	-	0.06

1. *Revenue from operations represents the revenue from sale of service & product & other operating revenue of our Company as recognized in the audited financial information.*
2. *Total income includes revenue from operations and other income.*
3. *EBITDA means Earnings before interest, taxes, depreciation and amortization expense, which has been arrived at by obtaining the profit before tax/ (loss) for the year / period and adding back interest cost, depreciation, and amortization expense.*
4. *EBITDA margin is calculated as EBITDA as a percentage of total income.*
5. *Net Profit for the year/period represents the restated profits of the Company after deducting all expenses.*
6. *PAT Margin (%) is calculated as Profit for the year/period as a percentage of Revenue from Operations.*
7. *Return on net worth is calculated as Net profit after tax, attributable to the owners of the Company for the year/ period divided by Net worth at the end of respective period/year. Networth means aggregate value of the paid-up equity share capital and reserves & surplus.*
8. *Return on capital employed calculated as Earnings before interest and taxes divided by capital employed as at the end of respective period/year. (Capital employed calculated as the aggregate value of total equity, total debt and deferred tax liabilities)*
9. *Debt- equity ratio is calculated by dividing total debt by total equity. Total debt represents long-term and short-term borrowings. Total equity is the sum of share capital and reserves & surplus.*

Explanation for the Key Performance Indicators:

KPIs	Explanations
Revenue from Operations	Revenue from Operations is used by our management to track the revenue profile of our business and in turn helps assess the overall financial performance of our Company and size of our business.
Total Income	Total Income is used by our management to obtain a comprehensive view of all income including revenue from operations and other income
EBITDA	EBITDA provides information regarding the operational efficiency of our business
EBITDA Margin	EBITDA Margin is an indicator of the operational profitability and financial performance of our business.
Net Profit for the Year /Period	Net Profit for the year/period provides information regarding the overall profitability of our business
Return on Net Worth (in%)	Return on Net Worth provides how efficiently our Company generates profits from shareholders' funds.
Return on Capital Employed (in %)	Return on Capital Employed provides how efficiently our Company generates earnings from the capital employed in our business.
Debt-Equity Ratio (in times)	Debt- equity ratio is a gearing ratio which compares shareholder's equity to company debt to assess our company's amount of leverage and financial stability.

RESULTS OF OUR OPERATIONS

(Amount ₹ in Lakhs)

Particulars	For the year ended March 31, 2026	% of Total Revenue	For the year ended March 31, 2025	% of Total Revenue
INCOME				
Revenue from Operations (Gross)	15,238.58	97.50%	10,753.59	99.03%
Other Income	389.98	2.50%	104.87	0.97%
Total Revenue (A)	**15,628.56**	**100.00%**	**10,858.45**	**100.00%**
EXPENDITURE				
Cost of Material Consumed	9,306.26	59.55%	6,373.50	58.70%
Changes in inventories of Work -in-progress & stock -in-trade	-170.55	-1.09%	7.66	0.07%
Employee Benefit Expenses	1,279.10	8.18%	1,026.09	9.45%
Finance Costs	11.75	0.08%	27.52	0.25%
Depreciation and Amortization expense	245.84	1.57%	176.18	1.62%
Other expenses	1,147.60	7.34%	1,104.95	10.18%
Total Expenses (B)	**11,820.00**	**75.63%**	**8,715.89**	**80.27%**
Profit before prior period items and tax	**3,808.56**	**24.37%**	**2,142.56**	**19.73%**
prior period items	-		0.56	
Profit before Tax	**3,808.56**	**24.37%**	**2,142.00**	**19.73%**
Tax Expense/ (benefit)				
(a) Current Tax Expense	1,004.85	6.43%	555.05	5.11%
(b) Deferred Tax	-40.41	-0.26%	-10.36	-0.10%
(c) Income tax for earlier years	-		-0.79	
Net tax expense / (benefit)	**964.45**	**6.17%**	**543.9**	**5.01%**
Profit/(Loss) for the Period	**2,844.11**	**18.20%**	**1,598.11**	**14.72%**

Components of our Profit and Loss Account

Income

Our total income comprises of revenue from operations and other income.

Revenue from Operations

Our revenue from operation as a percentage of our total income was 97.50% and 99.03% for the period ended Financial Years ended March 31, 2026 and March 31, 2025 respectively.

(Amount ₹ in Lakhs)

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Sale of products		
Indigenous sales		
Manufactured goods	14,274.42	9,914.29
Export sales		
Manufactured goods	943.60	821.51
Total (A)	**15,218.03**	**10,735.80**
Other operating revenue		
Scrap Sales	20.56	17.79
Total (B)	**20.56**	**17.79**
Grand Total (A + B)	**15,238.58**	**10,753.59**

Other Income

Our Other Income primarily consists of Interest Income, Net Foreign Exchange Gain, Other non-operating income, etc.

(Amount ₹ in Lakhs)

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Rental Income	38.27	38.27
Interest Income	247.12	7.50
Net gain on sale of property, plant and equipment	7.04	0.70
Clearing and Forwarding Income	61.98	45.04
Net gain on Foreign Exchange Fluctuation	19.40	9.86
Liabilities/Provision no longer required written back	0.05	-
Export Incentive	9.13	-
Miscellaneous Income	6.99	3.49
Total	**389.98**	**104.87**

Expenditure

Our total expenditure primarily consists of Cost of Materials Consumed, Changes in Inventories of Stock in trade, Employee benefit expenses, Finance costs, Depreciation & Amortization Expenses and Other Expenses.

Employee Benefit Expenses

Our employee benefits expense comprises of Salaries & Wages, Employer's Contribution to Provident fund and ESI, Provision for Gratuity, Staff Welfare.

Finance costs

Our Finance cost expenses comprises of Bank Charges and Interest on Borrowings, Interest on delayed payment of taxes, Interest on Income tax.

Other Expenses

Other expenses primarily include Rent charges, Travelling & Conveyance expenses, Security charges, Business promotion expenses, Electricity and Generator Expense and Legal, professional & consultancy charges.

Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
Rent charges	228.48	218.29
Travelling & Conveyance expenses	136.81	111.26
Security charges	59.99	65.49
Business promotion expenses	112.05	166.22
Electricity and Generator Expense	75.64	78.17
Repairs and maintenance		
- on building	2.72	0.36
- on machinery	12.50	11.49
- others	65.72	44.01
Vehicle running & maintenance	34.38	42.82
Office Maintenance	28.62	34.48
Legal, professional & consultancy charges	139.39	77.74
Communication expenses	30.22	24.39
Donation	1.10	1.10
Corporate Social Responsibility	30.00	17.51
Rates and taxes	4.84	11.00
Penalty	0.01	-
Printing & stationary expenses	12.09	15.13
Insurance charges	23.48	16.75
R & D expenses	20.22	20.15
Freight Outward	62.29	48.19
Director's Sitting fees	11.24	4.70
Membership & subscription fees	0.91	2.21
Payment to Auditors	8.24	14.96
Commission on sales	0.15	32.31
Festival expenses	26.66	3.12
Balances written off	0.13	35.43
Miscellaneous expenses	19.72	18.41
Total	**1,147.60**	**1,115.69**
Less: Amount Transferred to prepaid IPO Expense	-	-10.75
Total	**1,147.60**	**1,104.94**

Provision for Tax

The provision for current taxation is computed in accordance with relevant tax regulation. Deferred tax is recognized on timing differences between the accounting and the taxable income for the year and quantified using the tax rates and laws enacted or subsequently enacted as on balance sheet date. Deferred tax assets are recognized and carried forward to the extent that there is a virtual certainly that sufficient future taxable income will be available against which such deferred tax assets can be realized in future.

Fiscal 2026 compared with fiscal 2025

Revenue from Operations

Our revenue from operations increased from ₹ 10,753.59 lakhs in FY 2024-25 to ₹ 15,238.58 lakhs in FY 2025-26, marking a substantial growth of ₹ 4484.99 lakhs (41.71%), driven by significant increases in both export and domestic sales. Of the total increase of ₹4484.99 lakhs (41.71%), ₹4362.90 lakhs (40.58% out of total increase of 41.71%) came from increase in domestic sales, and ₹122.10 lakhs (1.13% out of total increase of 41.71%) came from increase in export sales. Of the total increase of ₹4484.99 lakhs, ₹1361.08 lakhs was contributed by new customers, while ₹3123.84 lakhs was contributed by existing customers.

We also maintained a diversified revenue mix across domestic and export markets, enabling balanced growth opportunities. Domestic sales contributed approximately 94% of financial year '25-'26 revenue from operations, while export sales contributed for around 6%, reflecting our strong domestic market presence along with a steadily expanding international footprint.

In terms of product mix, the fragrance segment contributed around 94% of the revenue from operations during financial year '25-'26, while the flavor segment contributed approximately 6% to total revenue from operations.

Other Income

The other income of our Company for the fiscal year 2026 was ₹389.98 lakhs, compared to ₹104.87 lakhs for the fiscal year 2025, representing an increase of 271.89%. This significant increase was primarily attributable to a substantial rise in interest income from ₹7.50 lakhs in FY 2025 to ₹247.12 lakhs in FY 2026, mainly due to the deployment of IPO proceeds in fixed deposits. Further, net gain on the sale of property, plant and equipment increased from ₹0.70 lakhs in FY 2025 to ₹7.04 lakhs in FY 2026 on account of the disposal of certain vehicles during the year. Clearing and forwarding income also increased from ₹45.04 lakhs to ₹61.98 lakhs due to higher sales, while net gain on foreign exchange fluctuation increased from ₹9.86 lakhs to ₹19.40 lakhs, primarily owing to favourable movement in foreign exchange rates in respect of export receivables. Additionally, the Company recognized export incentives amounting to ₹9.13 lakhs and liabilities/provisions no longer required written back amounting to ₹0.05 lakhs during FY 2026, as against nil in the previous year. Miscellaneous income also increased from ₹3.49 lakhs in FY 2025 to ₹6.99 lakhs in FY 2026, mainly due to higher interest income on staff loans. Rental income remained unchanged at ₹38.27 lakhs during the year.

Total Income
The total income of our company for the fiscal year 2026 was ₹15,628.56 lakhs, compared to ₹10,858.45 lakhs in the fiscal year 2025, reflecting an increase of 43.93%. This growth was driven by an increase in revenue from operations, which rose from ₹10753,59 lakhs in FY 2025 to ₹15238.58 lakhs in FY 2026 and increase in other income from ₹104.87 lakhs in FY 2025 to ₹389.98 lakhs in FY 2026

Expenditure

Cost of Material Consumed
In the fiscal year 2026, our company incurred ₹9306.26 lakhs towards the cost of materials consumed, compared to ₹6373.50 lakhs in fiscal year 2025—an increase of 46.01%. This rise was primarily driven by the scaling of our business and higher production volumes.

Change in Inventories of Work-in-progress & stock-in-trade
The change in inventories for Fiscal 2026 stood at ₹(170.55) lakhs, compared to ₹7.66 lakhs in Fiscal 2025. The decrease in the change in inventories was primarily due to an increase in the closing inventory of work-in-progress and finished goods, which increased from ₹299.38 lakhs in FY 2025 to ₹469.93 lakhs in FY 2026. The higher closing inventory was mainly attributable to increased production during the year to support higher sales volumes.

Employee Benefit Expenses
Employee benefits expense of our Company increased from ₹1,062.70 lakhs in Fiscal 2025 to ₹1,279.10 lakhs in Fiscal 2026, representing an increase of 20.36%. This increase was primarily attributable to annual salary increments provided to employees during the year. Further, gratuity expense increased consequent to the revision in basic salary in line with the new labour code, while leave encashment expense increased due to the revision in the basis of its calculation from basic salary to gross salary.

Finance Costs
Finance costs for Fiscal 2026 amounted to ₹11.75 lakhs, compared to ₹27.52 lakhs in Fiscal 2025, representing a decrease of 57.30%. This decrease was primarily attributable to a reduction in interest expense on cash credit facilities from ₹15.69 lakhs in FY 2025 to ₹6.78 lakhs in FY 2026, owing to lower utilization of working capital borrowings, and the absence of processing charges in FY 2026, as against ₹8.00 lakhs incurred in FY 2025. Further, interest on income tax declined from ₹3.43 lakhs in FY 2025 to ₹2.00 lakhs in FY 2026. However, this decrease was partially offset by an increase in interest expense on other loans from ₹0.41 lakhs in FY 2025 to ₹1.92 lakhs in FY 2026 and interest on delayed payment of statutory dues amounting to ₹1.05 lakhs in FY 2026, as against nil in the previous year.

