



FOURTH ANNUAL REPORT

Annual Report

FY 2025-26

HANDLING · PURIFICATION · RECYCLING OF SOLVENTS



LISTED ON **NSE EMERGE** · SEPTEMBER 2025

REGISTERED OFFICE

Plot No 290 & 291, Dulapally Adjacent to IDA Jeedimetla,
Quthbullapur, Rangareddi, Hyderabad-500055, Telangana, India.

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COMPANY OVERVIEW & PRODUCT PORTFOLIO

1. Company Overview

Snehaa Organics Limited (formerly Snehaa Pharma Chemicals and Snehaa Organics Private Limited) is an Indian chemical company operating in the solvent recovery and recycling sector. Headquartered in Hyderabad, Telangana, with its primary manufacturing facility in Sangareddy, Telangana, the company provides sustainable waste management and chemical recycling solutions and has established itself as a market leader in the handling, purification and recycling of solvents.

The company was founded in 2017 with a vision to revolutionise the solvent recovery industry in India. Following its acquisition by the current management in 2019, Snehaa Organics has grown exponentially — expanding its manufacturing facilities, upgrading its purification technology, and broadening its client base across pharmaceutical, paints and coatings, and industrial cleaning sectors.

Corporate Snapshot

Legal Name	Snehaa Organics Limited
Former Names	Snehaa Organics Private Limited
Registered / Corporate Office	Plot No 290 & 291, Dulapally Adjacent to IDA Jeedimetla, Quthbullapur, Rangareddi, Hyderabad-500055, Telangana, India.
Manufacturing Facility	Sangareddy, Telangana
Industry	Solvent recovery, purification and recycling
Installed Capacity	60 KL Kettles and 30 KL Reactors; upwards of 1,000 KL of product processed per month

Key Highlights & Operations

Core Business Model

Snehaa Organics collects spent (used) solvents generated during industrial processes, purifies them using multi-stage fractionating distillation and purification technologies, and recycles them for reuse — supporting a circular economy for its client industries.

Business Arms

- **Job Work Distillation:** Processing spent solvents provided by client companies and returning the recovered solvents back to them on a fee-for-service basis.
- **Distilled Product Sales:** Selling excess/purified recovered solvents directly into the open market.
- **Direct Trading:** Sourcing raw industrial solvents from external suppliers, conducting quality assessments, and trading them directly.

Primary Client Industries

The company serves sector verticals including pharmaceuticals (specifically Active Pharmaceutical Ingredients / APIs), paints and coatings, and industrial cleaning industries.

Revenue Categories

- **Distilled / Recovered Products:** Recycled solvents purified using advanced fractionating distillation to achieve high mass-transfer efficiency.
- **Traded Products:** Direct commercial trading of primary solvents sourced from bulk suppliers.
- **Job Work Services:** Distillation services charged on a fee-for-service basis to clean spent solvents for customer reuse.



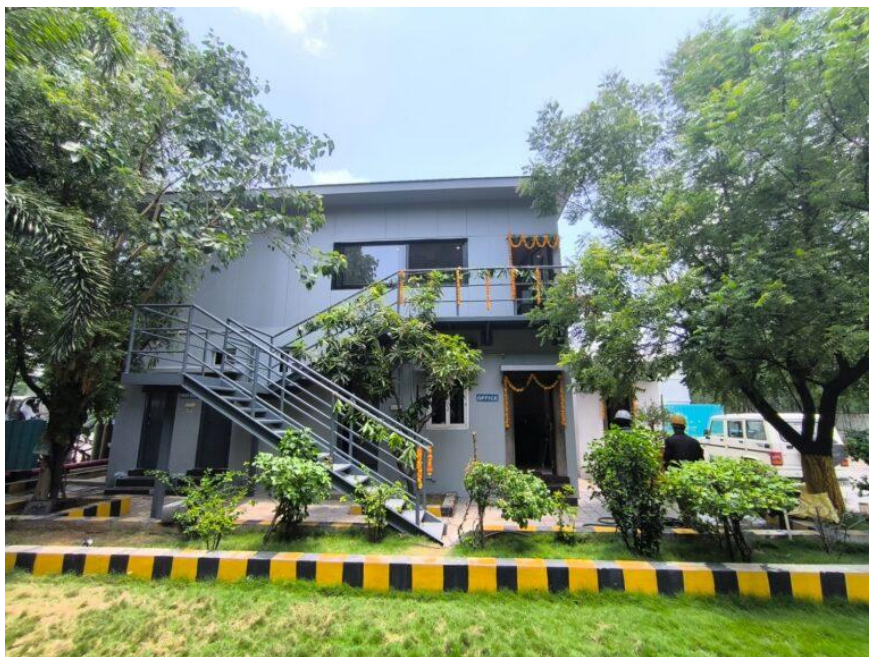
The company's purification and distillation facility at Sangareddy, Telangana.

Leadership

Snehaa Organics is led by Directors Kiran Nandigala and Harish Nandigala. Kiran Nandigala, as Technical Director, brings deep expertise in the technical aspects of solvent recovery and purification, overseeing plant operations, process technology and quality systems. Harish Nandigala, as Marketing Director, drives strategic marketing and customer relations, ensuring the company's products reach a wide market and consistently meet customer expectations.

Corporate Milestones

- **Expansion of Facilities:** Establishing state-of-the-art purification plants equipped with advanced technology to ensure the highest standards of solvent recovery.
- **Strategic Partnerships:** Forming alliances with key industry players — including Glochem Industries, MSN Group, Radison Labs and Agrisol Labs — to provide top-notch job work services and cater to a broader customer base.
- **Sustainability Initiatives:** Implementing eco-friendly practices and processes to minimise environmental impact and promote sustainable, economically efficient growth.



The company's administrative office block at the Sangareddy facility.

Business Process

Snehaa Organics follows a structured, four-stage business process to ensure consistent quality and compliance across every batch it handles:

- **Collection and Handling:** Used solvents are collected from client industries, with safe and compliant handling maintained at every stage.
- **Purification and Recycling:** Distillation and purification technologies are used to process collected solvents into high-quality recovered products. The technical team applies tailored recovery methods for complex mixtures with high batch-to-batch variability.
- **Quality Assurance:** Every batch undergoes rigorous quality-control checks against industry standards, supported by a dedicated pilot testing facility that allows the company to respond to specific customer requirements irrespective of volume.
- **Distribution and Sales:** Purified solvents are either returned to customers for reuse or sold into the open market, contributing to a circular economy and reducing industrial waste.



Multi-stage fractionating distillation and reactor unit used in the solvent recovery process.

2. Product Portfolio

Snehaa Organics Limited offers solvents through both its distilled/recovered line and direct trading activities, serving customers across the pharmaceutical, paints and coatings, and cleaning industry verticals.

Key Products

Product	Product
Methanol	Acetone
Ethyl Acetate	Toluene
Dimethylformamide (DMF)	Iso Propyl Alcohol (IPA)
Methylene Di Chloride (MDC)	Tetra Hydro Furan (THF)
Tri Ethyl Amine (TEA)	DMSO
Acetonitrile	Hexane
Cyclo Hexane	Chloroform
Mixed Solvents	



Storage tank farm holding recovered and traded solvents ahead of dispatch.

Client & Partner Network

Snehaa Organics has built strategic relationships with leading names across the pharmaceutical and life-sciences manufacturing space, including Glochem Industries, MSN Group, Radison Labs and Agrisol Labs, among others, for whom the company provides job work distillation services and supplies recovered solvents.

Sustainability & Quality Focus

The company's model is centred on the circular economy — recovering and reusing solvents that would otherwise be treated as industrial waste. Environmental and quality certifications, rigorous batch-level quality control, and continuous investment in purification technology underpin Snehaa Organics' position as a trusted partner for sustainable chemical recycling in India.

Company Gallery



STATEMENT FROM CHAIRMAN

Dear Shareholders,

It gives me immense pleasure to present the Annual Report of Snehaa Organics Limited for the Financial Year 2025–26. This year marks a defining milestone in the Company's journey with the successful listing of our equity shares on the NSE Emerge Platform. On behalf of the Board of Directors, I sincerely thank our shareholders, customers, employees, business partners, bankers and all other stakeholders for their continued trust and confidence in our Company.

During the year, the Company continued to execute its long-term growth strategy by optimising its existing business processes, strengthening customer relationships, enhancing operational efficiencies and leveraging its established manufacturing capabilities. These strategic initiatives have enabled us to improve business scalability and create a strong foundation for sustainable long-term growth.

Against this backdrop, Snehaa Organics Limited delivered another year of healthy financial performance. During FY 2025–26, the Company reported **Revenue from Operations of INR 4,936.53 Lakhs**, registering a robust growth of approximately **88%** over the previous year. **Profit Before Tax** increased to **INR 1,092.34 Lakhs**, while **Profit After Tax** stood at **INR 805.95 Lakhs**, reflecting the Company's continued focus on sustainable and profitable growth through operational excellence and disciplined execution.

One of the most significant strategic developments during the year was the successful transition of a significant portion of our business from the **Contract Manufacturing (Job Work)** model to the **Purchase & Sale (Principal-to-Principal)** model. This transition was implemented by optimising our existing business processes and leveraging our established manufacturing infrastructure, supply chain capabilities and customer relationships, without any significant expansion in production capacity. As envisaged in our IPO documents, this strategic shift has enabled the Company to increase business volumes, expand its customer base, strengthen long-term customer relationships and enhance its market presence.

As a result of this strategic transition, the Company recorded significant growth in revenue as well as healthy growth in absolute EBITDA and Profit After Tax during the year. While EBITDA Margin and Net Profit Margin moderated compared to the previous year, this should be viewed in the context of the revised business model. Under the Purchase & Sale model, the Company recognises the gross value of goods sold as revenue together with the corresponding cost of goods sold, unlike the Contract Manufacturing model where only processing charges were recognised as revenue. Consequently, percentage margins appear lower despite higher absolute earnings. Accordingly, the moderation in margins reflects a change in the composition of revenue and should not be construed as a decline in the Company's operational efficiency, profitability or underlying business performance.

The successful completion of our Initial Public Offering and listing on the NSE Emerge Platform represents a landmark achievement in the Company's growth journey. The IPO has significantly strengthened our balance sheet, enhanced our corporate governance framework and provided us with the financial flexibility required to pursue our long-term strategic objectives.

Going forward, we remain committed to expanding our market presence, broadening our product portfolio, strengthening customer relationships and continuously improving operational efficiency through business process optimisation, quality enhancement and prudent cost management. We will continue to focus on innovation, sustainable manufacturing practices and disciplined financial management while creating long-term value for all our stakeholders.

At Snehaa Organics Limited, we firmly believe that our employees are our greatest strength. Their dedication, commitment and relentless pursuit of excellence have been instrumental in the Company's continued growth. I take this opportunity to express my sincere appreciation to our employees for their invaluable contribution.

I also extend my heartfelt gratitude to our customers, suppliers, bankers, regulatory authorities and business associates for their unwavering support throughout our journey. Most importantly, I thank our shareholders for placing their trust in us. Your confidence inspires us to strive for higher standards of performance, governance and value creation.

As we move into the next phase of our growth, we remain confident that our strong fundamentals, experienced leadership, customer-centric approach, operational excellence and disciplined execution will enable us to capitalise on emerging opportunities and create sustainable long-term value for all our stakeholders.

I look forward to your continued support as we embark on the next chapter of Snehaa Organics Limited's growth journey.

With warm regards,

Nandigala Venkat Sai Kiran
Chairman & Managing Director
Snehaa Organics Limited

OUR BOARD & PROMOTERS

Snehaa Organics Limited is governed by a five-member Board of Directors comprising one Managing Director, one Whole Time Director, one Non-Executive Director and two Independent Directors, in compliance with the applicable corporate governance norms under the Companies Act, 2013 and SEBI (LODR) Regulations. The profiles of the Company's Non-Independent Directors — its Managing Director, Whole Time Director and Non-Executive Director — are set out below.

Board of Directors — Non-Independent Directors



Mr. Nandigala Venkata Sai Kiran

Managing Director & Promoter

DIN: 07986570

Profile

He is the Managing Director of Snehaa Organics Limited and Promoter of the Company. He was appointed as the First Director on the Board of our Company upon its incorporation on July 05, 2022. He has gained the qualification of Bachelor of Arts from FLAME University. He has over 6 years of experience and brings the extensive knowledge in optimizing business operations and streamlining production processes

Date of Birth	January 24, 1999
Qualification	Bachelor of Arts, FLAME University
Term	5 years with effect from December 1, 2022
Director Since	Director since incorporation (July 5, 2022); appointed Managing Director on December 1, 2022



Mr. Nandigala Venkata Sai Harish

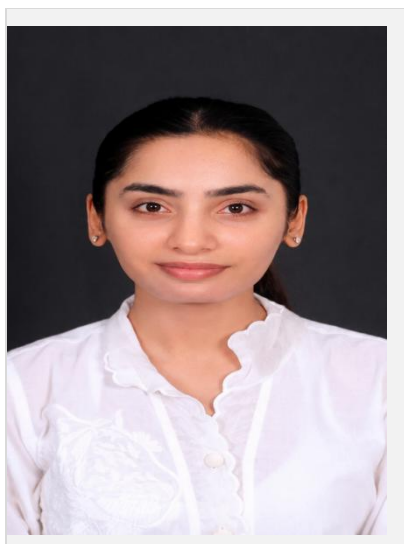
Whole Time Director & Promoter

DIN: 07967075

Profile

He is a Whole Time Director of Snehaa Organics Limited and Promoter of the company. He was appointed as the First Director on the Board of our Company upon its incorporation on July 05, 2022. He is a Bachelor of Business Administration (Finance) from Alliance University of Bangalore, with over 7 years of experience in the International Business, Finance and Petrochemical Industry.

Date of Birth	January 21, 1998
Qualification	Bachelor of Business Administration (Finance), Alliance University
Term	5 years with effect from November 25, 2024
Director Since	Director since incorporation; appointed Whole Time Director on November 25, 2024



Mrs. Samhitha Reddy Tera
Non-Executive Director & Promoter
DIN: 10913944

Profile

She is a Non-Executive Director on the Board of Snehaa Organics Limited since January 21, 2025 and is a Promoter of the Company. She holds a Bachelor of Arts degree from the University of Toronto, which has equipped her with a strong foundation in critical thinking and strategic analysis

Date of Birth	November 24, 2001
Qualification	Bachelor of Arts (Honours), University of Toronto
Term	Liable to retire by rotation
Director Since	Director since January 21, 2025

Independent Directors

Mrs. Gurprit Kaur (DIN: 10894590), is an Independent Director on the board of Snehaa Organics Limited since January 21, 2025. She holds a B. Com and is a qualified Company Secretary (CS), being a member of the Institute of Company Secretaries of India (ICSI). She has over 7 years of experience in corporate law, Governance and Secretarial Practises.

Ms. Khushbu Kachhawa (DIN: 10872432), is an Independent Director on the Board of Snehaa Organics Limited since December 17, 2024. She holds a Bachelor of Commerce Degree from Osmania University. She is having about 5 years of experience in the trading activities of FMCG sector and expertise in corporate secretarial and legal services.

CORPORATE INFORMATION

CIN: U24290TG2022PLC164443

BOARD OF DIRECTORS

Mr. Venkata Sai Kiran Nandigala (DIN: 07986570) – Executive, Managing Director and Promoter

Mr. Venkata Sai Harish Nandigala (DIN: 07967075) – Executive, Whole-time Director and Promoter

Mrs. Samhitha Reddy Tera (DIN: 10913944) – Non- Executive Director and Promoter

Ms. Khushbu Kachhawa (DIN: 10872432) – Non-executive, Independent Director

Mrs. Gurprit Kaur (DIN: 10894590) – Non-executive, Independent Director

COMPANY SECRETARY & COMPLIANCE OFFICER

Ms. Poonam Jain

CHIEF FINANCIAL OFFICER

Mr. Sarath Chandra Bhojanapalli

REGISTERED OFFICE

Plot No 290 & 291, Dulapally Adjacent to IDA Jeedimetla, Quthbullapur, Rangareddi, Hyderabad-500055, Telangana, India.

Ph. No: +91 93460 77666/ 93035 53800

Email: info@snehaaorganics.com

Website: <https://snehaaorganics.com/>

STATUTORY AUDITORS

M/s Phanindra & Associates, Chartered Accountants, Hyderabad

SECRETARIAL AUDITORS

Ms. Priyanka Rajora, Proprietor of M/s. Rajora & Co., Practicing Company Secretaries, Hyderabad

INTERNAL AUDITORS

M/s M K P R & Associates, Chartered Accountants, Hyderabad

BANKERS

HDFC BANK LIMITED

HDFC Bank House, Senapati Bapat Marg, Lower Parel, Mumbai, Maharashtra- 400013, India

REGISTRAR AND SHARE TRANSFER AGENTS

Skyline Financial Services Private Limited

Registered office:D-153 A, 1st Floor, Okhla Industrial Area, Phase - I, New Delhi-110020

Tel No: +91-11-40450193-97,26812682, 011-26812682;

Fax No: +91-11-26812683

Email: viren@skylinerta.com

Website: www.skylinerta.com

LISTED WITH

National Stock Exchange of India Limited (NSE Emerge)

ISIN: INE1OIC01018

WEBSITE: <https://snehaaorganics.com/>

INVESTOR E-MAIL ID:

cs@snehaaorganics.com

COMMITTEES:

AUDIT COMMITTEE:

S. No	Name	Designation
1.	Mrs. Gurprit Kaur	Chairperson
2.	Ms. Khushbu Kachhawa	Member
3.	Mr. Venkata Sai Kiran Nandigala	Member

NOMINATION & REMUNERATION COMMITTEE:

S. No	Name	Designation
1.	Mrs. Gurprit Kaur	Chairperson
2.	Ms. Khushbu Kachhawa	Member
3.	Mrs. Samhitha Reddy Tera	Member

STAKEHOLDERS RELATIONSHIP COMMITTEE:

S. No	Name	Designation
1.	Mrs. Gurprit Kaur	Chairperson
2.	Ms. Khushbu Kachhawa	Member
3.	Mrs. Samhitha Reddy Tera	Member

MANAGEMENT DISCUSSION AND ANALYSIS REPORT (MDAR)

Company Overview

Snehaa Organics Limited is engaged in the distillation and recovery of industrial solvents, contract manufacturing (job work), and trading of pharmaceutical and specialty chemicals. The Company has established itself as a reliable supplier to pharmaceutical and chemical companies by focusing on product quality, operational efficiency and adherence to stringent quality standards. During FY 2025-26, a significant milestone was achieved with the successful listing of the Company's equity shares on the NSE Emerge Platform on 5 September 2025. The listing strengthened the Company's capital base, enhanced its financial position and provided a platform to pursue its future growth and expansion plans.

Business Overview

During FY 2025-26, the Company remained focused on expanding its business operations, strengthening customer relationships and enhancing its manufacturing and operational capabilities through optimisation of its existing business processes. A key strategic development during the year was the transition of a significant portion of the Company's operations from the predominantly Contract Manufacturing (Job Work) model to a Purchase & Sale (Principal-to-Principal) business model. The transition was implemented by leveraging the Company's existing manufacturing infrastructure, established customer relationships and operational capabilities, without any significant expansion in production capacity. The strategic shift is aimed at increasing business volumes, broadening and diversifying the customer base, improving supply chain integration and operational efficiency, strengthening long-term customer relationships, enhancing market presence and competitiveness, and generating higher absolute revenues to support sustainable business growth. The transition has also resulted in changes in the presentation of the Company's revenue and margins, as discussed in the Financial Performance section of this report. The strategic shift forms part of the Company's long-term growth strategy and was envisaged and disclosed in the Company's IPO documents.

Initial Public Offering (IPO)

FY 2025-26 marked a landmark year for the Company with the successful completion and listing of its Initial Public Offering. The Company raised approximately INR 32.68 Crores through the IPO, which significantly strengthened its capital structure and liquidity position. The proceeds of the IPO are being utilised towards meeting working capital requirements, repayment of borrowings, general corporate purposes and IPO-related expenses, in accordance with the objects specified in the Prospectus. As at 31 March 2026, the unutilised IPO proceeds continue to be invested in fixed deposits and maintained in designated bank accounts pending utilisation in accordance with the stated objects of the Issue.

Global Economic Overview

The global economy demonstrated resilience during FY 2025-26 despite persistent geopolitical uncertainties, inflationary pressures and evolving trade dynamics. Central banks across major economies continued to balance inflation control with economic growth, while supply chain conditions gradually improved compared to previous years. However, volatility in crude oil prices, freight costs and foreign exchange rates continued to influence manufacturing businesses worldwide.

The specialty chemicals and pharmaceutical sectors remained comparatively resilient, supported by increasing healthcare expenditure, expansion of pharmaceutical manufacturing capacities and growing emphasis on supply chain diversification. Global customers continued to adopt the "China+1" sourcing strategy, creating significant opportunities for Indian manufacturers possessing strong technical capabilities, quality standards and reliable manufacturing infrastructure.

The solvent recovery and pharmaceutical chemicals industry also witnessed increasing emphasis on sustainability, resource optimisation and circular economy practices, resulting in higher demand for solvent recycling and recovery solutions.

Indian Economic Overview

India continued to remain one of the fastest-growing major economies during FY 2025-26, supported by robust domestic demand, strong government capital expenditure, healthy manufacturing activity and continued policy reforms.

Government initiatives such as "Make in India", Production Linked Incentive (PLI) Schemes, infrastructure development and ease of doing business continued to improve India's competitiveness as a global manufacturing destination.

The Indian pharmaceutical industry continued its strong growth trajectory supported by:

- Growing domestic healthcare demand
- Increasing pharmaceutical exports
- Expansion of generic drug manufacturing
- Rising investments in research and development
- Increasing contract manufacturing opportunities
- Growing demand for pharmaceutical intermediates and specialty chemicals

These developments continue to create significant long-term opportunities for manufacturers engaged in specialty chemicals and pharmaceutical intermediates.

a) Industry Structure and Developments

India's chemical industry is among the largest contributors to the country's manufacturing sector and plays a critical role in supporting pharmaceuticals, agrochemicals, paints, textiles, automotive and several other downstream industries.

The pharmaceutical intermediates and specialty chemicals segment continue to benefit from:

- Increasing global outsourcing
- Diversification of global supply chains
- Import substitution initiatives
- Environmental regulations encouraging solvent recovery
- Higher investments in pharmaceutical manufacturing
- Rising exports of specialty chemicals

The solvent recovery industry is also witnessing significant growth as customers increasingly focus on reducing manufacturing costs while meeting environmental compliance requirements. Recovery and reuse of solvents provide both economic and environmental benefits, making solvent recycling an attractive long-term business opportunity.

Snehaa Organics Limited continues to strengthen its position in this industry through its diversified operations comprising solvent recovery, pharmaceutical chemicals manufacturing, job work processing and trading of chemical products.

b) Opportunities and Threats.

Strengths

- Experienced promoter group with extensive industry knowledge.
- Established customer relationships within the pharmaceutical and chemical industries.
- Integrated manufacturing and solvent recovery capabilities.
- Diversified product portfolio.
- Strong quality assurance systems.
- Successful listing on NSE Emerge enhancing credibility and financial flexibility.
- Healthy profitability and improved net worth.
- Strategic shift towards a scalable Purchase & Sale business model.

Weaknesses

- Exposure to fluctuations in raw material prices.
- Working capital-intensive business.
- Dependence on the performance of the pharmaceutical and chemical sectors.
- Customer concentration in certain business segments.

Opportunities

- Expansion of the Indian pharmaceutical industry.
- Growing demand for solvent recycling and sustainable manufacturing.
- Import substitution opportunities.
- Capacity expansion supported by IPO proceeds.

Threats

- Volatility in crude oil and chemical prices.
- Changes in environmental regulations.
- Global economic uncertainties.
- Supply chain disruptions.
- Changes in government policies affecting the chemical industry.

Opportunities and Growth Strategy

The Company believes that the long-term outlook for the specialty chemicals and pharmaceutical intermediates industry remains highly favourable.

Key strategic priorities include:

Business Expansion

The Company intends to further strengthen its market position by expanding its customer base and increasing business volumes through enhanced procurement capabilities and efficient supply chain management.

Product Diversification

Management intends to expand its product portfolio by introducing specialty chemical products that cater to evolving customer requirements.

Operational Excellence

Continuous improvement initiatives aimed at enhancing productivity, reducing costs and optimising manufacturing processes will remain a key strategic priority.

c) Segment-wise or product-wise performance.

The Company is principally engaged in the manufacturing, processing and trading of pharmaceutical chemicals, along with solvent recovery and distillation activities. During FY 2025–26, the Company continued to optimise its existing business processes and leverage its manufacturing capabilities to enhance operational efficiency and support sustainable business growth.

The Company's principal revenue streams comprise:

- Solvent recovery and distillation.
- Purchase and sale of chemical products.
- Contract manufacturing (Job Work).
- Trading activities.

During FY 2025–26, the Company successfully transitioned a significant portion of its operations from the **Contract Manufacturing (Job Work)** model to the **Purchase & Sale (Principal-to-Principal)** model. This strategic shift resulted in substantial growth in the Purchase & Sale business, significantly contributing to the increase in overall revenue while broadening the Company's customer base and product portfolio.

By optimising its existing manufacturing infrastructure, supply chain and customer relationships, the Company was able to execute this transition without any significant expansion in production capacity. The diversification of revenue streams and optimisation of the business model have strengthened the Company's market presence, enhanced operational scalability and positioned it for sustainable long-term growth.

d) Outlook

The outlook for the Indian specialty chemicals and pharmaceutical industry continues to remain positive.

Increasing pharmaceutical manufacturing, global supply chain diversification, import substitution initiatives and growing demand for sustainable chemical solutions are expected to provide long-term growth opportunities.

The Company is well positioned to capitalize on these opportunities owing to:

- Established customer relationships.
- Strong industry experience.
- Diversified business model.
- Healthy balance sheet.
- Improved liquidity post IPO.
- Manufacturing capabilities.
- Solvent recovery expertise.
- Focus on quality and customer satisfaction.

Going forward, the Company intends to continue focusing on:

- Expansion of business volumes.
- New customer acquisition.
- Product diversification.
- Capacity enhancement.
- Export opportunities.
- Operational excellence.
- Cost optimisation.

- Sustainable manufacturing practices.

Management remains confident that these strategic initiatives will support sustainable long-term growth while enhancing shareholder value

e) Risks and concerns.

Like any manufacturing enterprise, the Company is exposed to various business and operational risks arising from market conditions, regulatory changes and industry dynamics. The Management continuously monitors these risks and has implemented appropriate risk mitigation measures, supported by robust internal controls and periodic reviews, to minimise their potential impact on the Company's operations and financial performance.

Raw Material Price Risk

The prices of solvents, pharmaceutical chemicals and other key raw materials are influenced by crude oil prices, global supply-demand dynamics, geopolitical developments and currency fluctuations. Significant volatility in raw material prices may impact the Company's margins. The Company mitigates this risk through prudent procurement planning, diversified sourcing, effective inventory management and timely pricing strategies.

Regulatory and Compliance Risk

The Company operates in a highly regulated industry and is required to comply with various environmental, health, safety and pharmaceutical regulations. Any changes in the regulatory framework or non-compliance could affect operations. The Company maintains robust compliance systems, periodic internal reviews and continuous monitoring to ensure adherence to all applicable laws and regulatory requirements.

Working Capital Risk

The Company's operations require substantial working capital to support inventory levels and customer credit terms. Delays in collections or increases in inventory could impact liquidity. The Company continuously monitors receivables, inventory and cash flows, while optimising working capital utilisation through effective credit management and supply chain planning.