Other Expenses
In Fiscal 2026, our other expenses amounted to ₹1,147.60 lakhs, compared to ₹1,104.94 lakhs in Fiscal 2025—an increase of 3.86%. This increase was due to changes across various expense categories, including:

- Legal, professional and consultancy charges increased from ₹74.48 lakhs in FY 2025 to ₹139.39 lakhs in FY 2026, primarily due to higher professional fees and additional consultancy, audit and compliance-related expenses incurred during the year.
- Repairs and maintenance expenses increased from ₹55.85 lakhs in FY 2025 to ₹80.95 lakhs in FY 2026, primarily due to an increase in annual maintenance contract expenses of ₹2.08 lakhs, building repair and maintenance expenses of ₹2.37 lakhs, electrical repair and maintenance expenses of ₹6.49 lakhs and vehicle repair expenses of ₹9.98 lakhs.
- Travelling and conveyance expenses increased from ₹111.26 lakhs in FY 2025 to ₹136.81 lakhs in FY 2026, primarily due to an increase in foreign travel expenses.
- Corporate Social Responsibility expenses increased from ₹17.51 lakhs in FY 2025 to ₹30.00 lakhs in FY 2026, due to higher profits during the year.
- Freight outward expenses increased from ₹48.19 lakhs in FY 2025 to ₹62.29 lakhs in FY 2026, primarily due to higher sales.
- Insurance charges increased from ₹16.75 lakhs in FY 2025 to ₹23.48 lakhs in FY 2026, mainly due to an increase in marine insurance charges, asset and stock insurance charges and vehicle insurance charges on account of enhanced insurance coverage.

The above increases were partially offset by the following:

- Business promotion expenses decreased from ₹166.22 lakhs in FY 2025 to ₹112.05 lakhs in FY 2026, primarily due to the absence of expenses relating to the World Perfumery Congress Exhibition and other ancillary expenses associated with the exhibition, which were incurred in the previous year.
- Balances written off decreased from ₹35.43 lakhs in FY 2025 to ₹0.13 lakhs in FY 2026.
- Vehicle running and maintenance expenses decreased from ₹42.82 lakhs in FY 2025 to ₹34.38 lakhs in FY 2026, primarily due to lower vehicle usage and reduction in fuel and maintenance costs during the year.
- Office maintenance expenses decreased from ₹34.48 lakhs in FY 2025 to ₹28.62 lakhs in FY 2026, mainly due to lower administrative and upkeep expenses incurred for office premises during the year.

Profit/ (Loss) before Tax

Our Company had reported a profit before tax for the Fiscal year 2026 of ₹ 3808.56 lakhs against profit before tax of ₹ 2142.57 lakhs in Fiscal year 2025. An increase of 77.80%. This increase was primarily driven by a 43.93% rise in total income since Fiscal 2025 and a reduction in total expenses as a percentage of total revenue, from 80.27% in Fiscal 2025 to 75.63% in Fiscal 2026.

Profit/ (Loss) after Tax

Profit after tax for the fiscal year 2026 stood at ₹2844.11 lakhs, compared to ₹1598.11 lakhs in fiscal year 2025—an increase of 77.97%, significantly outpacing the revenue growth of 41.71% over FY 2025. While total income increased by 43.93% over the previous fiscal year, total expenses rose by only 35.61%, contributing to the stronger profitability.

Annexure-B

SACHEEROME LIMITED
(FORMERLY KNOWN AS SACHEEROME PRIVATE LIMITED)

CORPORATE SOCIAL RESPONSIBILITY POLICY

CONTENTS

I. CSR POLICY

This CSR Policy encompasses Sacheerome Limited (Formerly Known as Sacheerome Private Limited) philosophy for social responsibilities and lays down the guidelines and mechanism for undertaking projects, programs and activities towards such responsibilities.

II. VISION STATEMENT AND OBJECTIVE

1. The CSR Policy sets out Company's commitment towards ensuring that our activities extend beyond business and include initiatives and endeavours for the benefit and development of the community and society. The CSR Policy lays down guidelines for undertaking programmes geared towards social welfare activities or initiatives. Through this CSR Policy, we propose to adopt the CSR Activities mentioned below.

2. In alignment with the above vision SACHEEROME LIMITED, through the CSR Activities, will endeavor to enhance value creation in the society and in the community, through its services, conduct and initiatives, so as to promote sustained growth for the society and community, in fulfilment of its role as a socially responsible corporate.

3. This CSR Policy has been framed in accordance with the applicable provisions of the Companies Act 2013 and the rules issued thereunder.

4. The objective of this CSR Policy is to:
   - (i) Outline projects, programs and activities to be undertaken by SACHEEROME LIMITED;
   - (ii) Specify the modalities of execution of such projects, programs and activities;
   - (iii) Monitor the process to be followed for such projects, programs and activities;
   - (iv) Directly or indirectly take up programs that benefit the communities in and around its work centers and results, over a period of time, in enhancing the quality of life and economic well-being of the local populace; and
   - (v) Generate community goodwill for SACHEEROME LIMITED and help reinforce a positive and socially responsible image, through our CSR Activities.

III. PROJECTS, PROGRAMS AND ACTIVITIES

1. SACHEEROME LIMITED has identified the focus areas of intervention majorly to improve the quality of life of the communities by all means including but not limited to through better education, promoting education, employment enhancing vocation skills, good health, promoting health care

including preventive health care, eradicating hunger, poverty and malnutrition, disaster management including relief, rehabilitation and reconstruction activities, maintaining and improving quality of environment.

2. The criteria for selecting areas where the CSR Activities will be carried.

3. The Board shall ensure that appropriate designated staff or personnel provides adequate assistance (viz. data collection, survey, quotations and costs involved etc.).

4. The Board shall undertake sufficient due diligence of each of the CSR Activity before it is implemented.

5. The Board shall approve the following:

(i) The specific CSR Activities that should be undertaken from time to time;

(ii) The amount of the CSR Expenditure on each of the CSR Activity; and

(iii) Whether the CSR Activities will be undertaken directly or through an implementing agency or in collaboration with any other companies, including by availing services of any NGOs and record reasons for the same.

IV. CSR EXPENDITURE AND ALLOCATION

The CSR expenditure spend by qualifying entities shall be as per the requirements of the Companies Act, 2013. The Board shall approve the allocation of the CSR Expenditure on the CSR Activities and, to the extent possible, shall give priority to the local areas wherever SACHEEROME LIMITED has its operations.

V IMPLEMENTATION

1. The Board shall be responsible for implementation of this CSR Policy.

2. By implementing the CSR Activities, we expect to make available the sources to the persons in need.

VI MONITORING MECHANISM

1. To ensure effective implementation of the CSR projects, programmes and activities undertaken in terms of this CSR Policy, the progress of each such project, programme and activity will be reported to the Board, with all requisite documentation.

2. A report on implementation shall be submitted to the Board.

3. The Board will conduct impact studies on a periodic basis, through independent professional third parties/professional institutions, if required.

4. The Board shall also try to obtain feedback from the beneficiaries of the CSR projects, programmes and activities. If considered necessary, the effectiveness of the various programs/ activities undertaken under the CSR Policy may be got evaluated through external agencies for providing the required feedback and inputs to formulate and improve the programs in future.

VII. ASSESSMENT

1. Regular and interactive feedback sessions shall be conducted at all levels including with other NGOs through which CSR Activities are being undertaken as well as the respective beneficiaries of all the CSR Activities undertaken by us.

2. Field visits shall be conducted at regular intervals to ensure effective implementation.

3. Proper documentation shall be done in an MIS format to record key observations of such feedback sessions and field-visits.

4. If deemed necessary by the Board, the effectiveness of the various programs/ activities undertaken under the CSR Policy may be evaluated through external agencies and reports shall be prepared pursuant to such evaluation.

VIII. REPORTING

1. The Board shall prepare an annual report on CSR with such information and particulars as may be required by the Act and such report shall be included in the Board's report annexed to the financial statements.

3. The Board's report shall include an annual report on CSR containing such details as may be prescribed from time to time under the Act and the CSR Rules.

4. The Board will be responsible to ensure that the statutory requirements as may be prescribed from time to time under the Act and the CSR Rules are complied with.

IX AMENDMENT

The Board is empowered to amend or modify the CSR Policy and such changes shall be placed before the Board for its approval. The Board may subject to compliance with applicable law, at any time approve or alter, amend or modify the CSR Policy, as it deems fit to comply with the statutory obligation to undertake the CSR Activities.

Sd/-
Manoj Arora
(Chairman & Managing Director)

ANNEXURE -C

Annual Report on CSR Activities

1. Brief outline on CSR Policy of the Company.

The objective of the CSR Policy is to improve the quality of life of the communities by all means including but not limited to through better education, promoting education, employment enhancing vocation skills, good health, promoting health care including preventive health care, eradicating hunger, poverty and malnutrition, disaster management including relief, rehabilitation and reconstruction activities, maintaining and improving quality of environment.

2. Composition of CSR Committee

Where the amount to be spent by a company under sub-section (5) does not exceed fifty lakh rupees, the requirement under sub-section (1) for constitution of the Corporate Social Responsibility Committee shall not be applicable and the functions of such Committee provided under this section shall, in such cases, be discharged by the Board of Directors of such company.

3. Provide the web-link where CSR Policy and CSR projects approved by the board are disclosed on the website of the company.

Website LINK: https://www.sacheerome.com/

4. Provide the executive summary along with web-link of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2022, if applicable (attach the report): **NA**

5. (a) Average net profit of the company as per section 135(5): **Rs. 1,477.37**
(b)Two percent of average net profit of the company as per section 135(5): **Rs. 29.55**
(c) Surplus arising out of the CSR projects or programmes or activities of the previous financial years: NIL
(d) Amount required to be set off for the financial year, if any: 00.39
(e) Total CSR obligation for the financial year (b+c-d): **Rs. 29.16**

6. (a) Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project) – **Rs. 30.00**
(b) Amount spent in Administrative Overheads. NIL
(c) Amount spent on Impact Assessment, if applicable: NIL

(d) Total amount spent for the Financial Year [(a)+(b)+(c)]: - **Rs. 30.00**

(e) CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year. (in Rs.)	Amount Unspent (in Rs.)				
	Total Amount transferred to Unspent CSR Account as per section 135(6).		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5).		
	Amount.	Date of transfer.	Name of the Fund	Amount.	Date of transfer.
Rs. 30.00	NA	NA	NA	Nil	NA

(f) Excess amount for set off, if any:

Sl. No.	Particular	Amount (in Rs.)
(i)	Two percent of average net profit of the company as per section 135(5)	29.55
(ii)	Total amount spent for the Financial Year (including previous year set off)	30.39
(iii)	Excess amount spent for the financial year [(ii)-(i)]	00.84
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	-
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	00.84

7. Details of Unspent CSR amount for the preceding three financial years:

Sl. No.	Preceding Financial Year.	Amount transferred to Unspent CSR Account under section 135 (6) (in Rs.)	Amount spent in the reporting Financial Year (in Rs.).	Amount transferred to any fund specified under Schedule VII as per Second proviso of section 135(6), if any.			Amount remaining to be spent in succeeding financial years. (in Rs.)
				Name of the Fund	Amount (in Rs).	Date of transfer.	
1.	2022-23	-	-	-	-	-	-
2.	2023-24	-	-	-	-	-	-
3.	2024-25	-	-	-	-	-	-
	Total	-	-	-	-	-	-

8. Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year:

No

If Yes, enter the number of Capital Assets created/acquired

Furnish the details relating to such asset(s) so created or acquired through CSR amount spent in the Financial Year:

S. No.	Short particulars of the property or asset(s) [including complete address and location of the property	Pin-Code of the property or asset(s)	Date of creation	Amount of CSR amount spent	Details of entity/Authority/beneficiary of the registered owner		
(1)	(2)	(3)	(4)	(5)	(6)		
					CSR Registration No., if applicable	Name	Regd. Add.
-	-	-	-	-	-	-	-

9. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5) : NA

Date: 11.08.2026
Place: New Delhi

Sd/-
Manoj Arora
(Chairman & Managing Director)

Annexure-D

Form No. MR-3
SECRETARIAL AUDIT REPORT
For the financial year ended 31.03.2026
[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule No. 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,
The Members,
Sacheerome Limited
Y-4 Okhla Industrial Area, Phase-II,
New Delhi-110020

We have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **Sacheerome Limited (CIN: L74899DL1992PLC049258)** (hereinafter called the company).

The Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the 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 31.03.2026 complied with the statutory provisions listed hereunder and also that the company has proper Board processes and Compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on 31.03.2026 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; **As applicable**

(v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act') **as amended from time to time: -**

(a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

(b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

(c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;

(d) The Securities and Exchange Board of India (Shares Based Employee Benefits and Sweat Equity) Regulations, 2021;

(e) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **(Not applicable on the Company during the Audit period)**

(f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 2025 regarding the Companies Act and dealing with client;

(g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; **(Not applicable on the Company during the Audit period)**

(h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **(Not applicable on the Company during the Audit period) and**

(i) The Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018.

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

(i) Secretarial Standards issued by The Institute of Company Secretaries of India related to Board Meetings and General Meetings.
(ii) The Listing agreement entered into by the Company with National Stock Exchange of India Limited and Securities and Exchange Board of India

(Listing Obligations and Disclosures Requirements) Regulations, 2015.

(iii) The various policies applicable to the Company, as mandated under the Companies Act, 2013, SEBI (Listing Obligations and Disclosure Requirements) Regulations, and other applicable laws and regulations, which have been duly formulated, adopted, and implemented by the Company.

We report that during the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.