Competition Risk

The specialty chemicals industry is highly competitive, with competition from both organised and unorganised market participants. The Company mitigates this risk by focusing on product quality, process optimisation, timely deliveries, strong customer relationships, operational efficiency and value-added services.

Business Model Transition

During FY 2025–26, the Company strategically transitioned a significant portion of its business from the **Contract Manufacturing (Job Work)** model to the **Purchase & Sale (Principal-to-Principal)** model by optimising its existing business processes and leveraging its established manufacturing infrastructure and customer relationships. As a result of this transition, EBITDA and PAT margins, expressed as a percentage of revenue, moderated due to the accounting presentation of the full value of sales and the corresponding cost of goods sold under the Purchase & Sale model.

The Management believes that this strategic transition strengthens the Company's long-term business fundamentals by increasing business volumes, expanding the customer base, improving supply chain integration, strengthening customer relationships and enhancing market presence. Accordingly, while the change has affected reported margin percentages, it has supported growth in absolute revenue and profitability and is expected to contribute to sustainable long-term growth.

Risk Management Framework

Risk management forms an integral part of the Company's strategic planning and operational decision-making process.

The Company has established appropriate systems for identification, assessment, monitoring and mitigation of key business risks.

The Board of Directors and the Audit Committee periodically review the Company's risk profile to ensure that emerging risks are adequately addressed.

The Company's risk management framework encompasses:

- Strategic risks.
- Financial risks.
- Operational risks.
- Regulatory risks.
- Credit risks.
- Liquidity risks.
- Information technology risks.
- Environmental and safety risks.

The Company believes that proactive risk management enhances business resilience and supports sustainable value creation.

f) Internal control systems and their adequacy.

The Company has established robust internal financial controls that are commensurate with the size, nature and complexity of its operations.

The internal control framework covers:

- Financial reporting.
- Procurement controls.
- Inventory management.
- Manufacturing controls.
- Sales and receivables monitoring.
- Treasury management.
- Fixed asset management.
- Statutory compliance.
- Delegation of authority.
- Information technology controls.
- Risk management.

The Audit Committee periodically reviews the adequacy and effectiveness of the internal control systems and recommends improvements wherever necessary.

The Statutory Auditors have expressed an unmodified opinion on the adequacy and operating effectiveness of the Company's Internal Financial Controls Over Financial Reporting

g) Discussion on financial performance with respect to operational performance.

i. Financial Performance

The Company reported:

Particulars	FY 2025-26	FY 2024-25
Revenue from Operations	INR 4,936.53 Lakhs	INR 2,622.33 Lakhs
Total Income	INR 5,124.39 Lakhs	INR 2,629.45 Lakhs
EBITDA	INR 1,167.84 Lakhs	INR 1,141.24 Lakhs
EBITDA Margin	23.66%	43.52%
Profit Before Tax	INR 1,092.34 Lakhs	INR 981.29 Lakhs
Profit After Tax	INR 805.95 Lakhs	INR 733.82 Lakhs
PAT Margin	16.33%	27.98%

Revenue

The Company reported Revenue from Operations of INR 4,936.53 Lakhs during FY 2025-26 as against INR 2,622.33 Lakhs in the previous year, registering a healthy growth of approximately 88.25%.

The increase in revenue was primarily driven by:

- Expansion of business volumes.
- Increase in purchase and sale transactions.
- Growth in pharmaceutical chemical business.
- Better market penetration.
- Improved customer engagement.

The Company also reported Total Income of INR 5,124.39 Lakhs, compared to INR 2,629.45 Lakhs during FY 2024-25.

The Company achieved healthy growth in its absolute profitability during FY 2025–26 by optimising its existing business processes and successfully executing its strategic transition in the business model. EBITDA Margin contracted by approximately 19.86 percentage points (from 43.52% to 23.66%) and PAT Margin by approximately 11.65 percentage points (from 27.98% to 16.33%), while absolute EBITDA grew to INR 1,167.84 Lakhs and PAT to INR 805.95 Lakhs, demonstrating sustained operational strength and improved earnings despite the change in the revenue model.

Explanation for Reduction in EBITDA Margin and PAT Margin

During FY 2025–26, the Company strategically transitioned a significant portion of its operations from the Contract Manufacturing (Job Work) model to the Purchase & Sale (Principal-to-Principal) model. This transition was implemented by optimising the existing business processes and leveraging the Company's established manufacturing infrastructure, customer relationships and operational capabilities, without any significant expansion in production capacity.

Under the Contract Manufacturing model, the Company recognised only the processing or job work charges as revenue, resulting in comparatively higher EBITDA and PAT margins as a percentage of revenue.

Under the Purchase & Sale model, the Company recognises the full value of goods sold as revenue, with the corresponding procurement cost recognised as the cost of goods sold. Consequently, while the Company recorded a substantial increase in revenue and higher absolute profits, the cost of materials

also increased proportionately, resulting in comparatively lower EBITDA and PAT margins on a percentage basis.

Accordingly, the moderation in EBITDA and PAT margins during FY 2025–26 is primarily a result of the change in the Company's business model and revenue composition, and should not be construed as a decline in operational efficiency, profitability or business performance. On the contrary, the Company recorded healthy growth in absolute EBITDA and PAT during the year, reflecting the successful execution of its strategic initiatives.

The Company believes that the Purchase & Sale model will support sustainable long-term growth by increasing business volumes, expanding its customer base, improving supply chain integration, strengthening long-term customer relationships, enhancing market presence and generating higher absolute revenues. This strategic transition formed part of the Company's long-term growth strategy and was envisaged and appropriately disclosed in the Company's IPO documents.

Balance Sheet Analysis

The Company's financial position strengthened significantly during FY 2025-26, supported by the successful IPO, improved profitability and prudent financial management.

Shareholders' Funds

Shareholders' Funds increased substantially following the fresh equity raised through the Initial Public Offering together with retained earnings generated during the year, thereby strengthening the Company's net worth and financial flexibility.

Property, Plant and Equipment

The Company continued investing in manufacturing infrastructure and production facilities to support future growth and improve operational efficiency. Capital expenditure remains aligned with the Company's long-term expansion strategy.

Working Capital

The successful IPO significantly enhanced the Company's working capital position. Higher liquidity will enable the Company to support increased business volumes, strengthen procurement capabilities and meet the growing requirements of customers while maintaining operational flexibility.

Borrowings

The Company utilised a portion of the IPO proceeds for repayment of borrowings, resulting in an improved capital structure and reduced dependence on debt financing.

Cash Flow Analysis

The Company's cash flow position remained healthy during FY 2025-26, supported by improved profitability and successful capital raising through the Initial Public Offering.

Cash generated during the year was primarily utilised for:

- Working capital requirements.
- Expansion of business operations.
- Repayment of borrowings.
- Capital expenditure.

- Investment in manufacturing infrastructure.

The IPO proceeds have significantly strengthened the Company's liquidity position, enabling it to support higher business volumes and fund future growth initiatives while maintaining adequate financial flexibility.

The Company continues to adopt prudent treasury management practices to ensure efficient deployment of surplus funds and timely availability of resources for operational requirements.

ii. Operational Performance:

FY 2025–26 was a significant year for Snehaa Organics Limited as the Company continued to execute its long-term growth strategy by optimising its existing business processes, expanding business volumes, strengthening customer relationships and enhancing its manufacturing capabilities.

The Company's operational focus during the year was centred on:

- Strengthening procurement and supply chain management.
- Enhancing manufacturing efficiencies through process optimisation.
- Improving customer service levels and responsiveness.
- Optimising working capital utilisation.
- Maintaining high standards of product quality, regulatory compliance and operational excellence.

A key strategic initiative undertaken during the year was the successful transition of a significant portion of the Company's operations from the Contract Manufacturing (Job Work) model to the Purchase & Sale (Principal-to-Principal) model. This transition was implemented by leveraging the Company's existing manufacturing infrastructure, operational capabilities and customer relationships, without any significant expansion in production capacity. The strategic shift has enabled the Company to increase business volumes, expand its customer base and product portfolio, improve supply chain integration, strengthen long-term customer relationships and enhance its market presence.

The Company remains committed to continuously improving operational efficiency through business process optimisation, technology-driven manufacturing improvements, quality enhancement and prudent cost management. Going forward, the Company believes that these strategic initiatives will support sustainable long-term growth, strengthen profitability and create lasting value for all stakeholders.

h) Material developments in Human Resources / Industrial Relations front, including number of people employed.

The Company firmly believes that its employees are its most valuable asset and a key driver of sustainable growth.

The Company's human resource philosophy focuses on:

- Merit-based performance.
- Continuous learning and development.
- Employee engagement.
- Safe working environment.
- Equal opportunity.
- Employee welfare.
- Leadership development.

Regular training programmes are conducted to enhance technical, operational and behavioural competencies of employees.

The Company continues to maintain cordial industrial relations across all its operations, and there were no significant industrial disputes during the year.

i) details of significant changes (i.e. change of 25% or more as compared to the immediately previous financial year) in key financial ratios, along with detailed explanations therefor

Particulars	FY 2025-26	FY 2024-25	Change (%)	Significant Change $\geq 25\%$?	Remarks
Revenue Growth	88.25%	10.56%	735.89%	Yes	Significant increase in business volumes following the strategic transition in the business model.
EBITDA Margin	23.66%	43.52%	-45.68%	Yes	Moderated due to the change in revenue composition under the Purchase & Sale business model.
Net Profit Margin	16.33%	27.98%	-41.64%	Yes	Moderated due to the change in revenue composition under the Purchase & Sale business model.
Interest Coverage Ratio	22.03	26.03	-15.37%	No	Continued to remain at a comfortable level, reflecting strong debt servicing capacity.
Return on Net Worth	15.57%	49.66%	-68.66%	Yes	Moderated primarily due to the substantial increase in shareholders' equity following the IPO.
Debt-Equity Ratio	0.07	0.61	-88.52%	Yes	Strengthened capital structure following the successful Initial Public Offering.
Current Ratio	4.12	1.61	155.90%	Yes	Improved working capital position and enhanced liquidity.
Debtors Turnover Ratio	1.99	2.78	-28.42%	Yes	Moderated primarily due to changes in the business model and revenue composition
Inventory Turnover Ratio	6.93	4.49	54.34%	Yes	Significant increase in business volumes following the strategic transition in the business model.
Debt Service Coverage Ratio	3.23	1.26	156.35%	Yes	Continued to reflect strong debt repayment capability.

Explanation for Significant Changes in Financial Ratios

During FY 2025–26, the Company recorded robust growth in Revenue from Operations, which increased by approximately 88.25% over the previous financial year. The growth was driven by the successful execution of the Company's growth strategy, including the optimisation of existing business processes and the strategic transition of a significant portion of its operations from the Contract Manufacturing (Job Work) model to the Purchase & Sale (Principal-to-Principal) model.

Under the earlier Contract Manufacturing model, the Company recognised only the processing or conversion charges as revenue, resulting in comparatively higher EBITDA and Net Profit Margins as a percentage of revenue.

Under the Purchase & Sale model, the Company recognises the gross value of goods sold as revenue, while the corresponding procurement cost is recognised as the cost of goods sold. Consequently, although both revenue and material costs increased significantly, the Company achieved higher absolute revenue, EBITDA and Profit After Tax, while EBITDA and Net Profit Margins moderated on a percentage basis due to the changed revenue composition.

Accordingly, the reduction in EBITDA Margin and Net Profit Margin during FY 2025–26 should not be interpreted as a decline in operational efficiency or profitability. Rather, it primarily reflects the accounting impact of the Company's revised business model, which is expected to support sustainable long-term growth through higher business volumes, broader customer reach, stronger supply chain integration and enhanced market presence. This strategic transition was envisaged as part of the Company's long-term growth strategy and was appropriately disclosed in the Company's IPO documents.

The Return on Net Worth (RoNW) moderated during the year primarily due to the substantial increase in shareholders' funds following the successful Initial Public Offering. While the equity base expanded significantly, the Company continued to record healthy growth in its absolute profitability. Accordingly, the temporary moderation in RoNW reflects the enlarged capital base rather than any deterioration in the Company's earnings or operational performance.

Further, the improvement in the Debt-Equity Ratio and Current Ratio reflects the strengthening of the Company's capital structure and liquidity position following the IPO. The Company also maintained a healthy Interest Coverage Ratio and Debt Service Coverage Ratio, demonstrating its strong financial position and debt servicing capability.

Disclosure of Accounting Treatment:

No treatment different from that prescribed under the applicable Accounting Standards has been followed in the preparation of the financial statements of the Company. Accordingly, no disclosure is required in this regard.

Other Matters:

Environment, Health and Safety (EHS)

The Company is committed to conducting its operations in an environmentally responsible and sustainable manner while ensuring the highest standards of occupational health and safety.

Key initiatives include:

Environment

- Compliance with applicable environmental regulations.
- Efficient solvent recovery and recycling.
- Responsible waste management.
- Pollution prevention measures.
- Resource conservation.
- Energy-efficient manufacturing practices.

Health

- Safe handling of chemicals.
- Occupational health awareness programmes.

- Emergency preparedness.

Safety

- Regular safety audits.
- Fire and emergency response systems.
- Employee safety training.
- Personal Protective Equipment (PPE) compliance.
- Incident reporting and preventive measures.

The Company remains committed to continuously improving its EHS standards through investments in infrastructure, employee awareness and adoption of industry best practices.

Material Developments During the Year:

The following were the key developments during FY 2025-26:

- Successful listing of the Company's Equity Shares on NSE Emerge.
- Strengthening of capital structure through the Initial Public Offering.
- Strategic transition from Contract Manufacturing to Purchase & Sale business model.
- Significant growth in business volumes and revenue.
- Improvement in working capital position.
- Expansion of manufacturing and business operations.
- Continued investment in operational capabilities and customer relationships.

Future Strategy

The Company's long-term strategic priorities include:

- Expanding the Purchase & Sale business to leverage higher revenue opportunities.
- Strengthening manufacturing capabilities.
- Developing new products and customer segments.
- Enhancing export presence.
- Improving operational efficiencies through technology and automation.
- Maintaining financial discipline.
- Delivering sustainable returns to shareholders.

Management remains committed to building a professionally managed, growth-oriented organization capable of generating long-term value for all stakeholders.

Cautionary Statement

Statements made in this Management Discussion and Analysis describing the Company's objectives, expectations, estimates, projections, outlook or predictions may constitute "forward-looking statements" within the meaning of applicable securities laws and regulations.

Actual results may differ materially from those expressed or implied due to various factors including changes in economic conditions, government policies, regulatory developments, demand and supply dynamics, raw material prices, foreign exchange fluctuations, competitive pressures and other factors beyond the Company's control.

The Company undertakes no obligation to publicly update or revise any forward-looking statements to reflect subsequent events or circumstances, except as required under applicable laws.



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BOARD'S REPORT

To,
The Members of
Snehaa Organics Limited

The Board of Directors ("the Board") are pleased to present their 4th (Fourth) Annual Report of Snehaa Organics Limited ("the Company/ Snehaa") on the business and operations of the Company, together with the Audited Standalone Financial Statements of the Company for the Financial Year ("Financial Year") ended March 31, 2026 (hereinafter referred as "Financial Year 2025-26" or "during the year").

FINANCIAL PERFORMANCE/SUMMARY

(Indian Rupees in Lakhs)

Particulars	Standalone March 31, 2026	Standalone March 31, 2025
Share Capital	1,017.90	750.00
Reserves and Surplus	4,157.81	727.63
Revenue from Operations	4,936.53	2,622.33
Other Income	187.86	7.12
Total Income	5,124.39	2,629.45
Total Expenses	4,032.04	1,648.16
Profit Before Tax	1,092.34	981.29
Tax Expense - Current Tax	287.98	237.36
Tax Expense - Deferred Tax	(1.59)	10.11
Profit After Tax	805.95	733.82
Earnings Per Share (Basic & Diluted) (INR)	8.93	9.78

REVIEW OF OPERATIONS / STATE OF COMPANY'S AFFAIRS FOR THE FY 2025-26

Snehaa Organics Limited, headquartered in Hyderabad, Telangana, is engaged in the business of handling, purification and recycling of solvents. The Company has established itself as a trusted name in the industry by delivering high-quality recovered solvents with a strong emphasis on sustainability, safety and innovation.

Incorporated in 2022 (having earlier operated as a partnership firm under the name Snehaa Pharma Chemicals prior to conversion), the Company has, under its present management, witnessed robust growth marked by expansion of facilities, adoption of advanced technologies and enhancement of operational capabilities to serve the growing and diverse requirements of its clientele. The Company was converted from a private limited company to a public limited company with effect from January 7, 2025, and its name was accordingly changed from Snehaa Organics Private Limited to Snehaa Organics Limited.



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The most significant corporate event of FY 2025-26 was the Company's maiden Initial Public Offering (IPO). Pursuant to the IPO, 26,79,000 (Twenty-Six Lakh Seventy-Nine Thousand) equity shares of INR 10/- each were allotted at a premium of INR 112/- per share (issue price INR 122/- per share), aggregating INR 32,68,38,000/-, with allotment made on September 3, 2025. The equity shares of the Company were listed on the Emerge Platform of the National Stock Exchange of India Limited (NSE Emerge) with effect from September 5, 2025.

During the financial year under review, the Company reported Revenue from Operations of INR 4,936.53 lakhs for the year ended March 31, 2026, as compared to INR 2,622.33 lakhs in the previous year, an increase of approximately 88.24%. Including Other Income of INR 187.86 lakhs, the Total Income for the year stood at INR 5,124.39 lakhs, as against INR 2,629.45 lakhs in FY 2024-25.

Total Expenses for the year stood at INR 4,032.04 lakhs, as compared to INR 1,648.16 lakhs in the previous year, in line with the corresponding increase in scale of operations.

Consequently, the Company reported a Profit Before Tax of INR 1,092.34 lakhs in FY 2025-26, as compared to INR 981.29 lakhs in FY 2024-25. After accounting for a current tax expense of INR 287.98 lakhs and a deferred tax credit of INR 1.59 lakhs, the Profit After Tax stood at INR 805.95 lakhs, as against INR 733.82 lakhs in the preceding year.

The Reserves and Surplus of the Company stood at INR 4,157.81 lakhs as of March 31, 2026, as compared to INR 727.63 lakhs in the previous year, primarily on account of the securities premium received pursuant to the IPO and profits earned during the year.

The Earnings Per Share (EPS) stood at INR 8.93 in FY 2025-26, as compared to INR 9.78 in FY 2024-25.

The annual Audited Financial Statements for the financial year ended March 31, 2026 have been prepared in accordance with the applicable provisions of the Companies Act, 2013 ("the Act"), Accounting Standards ("AS") and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations").

As required under Section 136 of the Companies Act, 2013, audited financial statements including all other documents required to be attached thereto are available on the website of the Company i.e. www.snehaaorganics.com. These documents will also be available for inspection during business hours at the registered office of the Company.

Our IPO — A Defining Milestone in FY 2025-26

The most significant milestone in Snehaa Organics Limited's journey during FY 2025-26 was its maiden Initial Public Offering (IPO), marking the Company's transition from a privately-held enterprise into a publicly listed company on India's capital markets.

Having converted from a private limited company to a public limited company with effect from January 7, 2025, the Company took the next decisive step in its growth story with the launch of its IPO. The issue

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opened for public subscription on August 29, 2025 and closed on September 2, 2025, receiving an encouraging response from investors and closing fully subscribed — a strong endorsement of the Company's business model, financial performance and growth trajectory in the solvent recovery and recycling sector.

Pursuant to the IPO, the Company allotted 26,79,000 equity shares of face value INR 10 each at an issue price of INR 122 per share (comprising a premium of INR 112 per share), raising gross proceeds of INR 32.68 crore (INR 3,268.38 lakhs). Allotment was completed on September 3, 2025, and the Company's equity shares commenced trading on the EMERGE Platform of the National Stock Exchange of India Limited (NSE Emerge) with effect from September 5, 2025.

The successful listing represents a watershed moment in the Company's history — widening its access to public capital, enhancing its visibility and credibility among customers, suppliers and investors, and establishing a strong platform to fund future growth, capacity expansion and technology upgradation. In keeping with its commitment to good governance, the Company has confirmed to the stock exchange that the IPO proceeds have been utilised, to the extent deployed, strictly in accordance with the objects stated in the Prospectus, with no deviation or variation.

IPO — Key Facts at a Glance

Particulars	Details
Subscription Opened	August 29, 2025
Subscription Closed	September 2, 2025
Subscription Status	Fully Subscribed
Issue Price	INR 122 per equity share (Face Value INR 10 + Premium INR 112)
Equity Shares Allotted	26,79,000 shares
Allotment Date	September 3, 2025
Listing Date	September 5, 2025
Stock Exchange	NSE Emerge (SME Platform)
Gross Proceeds Raised	INR 32.68 crore (INR 3,268.38 lakhs)

CHANGE IN BUSINESS:

There has been no change in the business of the Company during the financial year ended March 31, 2026, other than as listed below. Please refer our website www.snehaaorganics.com for details on business.

- Listing on NSE Emerge Platform.
- During the year, the Company established a separate business unit under the name "Vestro Chemicals" (Unit of Snehaa Organics Limited) to undertake trading in solvents, chemicals and acids. The unit operates within the existing legal entity of the Company under a separate GST registration and a distinct operational and accounting framework for better focus and performance monitoring; it is not a subsidiary, joint venture or associate, and its establishment did not involve any acquisition of business, assets or undertaking from any person, including any related party. An intimation in this regard was made to the National Stock Exchange of India Limited on under Regulation 30 of the



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SEBI Listing Regulations. The unit recorded Revenue from as included in Notes to the financial statements. The Company operates in a single reportable segment under AS 17, and the unit's results are accordingly presented as part of the Company's financial statements. Other than the above and the listing referred to earlier, there has been no change in the nature of the business of the Company during the year.

REPORT ON SUBSIDIARIES/JOINT VENTURE

The Company does not have any subsidiaries or joint ventures as of the reporting period. The Company operates independently and has not engaged in any joint ventures or established any subsidiary companies.

Names of companies which have become Subsidiaries, joint ventures, or associate companies during the financial year 2025-26: NIL

Names of companies which have ceased to be Subsidiaries, joint ventures, or associate companies during the financial year 2025-26: NIL

TRANSFER TO RESERVES

The Board of Directors did not propose to transfer any amount to reserves for the period under review.

DIVIDEND

Considering the estimated cash flow requirements and the need to conserve resources for future business operations, expansion, and growth, the Board of Directors has decided not to recommend any dividend for the financial year ended March 31, 2026.

CAPITAL STRUCTURE

Authorized Share Capital:

As on March 31, 2026, the authorized share capital of the Company stands at INR 11,00,00,000/- (Indian Rupees Eleven Crores Only) divided into 1,10,00,000 (One Crore Ten Lakhs) equity shares of INR 10/- (Indian Rupees Ten Only) each.

Subscribed, Issued, and Paid-Up Capital:

As on March 31, 2026, the Subscribed, Issued, and Paid-up Capital of the Company stands at INR 10,17,90,000/- (Indian Rupees Ten Crores Seventeen Lakhs Ninety Thousand Only) comprising 1,01,79,000 (One Crore One Lakh Seventy-Nine Thousand) Equity Shares of INR 10/- (Indian Rupees Ten Only) each.

During the year, the issuance and allotment of securities were conducted as follows:

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Nature of allotment	Date of Allotment	Number of Equity Shares allotted	Face value per Equity Share (INR)	Issue price per Equity Share (INR)	Nature of consideration
Fresh Issue of Equity Shares pursuant to Initial Public Offer (IPO) on NSE Emerge	September 3, 2025	26,79,000	10/-	122/-	Cash

Utilization of IPO Proceeds:

Pursuant to the IPO, the Company raised gross proceeds of INR 3268.38 Lakhs. The object-wise utilisation of the said proceeds as at March 31, 2026 is as under:

Original Object	Original Allocation (INR in Lakhs)	Funds Utilized (INR in Lakhs)	Unutilized Funds (INR in Lakhs)	Remarks
Issue-related Expenses	326.58	326.58	-	Not Applicable
Repayment of Loans	350.00	350.00	-	Fully repaid
Working Capital Requirement	2,394.17	1,256.93	1,137.24	Out of the unutilized amount, INR. 1000.00/- Lakhs is in Fixed Deposits and 238.41/-Lakhs in a bank account.
General Corporate Purpose	197.63	96.45	101.18	
Total	3,268.38	2,029.97	1,238.41	

In accordance with Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company has submitted the Statement of Deviation(s) or Variation(s) confirming that there has been no deviation in the utilization of IPO proceeds. The proceeds utilised up to March 31, 2026, aggregating INR 2,029.97 Lakhs, have been applied for the purposes approved by the shareholders, and the unutilised balance of INR 1,238.41 Lakhs is held in fixed deposits/designated bank accounts pending utilisation in accordance with the objects of the Issue.

The detailed statement in this regard has been filed with the National Stock Exchange of India Limited (NSE) on May 28, 2026, under the corporate announcements section.



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DIRECTORS

During the year under review, no changes took place in the composition of the Board of Directors and Key Managerial Personnel of the Company.

As on March 31, 2026, the Company has 5 (Five) Directors with an optimum combination of Executive and Non-Executive Directors, comprising 2 (Two) Promoter Executive Directors, 1 (One) Non-Executive Non-Independent Director, and 2 (Two) Non-Executive Independent Directors, as under:

S. No	DIN	Name	Designation	Category
1	07986570	Venkata Sai Kiran Nandigala	Managing Director	Promoter - Executive
2	07967075	Venkata Sai Harish Nandigala	Whole-time Director	Promoter - Executive
3	10913944	Samhitha Reddy Tera	Non-Executive Director	Promoter - non-executive
4	10872432	Khushbu Kachhawa	Independent Director	Non-Executive
5	10894590	Gurprit Kaur	Independent Director	Non-Executive

Pursuant to the provisions of Section 149 of the Act, the Independent Directors have submitted declarations that each of them meets the criteria of independence as provided in Section 149(6) of the Act along with the Rules framed thereunder and Regulation 16(1)(b) of the SEBI Listing Regulations. There has been no change in the circumstances affecting their status as independent directors of the Company.

Pursuant to the provisions of Section 152 of the Companies Act, 2013 read with the Companies (Appointment and Qualification of Directors) Rules, 2014, Mr. Venkata Sai Harish Nandigala (DIN: 07967075), Whole Time Director is liable to retire by rotation at the ensuing Annual General Meeting and being eligible offers himself for re-appointment to the office of directorship.

A Brief profile of Mr. Venkata Sai Harish Nandigala along with the nature of his expertise and the number of companies in which he hold directorship and membership / chairmanship of committees of the Board and other requisite details, as stipulated under Companies Act, 2013, SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations" or "SEBI (LODR) Regulations, 2015") and Secretarial Standard 2 as issued by the Institute of Company Secretaries of India is given below.