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, including Women Independent Directors. There was no change in the composition of the Board of Directors that took place during the year under review;

2. Adequate notice is given to all Directors of the scheduled Board Meetings, agenda and detailed notes on agenda were sent atleast seven days in advance or conducted meetings at shorter notice also after complying with the necessary provisions), 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. The minutes of the Board Meetings and Committee Meetings have not identified any dissent by members of the Board/Committee of the Board, hence we have no reason to believe that the decisions by the Board were not approved by all the directors present. The Minutes of the Board Meetings and Committee Meetings were duly approved by the Chairman of the Meeting.

4. We further report that there are adequate systems and processes in the Company commensurate with its size and operations, to monitor and ensure compliance with applicable laws, rules, regulations and guidelines. As informed, the Company has responded appropriately to communication received from various statutory /regulatory authorities and Auditors including initiating actions for corrective measures, wherever found necessary.

We further report that, the compliance by the Company of applicable financial laws like direct & indirect tax laws and maintenance of financial records and books of accounts has not been reviewed in this Audit since the same have been subject to review by statutory financial auditors and other designated professionals.

During the Financial Year 2025–26, the Company successfully completed its Initial Public Offer (IPO) comprising a fresh issue of **60,40,800 equity shares** of face value **Rs. 10 each** at an issue price of **Rs. 102 per equity share** (including a securities premium of **Rs. 92 per share**), aggregating to **Rs. 6,161.62 lakhs.**

Pursuant to the successful completion of the IPO, the equity shares of the Company were listed on the **SME Platform of the National Stock Exchange of India Limited (NSE EMERGE)** on **June 16, 2025.**

FOR A.K. NANDWANI & ASSOCIATES
COMPANY SECRETARIES

SD/-
KAVITA
PARTNER
M. NO. FCS 9115
C. P. NO.: 10641
UDIN: F009115H000885641
PR 7770/2026

DATE: 20.07.2026
PLACE: NEW DELHI

'Annexure A'

To,
The Members,
Sacheerome Limited
Y-4 Okhla Industrial Area, Phase-II,
New Delhi-110020
Our report of even date is to be read along with this letter.

1. Maintenance of secretarial records is the responsibility of the management of the company. 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. Wherever 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 is 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 the future viability of the company nor of the efficiency or effectiveness with which management has conducted the affairs of the company.

FOR A.K. NANDWANI & ASSOCIATES
COMPANY SECRETARIES

Sd/-
KAVITA
PARTNER
M. NO. FCS 9115
C. P. NO.: 10641
UDIN: F009115H000885641
PR 7770/2026

DATE: 20.07.2026
PLACE: NEW DELHI

Annexure – E

Disclosure pursuant to Section 197(12) of the Companies Act, 2013 read with Rule 5(2) and Rule 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

S. No.	Name of Employee	Designation	Nature of Employment (Permanent/Contractual)	Remuneration Received during FY Rs. In Lakhs	Qualifications	Experience (Years)	Date of Commencement of Employment	Age (Years)	Last Employment Held	% of Equity Shares Held	Whether Relative of any Director/Manager (If Yes, specify name)
1	Mr. Manoj Arora	Chairman and Managing Director	Permanent	Rs. 120	Higher Secondary and B.Sc IInd Year	41	1992	67	NA	51.18	Yes Mrs. Alka Arora & Mr. Dhruv Arora

INDEPENDENT AUDITOR'S REPORT

To the Members of Sacheerome Limited (Formerly known as Sacheerome Private Limited)

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying Financial Statements of Sacheerome Limited (“the Company”), which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss and the Statement of Cash Flows for the year then ended, and notes to the Financial Statements including a summary of the significant accounting policies and other explanatory information (hereinafter referred to as “the Financial Statements”).
In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the Companies Act, 2013 (“the Act”) in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and its profit and its cash flows for the year ended on that date.

Basis for Opinion

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

Key Audit Matter

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the 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

Key audit matter	How our audit addressed the key audit matter
Capital work in progress (CWIP) The Company has significant balances under CWIP relating to ongoing projects. The recognition, classification, and valuation of CWIP involve management judgment regarding project costs, allocation of overheads, and assessment of capitalization criteria under Accounting Standards. Due to the significant magnitude of the matters described above, this matter was considered to be of importance in our audit of the financial statements	Our audit procedures included, but were not limited to the following: 1. Evaluating capitalisation against the requirements of AS 10 – Property, Plant & Equipment, to ensure only directly attributable costs were capitalised. 2. Testing of CWIP balances to supporting documentation (contracts, invoices, etc.) to verify that expenditures were incurred for bringing assets to their intended use. 3. Examining disclosures in the financial statements to ensure compliance with Schedule III requirements.

Information other than the Financial Statements and Auditor's Report thereon

The Company's Board of Directors is responsible for the preparation and presentation of its report (herein after called as "Board Report") which comprises various information required under section 134(3) of the Companies Act 2013 but does not include the Financial Statements and our auditor's report thereon. The Board Report is expected to be made available to us after the date of our audit report.

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

Responsibilities of Management and those charged with Governance for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risk, 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 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 with reference to the Financial Statements in place and the operating effectiveness of such controls.

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

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

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

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

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the 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.

Other Matter

The Financial Statements of the Company for the year ended March 31, 2025 were audited by another firm of Chartered Accountants under the Companies Act, 2013 who, vide their report dated May 10, 2025, have expressed an unmodified opinion on those standalone financial statements

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order, 2020"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the "Annexure I" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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

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

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

   (c) the Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this report are in agreement with the books of account;

(d) in our opinion, the aforesaid Financial Statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;

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

(f) with respect to the adequacy of the internal financial controls with reference to the Financial Statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure II";

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

i. the Company has disclosed the impact of pending litigations on its financial position in its Financial Statements – Refer Note 28.1 to the Financial Statements;

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

iii. there were no amounts, which were required to be transferred to the Investor Education and Protection Fund by the Company;

iv. (a) The management has represented to us that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity (ies), 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 Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The management has represented to us that, to the best of its knowledge and belief, no funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on the audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under clause g(iv)(a) and g(iv)(b) above contain any material mis-statement.

v. The Company has neither declared nor paid any dividend during the year.

vi. Based on our examination which included test checks, the Company has used accounting software for maintaining its books of account, which have a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software.

Further, we did not come across any instance of the audit trail feature being tampered with. Additionally, where audit trail (edit log) facility was enabled and operated in the previous years, the audit trail has been preserved by the Company as per the statutory requirements for record retention.

3. With respect to the other matters to be included in the Auditor's report in accordance with the requirements of section 197(16) of the Act, as amended:

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

For J.C. Bhalla & Co.
Chartered Accountants
Firm's Regn. No. 001111N

Sd/-
(Akhil Bhalla)
Partner
Membership No. 505002
UDIN: 26505002AMRSZ05687

Place: New Delhi
Date : May 25, 2026

Annexure I to the Independent Auditor's Report referred to in paragraph 1 under the heading "Report on other Legal and Regulatory requirements" of our report of even date on the Financial Statements of Sacheerome Limited.

Based on the audit procedure performed for the purpose of reporting a true and fair view on the Financial Statements of the Company and taking into consideration the information and explanations given to us and the books of account and other records examined by us in the normal course of audit, and to the best of our knowledge and belief, we report that:

1.(a) A. The Company has maintained proper records showing full particulars including quantitative details and situation of Property, Plant and Equipment.

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

(b) The Company has planned a program of physical verification of its property, plant and equipment under which all items of Property, plant and equipment are verified in a phased manner, which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Accordingly, the Company is in the process of conducting physical verification of its property, plant and equipment as per the planned schedule.

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the Financial Statements are held in the name of the Company.

(d) According the information and explanations given to us, the Company has not revalued its Property, Plant and Equipment or intangible assets or both during the year. Accordingly, clause (i)(d) of paragraph 3 of the Order, 2020 is not applicable to the Company.

(e) According the information and explanations 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. Accordingly, clause (i)(e) of paragraph 3 of the Order, 2020 is not applicable to the Company.

2.(a) In our opinion and according to the information and explanations given to us, the inventory have been physically verified by the management during the year at reasonable intervals and no material discrepancies were noticed on such physical verification. In our opinion, the coverage and procedure of such verification by the management was appropriate.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks on the basis of security of current assets. In our opinion, the quarterly returns or statements filed by the Company with such banks are in agreement with the books of account of the Company and no material discrepancy have been observed.

3. According the information and explanations given to us, the Company has not made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties, during the year. Accordingly, clause (iii)(a) and (iii)(b) of paragraph 3 of the Order, 2020 is not applicable to the Company.

4. In our opinion and according to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not given any loans, or made any investments, or provided any guarantee, or security as specified under section 185 and 186 of the Companies Act, 2013. Accordingly, clause (iv) of paragraph 3 of the Order, 2020 is not applicable to the Company.

5. As per the information and explanations given to us, the Company has not accepted any deposits or which are deemed to be deposits from the public within the meaning of Section 73 to Section 76 or any other relevant provisions of the Act and the rules framed there under during the year. Accordingly, clause (v) of paragraph 3 of the Order, 2020 is not applicable to the Company.

6. According to the information and explanations given to us, the Central Government has not prescribed the maintenance of cost records under section 148(1) of the Companies Act, 2013 for the Company. Accordingly, clause (vi) of paragraph 3 of the Order, 2020 is not applicable to the Company.

7.(a) According to the information and explanations given to us and on the basis of our verification of records of the Company, the Company is generally regular in depositing with appropriate authorities undisputed statutory dues including Goods and Services Tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, Duty of Customs, Duty of Excise, Value Added Tax, Cess and other statutory dues to the extent applicable to it. According to the information and explanations given to us, no undisputed amounts payable in respect of aforesaid dues were in arrears as at March 31, 2026 for a period of more than six months from the date they became payable except for Rs.0.01 lakhs pertaining to Provident Fund dues. As represented to us, the delay is due to mismatch in the employee's details in PF and Aadhaar records, resulting in non-generation of the challan.

(b) According to the information and explanations given to us and the records of the Company examined by us, there are no statutory dues referred to in clause 7(a) above which have not been deposited with the appropriate authorities on account of any dispute except as mentioned below:

Name of Statue	Nature of the Dues	Forum where dispute is pending	Period to which the amount relates	Amount Involved (In Rs lakhs)	Amount deposited under protest (In Rs. Lakhs)
Income Tax Act, 1961	Income Tax	CPC	AY 2017-18	20.80	-
Income Tax Act, 1961	Income Tax	Assessing Officer	AY 2010-11	1.91	-
Goods and Service Tax Act, 2017	Goods and Service Tax - Delhi	First Appellate Authority	AY 2019-20	Tax: 14.12 Interest: 2.82 Penalty: 14.12	1.41

8. According to the information and explanations given to us, there are no transactions, which are not recorded in the books of account, have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961). Accordingly, clause (viii) of paragraph 3 of the Order, 2020 is not applicable to the Company.

9.(a)According to the information and explanations given to us, the Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender. Accordingly, clause (ix)(a) of paragraph 3 of the Order, 2020 is not applicable to the Company.

(b)According to the information and explanations given to us, the Company is not declared as wilful defaulter by any bank or financial institution or other lender.

(c)According to the information and explanations given to us and based on our examination of the records of the Company, the company has not obtained any term loan during the year. Accordingly, clause (ix)(c) of paragraph 3 of the Order, 2020 is not applicable to the Company.

(d)According to the information and explanations given to us, and the procedures performed by us, and on an overall examination of the Financial Statements of the Company, we report that no funds raised on short-term basis have been used for long-term purposes by the Company.

(e)According to the information and explanations 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. Accordingly, clause (ix)(e) of paragraph 3 of the Order, 2020 is not applicable to the Company.

(f)According to the information and explanations given to us, the Company has not raised any loans during the year on the pledge of securities held in its subsidiaries, associates or joint ventures companies. Accordingly, clause (ix)(f) of paragraph 3 of the Order, 2020 is not applicable to the Company.

10.(a) In our opinion and according to information and explanations given by the management and audit procedures performed by us, monies raised by the Company by way of initial public offer were applied for the purpose for which they were raised. The amount of unutilized proceeds as at March 31, 2026 amounted to Rs. 2,946.14 lakhs. Also, refer Note 29.6 of the Financial Statements of the Company. The Company has not raised any money by way of further public offer (including debts instruments) during the year.

(b)According to the information and explanations give to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, clause (x)(b) of paragraph 3 of the Order, 2020 is not applicable to the Company.

11.(a)During the course of our examination of the books of accounts and records carried out in accordance with the generally accepted auditing practices and according to the information and explanations given to us, no fraud by the Company or on the Company has been noticed or reported during the year.

(b) No report under sub-section (12) of section 143 of the 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) As represented to us by the management, no whistle-blower complaints have been received during the year by the Company. Accordingly, clause (xi)(c) of paragraph 3 of the Order, 2020 is not applicable to the Company.

12. In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause (xii) of paragraph 3 of the Order, 2020 is not applicable to the Company.

13. According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with section 177 and sections 188 of the Act, where applicable, and the details of such transactions have been disclosed in the Financial Statements, as required by the applicable accounting standards.

14. (a) In our opinion and based on our examination, 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 Company issued till date, for the period under audit.

15. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into any non-cash transactions with any of the directors or persons connected with him. Accordingly, clause (xv) of paragraph 3 of the Order, 2020 is not applicable to the Company.