Name of the Director	Mr. Venkata Sai Harish Nandigala
DIN	07967075
Date of Birth	January 21, 1998
Date of first appointment on the Board	July 05, 2022
Age	28 years
Brief Resume	He holds a bachelor's degree in Business Administration (Finance) from Alliance University. He has work experience of more than 7 years in managing family-owned businesses, with a strong focus on

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	operational efficiency and partnership building. He has been associated with our Company since July 05, 2022.
Qualification	Bachelor of Business Administration (Finance) from Alliance University
Experience	Mr. Venkata Sai Harish Nandigala has a solid foundation in international business, finance, and the petrochemical industry, he has a proven track record of driving innovation and sustainable growth and industrial sectors. With over 7 years of experience in managing family-owned businesses, Harish has played a pivotal role in Vedant Petrochem Pvt. Ltd., where he served as the Director. Under his leadership, the company emerged as a trusted supplier of high-quality petroleum products to various industries, building strong partnerships and operational efficiencies.
Terms & Conditions of appointment along with Remuneration sought to be paid	Appointed as Whole Time Director (Promoter cum Executive Director) and overall maximum managerial remuneration set to INR 26,66,664 (Indian Rupees Twenty-Six Lakhs Sixty-Six Thousand Six Hundred Sixty-Four Only) and shall be entitled to Salary, Allowance and Perquisites, as determined under the provisions of the Companies Act, 2013 read with the provisions of Income Tax Act, 2025.
Remuneration last drawn	2,22,222 Per Month
Disclosure of relationships between directors inter-se/Relationship with other Directors, Manager, and other Key Managerial Personnel of the Company	The appointee is brother of Mr. Venkata Sai Kiran Nandigala, Managing Director and Spouse of Mrs. Samhitha Reddy Tera and has no relationship with any of the other Directors, Manager, or other Key Managerial Personnel of the Company.
Nature of his expertise in specific functional areas	Operations Management, Quality Management, Team Leadership, Process Improvement, Risk Management.
Number of Meetings of the Board attended during the year 2025-26	17 (Seventeen)
Names of Companies/LLP in which he holds the directorship	• Vestro Chemical Corporation Private Limited • Vedant Petrochem Private Limited • Vestro Solvents Private Limited • Vedant Agri Foods Private Limited • Vedant Logitech Private Limited • Vestro Labs Private Limited
Names of listed entities in which he holds the directorship	Nil except Snehaa Organics Limited
Names of Companies in which he holds the membership of Committees of the Board	-
Names of listed entities in	-



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which he holds the membership of Committees of the board	
Shareholding in the Company including shareholding as a beneficial owner	37,50,000 equity shares and (36.84) % of the Company.

KEY MANAGERIAL PERSONNEL DURING THE YEAR

- Mr. Venkata Sai Kiran Nandigala is the Managing Director of the Company.
- Mr. Venkata Sai Harish Nandigala is the Whole-time Director of the Company.
- Mr. Sarath Chandra Bhojanapalli is the Chief Financial Officer of the Company.
- Ms. Poonam Jain is the Company Secretary and Compliance Officer of the Company.

BOARD AND COMMITTEE MEETINGS

During the year under review, 17 (Seventeen) meetings of the Board of Directors were duly convened and held in compliance with the Companies Act, 2013 and in respect of said meetings proper notices were given and proceedings were properly recorded and signed in the Minute Book maintained for the purpose.

The dates of Board meetings are as follows:

S. No.	Date of Board meeting	No. of Directors entitled to attend	No. of Directors who attended the meeting
1.	April 19, 2025	5	5
2.	April 22, 2025	5	5
3.	May 12, 2025	5	5
4.	June 02, 2025	5	5
5.	August 08, 2025	5	5
6.	August 11, 2025	5	5
7.	August 12, 2025	5	5
8.	August 14, 2025	5	5
9.	August 18, 2025	5	5
10.	August 21, 2025	5	5
11.	September 03, 2025	5	5
12.	September 25, 2025	5	5
13.	October 18, 2025	5	5
14.	November 13, 2025	5	5
15.	January 20, 2026	5	5
16.	February 16, 2026	5	5
17.	March 10, 2026	5	5



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The Board of Directors confirms compliance and adherence to Secretarial Standard 1 and Secretarial Standard 2 as issued by the Institute of Company Secretaries of India and notified by the Ministry of Corporate Affairs.

DECLARATION BY INDEPENDENT DIRECTORS

Your Company has received declarations from all the Independent Directors of the Company confirming that:

- They meet the criteria of independence as prescribed under Section 149(6) of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- They have registered their names in the Independent Directors' Databank pursuant to Sub-rule (1) and (2) of Rule 6 of the Companies (Appointment and Qualifications of Directors) Rules, 2014 and amendments thereto;
- None of the Directors of the Company are disqualified for being appointed as Directors as specified in Section 164(2) of the Act and Rule 14(1) of the Companies (Appointment and Qualification of Directors) Rules, 2014.

In the opinion of the Board, the Independent Directors possess the requisite integrity, expertise, experience, and proficiency.

FAMILIARIZATION PROGRAM

During the financial year 2025-26, the Company continued to familiarise its Independent Directors with the business, operations and regulatory environment through various programmes and periodic interactions.

The Independent Directors were apprised, through meetings of the Board and its Committees, of their roles, rights, responsibilities and duties under the applicable laws. They were also provided regular updates on the Company's business model, operational and business verticals, industry developments, financial performance, statutory and regulatory changes, risk management framework, corporate governance practices and other significant business developments.

To enable them to gain a deeper understanding of the Company's operations, the Independent Directors interacted with the Senior Management and business heads, and were provided with such documents, reports, presentations and internal policies as considered necessary. These initiatives helped the Independent Directors remain well-informed and effectively contribute to the deliberations and decision-making process of the Board.

Weblink:

<https://snehaaorganics.com/wp-content/uploads/2025/03/04.-Familiarization-Programme-for-Independent-Directors-Pending.pdf>

PERFORMANCE EVALUATION, NOMINATION & REMUNERATION POLICY

The Company has in place a Performance Evaluation, Nomination and Remuneration Policy in compliance



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with the provisions of Section 178 of the Companies Act, 2013 and Regulation 19 read with Part D of Schedule II of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Policy provides a comprehensive framework for identifying and recommending suitable candidates for appointment as Directors and members of the Senior Management, prescribing the criteria for determining qualifications, positive attributes and independence of Directors, and recommending their appointment or removal. It also sets out the principles governing the remuneration of Directors, Key Managerial Personnel and Senior Management Personnel to ensure that the remuneration structure is fair, competitive and adequate to attract, retain and motivate competent professionals.

Further, the Policy lays down the methodology and criteria for the annual performance evaluation of the Board, its Committees and Individual Directors, and defines the roles and responsibilities of the Nomination and Remuneration Committee in accordance with the applicable provisions of the Companies Act, 2013 and the SEBI Listing Regulations.

Performance evaluation, nomination and remuneration policy is available on the website of the Company.

Weblink:

<https://snehaaorganics.com/wp-content/uploads/2025/03/08.-Policy-for-evaluation-of-performance-of-Independent-Directors-and-Directors.pdf>

Pursuant to the provisions of the Companies Act, 2013 read with the Rules made thereunder and Regulation 17(10) and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the annual performance evaluation of the Board, its Committees and individual Directors was carried out during the year. The evaluation was based on various parameters including composition of the Board and its Committees, effectiveness of Board processes, participation and contribution of Directors, strategic guidance, governance practices and fulfilment of statutory responsibilities. The Independent Directors also evaluated the performance of the Non-Independent Directors, the Chairperson and the Board as a whole in a separate meeting held without the presence of the Non-Independent Directors and members of the management.

EVALUATION OF PERFORMANCE OF THE BOARD, ITS COMMITTEES AND DIRECTORS

Pursuant to the provisions of the Companies Act, 2013 and the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board has established a structured framework for the annual evaluation of its own performance, that of its Committees and Individual Directors, including the Chairperson.

The evaluation was undertaken through a comprehensive assessment process covering, inter alia, the effectiveness of the Board and Committee composition, diversity of skills and experience, discharge of statutory and fiduciary responsibilities, quality of deliberations and decision-making, governance practices, strategic oversight and overall functioning of the Board and its Committees.

The performance of Individual Directors was evaluated based on various parameters including attendance and participation in meetings, quality of contribution to Board deliberations, strategic guidance, professional expertise, independent judgment and fulfilment of their roles and responsibilities. The performance of the Chairperson, Non-Independent Directors and the Board as a whole was evaluated by the Independent



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Directors, while the Independent Directors were evaluated by the entire Board, excluding the Director being evaluated.

In accordance with Schedule IV to the Companies Act, 2013 and the SEBI Listing Regulations, a separate meeting of the Independent Directors was held on March 18, 2026, without the presence of the Non-Independent Directors and members of the Management. At the meeting, the Independent Directors reviewed the performance of the Non-Independent Directors, the Chairperson and the Board as a whole. They also assessed the quality, quantity and timeliness of the information and other support provided by the Management to enable the Board to effectively discharge its responsibilities

Opinion of the Board

Based on the outcome of the evaluation, the Board is of the opinion that all the Directors, including the Independent Directors, possess the requisite integrity, expertise, experience and proficiency necessary for effectively discharging their duties and responsibilities. The Board further confirms that, in its opinion, the Independent Directors satisfy the criteria of independence as prescribed under the Companies Act, 2013 read with the Rules made thereunder and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and are independent of the Management.

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to the requirement under Section 134(3)(c) and 134(5) of the Companies Act, 2013, the Board of Directors of the Company hereby confirms:

- that in the preparation of the Annual Accounts, the applicable accounting standards have been followed;
- that the Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2026 and of the Profit and Loss of the Company for that period;
- that the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- that the Directors have prepared the Annual Accounts for the Financial Year ended March 31, 2026 on a going concern basis;
- that the Directors have laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively; and
- that the Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

STOCK EXCHANGE LISTING

The Equity Shares of the Company were listed on the Emerge Platform of the National Stock Exchange of India Limited (NSE Emerge) with effect from September 5, 2025, pursuant to the Company's Initial Public Offer.



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The Company confirms that it has paid Annual Listing Fees to the stock exchange.

AUDITORS AND THEIR REPORT

Statutory Auditors

M/s Phanindra & Associates, Chartered Accountants (FRN: 013969S), were appointed as Statutory Auditors of the Company from the conclusion of 3rd Annual General Meeting held on August 23, 2025 till the conclusion of 8th Annual General Meeting of the company to be held in the year 2030.

The Company has received the audit report on the standalone audited financial statements for the financial year ended March 31, 2026 from the Statutory Auditors, M/s Phanindra & Associates, Chartered Accountants, which forms part of this Annual Report. There are no qualifications, reservations, adverse remarks, or disclaimers made by the Statutory Auditors in their Report, and no fraud has been reported by the Auditors under Section 143(12) of the Act.

Internal Auditors

Your directors at their board meeting held on January 20, 2026 had appointed M/s M K P R & Associates (FRN: 0021933S), Chartered Accountants, as Internal Auditors of the Company to conduct internal audit for 3 years from financial year 2025-2026 till 2027-28.

Secretarial Auditor

Pursuant to the provisions of Section 204 of the Companies Act, 2013 read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, and Regulation 24A of the SEBI Listing Regulations, Ms. Priyanka Rajora, Proprietor of M/s Rajora and Co, (CP No. 22886), Practicing Company Secretaries (PR No: S2020TL722100), was appointed as the Secretarial Auditor of the Company for a term of five consecutive years, commencing from Financial Year 2025- 26 till Financial Year 2029-30, at the Annual General Meeting held on August 23, 2025.

The Secretarial Audit Report for the financial year ended March 31, 2026 is annexed to this Board's Report as **Annexure I**.

Cost Auditors

Appointment of Cost Auditor under Section 148 of the Companies Act, 2013 is not applicable to the Company.

MAINTENANCE OF COST RECORDS

Pursuant to Section 148(1) of the Companies Act, 2013 read with the Companies (Cost Records and Audit) Rules, 2014, the provisions relating to maintenance of cost records are not applicable to the Company during the year under review.



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ANNUAL RETURN

The Annual Return will be available on the website of the Company, as mandated under Section 92(3) read with Section 134(3) of the Companies Act, 2013 and the same can be accessed at web link: <https://snehaaorganics.com/investor-relations/>

PARTICULARS OF EMPLOYEES

The information required pursuant to Section 197 read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is enclosed as **Annexure II** and forms part of this Annual Report.

The number of employees as on the closure of financial year March 31, 2026:

Female: 2

Male: 58

Transgender: 0

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186

- Whether any loan, guarantee is given by the Company or securities of any other body corporate purchased – No
- Are there any reportable transactions on which Section 186 applies (whether or not threshold exceeds 60% of paid-up share capital, free reserves and securities premium account, or 100% of free reserves and securities premium account) – No
- Brief details as to why the transaction is not reportable – There are no Loans, Guarantees, or Investments during the FY 2025-26.

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

(a) Details regarding technology absorption as per Rule 8(3)(B)

- Efforts made towards technology absorption: The Company has not undertaken any specific activities during the year towards technology absorption.
- Benefits derived like product improvement, cost reduction, product development or import substitution: Not Applicable.
- Details of imported technology (last three years): NIL
- Expenditure incurred on Research & Development: NIL

(b) Details regarding energy conservation as per Rule 8(3)(A)

- Steps taken or impact on conservation of energy: The Company's operations do not consume significant amounts of energy; specific steps towards energy conservation are accordingly not required.



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- Capital investment on energy conservation equipment: Not Applicable.

(c) Foreign Exchange Earnings and Outgo

- Foreign Exchange Earnings: NIL
- Foreign Exchange Outgo: NIL

ADEQUACY OF INTERNAL FINANCIAL CONTROL SYSTEM

The Board of Directors is responsible for ensuring that the Company has an adequate and effective system of internal financial controls. The Company has established internal financial controls commensurate with the nature, size and complexity of its business operations, which are operating effectively.

The internal control framework is designed to ensure the orderly and efficient conduct of business, safeguard the Company's assets, ensure compliance with applicable laws, regulations and internal policies, prevent and detect frauds and errors, maintain the accuracy and completeness of accounting records, and facilitate the timely preparation of reliable financial information.

The Management periodically reviews and evaluates the effectiveness of the internal financial control system and monitors compliance with the Company's operating procedures, accounting policies and statutory requirements. Based on such reviews, the Board is satisfied that the Company's internal financial controls are adequate and effective

DISCLOSURE OF COMPOSITION OF AUDIT COMMITTEE AND VIGIL MECHANISM/WHISTLE BLOWER POLICY

The Board of Directors of the Company had duly constituted the Audit Committee on January 21, 2025 under the applicable provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

During the year under review, there were no changes in the composition of the Audit Committee and the composition of the Audit Committee as on March 31, 2026 is as under:

Name of Director	Status in Committee	Nature of Directorship
Mrs. Gurprit Kaur	Chairperson	Independent Director
Ms. Khushbu Kachhawa	Member	Independent Director
Mr. Venkata Sai Kiran Nandigala	Member	Executive Director (MD)

During the financial year ended on March 31, 2026, the Audit Committee met 5 (Five) times viz. June 02, 2025, August 14, 2025, November 13, 2025, January 20, 2026 and March 10, 2026.

The Company has a Vigil Mechanism/Whistle Blower Policy providing Directors and employees a formal mechanism for reporting genuine concerns relating to unethical behaviour, actual or suspected fraud, or violations of the Company's Code of Conduct and applicable laws, with adequate safeguards against victimisation and direct access to the Chairperson of the Audit Committee in appropriate cases.



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The Whistleblower Policy of the Company may be accessed on the Company website at the link: <https://snehaaorganics.com/wp-content/uploads/2025/03/02.-Whistle-Blower-Policy.pdf>

OTHER COMMITTEES

a) Composition of the Nomination and Remuneration Committee and its meetings:

The Board of Directors of your Company had duly constituted the Nomination & Remuneration Committee on January 21, 2025 under the applicable provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

During the year under review, there were no changes in the composition of the Nomination & Remuneration Committee and the composition of the Nomination & Remuneration Committee as on March 31, 2026 is as under:

Name of Director	Status in Committee	Nature of Directorship
Mrs. Gurprit Kaur	Chairperson	Independent Director
Ms. Khushbu Kachhawa	Member	Independent Director
Mrs. Samhitha Reddy Tera	Member	Non-Executive-Non-Independent Director

During the financial year ended on March 31, 2026, the Nomination & Remuneration Committee met 4 (Four) times viz. November 13, 2025, January 20, 2026, February 16, 2026 and March 10, 2026.

b) Composition of the Stakeholders Relationship Committee and its meetings:

The Board of Directors of your Company had duly constituted Stakeholders Relationship Committee on January 21, 2025 under the applicable provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

During the year under review, there were no changes in the composition of the Stakeholders Relationship Committee and the composition of the Stakeholders Relationship Committee as on March 31, 2026 is as under:

Name of Director	Status in Committee	Nature of Directorship
Mrs. Gurprit Kaur	Chairperson	Independent Director
Ms. Khushbu Kachhawa	Member	Independent Director
Mrs. Samhitha Reddy Tera	Member	Non-Executive-Non-Independent Director

During the financial year ended on March 31, 2026, the Stakeholders Relationship Committee met 4 (Four) times viz. November 13, 2025, January 20, 2026, February 16, 2026 and March 10, 2026.

PREVENTION OF SEXUAL HARASSMENT OF WOMEN AT WORKPLACE

Your Company has in place a Policy against Sexual Harassment at workplace in line with the requirement of Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. The Policy

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is available on the website of the Company at <https://snehaaorganics.com/wp-content/uploads/2025/03/10.-Policy-on-Sexual-Harassment-of-Women-at-Workplace.pdf>

Sl. No	Particulars	No.
1	Number of complaints on Sexual harassment Received	Nil
2	Number of complaints disposed off during the Year	Nil
3	Number of cases pending for more than ninety Days	Nil
4	Number of workshops or awareness programme against sexual harassment carried out The Company regularly conducts necessary awareness programmes for its employees	Nil
5	Nature of action taken by the employer or district officer	Nil

The Company has constituted an Internal Complaints Committee (ICC) in accordance with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, to address complaints relating to sexual harassment at the workplace.

The Company's policy is applicable to all women employees, including permanent, contractual, temporary employees and trainees, as well as women visiting the Company's premises for any official purpose. The Company is committed to providing a safe, secure and respectful work environment that is free from sexual harassment in any form, whether physical, verbal or psychological.

During the financial year under review, no complaints relating to sexual harassment were received by the Internal Complaints Committee.

RISK MANAGEMENT

The Company has established a structured risk management framework to identify, assess, monitor and mitigate key business risks that may impact its operations, financial performance or strategic objectives. The framework facilitates timely identification of existing and emerging risks and ensures that appropriate mitigation measures are implemented to minimise their potential impact and support the sustainable growth of the business.

The Board periodically reviews the key risks faced by the Company and the effectiveness of the measures adopted to manage such risks. Further details on the Company's risk profile and mitigation measures are provided under the "Threats, Risks and Concerns" and "Internal Control Systems and their Adequacy" sections of the Management Discussion and Analysis Report.

In terms of Regulation 15(2)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the provisions relating to the constitution of a Risk Management Committee are not applicable to the Company, being an SME-listed entity.



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PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

All transactions entered into with Related Parties as defined under the Companies Act, 2013 read with the Rules made thereunder, during the financial year were in the ordinary course of business and on an arm's length basis, and do not attract the provisions of Section 188 of the Companies Act, 2013. As a matter of prudent corporate governance, the Board of Directors/Audit Committee have approved such related party transactions.

The Form No. AOC-2 pursuant to clause (h) of sub-section (3) of Section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014 is enclosed as **Annexure-III** to this Report.

The Company derives a significant portion of its revenue from operations and trade receivables from related parties (approximately 52% of revenue and approximately 55% of trade receivables outstanding as at March 31, 2026, per Note 33 to the financial statements). While transactions with such related parties are conducted at arm's length and on commercial terms, this concentration exposes the Company to a higher degree of business and credit risk, and the Company is taking active steps to diversify its customer base.

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

The Management Discussion and Analysis Report for the financial year ended March 31, 2026 forms part of this Annual Report.

CORPORATE GOVERNANCE

Since, the Company has listed its specified securities on the EMERGE Platform of NSE therefore by virtue of Regulation 15 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 the compliance with the corporate governance provisions as specified in regulations 17, 17A, 18, 19, 20, 21, 22, 24, 24A, 25, 26, 26A, 27 and clauses (b) to (i) and (t) of sub-regulation (2) of regulation 46 and para C, D and E of Schedule V are not applicable to the Company. Hence, the Report on Corporate Governance does not form part of this Board's Report. However, pursuant to the proviso to Regulation 15(2) inserted by the SEBI (LODR) (Amendment) Regulations, 2025 (effective April 1, 2025), the provisions of Regulation 23 (Related Party Transactions) have become applicable to the Company with effect from April 1, 2026, as its paid-up equity share capital (INR 10.18 crore) exceeded the prescribed threshold as on March 31, 2026. The Company is ensuring compliance within the prescribed period of six months, including approval of material related party transactions by the Members at the ensuing Annual General Meeting.

The provisions of Corporate Governance as stipulated under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are presently not applicable to the Company. However, the Company remains committed to maintaining high standards of governance and ethical conduct.

Your Company follows robust corporate governance practices, prudent risk management, and maintains a proactive approach towards identifying emerging opportunities. Emphasis is placed on stakeholder value creation and transparency, with the adoption of best-in-class disclosure methodologies.

Further, the Company voluntarily endeavors to comply with the non-mandatory requirements of corporate governance to the extent possible, and continues to take necessary actions at appropriate times to align with



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stakeholder expectations.

CORPORATE SOCIAL RESPONSIBILITY (CSR)

The Board of Directors of your Company had not constituted the Corporate Social Responsibility (CSR) Committee as the amount to be spent by the company under section 135(5) of the Companies Act, 2013 does not exceed fifty lakh rupees, hence, the requirement for constitution of the Corporate Social Responsibility Committee is not be applicable and the functions of such Committee be discharged by the Board of Directors of the Company.

Your Company believes in contributing to harmonious and sustainable development of society and that a company's performance must be measured not only by its bottom line but also with respect to the social contributions made by the company while achieving its financial goals. During the year under review, the Company primarily focused its CSR activities on promoting healthcare, including preventive healthcare and medical relief, with particular emphasis on providing support to economically disadvantaged, homeless and physically challenged persons. In furtherance of these objectives, the Company incurred CSR expenditure of INR 13.00 lakh during the financial year.

The CSR policy of the Company may be accessed on the Company website at the link: <https://snehaaorganics.com/investor-relations/>

The Annual Report on CSR Activities is annexed herewith as “**Annexure – IV**”.

In terms of rule (9) of the Companies (Accounts) Rules, 2014, the Company has developed Corporate Social Responsibility initiatives and has a CSR Policy in place.

COMPANY'S WEBSITE

Your Company has developed and maintained its fully functional website <https://snehaaorganics.com/>, which has been designed to exhibit the Company's businesses upfront on the home page and all the relevant details about the Company.

The website carries a comprehensive database of information of the Company including the Financial Results of your Company, Shareholding Pattern, details of Board Committees, Corporate Policies, business activities and current affairs of your Company. All the mandatory information and disclosures as per the requirements of the Companies Act, 2013, Companies Rules, 2014 and as per Regulation 46 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 and the non-mandatory information of Investors' interest / knowledge has been duly presented on the website of the Company.

COMPLIANCE WITH THE CODE OF CONDUCT AND ETHICS

Pursuant to the requirements of the Listing Regulations and the Companies Act, 2013, the Company has adopted a Code of Conduct and Ethics ("the Code") applicable to the members of the Board, Senior Management Personnel, executive officers, and all employees of the Company.

The Board members and Senior Management Personnel have confirmed their compliance with the Code for the financial year ended March 31, 2026. A declaration to this effect, duly signed by the Chairman and



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Managing Director, forms part of this Annual Report.

GENERAL

Your directors further state that no disclosure or reporting is required in respect of the following items, as there were no transactions on these items during the year under review:

- a) The Company has neither accepted nor renewed any deposits from the public or otherwise in terms of Section 73 of the Companies Act, 2013 read with the rules made thereunder and as such no amount on account of principal or interest thereon on deposits from public was outstanding as on the date of Balance Sheet.
- b) The Company has not issued any sweat equity shares during the year under review, and hence no information under Section 54(1)(d) of the Act read with Rule 8(13) of the Companies (Share Capital and Debenture) Rules, 2014 is furnished.
- c) The Company has in place proper systems to ensure compliance with the applicable Secretarial Standards issued by The Institute of Company Secretaries of India, and such systems are adequate and operating effectively.
- d) There is no issue of equity shares with differential rights as to dividend, voting or otherwise.
- e) There were no significant or material orders passed by Regulators, Courts or Tribunals which impact the going concern status and the Company's operations in future.
However, the Company had received a Show Cause Notice and Summary in Form GST DRC-01 (Notice No. ZD361120125422 dated November 13, 2021) pertaining to FY 2019-20, involving an amount of INR 7,71,481.64, against which the Company filed an appeal that was admitted and the same was disposed off vide order dated September 08, 2025.
- f) In addition to the information mentioned in this annual report, there were no material changes and commitments affecting financial position of the company between March 31, 2026 and the date of this Board's Report.
- g) The Auditors have not reported any matter under Section 143(12) of the Companies Act, 2013; no detail is accordingly required to be disclosed under Section 134(3)(ca) of the Act.
- h) There is no one time settlement done with bank or any financial institution. Hence, 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 is not applicable.
- i) There is no proceeding pending under the Insolvency and Bankruptcy Code, 2016, and the Company has not made any application thereunder during FY 2025-26.
- j) The Company is in compliance with the applicable provisions of the Maternity Benefit Act, 1961, as amended from time to time. Necessary measures and policies are in place to ensure that all eligible employees receive the benefits and protections mandated under the Act.

OTHER DISCLOSURES:

Your directors state the status of disclosure or reporting requirement in respect of the following items, for the transactions/events related to these items during the year under review:



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a. Non-applicability of certain Regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time:

As per Regulation 15 of the SEBI (LODR) Regulations, 2015 the compliance with the corporate governance provisions as specified in regulations 17, 17A, 18, 19, 20, 21, 22, 24, 24A, 25, 26, 27 and clauses (b) to (i) and (t) of sub-regulation (2) of regulation 46 and para-C, D and E of Schedule V shall not apply to the Company.

b. Investors Education and Protection Fund

In terms of Section 125 of the Companies Act, 2013 read with the Investor Education and Protection Fund (Accounting, Audit, Transfer and Refund) Rules, 2016, during the financial year ended March 31 2026, there is no outstanding amount to be transferred to Investor Education and Protection Fund.

c. Disclosures with respect to Demat suspense account/ unclaimed suspense account

During the year under review no such shares in the Demat suspense account or unclaimed suspense account which are required to be reported as per Para F of Schedule V of the SEBI (LODR) Regulations, 2015.

d. Disclosure of certain types of agreements binding listed entities

As all the agreements entered into by the Company are in normal course of business are not required to be disclosed as they either directly or indirectly or potentially or whose purpose and effect will not impact the management or control of the Company.

APPRECIATIONS & ACKNOWLEDGEMENTS

Your directors wish to place on record their appreciation for the continuous support received from the Members, customers, suppliers, bankers, various statutory bodies of the Government of India and the Company's employees at all levels.

For and on behalf of the Board of Directors

Snehaa Organics Limited

Sd/-

Nandigala Venkata Sai Kiran

Managing Director

DIN: 07986570

Date: September 02, 2026

Place: Hyderabad

Sd/-

Nandigala Venkata Sai Harish

Whole-time Director

DIN: 07967075

Date: September 02, 2026

Place: Hyderabad



SNEHAA ORGANICS LIMITED

CIN: U24290TG2022PLC164443

Registered office: Plot No 290 & 291, Dulapally Adjacent to IDA Jeedimetla,
Quthbullapur, Rangareddi, Hyderabad-500055, Telangana, India

Email: info@snehaaorganics.com ; website: <https://snehaaorganics.com>

Annexure – I

Form No. MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2026

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

To
The Members,
SNEHAA ORGANICS LIMITED
CIN: U24290TG2022PLC164443
Plot No 290 & 291, Dulapally Adjacent to IDA Jeedimetla,
Quthbullapur, Rangareddi, Hyderabad-500055, Telangana, India.