16. (a)The provision of section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934) are not applicable on the Company. Accordingly, the requirement to report on clause (xvi)(a), (xvi) (b) and (xvi) (c) of paragraph 3 of the Order, 2020 is not applicable to the Company.
(b)There is no Core Investment Company as a part of the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016), hence, the requirement to report on clause (xvi)(d) of paragraph 3 of the Order, 2020 is not applicable to the Company.

17. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not incurred any cash losses in the current financial year and in the immediately preceding financial year.

18. There has been resignation of the statutory auditors during the year and we have taken into consideration the issues, objections or concerns raised by the outgoing auditors.

19. According to the information and explanations given to us and on the basis of the financial ratios disclosed in Note 29.9 to the financial statements, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

20.(a) In respect of other than ongoing projects, there are no unspent amounts that are required to be transferred to a Fund specified in Schedule VII to the Companies Act, in compliance with second proviso to sub-section (5) of section 135 of the said Act. Accordingly, the requirement to report on clause (xx)(a) of paragraph 3 of the Order, 2020 is not applicable to the Company.

(b) In respect of ongoing projects, the Company has no unspent amounts and does not require to transfer any amount to a special account, within a period of thirty days from the end of the financial year in compliance with section 135(6) of the said Act.

For J. C. Bhalla & Co.
Chartered Accountants
Firm's Regn. No. 001111N

Sd/-
(Akhil Bhalla)
Partner
Membership No. 505002
UDIN: 26505002AMRSZ05687

Place: New Delhi
Date : May 25, 2026

Annexure II to the Independent Auditor's Report referred to in paragraph 2(f) under the heading "Report on other Legal and Regulatory requirements" of our report of even date on the Financial Statements of Sacheerome Limited.

Report on the Internal Financial Controls with reference to the Financial Statements under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act").

Opinion
We have audited the internal financial controls with reference to the Financial Statements of Sacheerome Limited ("the Company") as of March 31, 2026 in conjunction with our audit of the Financial Statements of the Company for the year ended on that date.

In our opinion, the Company has, in all material respects, an adequate internal financial controls with reference to the Financial Statements and such internal financial controls were operating effectively as at March 31, 2026, based on the internal financial control with reference to the 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 Company's Board of Directors is responsible for establishing and maintaining internal financial controls based on the internal financial controls with reference to the Financial Statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note. 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 with reference to the Financial Statements based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing issued by ICAI and deemed to be prescribed under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls with reference to the Financial Statements. 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 with reference to the Financial Statements were established and maintained and whether 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 with reference to the Financial

Statements and their operating effectiveness. Our audit of internal financial controls with reference to the Financial Statements included obtaining an understanding of such internal financial controls, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Financial Statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls with reference to the Financial Statements.

Meaning of Internal Financial Controls with reference to the Financial Statements
A Company's internal financial control with reference to the 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 the 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 with reference to the Financial Statements
Because of the inherent limitations of internal financial controls with reference to the 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 the Financial Statements to future periods are subject to the risk that the internal financial control with reference to the Financial Statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

For J. C. Bhalla & Co.
Chartered Accountants
Firm's Regn. No. 001111N

Sd/-
(Akhil Bhalla)
Partner
Membership No. 505002

Sacheerome Limited
(Formerly Known as Sacheerome Private Limited)

CIN: L74899DL1992PLC049258
(All amount in Indian Rupees Lakhs, unless otherwise stated)
Balance Sheet as at March 31, 2026

Particulars	Notes	As at March 31, 2026	As at March 31, 2025
EQUITY AND LIABILITIES			
Shareholders' funds			
Share capital	3	2,237.28	1,633.20
Reserves and surplus	4	12,605.12	4,559.59
		14,842.40	6,192.79
Non current liabilities			
Other Long- term liabilities	5	16.64	16.64
Long-term provisions	6	326.20	248.98
		342.84	265.62
Current liabilities			
Short-term borrowings	7	-	346.52
Trade Payables	8		
(a) total outstanding dues of micro enterprises and small enterprises		355.00	693.19
(b) total outstanding dues of creditors other than micro enterprises and small enterprises		1,165.13	704.43
Other current liabilities	9	416.49	219.63
Short-term provisions	6	81.09	18.28
		2,017.71	1,982.05
TOTAL		17,202.95	8,440.46
ASSETS			
Non current assets			
Property, plant and equipment and Intangible assets			
Property, plant and equipment	10	2,277.29	2,097.55
Intangible Asset	10 (a)	13.47	-
Capital work-in-progress	10 (b)	5,737.81	2,847.71
Non current investment	11	148.52	156.12
Deferred Tax Assets (Net)	12	181.50	141.09
Long term loans and advances	13	930.40	252.61
Other non current assets	14	91.55	69.82
		9,380.54	5,564.90
Current assets			
Inventories	15	1,175.58	1,061.08
Trade receivables	16	1,975.88	1,540.74
Cash and Bank Balances	17	4,512.94	191.60
Short-term loans and advances	18	114.57	64.74
Other current assets	19	43.44	17.40
		7,822.41	2,875.56
TOTAL		17,202.95	8,440.46

Significant Accounting Policies to the Financial Statements 2
The accompanying notes are an integral part of the Financial Statements
As per our report of even date

For J.C. Bhalla & Co.
Chartered Accountants
Firm Registration No. 001111N

Sd/-
Akhil Bhalla
Partner
Membership No. 505002

Place: New Delhi
Date: 25-May-26

For and on behalf of Board of Directors of
Sacheerome Limited

Sd/-
Manoj Arora
Chairman & Managing Director
DIN: 01811530

Sd/-
Dhruv Arora
Whole time Director
DIN: 03166931

Sd/-
Aarti Kashyap
Chief Financial Officer
PAN No-DYXPK3969N

Sd/-
Harpreet Kaur
Company Secretary
Membership No-A66325

Sacheerome Limited

(Formerly Known as Sacheerome Private Limited)

CIN: L74899DL1992PLC049258

(All amount in Indian Rupees Lakhs, unless otherwise stated)

Statement of Profit and Loss for the year ended March 31, 2026

Particulars		Notes	For the year ended March 31, 2026	For the year ended March 31, 2025
Income				
	Revenue from operations	20	15,238.58	10,753.59
	Other income	21	389.98	104.87
	Total Income		15,628.56	10,858.45
Expenses				
	Cost of material consumed	22	9,306.26	6,373.50
	Changes in inventories of finished goods and stock-in-progress	23	(170.55)	7.66
	Employees benefits expenses	24	1,279.10	1,026.09
	Finance costs	25	11.75	27.52
	Depreciation and amortisation expenses	26	245.84	176.18
	Other expenses	27	1,147.60	1,104.95
	Total expenses		11,820.00	8,715.89
Profit before prior period items and tax			3,808.56	2,142.57
Less:	Prior period items (net)	29.2	-	0.56
Profit before tax			3,808.56	2,142.00
	Tax expense			
	Current tax		1,004.85	555.05
	Deferred tax (Charge/Credit)	12	(40.41)	(10.36)
	Income tax for earlier years		-	(0.79)
			964.45	543.90
Profit for the year			2,844.11	1,598.11
Earnings per equity share [nominal value of equity share Rs 10 each (previous year: Rs 10 each)]				
	Basic	28.8	13.43	9.79
	Diluted	28.8	13.43	9.79
Significant Accounting Policies to the Financial Statements		2		

The accompanying notes are an integral part of the Financial Statements

As per our report of even date

For J.C. Bhalla & Co.
Chartered Accountants
Firm Registration No. 001111N

For and on behalf of Board of Directors of
Sacheerome Limited

Sd/-
Akhil Bhalla
Partner
Membership No. 505002

Sd/-
Manoj Arora
Chairman & Managing Director
DIN: 01811530

Sd/-
Dhruv Arora
Whole time Director
DIN: 03166931

Sd/-
Aarti Kashyap
Chief Financial Officer
PAN No-DYXPK3969N

Sd/-
Harpreet Kaur
Company Secretary
Membership No-A66325

Place: New Delhi
Date: 25-May-26

Sacheerome Limited
(Formerly Known as Sacheerome Private Limited)

CIN: L74899DL1992PLC049258

(All amount in Indian Rupees Lakhs, unless otherwise stated)

Cash Flow Statement for the year ended March 31, 2026

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
A. Cash flow from operating activities		
Net profit before tax	3,808.56	2,141.99
Adjustments :		
- Depreciation and amortizations	245.84	176.18
- Other balances written off/(written back)	0.13	35.43
- Interest expense	11.75	27.52
- (Profit)/loss on sale/retirement of property, plant and equipments	(7.04)	(0.70)
- Provision for Retirement Benefits	108.60	49.91
- Unrealised foreign exchange difference	(19.40)	(9.73)
- Interest income	(247.12)	(7.45)
Operating cash flow before working capital changes	**3,901.33**	**2,413.15**
Adjustments for :		
- (Increase)/decrease in inventories	(114.50)	120.68
- (Increase)/decrease in trade receivables, loans and advances and other assets	(537.47)	22.26
- Increase/ (decrease) in trade payables, other liabilities and provisions	334.66	287.74
Cash generated from operations	**3,584.02**	**2,843.82**
- Income tax refunded/(paid)	(969.31)	(595.65)
Net Cash provided/ (used) by operating activities (A)	**2,614.71**	**2,248.18**
B. Cash flow from investing activities		
- Purchase or construction of property, plant and equipments including intangible assets, capital work in progress and capital advances	(4,005.30)	(2,438.35)
- Proceeds from sale of property, plant and equipments	11.27	10.29
- Interest received	247.12	7.45
- Movement in other bank balances including monitoring account balances	(3,118.47)	-
- Bank deposits/redemption/maturity of bank deposits having maturity of more than 3 months but less than 12 months	(1,010.00)	105.94
Net cash provided/ (used by) investing activities(B)	**(7,875.39)**	**(2,314.69)**
C. Cash flow from financing activities		
- Issue of Share capital (net of issue expenses)	5,805.52	-
- Proceeds from/(repayments of) short term borrowings (net)	(346.52)	204.02
- Interest paid	(11.75)	(27.52)
Net cash flows (used in)/ generated from financing activities (C)	**5,447.24**	**176.51**
Net increase/ (decrease) in cash and cash equivalents (A+B+C)	**186.56**	**110.01**
Cash and cash equivalents at the beginning of the year	**185.33**	**75.32**
Cash and cash equivalents at the end of the year	**371.91**	**185.33**
Notes to cash flow statement:		
Components of cash and cash equivalents:		
Cash on hand	6.20	2.51
Balances with banks:		
Current accounts	365.71	182.81
Cash and cash equivalents at the end of the year [Refer Note 17]	**371.91**	**185.33**

Notes:

1. The above cash flow statement has been prepared in accordance with the 'Indirect method' as set out in the Accounting Standard - 3 on Cash Flow Statements as specified under Section 133 of the Companies Act 2013 read with Rule 7 of Companies (Accounts) Rules, 2014.
2. Refer Note 29.3 for amount spent during the financial years ended March 31, 2026 and March 31, 2025 relating to Corporate Social Responsibilities activities included in Net Cash Flow from Operating Activities.

3. Figures in brackets indicates cash outflows.

Significant Accounting Policies to the Financial Statements 2

The accompanying notes are an integral part of the Financial Statements

As per our report of even date

For J.C. Bhalla & Co.
Chartered Accountants
Firm Registration No. 001111N

For and on behalf of Board of Directors of
Sacheerome Limited

Sd/-
Akhil Bhalla
Partner
Membership No : 505002

Sd/-
Manoj Arora
Chairman & Managing Director
DIN: 01811530

Sd/-
Dhruv Arora
Whole time Director
DIN: 03166931

Sd/-
Aarti Kashyap
Chief Financial Officer
PAN No-DYXPK3969N

Sd/-
Harpreet Kaur
Company Secretary
Membership No-A66325

Place: New Delhi
Date: 25-May-26

Sacheerome Limited

(Formerly Known as Sacheerome Private Limited)

Notes to the Financial Statements for the year ended March 31, 2026

(All amount in Indian Rupees Lakhs, unless otherwise stated)

1. Corporate Information

Sacheerome Limited (Formerly Known As Sacheerome Private Limited) was incorporated on June 19, 1992 having CIN L74899DL1992PLC049258and registered office at Y-4 Okhla Industrial Area Phase- II New Delhi 110020. The Company is primarily engaged in the manufacture of fragrances and flavours.

The Company has been converted from Private Limited Company to Public Limited Company vide necessary resolution passed by shareholders and the name of company is changed to Sacheerome Limited pursuant to issuance of Fresh Certificate of Incorporation on August 08, 2024.

2. Significant Accounting Policies to the Financial Statements

a) Basis of preparation

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013 i.e. as notified under the Companies (Accounting Standards) Rules, 2021 and the relevant provisions of the Companies Act, 2013 ("the 2013 Act"). The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

b) Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles ("GAAP") in India requires the management to make estimates and assumptions made that affect the reported amount of assets and liabilities at the date of financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual result and estimates are recognized in the period in which the results are known/ materialized.

c) Property, Plant and Equipment

Property, Plant and Equipment are accounted for on historical cost basis less accumulated depreciation and impairment loss, if any. Cost includes freight, duties, taxes and other incidental expenses relating to acquisition.

Subsequent expenditures related to an item of property, plant and equipment are added to its book value only if they increase future benefits from the existing asset beyond its previously assessed standard of performance.

Leasehold improvements are amortised over the period of lease or their respective useful life which ever is lower.

d) Intangible Assets

Intangible assets consist of computer software and is stated at cost of acquisition less accumulated amortisation. It is amortised over the period of three years or license period whichever is lower.

e) Depreciation

Depreciation on property, plant and equipment is provided on written down value method over the estimated useful life of the assets, in the manner prescribed in Schedule II of the Companies Act, 2013.

f) Taxation

Tax expense for the year comprising current tax and deferred tax, is included in determining the net profit for the year.

Provision for the current tax is made based on the liability computed in accordance with the tax rules and tax laws.

Deferred tax is recognised for all timing differences arising between taxable income and accounting income based on tax rates and tax laws enacted or substantially enacted at the balance sheet date.

Deferred tax assets are recognised and carried forward to the extent it is reasonably certain that future taxable profit will be available against which such deferred tax assets can be realized. Deferred tax assets are reviewed at each balance sheet date to re-assess realization thereof.

Current tax assets and current tax liabilities are offset when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle the asset and the liability on a net basis. Deferred tax assets and deferred tax liabilities are offset when there is a legally enforceable right to set off assets against liabilities representing current tax and where the deferred tax assets and the deferred tax liabilities relate to taxes on income levied by the same governing taxation laws.

g) Provisions and Contingent liabilities

A provision is recognized when there is a present obligation as a result of a past event, it is probable that an outflow of resources will be required to settle the obligation and in respect of which reliable estimate can be made. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosures is ma

h) Impairment

At each Balance Sheet date, the Company assesses whether there is any indication that assets may be impaired. If any such indication exists, the Company estimates the recoverable amount. If the carrying amount of the assets exceeds its recoverable amount, an impairment loss is recognised in the accounts to the extent the carrying amount exceeds the recoverable amount.

i) Borrowing Cost

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalised as part of the cost of such assets. A qualifying asset is one that necessarily takes a substantial period of time to get ready for its intended use. All other borrowing costs are charged to revenue.

j) Revenue Recognition

Sales Revenue from sale of product is recognised on transfer of the significant risks and rewards of ownership of the goods to the buyer and it is reasonable to expect ultimate collection. Sales revenue are exclusive of GST and trade discount. Export sales are recognised on the date of the Company ships the exported goods as evidenced by their Bill of Lading/ Air-way Bill

k) Cash and Cash Equivalents

Cash and cash equivalents include cash in hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less.

l) Inventories

Items of inventories are measured at lower of cost or net realizable value after providing for obsolescence, if any. Cost of inventories comprises of cost of purchase and other costs incurred in bringing them to their respective present location and condition. Cost is determined on FIFO basis.

m) Earning per Share

In determining basic earnings per share, the company considers the net profit attributable to equity shareholders. The number of shares used in computing basic earning per share is the weighted average number of 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 shareholder and weighted average number of shares outstanding during the period is adjusted for the effects of all dilutive potential equity shares.

n) Foreign Currency Transactions

Transactions in foreign currencies are recorded at the exchange rate prevailing on the date of the transaction. Monetary items denominated in foreign currency and outstanding at the balance sheet date are translated at the exchange rate prevailing on the balance sheet date. Exchange difference on translation of monetary assets and liabilities and realised gain and losses on foreign currency transactions are recognised in the profit and loss account.

o) Employee Benefits

Short Term Employee Benefits

All employee benefits payable wholly within twelve months of rendering service are classified as short-term employee benefits. Benefits such as salaries, allowances, short-term compensated absences and the expected cost of other benefits is recognised in the period in which the employee renders the related service.

Post Employment Benefits

(i) Defined Contribution plans

Contributions paid/ payable to defined contribution plans comprising of provident fund and pension fund are charged on accrual basis. The Company makes monthly contributions and has no further obligations under the plan beyond its contributions.

(ii) Defined benefit plans

Gratuity is a post employment benefit and is in the nature of a defined benefit plan. The defined benefit/obligation is calculated at or near the balance sheet date by an independent actuary using the projected unit credit method.

The obligation is measured at the present value of the estimated future cash flows. The discount rates used for determining the present value of the obligation under defined benefit plan, is based on market yields on Government securities as at the balance sheet date.

Actuarial gains and losses are recognised immediately in the statement of profit and loss account. Gains or losses on the curtailment or settlement of any defined benefit plan are recognised when the curtailment or settlement occurs.

(iii)Other long term benefits

The defined benefit obligation in the form of leave encashment has been estimated and charged to the profit and loss account based on actuarial valuation, carried out as at the Balance sheet date.

p) Leases

(i) Finance Lease

Lease in terms of which the company assumes substantially all the risks and rewards of ownership are classified as finance lease. Subsequent to the initial recognition, the assets are accounted for in accordance with the accounting policy applicable to that asset. Assets taken on lease are capitalized at fair value or net present value of the minimum lease payments, whichever is lower. Depreciation on the assets taken on lease is charged at the rate applicable to similar type of property, plant and equipments as per the Accounting Policy.

(ii) Operating Lease

Lease of assets under which significant risks and rewards of ownership are effectively retained by the lessor are classified as operating leases. Lease payments under an operating lease are recognized as expenses in the Statement of Profit and Loss.

q) Current/ Non-current classification

All assets and liabilities are classified as current and non-current.

Assets

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

i) it is expected to be realized in, or is intended for sale or consumption in, the Company's normal operating cycle;

ii) it is held primarily for the purpose of being traded;

iii) it is expected to be realized within 12 months after the reporting date; or

iv)it is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting date.

Current assets include the current portion of non-current assets.

All other assets are classified as non-current.

Liabilities

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

i) it is expected to be settled in the Company's normal operating cycle;

ii) it is held primarily for the purpose of being traded;

iii) it is due to be settled within 12 months after the reporting date; or

iv) the Company does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.

Current liabilities include current portion of non-current liabilities.

All other liabilities are classified as non-current.

Operating cycle

Operating cycle is the time between the acquisition of assets for processing and their realization in cash or cash equivalents. The company has identified 12 months as its operating cycle.

Notes to the Financial Statements for the year ended March 31, 2026
(All amount in Indian Rupees Lakhs, unless otherwise stated)

Note	Particulars	As at March 31, 2026	As at March 31, 2025
3	Share Capital		
	Authorized Share Capital		
	2,50,00,000 (previous year 2,50,00,000) equity shares of Rs. 10/- each	2,500.00	2,500.00
		2,500.00	2,500.00
	Issued, subscribed and paid up		
	2,23,72,800 (previous year 1,63,32,000) equity shares of Rs.10/- each fully paid-up	2,237.28	1,633.20
	Total	2,237.28	1,633.20

3.1 Reconciliation of the number of shares outstanding at the beginning and at the end of year

Particulars	As at March 31, 2026		As at March 31, 2025	
	No. of shares	Amount	No. of shares	Amount
At the commencement of the year	16,332,000	1,633.20	16,332,000	1,633.20
Add: Fresh shares issued during the year (Refer Note 29.6)	6,040,800	604.08	-	-
At the end of the year	22,372,800	2,237.28	16,332,000	1,633.20

3.2 Right, restriction attached to above equity shares
The company has only one class of equity shares having a par value of Rs 10/- per share. Each shareholder is eligible for one vote per share. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the company, after distribution of all preferential amounts. The distribution will be in the proportion to the number of equity shares held by the shareholders.

3.3 The company had issued 1,22,49,000 fully paid up equity shares of Rs 10 each as bonus shares in the ratio 3:1 pursuant to Shareholder's resolution passed in Extraordinary General Meeting held on 14th March 2024 and alloted to eligible shareholders on 21st March 2024.The aggregate number of equity shares allotted as fully paid up by way of bonus shares in immediately preceding five years ended March 31, 2026 are 1,22,49,000 (previous period of five years ended March 31, 2025: 1,22,49,000)

3.4 Particulars of equity share holders holding more than 5% of the total number of equity share capital

Particulars	As at March 31, 2026		As at March 31, 2025	
	No. of shares	%	No. of shares	%
Mr. Manoj Arora	11,449,810	51.18%	11,449,810	70.11%
Mr. Dhruv Arora	3,304,240	14.77%	3,304,240	20.23%
Mrs. Alka Arora	1,251,150	5.59%	1,577,550	9.66%

3.5 Shares held by Promoters for the year ended March 31, 2026

Promoter's Name	No. of shares	%	% Change during the year
Mr. Manoj Arora	11,449,810	51.18%	-18.93%
Mr. Dhruv Arora	3,304,240	14.77%	-5.46%
Mrs. Alka Arora	1,251,150	5.59%	-4.07%

Shares held by Promoters for the year ended March 31, 2025

Promoter's Name	No. of shares	%	% Change during the year
Mr. Manoj Arora	11,449,810	70.11%	15.98%
Mr. Dhruv Arora	3,304,240	20.23%	0.00%
Mrs. Alka Arora	1,577,550	9.66%	0.00%

Note	Reserves and Surplus	As at March 31, 2026	As at March 31, 2025
4	Securities Premium		
	At the commencement of the year	-	-
	Add: Additions during the year	5,557.54	-
	Less: Share Issue Expenses during the year (Refer Note 29.6)	(356.10)	-
	Balance as at the end of the year*	5,201.44	-
	Surplus in the statement of Profit and Loss **		
	At the commencement of the year	4,559.59	2,961.49
	Add: Profit for the year	2,844.11	1,598.11
	Balance as at the end of the year	7,403.71	4,559.59
	Total	12,605.12	4,559.59

* Securities Premium represents the amount received in excess of face of the face value upon issue of equity shares (net of issue expenses). This reserve can be utilized in accordance with the Companies Act, 2013

** This represents the cumulative profits of the Company. The Surplus can be utilized in accordance with the provisions of the Companies Act, 2013.

Notes to the Financial Statements for the year ended March 31, 2026
(All amount in Indian Rupees Lakhs, unless otherwise stated)

Note	Particulars	As at March 31, 2026	As at March 31, 2025
5	Other long term Liabilities		
	Security Deposit	16.64	16.64
	Total	16.64	16.64

Note	Provisions	Long term As at March 31, 2026	Long term As at March 31, 2025	Short term As at March 31, 2026	Short term As at March 31, 2025
6	Provision for employee benefits				
	Gratuity (Refer Note 28.3)	210.67	182.85	25.76	6.09
	Compensated absences	115.53	66.13	10.74	3.14
	Provision for Income tax (net of advances)	-	-	44.59	9.05
	Total	326.20	248.98	81.09	18.28

Note	Particulars	As at March 31, 2026	As at March 31, 2025
7	Short term borrowings		
	Loan repayable on demand		
	From banks (secured)		
	Cash credit from banks *	-	346.52
	Total	-	346.52

*Cash credit facility note
The company has taken a cash credit facilities from HDFC Bank of Rs. 1,000 lakhs against which amount outstanding as on March 31,2026 is Rs. Nil (March 31,2025- Rs. Nil), bearing the floating interest rate of 7.35% p.a. (March 31, 2025-8.35%) consisting of Applicable REPO rate and the spread @2.10% p.a. (March 31,2025-2.10%).

The facility is secured by personal guarantees of Mr. Manoj Arora, Mr. Dhruv Arora and Mrs. Alka Arora, hypothecation of stocks and debtors, and an exclusive charge over the immovable property situated at 89/4/2, Block F, Okhla Industrial Area, Phase-I, owned by Vaishali F&F LLP. The facility is further secured by the corporate guarantee of Vaishali F&F LLP and the immovable property situated at 1459B, Sector-32, Yamuna Expressway Industrial Development Authority, Uttar Pradesh.

The HDFC Bank has also sanctioned the overdraft facility of Rs. 600 lakhs against which amount outstanding as on March 31, 2026 is Rs. Nil (March 31, 2025- Rs. Nil) . The overdraft facility is secured by exclusive charge over immovable property situated at DSO- 708 on 7th Floor, The South Court, DLF Saket, Commercial Plot bearing no. A-1, Saket District Centre, New Delhi-110017 owned by the company itself.

Note	Particulars	As at March 31, 2026	As at March 31, 2025
8	Trade payables		
	Trade payables		
	(a) total outstanding dues of micro enterprises and small enterprises	355.00	693.19
	(b) total outstanding dues of creditors other than micro enterprises and small enterprises	1,165.13	704.43
		1,520.13	1,397.62

8(i) Ageing of trade payables

Outstanding for following periods from the date of transaction	As at March 31, 2026 Undisputed MSME	As at March 31, 2026 Undisputed Others	As at March 31, 2025 Undisputed MSME	As at March 31, 2025 Undisputed Others
Less than 1 year	355.00	1,158.02	693.19	676.93
1-2 years	-	6.06	-	27.24
2-3 years	-	0.11	-	0.26
More than 3 years	-	0.95	-	-
Total	355.00	1,165.13	693.19	704.43

During the financial year ended March 31, 2026 and March 31, 2025, there are no disputed trade payable.