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **Snehaa Organics Limited** having CIN: U24290TG2022PLC164443 (hereinafter called “The Company”). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my 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, I hereby report that in my opinion, the Company has, during the audit period covering the financial year ended on March 31, 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:

I have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on March 31, 2026 according to the provisions of:

- i) The Companies Act, 2013 (the Act) and the Rules made thereunder;
- ii) The Securities Contracts (Regulation) Act, 1956 (‘SCRA’) and the Rules made thereunder;
- iii) The Depositories Act, 1996 and the Regulations and Byelaws framed thereunder;
- iv) The Foreign Exchange Management Act, 1999 and the Rules and Regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings (Not applicable to the Company during the audit period);
- v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 (‘SEBI Act’) to the extent applicable to the Company:
 - a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
 - b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
 - c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
 - d) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equities), Regulations, 2021; (Not applicable to the Company during the audit period)
 - e) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; (Not applicable to the Company during the audit period)

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- f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;
 - g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; (Not applicable to the Company during the audit period)
 - h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; (Not applicable to the Company during the audit period)
 - i) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015
- vi) Other laws applicable specifically to the Company namely:
- (a) Environment (Protection) Act, 1986.
 - (b) Water (Prevention and Control of Pollution) Act, 1974.
 - (c) Air (Prevention and Control of Pollution) Act, 1981
 - (d) Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016
 - (e) Manufacture, Storage and Import of Hazardous Chemicals Rules, 1989
 - (f) Chemical Accidents (Emergency Planning, Preparedness and Response) Rules, 1996
 - (g) Public Liability Insurance Act, 1991
 - (h) Factories Act, 1948
 - (i) Telangana Factories Rules, 1950, as applicable
 - (j) Applicable fire-safety laws and regulations
 - (k) Contract Labour (Regulation and Abolition) Act, 1970, as applicable
 - (l) Legal Metrology Act, 2009 and rules made thereunder, as applicable
 - (m) Drugs and Cosmetics Act, 1940 and rules made thereunder, to the extent applicable to products handled by the Company
 - (n) Applicable labour and social-security legislation.
 - (o) Applicable Goods and Services Tax laws

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

- i. Secretarial Standards issued by The Institute of Company Secretaries of India.
- ii. The Listing Agreement(s) entered into by the Company with Stock Exchange(s), if any.

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

I further report that:

- a) The Board of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors, and Independent Directors. There were no changes in the composition of the Board of Directors during the period under review.
- b) Adequate notice is given to all Directors to schedule the Board Meetings at least seven days in advance/ shorter notice wherever required and complied with. Agenda and detailed notes on agenda were also sent to all Directors 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.
- c) Majority decision is carried through while the dissenting members' views are captured and recorded as part of the minutes.



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I further report that there are adequate systems and processes in the company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations, and guidelines.

I further report that during the audit period, the following event/action taken place which have major bearing on the affairs of the Company in pursuance of the above referred laws, rules, regulations, guidelines, standards etc.

1. The Company has made initial public offer (IPO) of 26,79,000 (Twenty-Six Lakhs Seventy-Nine-Thousand) Equity shares of INR 10/- (Indian Rupees Ten Only) each at an issue price of INR 122/- (Indian Rupees One Hundred Twenty-Two Only) per share (vide approval of the shareholders in the Extraordinary General Meeting held on February 26, 2025). The said initial public offering was open for subscription on August 29, 2025 and closed on September 02, 2025. The issue was fully subscribed and your company raised an amount of INR 3268.38 Lakhs. The shares were allotted on September 3, 2025. The Equity shares of the Company got listed at National Stock Exchange of India, SME (NSE-EMERGE) Platform on September 5, 2025.
2. The Company received a notice from the Securities and Exchange Board of India ("SEBI") dated November 4, 2025, in relation to an alleged violation of Schedule XI of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, arising from an interview of the Promoters published on August 30, 2025, during the IPO period. The Company duly submitted its clarification to the concerned office of SEBI vide letter dated November 4, 2025. Subsequently, as advised by SEBI, the Company disclosed the communication received from SEBI dated December 12, 2025, to the recognized stock exchanges in accordance with the requirements of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, vide intimation dated December 13, 2025. The matter was subsequently disposed of by SEBI on December 15, 2025.
3. The company has received certain queries from NSE-Emerge which has been replied to the satisfaction of the exchange.

As per information provided by the Company, barring this, no event/action has taken place which have major bearing on the affairs of the Company in pursuance of the above referred laws, rules, regulations, guidelines, standards etc.

For Rajora & Co.,
Practicing Company Secretaries

Date: September 02, 2026

Place: Hyderabad

Sd/-
Priyanka Rajora
Proprietor
Peer Review No.: S2020TL722100
Membership No: 38168
C.P. No: 22886
UDIN: A038168H001353185

Note: This report is to be read with Annexure- A which forms an integral part of this report.



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Annexure-A

To

The Members,

SNEHAA ORGANICS LIMITED

CIN: U24290TG2022PLC164443

Plot No 290 & 291, Dulapally Adjacent to IDA Jeedimetla,
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1. My Secretarial Audit Report for the financial year ended March 31, 2026 of even date is to be read along with this letter.
2. Maintenance of secretarial record is the responsibility of the management of the company. My responsibility is to express an opinion on these secretarial records based on my audit.
3. I 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. I believe that the processes and practices, I followed provide a reasonable basis for my opinion.
4. I have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.
5. Where ever required, I have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.
6. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards are the responsibility of management. My examination was limited to the verification of procedures on test basis.
7. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

For Rajora & Co.,
Practicing Company Secretaries

Date: September 02, 2026

Place: Hyderabad

Sd/-
Priyanka Rajora
Proprietor
Peer Review No.: S2020TL722100
Membership No: 38168
C.P. No: 22886
UDIN: A038168H001353185

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Annexure - II

Statement of Disclosure of Remuneration under Section 197 of the Companies Act, 2013 and Rule 5(1) of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014

- i) Ratio of remuneration of each Director to the median remuneration of the Employees of the Company for the financial year 2025-26, the percentage increase in remuneration of each director, Chief Executive Officer, Chief Financial Officer, Company Secretary or Manager, if any, in the financial year 2025-26.

Sl. No	Name of Director/KMP	Designation	Ratio of remuneration of each Director to median remuneration of employees	% increase in remuneration, if any, in the Financial Year 2025-26
1.	Nandigala Venkata Sai Kiran	Managing Director	14.30:1	Not Applicable
2.	Nandigala Venkata Sai Harish	Whole-time director	14.30:1	Not Applicable
3.	Samhitha Reddy Tera*	Director	Not Applicable	Not Applicable
4.	Khushbu Kachhawa **	Independent Director	0.54:1	Not Applicable
5.	Gurprit Kaur **	Independent Director	0.54:1	Not Applicable
6.	Sarath Chandra Bhojanapalli	Chief Financial Officer	14.51:1	Not Applicable
7.	Poonam Jain	Company Secretary	1.93:1	Not Applicable

* Mrs. Samhitha Reddy Tera has not drawn any remuneration for the Financial Year 2025-26. Therefore, any percentage increase in remuneration for the Financial Year 2025-26 is not applicable.

**Ms. Khushbu Kachhawa and Mrs. Gurprit Kaur are appointed as Independent Directors of the Company w.e.f. 17th December, 2024 and 21st January, 2025 respectively. Further, sitting fee was paid and no remuneration was payable to them. Hence, percentage increase in remuneration, if any, in the Financial Year 2025-26 is not applicable.

Note: The Non – Executive / Independent Directors are paid only sitting fees for attending meetings of Board and / or Committees.

- ii) The percentage increase in the Median remuneration of employees in the financial year 2025-26: 23.80%
- iii) The number of permanent employees on the rolls of company: 60
- iv) average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the



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managerial remuneration;

Average remuneration increase for non-managerial personnel of the company during the financial year was 10.53% and the average remuneration increase for the managerial personnel was 3.69%

Remuneration increases or decreases depends on company's performance as a whole, individual performance level and also market benchmarks.

- v) affirmation that the remuneration is as per the remuneration policy of the company;
It is hereby affirmed that the remuneration is as per the remuneration policy of the company.

For and on behalf of the Board of Directors
Snehaa Organics Limited

Sd/-

Nandigala Venkata Sai Kiran
Managing Director
DIN: 07986570

Date: September 02, 2026
Place: Hyderabad

Sd/-

Nandigala Venkata Sai Harish
Whole-time Director
DIN: 07967075

Date: September 02, 2026
Place: Hyderabad

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Annexure – III

Disclosure of particulars of Contract/Arrangements made with related parties

Form No. AOC – 2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Companies Act, 2013 and Rule 8(2) of the Companies (Accounts) Rules, 2014)

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

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

(a) Name(s) of the related party and nature of relationship

(b) Nature of contracts/arrangements/transactions

(c) Duration of the contracts / arrangements/transactions

(d) Salient terms of the contracts or arrangements or transactions including the value, if any

(e) Justification for entering into such contracts or arrangements or transactions

(f) date(s) of approval by the Board

(g) Amount paid as advances, if any:

(h) Date on which the special resolution was passed in general meeting as required under first proviso to section 188

2. Details of material contracts or arrangements or transactions at arm's length basis (FY 2025-26, per Note 33 to the audited financial statements):

Amounts in Lakhs

S. No	Name of Related Party	Nature of Relationship	Nature of contracts/ arrangements/transactions	Duration of the contracts/ arrangements/transactions	Salient terms of the contracts or arrangements or transactions including the value, if any:	Date(s) of Approval by the Board, if any.	Amount paid as advances, if any:
1	Vestro Solvents Private Limited	Group Company	Sales / Purchases / Services / Sale of Fixed Asset	Ongoing	Sales: 153.63; Purchases: 154.22; Services: 99.94; Sale of Fixed Asset: 4.80	November 13, 2025	-
2	Vestro Labs Private Limited	Group Company	Sales / Purchases	Ongoing	Sales: 33.96; Purchases: 9.09		-
3	Vestro Containers Private Limited	Group Company	Sales / Purchases	Ongoing	Sales: 279.93; Purchases: 39.85		-



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4	Vedant Petrochem Private Limited	Group Company	Sales / Purchases	Ongoing	Sales: 1,945.47; Purchases: 69.05	-
5	TCR Chemical Industries	Promoters' group relative partnership firm	Sales / Purchases	Ongoing	Sales: 103.69; Purchases: 107.42	-
6	Magnus Life Sciences Private Limited	Promoters' group relative company	Purchases	Ongoing	Purchases: 93.06	-

For and on behalf of the Board of Directors
Snehaa Organics Limited

Sd/-

Nandigala Venkata Sai Kiran
Managing Director
DIN: 07986570

Date: September 02, 2026
Place: Hyderabad

Sd/-

Nandigala Venkata Sai Harish
Whole-time Director
DIN: 07967075

Date: September 02, 2026
Place: Hyderabad

Annexure - IV

Annual Report on CSR Activities for the year ending 31st March, 2026:

1. Brief outline on CSR Policy of the Company.

The Company has in place a Corporate Social Responsibility Policy laid down in accordance with the provisions of Companies Act, 2013 and rules made thereunder, which is available on the Company's website.

The Company under its CSR policy, affirms its commitment of seamless integration of marketplace, workplace, environment and community concerns with business operations by undertaking following activities / initiatives that are not taken in its normal course of business and/or confined to only the employees and their relatives and which are in line with the broad-based list of activities, areas or subjects that are set out under schedule VII of the Companies Act, 2013 and Rules made thereunder as amended from time to time. The CSR policy of the Company is available on the website of the Company at: <https://snehaaorganics.com/investor-relations/>

2. Composition of CSR Committee: Not Applicable

Sl. No.	Name of Director Designation / Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
N.A.			

3. Provide the web-link(s) where Composition of CSR Committee, CSR Policy and CSR Projects approved by the board are disclosed on the website of the company – <https://snehaaorganics.com/investor-relations/>

4. Provide the executive summary along with web-link(s) of Impact Assessment of CSR Projects carried out in pursuance of sub-rule (3) of rule 8, if applicable. - NA

5. Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any: NA

6. Average net profit of the company as per section 135(5) – **INR. 6,21,42,061.40 /-**

(a) Two percent of average net profit of the company as per section 135(5) – **INR. 12,42,841.23/-**

(b) Surplus arising out of the CSR projects or programmes or activities of the previous financial years- **NIL**

(c) Amount required to be set-off for the financial year, if any- **NIL**

(d) Total CSR obligation for the financial year [(a)+(b)+(c)]- **INR. 12,42,841.23/-**

7. Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project)

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(a) CSR amount spent or unspent for the financial year: INR. 13,00,000/-

Total Amount Spent for the Financial Year. (in INR.)	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
13,00,000/-	-	-	-	-	-

(b) Details of CSR amount spent against ongoing projects for the financial year:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Sl. No.	Name of the Project.	Item from the list of activities in Schedule VII to the Act.	Local area (Yes/No).	Location of the project.	Project duration.	Amount allocated for the project (in Rs.).	Amount spent in the current financial year (in Rs.).	Amount transferred to Unspent CSR Account for the project as per Section 135(6) (in Rs.).	Mode of Implementation - Direct (Yes/No).	Mode of Implementation - Through Implementing Agency
				State.	District.					Name. CSR Registration number.
NIL										

(c) Details of CSR amount spent against other than ongoing projects for the financial year:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Sl. No.	Name of the Project	Item from the list of activities in schedule VII to the Act.	Local area (Yes/No).	Location of the project.	Amount spent for the project (in Rs.).	Mode of implementation - Direct (Yes/No).	Mode of implementation - Through implementing agency.
				State.	District.		Name. CSR registration number.