Note	Particulars	As at March 31, 2026	As at March 31, 2025
9	Other current liabilities		
	Employee related payable*	194.26	140.19
	Capital creditors payable	9.74	-
	Statutory dues payable	114.10	47.38
	Advance from customers	92.82	26.49
	Interest payable to MSME	5.57	5.57
	Total	416.49	219.63

*Includes payable to directors of Rs. 33.47 lakhs (previous year Rs. 4 lakhs)

Sacheerome Limited

(Formerly Known as Sacheerome Private Limited)

Notes to the Financial Statements for the year ended March 31, 2026
(All amount in Indian Rupees Lakhs, unless otherwise stated)

Note 10

Property, plant and equipment

Description	Gross Block					Accumulated Depreciation					Net block
	As at April 01, 2025	Additions	Deletions	Adjustments	As at March 31, 2026	As at April 01, 2025	For the year	Deletions	Adjustments	As at March 31, 2026	As at March 31, 2026
Leasehold land	1,349.73	-	-	-	1,349.73	-	-	-	-	-	1,349.73
Freehold land	48.04	-	-	-	48.04	-	-	-	-	-	48.04
Building	176.01	-	-	-	176.01	69.23	5.21	-	-	74.44	101.57
Furniture and fixtures	333.48	17.02	-	-	350.50	277.90	14.21	-	-	292.11	58.40
Plant and equipment	988.85	27.07	-	-	1,015.92	778.87	40.57	-	-	819.45	196.48
Computer hardware	64.53	16.92	-	-	81.44	59.50	4.81	-	-	64.31	17.13
Electrical fitting	30.37	-	-	-	30.37	23.90	1.59	-	-	25.49	4.88
Vehicles	875.73	362.61	205.70	-	1,032.64	587.08	166.41	195.14	-	558.35	474.29
Office equipments	73.35	3.13	-	-	76.48	65.10	3.04	-	-	68.13	8.34
Leasehold improvement	367.10	-	-	-	367.10	348.07	0.60	-	-	348.67	18.43
Total	**4,307.19**	**426.74**	**205.70**	**-**	**4,528.23**	**2,209.65**	**236.44**	**195.14**	**-**	**2,250.95**	**2,277.29**

10(a) Intangible asset

Description	Gross Block					Accumulated Amortisation					Net block
	As at March 31, 2025	Additions	Deletions	Adjustments	As at March 31, 2026	As at March 31, 2025	For the year	Deletions	Adjustments	As at March 31, 2026	As at March 31, 2026
Computer software	10.25	15.27	-	-	25.52	10.25	1.80	-	-	12.05	13.47
Total	**10.25**	**15.27**	**-**	**-**	**25.52**	**10.25**	**1.80**	**-**	**-**	**12.05**	**13.47**

10(b) Capital work-in-progress

Particulars	As at March 31, 2026	As at March 31, 2025
Opening balance	2,847.71	814.78
Add:-Addition during the year	2,890.10	2,032.93
Less:-Capitalised during the year	-	-
Closing balance	**5,737.81**	**2,847.71**

Ageing of Capital Work in Progress - Projects in progress*

Description	As at March 31, 2026	As at March 31, 2025
Less than one year	2,890.10	2,032.93
1-2 years	2,032.93	665.22
2-3 years	665.22	149.56
More than 3 years	149.56	-
Total	**5,737.81**	**2,847.71**

* No projects are temporarily suspended

Sacheerome Limited

(Formerly Known as Sacheerome Private Limited)

Property, plant and equipment

Description	Gross Block					Accumulated Depreciation					Net block
	As at April 01, 2024	Additions	Deletions	Adjustments	As at March 31, 2025	As at April 01, 2024	For the year	Deletions	Adjustments	As at March 31, 2025	As at March 31, 2025
Freehold land	48.04	-	-	-	48.04	-	-	-	-	-	48.04
Leasehold land	1,349.73	-	-	-	1,349.73	-	-	-	-	-	1,349.73
Building	175.16	0.85	-	-	176.01	63.80	5.43	-	-	69.23	106.78
Furniture and fixtures	332.21	1.27	-	-	333.48	259.27	18.63	-	-	277.90	55.58
Plant and equipment	978.10	10.75	-	-	988.85	733.71	45.16	-	-	778.87	209.98
Computer hardware	62.84	1.69	-	-	64.53	56.50	3.00	-	-	59.50	5.03
Electrical fitting	30.21	0.16	-	-	30.37	21.68	2.22	-	-	23.90	6.47
Vehicles	706.65	193.67	24.59	-	875.73	513.57	88.51	15.00		587.08	288.65
Office equipments	69.25	4.10	-	-	73.35	62.00	3.10	-	-	65.10	8.25
Leasehold improvement	367.10	-	-	-	367.10	345.92	2.15	-	-	348.07	19.03
Total	4,119.29	212.49	24.59	-	4,307.19	2,056.45	168.20	15.00	-	2,209.65	2,097.55

10(a) Intangible asset

Description	Gross Block					Accumulated Amortisation					Net block
	As at April 01, 2024	Additions	Deletions	Adjustments	As at March 31, 2025	As at April 01, 2024	For the year	Deletions	Adjustments	As at March 31, 2025	As at March 31, 2025
Computer software	10.25	-	-	-	10.25	10.25		-	-	10.25	-
Total	10.25	-	-	-	10.25	10.25	-	-	-	10.25	-

10(b) Capital work-in-progress

Particulars	As at March 31, 2025	As at March 31, 2024
Opening balance	814.78	149.56
Add:-Addition during the year	2,032.93	665.22
Less:-Capitalised during the year	-	-
Closing balance	2,847.71	814.78

Ageing of Capital Work in Progress - Projects in progress*

Description	As at March 31, 2025	As at March 31, 2024
Less than one year	2,032.93	665.22
1-2 years	665.22	149.56
2-3 years	149.56	-
More than 3 years	-	-
Total	2,847.71	814.78

* No projects are temporarily suspended

Notes to the Financial Statements for the year ended March 31, 2026
(All amount in Indian Rupees Lakhs, unless otherwise stated)

11	**Non-current investment**	**As at March 31, 2026**	**As at March 31, 2025**
	Investment in Property (at cost less accumulated depreciation)		
	Cost of land and building given on operating lease	270.04	270.04
	Less: Accumulated depreciation	(121.52)	(113.92)
	Total	**148.52**	**156.12**
12	**Deferred tax assets (Net)**	**As at March 31, 2026**	**As at March 31, 2025**
	Deferred tax asset		
	Difference between book and tax depreciation	87.57	74.00
	Expenses allowed on payment basis	93.93	67.09
	Total	**181.50**	**141.09**
	Deferred Tax at the beginning of the year	141.09	130.73
	Deferred Tax Asset recognised in Balance Sheet	181.50	141.09
	Deferred tax charge/(credit) recognised in P&L	(40.41)	(10.36)
13	**Long term loans and advances**	**As at March 31, 2026**	**As at March 31, 2025**
	Unsecured, considered good		
	Capital Advances (Refer Note 28.2)	890.61	217.41
	Loan to Staff	27.61	23.94
	Prepaid expenses	10.78	9.85
	Amount deposited under protest	1.41	1.41
	Total	**930.40**	**252.61**
14	**Non Current assets**	**As at March 31, 2026**	**As at March 31, 2025**
	Unsecured, considered good		
	Security deposits		
	-Related Party (Refer Note 30)	54.00	54.00
	-Others	37.54	15.82
	Total	**91.55**	**69.82**
15	**Inventories*** *(Valued at the lower of cost and net realisable value)*	**As at March 31, 2026**	**As at March 31, 2025**
	Raw material	693.72	748.22
	Packing material	11.94	13.48
	Work-in-process	456.29	288.05
	Finished goods	13.64	11.33
	Total	**1,175.58**	**1,061.08**
	*Due to nature of business and large variety of items involved, it is not possibe to give details of inventories under the broad head.		

Notes to the Financial Statements for the year ended March 31, 2026
(All amount in Indian Rupees Lakhs, unless otherwise stated)

16	**Trade receivables**	As at March 31, 2026	As at March 31, 2025
	Unsecured, considered good	1,975.88	1,540.74
	Unsecured, considered doubtful	-	-
	Less : Provision for bad and doubtful debts	-	-
	Total	**1,975.88**	**1,540.74**

16(i) Ageing of Trade receivables

Outstanding for following periods from the date of transaction	As at March 31, 2026		As at March 31, 2025	
	Considered Good	Considered Doubtful	Considered Good	Considered Doubtful
Less than 6 months	1,941.28	-	1,514.71	-
6 months - 1 year	13.82	-	17.44	-
1-2 years	19.34	-	8.59	-
2-3 years	0.59	-	-	-
More than 3 years	0.85	-	-	-
Less : Provision for bad and doubtful debts	-	-	-	-
Total	**1,975.88**	**-**	**1,540.74**	**-**

17	**Cash and Bank Balances**	As at March 31, 2026	As at March 31, 2025
	Cash and cash equivalents:		
	Cash on hand	6.20	2.51
	Balances with banks:		
	On current / cash credit accounts	365.71	182.81
		371.91	185.33
	Other bank balances:		
	Monitoring Account Balance	1.28	-
	Bank deposits from IPO Proceeds	3,117.19	-
	Bank deposits (with maturity of less than 12 months from reporting date)*	1,022.55	6.28
	Total	**4,512.94**	**191.60**

* Includes FDRs of Rs. 5.82 lakhs (previous year Rs, 6.28 lakhs) under lien with banks against bank guarantee.

18	**Short term loans and advances**	As at March 31, 2026	As at March 31, 2025
	Unsecured, considered good		
	Advances to employees	21.81	18.26
	Advances to vendors	23.48	18.86
	Prepaid expenses	66.80	24.89
	Indirect taxes recoverable	2.48	2.73
	Total	**114.57**	**64.74**

19	**Other current assets**	As at March 31, 2026	As at March 31, 2025
	Interest accrued on fixed deposits	43.44	-
	IPO Expenses	-	17.40
	Total	**43.44**	**17.40**

Notes to the Financial Statements for the year ended March 31, 2026
(All amount in Indian Rupees Lakhs, unless otherwise stated)

20	**Revenue from operations**	**For the year ended March 31, 2026**	**For the year ended March 31, 2025**
	Sale of finished goods	15,218.03	10,735.80
	Other operating income		
	Scrap sales	20.56	17.79
	Total	**15,238.58**	**10,753.59**
	*Due to nature of business and large variety of items involved, it is not possibe to give details of sale of finished goods under the broad head.		

21	**Other Income**	**For the year ended March 31, 2026**	**For the year ended March 31, 2025**
	Rental Income	38.27	38.27
	Interest Income	247.12	7.50
	Net gain on sale of property, plant and equipment	7.04	0.70
	Clearing and Forwarding Income	61.98	45.04
	Net gain on Foreign Exchange Fluctuation	19.40	9.86
	Liabilities/Provision no longer required written back	0.05	-
	Export Incentive	9.13	-
	Miscellaneous Income	6.99	3.49
	Total	**389.98**	**104.87**

22	**Cost of material consumed**	**For the year ended March 31, 2026**	**For the year ended March 31, 2025**
	Raw Material consumption		
	Inventory of material at the beginning of the year	748.22	803.76
	Add: purchases during the year	9,082.07	6,190.43
	Add:Freight, Insurance and octroi on purchases	75.74	62.00
		9,906.02	7,056.18
	Less: inventory of material at the end of the year	693.72	748.22
	Raw material consumed	9,212.30	6,307.97
	Total (A)	**9,212.30**	**6,307.97**
	Packing material consumption		
	Inventory of material at the beginning of the year	13.48	14.04
	Add: purchases during the year	92.41	64.98
	Less: inventory of material at the end of the year	105.89	79.01
	Packing material consumed	11.94	13.48
	Total (B)	**93.96**	**65.53**
	Total (A+B)	**9,306.26**	**6,373.50**
	*Due to nature of business and large variety of items involved, it is not possibe to give details of cost of material consumed under the broad head.		

23	Changes in inventories of finished goods and stock-in-progress	For the year ended March 31, 2026	For the year ended March 31, 2025
	Inventories at beginning of the year		
	Work-in process	288.05	272.97
	Finished goods	11.33	34.07
		299.38	**307.04**
	Less: Inventories at the end of the year		
	Work-in process	456.29	288.05
	Finished goods	13.64	11.33
		469.93	**299.38**
	Total	(170.55)	**7.66**

24	**Employees benefits expense**	For the year ended March 31, 2026	For the year ended March 31, 2025
	Salary and wages and bonus*	1,056.27	938.83
	Contributions to provident and other funds	38.56	37.59
	Gratuity and Compensated absences (Refer Note 28.3)	108.60	49.91
	Staff welfare expenses	75.67	57.04
	Total	**1,279.10**	**1,083.37**
	Less: Amount transferred to capital work in progress	-	(57.28)
	Total	**1,279.10**	**1,026.09**
	* Salary and wages includes director's remuneration of Rs. 185.75 lakhs (previous year Rs. 165.80 lakhs)		
25	**Finance costs**	For the year ended March 31, 2026	For the year ended March 31, 2025
	Interest expense		
	Interest expense on:		
	- Cash credit from Bank	6.78	15.69
	- Other loans	1.92	0.41
	Processing Charges	-	8.00
	Interest on Income Tax	2.00	3.43
	Interest on delayed payment of Statutory Dues	1.05	-
	Total	**11.75**	**27.52**
26	**Depreciation**	For the year ended March 31, 2026	For the year ended March 31, 2025
	Depreciation on Property, Plant and Equipment	236.44	168.20
	Depreciation on Investment Property	7.60	7.98
	Amortisation on Intangible Assets	1.80	-
	Total	**245.84**	**176.18**

Notes to the Financial Statements for the year ended March 31, 2026
(All amount in Indian Rupees Lakhs, unless otherwise stated)

27	Other expenses	For the year ended March 31, 2026	For the year ended March 31, 2025
	Rent charges (Refer Note 28.9)	228.48	218.29
	Travelling & Conveyance expenses	136.81	111.26
	Security charges	59.99	65.49
	Business promotion expenses	112.05	166.22
	Electricity and Generator Expense	75.64	78.17
	Repairs and maintenance		
	- on building	2.72	0.36
	- on machinery	12.50	11.49
	- others	65.72	44.01
	Vehicle running & maintenance	34.38	42.82
	Office Maintenance	28.62	34.48
	Legal, professional & consultancy charges	139.39	77.74
	Communication expenses	30.22	24.39
	Donation	1.10	1.10
	Corporate Social Responsibility (Refer Note 29.3)	30.00	17.51
	Rates and taxes	4.84	11.00
	Penalty	0.01	-
	Printing & stationary expenses	12.09	15.13
	Insurance charges	23.48	16.75
	R & D expenses	20.22	20.15
	Freight Outward	62.29	48.19
	Director's Sitting fees (Refer Note 30)	11.24	4.70
	Membership & subscription fees	0.91	2.21
	Payment to Auditors(Refer Note 27.1)	8.24	14.96
	Commission on sales	0.15	32.31
	Festival expenses	26.66	3.12
	Balances written off	0.13	35.43
	Miscellaneous expenses	19.72	18.41
	Total	**1,147.60**	**1,115.70**
	Less:Amount Transferred to prepaid IPO Expense	-	(10.75)
	Total	**1,147.60**	**1,104.95**
Note 27.1	**Payment to auditor**		
	As auditor		
	- Audit and Review	6.50	5.80
	- Tax audit fee	0.50	0.75
	- Certificates	0.50	
	- Out of pocket expense	0.74	0.91
	- IPO expense	-	7.50

Sacheerome Limited

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Notes to the Financial Statements for the year ended March 31, 2026

(All amount in Indian Rupees Lakhs, unless otherwise stated)

Note

	Particulars	As at March 31, 2026	As at March 31, 2025
28.1	**Contingent liabilities**	**As at March 31, 2026**	**As at March 31, 2025**
	Claims against the Company not acknowledged as debts		
	Income tax demand	22.70	23.61
	GST Demand	31.06	31.06
		53.76	**54.68**
28.2	**Commitments**	**As at March 31, 2026**	**As at March 31, 2025**
	Estimated amount of contracts remaining to be executed on capital account, net of capital advances of Rs. 890.61 lakhs (Previous year: Rs. 217.41 lakhs), and not provided for	4,498.72	788.59
	Total	**4498.72**	**788.59**

28.3 Disclosure pursuant to Accounting Standard - 15 (Revised) 'Employee benefits'

a) Defined Contribution Plan

The Company makes contributions, determined as a specified percentage of employee salaries, in respect of qualifying employees towards Provident Fund, which is a defined contribution plan. The Company has no obligations other than to make the specified contributions. The contributions are charged to the statement of profit and loss as they accrue. The amount recognised as an expense towards contribution to provident fund and other funds for the year ended aggregated to Rs. 38.56 lakhs (Previous Year: Rs. 37.59 lakhs). This includes Rs. 0.16 lakhs towards contributions to labour welfare funds and professional tax.

b) Defined Benefit Plans

The Company operates post-employment defined benefit plan that provides gratuity. The gratuity plan entitles an employee, who has rendered at least five years of continuous service, to receive one-half months' salary for each year of completed service at the time of retirement/ exit.

The following table summarizes the position of assets and obligations relating to plan:

Particulars	**As at March 31, 2026**	**As at March 31, 2025**
Present value of obligations	236.43	188.94
Fair value of plan assets	-	-
Liability recognized in balance sheet	**236.43**	**188.94**

c) Classification into current / non-current

The asset/(liability) in respect of gratuity comprises of the following current/non-current portions:-

Particulars	Non-current		Current	
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
Gratuity	210.67	182.85	25.76	6.09

d) Movement in present values of defined benefit obligation

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Define benefit obligation at the beginning of the year	188.94	162.47
Interest cost	13.21	11.73
Current service cost	21.92	19.02
Past service cost	10.17	-
Actuarial (gain)/loss on obligation	3.95	5.83
Benefits paid by the plan	(1.75)	(10.11)
Define benefit obligation at year end	**236.43**	**188.94**

e) Expenses recognized in Statement of Profit and Loss

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Current service cost	21.92	19.02
Interest cost	13.21	11.73
Past service cost	10.17	-
Expected return on plan assets	-	-
Net actuarial (gain)/loss recognized in the year	3.95	5.83
Total included in employee benefits	**49.25**	**36.58**

f) Principal actuarial assumptions

The following are the principal actuarial assumption at the reporting date (expressed as weighted averages):

Particulars	As at March 31, 2026	As at March 31, 2025
Discounting rate as on 31st March	7.78%	6.99%
Expected return on the plan assets as on 1st April	-	-
Future salary increase	6.00%	5.50%

The estimates of future salary increase considered in actuarial valuation, take account of inflation, seniority, promotion and other relevant factors, such as supply and demand in the employment market.

Assumptions regarding the future mortality are based on published statistics and mortality tables.The calculation of the defined obligations is sensitive to the mortality assumptions.

g) **Five years information**

Amounts for the current and previous four years are as follows:

Particulars	As at March 31, 2026	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Defined benefit obligation	236.43*	188.94	162.47	133.32	113.80
Fair value of plan assets	-	-	-	-	-
Excess of defined benefit obligation over plan assets	236.43	188.94	162.47	133.32	113.80
Experience adjustment on	(10.05)	(1.72)	(0.22)	0.36	0.92
Experience adjustment on plan assets	-	-	-	-	-

*The change in defined benefit obligation during the period includes the impact of revisions in wage composition pursuant to the Code on Wages, 2019.

28.4 Details of imported and indigenous raw materials and packaging material consumed

Particulars	For the year ended March 31, 2026		For the year ended March 31, 2025	
	Value	% of total consumption	Value	% of total consumption
Raw materials				
Imported	90.13	0.98%	6,294.38	0.21%
Indigenous	9,122.18	99.02%	13.36	99.79%
Total	**9,212.30**	**100.00%**	**6,307.74**	**100.00%**
Packing materials				
Imported	-	-	-	-
Indigenous	93.96	100.00%	65.53	100.00%
Total	**93.96**	**100.00%**	**65.53**	**100.00%**

28.5 Value of imports on CIF basis	For the year ended March 31, 2026	For the year ended March 31, 2025
Raw materials	75.75	10.95
Capital Goods	609.57	-
Total	**685.32**	**10.95**

28.6 Expenditure in foreign currency (On accrual basis)	For the year ended March 31, 2026	For the year ended March 31, 2025
Fair & Exhibition	44.28	72.02
Rent	-	0.59
Office Maintenance	-	0.04
Repairs	2.34	4.21
Marketing Consultancy	28.97	21.84
Commision paid on Export sales	-	32.31
Total	**75.58**	**131.01**

28.7 Earnings in foreign currency (On accrual basis)	For the year ended March 31, 2026	For the year ended March 31, 2025
Exports sales	943.60	821.51
	943.60	**821.51**

28.8 Earnings per share

Earnings per share has been computed as under:

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Profit after tax for the year	2,844.11	1,598.11
Weighted average number of equity shares outstanding for the purpose of basic earnings per share	21,181,190	16,332,000
Weighted average number of equity shares outstanding for the purpose of diluted earnings per share	21,181,190	16,332,000
Basic earnings per share of Rs 10 each (in Rs.)	13.43	9.79
Diluted earnings per share of Rs 10 each (in Rs.)	13.43	9.79

28.9 Operating Leases

The Company has entered into lease agreements for office premises which are cancellable by the Company by providing an advance notice up to 3 months.

Lease payments charged during the year:	For the year ended March 31, 2026	For the year ended March 31, 2025
Lease Payments	228.48	218.29
Total (Refer Note 27)	**228.48**	**218.29**

The Company has not entered into any lease agreement on non cancellable basis .

As Lessor

Future minimum lease payment receivable for property given on operating lease are given below:-

Particular	As at March 31, 2026	As at March 31, 2025
Payment not Later than one year	38.27	42.34
Payment Later than one year not Later than five years	54.46	100.87
Payment later than five years	-	-

29 Segment reporting

As the business activities of the Company fall within a single primary business segment (manufactures and sells fragrances and flavours) and a single geographic segment (primarily in India) no disclosures as per Accounting Standard 17, Segment Reporting, are applicable to the Company.

29.1 Unhedged foreign currency exposure

Foreign currency exposure on account of trade payables, buyer credits and interest (net of receivables) not hedged by derivative instruments are as follows:

Particulars	As at March 31, 2026		As at March 31, 2025	
	Amount in foreign currency	Amount (Rs.) lakhs	Amount in foreign currency	Amount (Rs.) lakhs
Trade payables				
- GBP	-	-	2,832.25	3.14
Trade receivables				
- USD	82,760.00	78.34	57,709.55	49.39
- GBP	7,342.00	9.22	16,873.00	18.68
- Euro	2,678.00	2.92	19,298.00	17.82
Net payables/(receivables)		90.48		89.03

29.2 Details of prior period items are as under:

Particulars of expenses	For the year ended March 31, 2026	For the year ended March 31, 2025
Interest Expenses on late deposit of TDS	-	0.56
Total expenses	-	0.56

29.3 Detail of expenditures on Corporate Social Responsibility Activities

As per section 135 of the Companies Act, 2013, a Company meeting the eligibility criteria needs to spend at least 2% of its average net profit for the immediately preceding three financial years on CSR activities.

(a) Gross amount required to be spent by the company during the year is Rs. 29.16 lakhs (previous year Rs. 19.43 lakhs)

(b) Amount approved by the board to be spent is Rs. 30 lakhs (previous year Rs. 17.51 lakhs)

(c) Amount spent during the year

For the year ended March 31, 2026

Particulars	Amount required to be spent	Amount of Expenditure incurred	Shortfall/(Excess) at the end of the year	Total of Previous shortfall/ (Excess)
(1) Construction/acquisition of any asset	-	-	-	-
(2) On purpose other than (1) above	29.16	30.00	(0.84)	(0.39)

For the year ended March 31, 2025

Particulars	Amount required to be spent	Amount of Expenditure incurred	Shortfall/ (Excess) at the end of the year	Total of Previous shortfall/ (Excess)
(1) Construction/acquisition of any asset	-	-	-	-
(2) On purpose other than (1) above	19.43	17.51	1.92	(2.31)

(d) Shortfall/ excess at end of the year : There is excess of Rs. 1.23 lakhs at end of the year of which Rs. 0.84 lakhs pertains to current year and Rs. 0.39 lakhs pertains to the previous financial year

(e) Total of previous year shortfall /excess : There is excess of Rs. 0.39 lakhs (Shortfall of Rs. 1.92 lakhs for FY 2024-25 and excess contribution of Rs. 2.31 lakhs in FY 2023-24)

(f) Reason for Shortfall : Not Applicable

(d) Nature of CSR activity: Providing vocational training to women and girls and supporting the construction of a school in the North-East region.

29.4 Disclosure required under the Micro, Small and Medium Enterprises Development Act, 2006 (the Act)

Particulars	For the year ended March 31, 2026	For the year ended
i. Principal amount remaining unpaid to any supplier as at the end of the accounting year	355.00	693.19
ii. The amount of interest paid by the buyer in term of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006 (27 of 2006), along with the amount of payment made to the supplier beyond the appointed day during each accounting year ;	-	-

iii. The amount of interest due and payable for the period of delay in making payment (which has been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;	-	-
iv. The amount of interest accrued and remaining unpaid at the end of the each accounting year ;	5.57	5.57
v. The amount of further interest due and payable even in the succeeding year, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance of deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	-	-

Note - the information has been given in respect of such vendors to the extent they could be identified as "Micro and Small" enterprises on the basis of information available with the Company.

29.5 Additional information

1 No proceeding has been initiated or pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

2 The Company has not been declared as willful defaulter by any bank or financial Institution or other lender.

3 The Company has not entered into any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

4 There are no transaction which has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

5 There are no charges or satisfaction yet to be registered with ROC beyond the statutory period.

6 There are no funds which have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:

a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company or

b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

7 There are no funds which have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall:

a) directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Party or

b) provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries.

8 The Group (as per the provisions of the Core Investment Companies (Reserve Bank) Directions, 2016) does not have CIC as part of the Group.

29.6 During the year 2025-26, the Company has completed its Initial Public Offer (IPO) of 60,40,800 equity shares of face value Rs. 10 each at an issue price Rs. 102 (including a share premium of Rs. 92 per share). The issue comprised of a fresh issue of 60,40,800 equity shares aggregating to 604.08 lakhs. Pursuant to the IPO, the equity shares of the Company were listed on National Stock Exchange of India limited (NSE) SME on June 16, 2025.The Company has incurred Rs. 356.10 lakhs as IPO related expenses that has been adjusted to securities premium.

Utilisation of IPO proceeds including pre-IPO proceeds (net off IPO expense) as per the prospectus are as follows:

Particulars	**Planned as per Prospectus**	**Utilisation up to March 31, 2026**	**Balance as on March 31, 2026**
1. Setting Up a new manufacturing facility at 1459b, Sector-32, Yeida, Gautam Buddha Nagar, UP-203209	5,650.00	2,879.15	2,770.85
2. General Corporate Purpose	175.30	-	175.30
Total	**5,825.30**	**2,879.15**	**2,946.14**

Note: Balance of IPO proceeds including pre-IPO proceeds as at March 31, 2026 which are kept in Bank deposits and bank balances are shown under Other Bank balances (Refer Note 17)

29.7 Effective November 21, 2025, the Government of India consolidated 29 existing labour regulations into four Labour codes, namely, The Code on Wages, 2019, The Industrial Relations Code, 2020, The Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, collectively referred to as the 'New Labour Codes', The New Labour Codes has resulted in a one-time material increase in provision for employee benefits on account of recognition of past service costs. Based on the requirements of New Labour Codes and the ICAI clarification, the Company has assessed and accounted for the estimated incremental impact of Rs. 10.17 lakhs in the financial statements for the year ended March 31, 2026.

29.8 The Ministry of Corporate Affairs (MCA) has prescribed a requirement for companies under the proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014, inserted by the Companies (Accounts) Amendment Rules 2021 requiring companies covered under the Act, which uses accounting software for maintaining its books of accounts, shall only use such accounting software which has a feature of recording audit trail of each and every transaction, creating an edit log of each change made in the books of account along with the date when such changes were made and ensuring that the audit trail cannot be disabled.

The company uses an accounting software Tally ERP 9 for which Server is located at F-89/4/2, Okhla Phase-1, Okhla Industrial Area, New Delhi.The software used by the company has features of audit trail. The company has preserved audit trail as per the statutory requirements for record retention for the period for which the audit trail was enabled.

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Notes to the Financial Statements for the year ended March 31, 2026

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29.9 Ratio Analysis

Ratio	Current Period	Previous Period	% Variance	Reason for variance*	Numerator	Denominator
Current Ratio	3.88	1.45	167.2%	Increase in current assets mainly on account of fixed deposits created out of IPO proceeds	Current Assets	Current Liabilities
Debt-equity ratio	-	0.06	-100.0%	Debt-equity ratio decreased due to repayment of borrowings during the year and increase in shareholders' equity after IPO.	Total Debt	Shareholder's Equity
Debt Service Coverage Ratio	346.05	6.43	5281.7%	Significant increase due to increase in earnings available for debt servicing along with reduction in debt obligations during the year.	Earnings available for debt service	Debt Service
Return on Equity Ratio	0.27	0.30	-8.7%		Net Profits after taxes – Preference Dividend (if any)	Average Shareholder's Equity
Inventory turnover ratio	8.17	5.69	43.6%	Increase in sales in Current Year as compared to privious Year	Cost of goods sold	Average Inventory
Trade Receivables turnover ratio	8.67	6.90	25.5%	Improvement in trade receivables turnover ratio due to increase in sales and efficient collection from customers during the year.	Net Credit Sales	Average Accounts Receivable
Trade payables turnover ratio	7.98	6.07	31.3%	Increase in trade payables turnover ratio due to higher purchases driven by increased sales and improved payment cycle management during the year.	Net Credit Purchases	Average Trade Payables
Net capital turnover ratio	4.55	8.85	-9.7%		Net Sales	Average Working Capital
Net profit ratio	0.18	0.15	23.1%		Net Profit	Net Sales
Return on Capital employed	0.36	0.40	-9.7%		Earning before interest and taxes	Capital Employed
Return on Investment	0.25	0.25	2.5%		Income Generated Form Investment	Time Weighted Average Investment

*Reasons for variance provided for any change in the ratio by more than 25% as compared to the preceding year

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30 Related Party Disclosures

As per Accounting Standard 18, the disclosures of transactions with the related parties are given below:

List of related parties where control exists and related parties with whom transactions have taken place and relationships

S.No.	Name of related party	Relationship
1	Mr. Manoj Arora	Chairman & Managing Director
2	Mrs Alka Arora	Non-Executive Director
3	Mr. Dhruv Arora	Whole Time Director
4	Ms. Divya Arora	Daughter of Mr. Manoj Arora
5	Mrs. Indu Agrawal	Director
6	Ms. Gurbani Bhatia	Wife of Mr. Dhruv Arora
7	Ms. Aarti Kashyap	Chief Financial Officer
8	Ms. Harpreet Kaur	Company Secretary
9	Mr. Sunil Suri	Independent Director
10	Mr. Sanjay Roye	Independent Director
11	Vaishali F&F LLP	Promoter Group
12	Divcare PC&H Pvt. Ltd.	Promoter Group
13	Sachee Holdings Pvt. Ltd.	Promoter Group

Related party transaction during the year ended March 31, 2026

Particulars	Sales excluding GST)	Salary and Incentives	Sitting Fees	Unsecured loan taken	Repayment of unsecured	Interest expense	Professional Expenses	Rent Paid (excluding GST)
Mr. Manoj Arora	-	120.00	1.20	-	-	-	-	-
Mrs Alka Arora	-	-	1.10	-	-	-	80.00	-
Mr. Dhruv Arora	-	40.00	0.70	-	-	-	-	-
Ms. Divya Arora	-	32.00	-	-	-	-	-	-
Mrs. Indu Agrawal	-	25.75	0.70	-	-	-	-	-
Ms. Gurbani Bhatia	-	16.00	-	-	-	-	-	-
Ms. Aarti Kashyap	-	9.31	-	-	-	-	-	-
Ms. Harpreet Kaur	-	3.20	-	-	-	-	-	-
Mr. Sunil Suri	-	-	3.77	-	-	-	-	-
Mr. Sanjay Roye	-	-	3.77	-	-	-	-	-
Vaishali F&F LLP	-	-	-	-	-	-	-	226.80
Divcare PC&H Pvt. Ltd.	8.90	-	-	-	-	-	-	-
Sachee Holdings Pvt. Ltc	-	-	-	65.50	65.50	1.92	-	-

Balances outstanding as at March 31, 2026

Particulars	Mr. Manoj Arora	Mrs Alka Arora	Mr. Dhruv Arora	Ms. Divya Arora	Mrs. Indu Agrawal	Ms. Gurbani Bhatia	Ms. Aarti Kashyap	Ms. Harpreet Kaur	Vaishali F&F LLP
Security Deposit	-	-	-	-	-	-	-	-	54.00
Trade Payables	-	-	-	-	-	-	-	-	9.29
Salary and commission payable	19.84	10.93	10.13	2.10	3.50	1.30	1.45	0.27	-

Related party transaction during the year ended March 31, 2025

Particulars	Sales (excluding GST)	Salary and Incentives	Sitting Fees	Unsecured loan taken	Repayment of unsecured loan	Interest expense	Professional Expenses	Rent Paid (excluding GST)
Mr. Manoj Arora	-	90.00	0.50	-	75.00	-	-	-
Mrs Alka Arora	-	23.39	0.40	13.00	65.50	-	36.61	-
Mr. Dhruv Arora	-	30.00	0.30	13.50	28.50	-	-	-
Ms. Divya Arora	-	24.00	-	-	-	-	-	-
Mrs. Indu Agrawal	-	22.41	0.30	-	-	-	-	-
Ms. Gurbani Bhatia	-	12.00	-	-	-	-	-	-
Ms. Aarti Kashyap	-	8.08	-	-	-	-	-	-
Ms. Harpreet Kaur	-	2.75	-	-	-	-	-	-
Mr. Sunil Suri	-	-	1.60	-	-	-	-	-
Mr. Sanjay Roye	-	-	1.60	-	-	-	-	-
Vaishali F&F LLP	-	-	-	-	-	-	-	216.00
Divcare PC&H Pvt. Ltd.	9.45	-	-	-	-	-	-	-
Sachee Holdings Pvt. Ltd	-	-	-	26.00	26.00	405.97	-	-

Balances outstanding as at March 31, 2025

Particulars	Mr. Manoj Arora	Mrs Alka Arora	Mr. Dhruv Arora	Ms. Divya Arora	Mrs. Indu Agrawal	Ms. Gurbani Bhatia	Ms. Aarti Kashyap	Ms. Harpreet Kaur	Vaishali F&F LLP	Divcare PC&H Pvt. Ltd.
Accounts receivable	-	-	-	-	-	-	-	-	-	20.23
Security Deposit	-	-	-	-	-	-	-	-	54.00	-
Trade Payables	-	-	-	-	-	-	-	-	0.75	-
Salary and commission payable	0.67	0.06	0.35	1.52	2.98	1.00	1.25	0.25	-	-

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The company has borrowings from bank on the basis of security of current assets. The company have filed quarterly stock statements with bank and those are in agreement with books of account except the differences tabulated below:

Quarter	Name of Bank	Particulars of securities provided	Amount As Per Books of Accounts (A)	Amount reported in Quarterly Statements (B)	Amount of difference (A-B)	Amount reported in revised Quarterly Statement (C)	Amount of difference as per revised Quarterly Statement post 31st March 2026 (A-C)
June'25	HDFC Bank	Stock	909.55	912.13	(2.58)	909.55	-
		Packing	9.88	9.88	0.00	9.88	-
		Debtors	2,554.97	2,555.29	(0.32)	2,554.97	-
		Export-Debtors	174.02	174.08	(0.06)	174.02	-
		Advance to Suppliers	375.39	374.89	0.50	375.39	-
		Creditors	1,474.10	1,474.10	0.00	1,474.10	-
		Advance received from Customers	39.61	39.50	0.11	39.61	-
		Last Month Sale(June)	1,704.29	1,704.29	0.00	1,704.29	-
		Current Quarter Sale	4,092.24	4,092.24	(0.00)	4,092.24	-
September'25	HDFC Bank	Stock	1,007.24	1,007.24	(0.00)	1,007.24	-
		Packing	15.74	15.74	0.00	15.74	-
		Debtors	1,828.74	1,830.12	(1.38)	1,828.74	-
		Export-Debtors	53.64	53.64	0.00	53.64	-
		Advance to Suppliers	502.15	502.15	(0.00)	502.15	-
		Creditors	1,643.48	1,647.10	(3.62)	1,643.48	-
		Advance received from Customers	31.97	33.25	(1.28)	31.97	-
		Current Quarter Sale	3,564.26	3,564.26	(0.00)	3,564.26	-
December'25	HDFC Bank	Stock	1,239.75	1,239.78	(0.03)	1,239.75	-
		Packing	17.53	17.53	(0.00)	17.53	-
		Debtors	2,040.33	2,044.86	(4.53)	2,040.33	-
		Export-Debtors	82.82	82.82	(0.00)	82.82	-
		Advance to Suppliers	776.08	776.08	0.00	776.08	-
		Creditors	1,459.79	1,462.58	(2.79)	1,459.79	-
		Advance received from Customers	108.34	109.00	(0.66)	108.34	-
		Current Quarter Sale	4,097.55	4,097.55	0.00	4,097.55	-
March'26	HDFC Bank	Stock	1,163.65	1,161.16	2.49	1,163.65	-
		Packing	11.94	11.94	(0.00)	11.94	-
		Debtors	1,877.71	1,877.91	(0.20)	1,877.71	-
		Export-Debtors	98.17	94.62	3.55	98.17	-
		Advance to Suppliers	1,651.17	1,651.33	(0.16)	1,651.17	-
		Creditors	1,593.11	1,595.81	(2.70)	1,593.11	-
		Advance received from Customers	92.82	98.67	(5.85)	92.82	-
		Current Quarter Sale	3,484.53	3,530.73	(46.20)	3,484.53	-

Previous year figures have been re-grouped/reclassified, wherever necessary to confirm the current year's classification.

For J.C. Bhalla & Co.
Chartered Accountants
Firm Registration No. 001111N

Sd/-
Akhil Bhalla
Partner
Membership No. 505002

Place: New Delhi
Date: 25 May 2026

For and on behalf of Board of Directors of
Sacheerome Limited

Sd/-
Manoj Arora
Chairman & Managing Director
DIN: 01811530

Sd/-
Dhruv Arora
Whole time Director
DIN: 03166931

Sd/-
Aarti Kashyap
Chief Financial Officer
PAN No-DYXPK3969N

Sd/-
Harpreet Kaur
Company Secretary
Membership No-A66325


A team with vision and mission to
achieve growth through excellence...

SACHEEROME
Fragrances & Flavours

REGISTERED OFFICE:
Y-4, Okhla Industrial Area, Phase-II,
New Delhi-110020

CORPORATE OFFICE:
F 89/4/2 Okhla Industrial Area, Phase - 1,
New Delhi 110020, India
T- + 91 11 47311111

BRANCH OFFICE:
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