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1.	Donation-Health care	iii) promoting healthcare, including preventive healthcare and medical relief, with particular emphasis on providing support to economically disadvantaged, homeless and physically challenged persons	No	Andhra Pradesh, Tirupati	13,00,000	No	Sri Venkateswara Institute of Medical Sciences	CSR00013371
	Total				13,00,000			

(d) Amount spent in administrative overheads: NIL

(e) Amount spent on Impact Assessment, if applicable: NIL

(f) Total amount spent for the Financial Year [(a)+(b)+(c)]: INR. 13,00,000/-

(g) Excess amount for set off, if any: INR. 57,158.77/-

Sl. No.	Particulars	Amount (in INR.)
(i)	Two percent of average net profit of the company as per section 135(5)	12,42,841.23 /-
(ii)	Total amount spent for the Financial Year	13,00,000/-
(iii)	Excess amount spent for the financial year [(ii)-(i)]	57,158.77/-
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	NIL
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	57,158.77/-

8. (a) Details of Unspent Corporate Social Responsibility amount for the preceding three Financial Years:

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Sl. No.	Preceding Financial Year(s)	Amount transferred to Unspent CSR Account under section 135 (6) (in Rs.)	Balance Amount in Unspent CSR Account under section 135 (6) (in Rs.)	Amount Spent in the Financial Year (in Rs)	Amount transferred to a Fund as specified under Schedule VII as per second proviso to section 135 (5), if any		Amount remaining to be spent in succeeding Financial Years (in Rs)	Deficiency, if any
					Amount (in Rs)	Date of Transfer		
1	FY-1 (2022-23)	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
2	FY-2 (2023-24)	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
3	FY-3 (2024-25)	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

(b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s):

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Sl. No.	Project ID.	Name of the Project.	Financial Year in which the project was commenced.	Project duration.	Total amount allocated for the project (in Rs.).	Amount spent on the project in the reporting Financial Year (in Rs).	Cumulative amount spent at the end of reporting Financial Year. (in Rs.)	Status of the project - Completed /Ongoing.
NIL								

9. 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 Corporate Social Responsibility amount spent in the Financial Year: N.A



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Sl. No	Short particulars of the property or asset(s) [including complete address and location of the property]	Pincode of the property or asset(s)	Date of creation	Amount of CSR amount spent	Details of entity/ Authority/ beneficiary of the registered owner		
					CSR Registration Number, if applicable	Name	Registered address
N.A.							

(All the fields should be captured as appearing in the revenue record, flat no, house no, Municipal Office/Municipal Corporation/ Gram panchayat are to be specified and also the area of the immovable property as well as boundaries)

10.Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per sub-section (5) of section 135: *N.A*

For and on behalf of the Board of Directors
Snehaa Organics Limited

Sd/-

Nandigala Venkata Sai Kiran
Managing Director
DIN: 07986570

Date: September 02, 2026

Place: Hyderabad

Sd/-

Nandigala Venkata Sai Harish
Whole-time Director
DIN: 07967075

Date: September 02, 2026

Place: Hyderabad

NOTICE OF 4TH ANNUAL GENERAL MEETING

Notice is hereby given that the 4th Annual General Meeting (“AGM” or ‘the Meeting’) of the Members of Snehaa Organics Limited will be held on Wednesday, September 30, 2026 at 4:00 P.M. (IST) through video conferencing facility ('VC') / other audio visual means ('OAVM') for which purpose the Registered office of the Company shall be deemed as the venue for the Meeting and the proceedings of the AGM shall be deemed to be made thereat, to transact the following business:

ORDINARY BUSINESS:

Item No. 1: To receive, consider and adopt the Audited Financial Statements of the Company for the financial year ended March 31, 2026 together with the Reports of the Directors and Auditors thereon;

Item No. 2: To consider and appoint a director in place of Mr. Venkata Sai Harish Nandigala (DIN: 07967075), Whole Time Director, who retires by rotation and being eligible, offers himself for re-appointment.

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

“RESOLVED THAT Mr. Venkata Sai Harish Nandigala (DIN: 07967075), Whole Time Director, who retires by rotation at this meeting and being eligible for re-election by rotation, has offered himself for re-appointment in accordance with the applicable provisions of the Companies Act, 2013, be and is hereby re-appointed as a Director of the Company.”

SPECIAL BUSINESS:

Item No. 3: Approval of Material Related Party Transactions

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

"RESOLVED THAT pursuant to the provisions of Regulation 23(1) and 23(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”), as amended from time to time, read with the Company's Policy on Materiality of Related Party Transactions and on Dealing with Related Party Transactions, Section 188 and other applicable provisions, if any, of the Companies Act, 2013 read with the rules made thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), and on recommendation of the Audit Committee and Board of Directors of the Company, the consent of the Members of the Company be and is hereby accorded for entering into and/or continuing with the existing/proposed transaction(s), contract(s), arrangement(s) or agreement(s), whether by way of a single transaction or a series of transactions, with each of the related parties of the Company (within the meaning of Section 2(76) of the Companies Act, 2013 and Regulation 2(1)(zb) of the SEBI Listing Regulations) set out below, for the nature of transactions and up to the aggregate value indicated against each totalling to INR 64,61,50,000 (Indian Rupees Sixty-Four Crores Sixty-One Lakhs and Fifty Thousand only), during the financial year 2026-27, on such terms and conditions as set out in the Explanatory Statement annexed to this Notice:

SNEHAA ORGANICS LIMITED

CIN: U24290TG2022PLC164443

Registered office: Plot No 290 & 291, Dulapally Adjacent to IDA Jeedimetla, Quthbullapur, Rangareddi, Hyderabad-500055, Telangana, India

Email: info@snehaaorganics.com ; website: <https://snehaaorganics.com>

S. No	Name of the Related Party	Limit (In INR)	Limit (In Words)
1.	Vedant Petrochem Private Limited	40,10,00,000	Indian Rupees Forty Crore Ten Lakh only
2.	TCR Chemical Industries	12,00,00,000	Indian Rupees Twelve Crore only
3.	Vestro Solvents Private Limited	7,01,50,000	Indian Rupees Seven Crore One Lakh Fifty Thousand only
4.	Vestro Containers Private Limited	5,50,00,000	Indian Rupees Five Crore Fifty Lakh only
	Total	64,61,50,000	Indian Rupees Sixty-Four Crores Sixty-One Lakhs and Fifty Thousand only

RESOLVED FURTHER THAT Mr. Venkata Sai Kiran Nandigala (DIN: 07986570), Managing Director, and Mr. Venkata Sai Harish Nandigala (DIN: 07967075), Whole-time Director of the Company (in consultation with any Committee wherever required thereof) be and are hereby severally authorised to finalise the terms and conditions, to negotiate, modify, alter and vary the terms of the said transaction(s) from time to time, and to do all such acts, deeds, matters and things and to execute all such documents, instruments and writings as may be necessary, proper, expedient or incidental for giving effect to this resolution and for matters connected therewith or incidental thereto.

RESOLVED FURTHER THAT all actions taken by the Board in connection with any matter referred to or contemplated in any of the foregoing resolution is hereby approved ratified and confirmed in all respects.”

For and on behalf of the Board of Directors
Snehaa Organics Limited

Sd/-
Venkata Sai Kiran Nandigala
Managing Director
DIN: 07986570
Place: Hyderabad
Date: September 02, 2026

NOTES:

1. The Board of Directors of the Company at its Meeting held on **September 02, 2026** considered that the ordinary and special businesses under Item No. 1 to 3 be transacted at the Annual General Meeting of the Company.
2. Pursuant to the General Circular No. 03/2025 dated September 22, 2025, issued by the Ministry of Corporate Affairs (MCA) and circular issued by SEBI vide circular no. SEBI/ HO/ CFD/ CFDPoD-2/ P/ CIR/ 2024/ 133 dated 3 October 2024 (“SEBI Circular”) and other applicable circulars and notifications issued (including any statutory modifications or re-enactment thereof for the time being in force and as amended from time to time, companies are allowed to hold AGM through Video Conferencing (VC) or other audio visual means (OAVM), without the physical presence of members at a common venue. In compliance with the said Circulars, AGM shall be conducted through VC / OAVM.

In compliance with the provisions of the Companies Act, 2013 (“Act”), SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”) and MCA Circulars, the AGM of the Company is being convened through VC / OAVM. Hence, Members can attend and participate in the ensuing AGM through VC/OAVM. In terms of the aforesaid Circulars, the businesses set out in the Notice will be transacted by the members only through remote e-voting or through the e-voting system provided during the meeting while participating through VC facility. The Company will also publish an advertisement in newspaper containing the details about the AGM i.e., the conduct of the AGM through VC/OAVM, date and time of the AGM, availability of the notice of AGM at the Company’s website, manner of registering the email IDs of those shareholders who have not registered their email addresses with the Company/RTA and other matters as may be required.

3. In compliance with the Circulars issued by MCA and SEBI, Notice of the AGM along with annexures (if any) is being sent only through electronic mode to those Members whose email addresses are registered with the Company/ Depositories/Depository Participants. Physical copy of the notice of the AGM and annexures shall be sent to those Members who request for the same and as per Reg 36(1)(b), a letter providing the web-link (including exact path) to the Annual Report will be sent to members whose email addresses are not registered. Members may note that the Notice will also be available on the website <https://snehaaorganics.com/>, websites of the Stock Exchanges i.e. National Stock Exchange of India Limited at <https://www.nseindia.com/>, and on the website of NSDL <https://www.evoting.nsdl.com>.
4. An Explanatory Statement pursuant to Section 102 of the Act in respect of the businesses set out above and additional information, pursuant to Regulation 36 of the LODR Regulations forms part of this Notice.
5. Ms. Priyanka Rajora, Practicing Company Secretary [C P No. 22886] (Proprietor of M/s. Rajora and Co, Practicing Company Secretaries) has been appointed by the Board of Directors as the Scrutinizer to scrutinize the e-voting system during AGM and remote e-voting process in a fair and transparent manner. Institutional / Corporate Shareholders (i.e. other than individuals / HUF, NRI, etc.) are required to send a scanned copy (PDF/JPG Format) of its Board Resolution or Authority letter, etc., authorizing its representative [with attested specimen signature of the duly authorized signatory(ies)] to attend the AGM through VC / OAVM on its behalf and/or to vote through remote e-voting/e-voting system provided in AGM. The said Resolution/Authority letter shall be sent to the Scrutinizer by email through its registered email address to priyanka@rajoraandco.com with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on “Upload Board Resolution / Authority Letter” displayed under “e-Voting” tab in their login. In case of joint holders attending the Meeting, only such joint holder who is higher in the order of names will be entitled to vote.
6. Members who have not yet registered their email addresses are requested to register their email addresses in respect of shares held in dematerialized form with their respective Depository Participants and in respect of shares held in physical form with the Company’s Registrar and Transfer Agent, M/s. Skyline Financial Services Private Limited.

7. Further, it is to inform you that the Company's Registrars and Transfer Agents, Skyline Financial Services Private Limited have a facility to register email address on their website at <https://www.skylinerta.com/>
8. Members are requested to intimate changes, if any, pertaining to their name, postal address, email address, telephone/ mobile numbers, Permanent Account Number (PAN), mandates, nominations, power of attorney, bank details such as, name of the bank and branch details, bank account number, MICR code, IFSC code, etc., to their DPs in case the shares are held by them in electronic form.
9. Members holding shares in demat mode and have not updated their KYC details are requested to register/update the email, bank account details and other KYC details with their depositories through their depository participants.
10. Also, SEBI has issued a Press Release dated March 08, 2023 advising all investors to ensure linking of their PAN with Aadhaar number prior to March 31, 2023, for continual and smooth transactions in securities market and to avoid consequences of non-compliance with the CBDT Circular No. 7 of 2022 (Notification F.No.370142/14/2022-TPL) dated March 30, 2022, as such accounts would be considered non-KYC compliant, and there could be restrictions on securities and other transactions until the PAN and Aadhaar are linked.
11. As per the provisions of Section 72 of the Act, the facility for making nomination is available for the Members in respect of the shares held by them. Members who have not yet registered their nomination are requested to register the same. Members are requested to submit the nomination details to their DP in case the shares are held by them in electronic form.
12. The Company has designated an exclusive email ID cs@snehaaorganics.com, which would enable the investors/ shareholders to post their grievances, if any, by quoting their Registered Folio Number, Client ID, and Number of shares. However, it may be noted that the Company would not respond to any kind of malicious allegations made by the shareholders with ulterior motives.
13. Members who would like to express their views or have questions or seeking any information with regard to the businesses covered under the Notice of AGM, are requested to write to the Company mentioning their name, demat account number/folio number, email id, mobile number on or before September 15, 2026 through email on cs@snehaaorganics.com.
14. Since the AGM will be held through VC / OAVM, the Route Map is not annexed in this Notice.
15. The Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of the Act, the Register of Contracts or Arrangements in which the directors are interested, maintained under Section 189 of the Act. All documents referred to in the Notice will also be available for electronic inspection without any fee by the members from the date of circulation of this Notice up to the date of AGM. Members seeking to inspect such documents can send an email to cs@snehaaorganics.com.

16. The Securities and Exchange Board of India (SEBI) 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 the PAN to their Depository Participants with whom they are maintaining their demat accounts.
17. Non-Resident Indian Members are requested to inform RTA, immediately on:
 - (a) Change in their residential status on return to India for permanent settlement;
 - (b) Particulars of their bank account maintained in India with complete name, branch, account type, account number and address of the bank with PIN Code number, if not furnished earlier.
18. Instructions for e-voting and joining the AGM are as follows.

GENERAL INSTRUCTIONS FOR ACCESSING AND PARTICIPATING IN THE AGM THROUGH VC/OAVM FACILITY AND VOTING THROUGH ELECTRONIC MEANS INCLUDING REMOTE E-VOTING

1. Pursuant to the General Circular No. 03/2025 dated September 22, 2025, issued by the Ministry of Corporate Affairs (MCA) and circular issued by SEBI vide circular no. SEBI/ HO/ CFD/ CFDPoD-2/ P/ CIR/ 2024/ 133 dated October 3, 2024 (“SEBI Circular”) and other applicable circulars and notifications issued (including any statutory modifications or re-enactment thereof for the time being in force and as amended from time to time, companies are allowed to hold AGM through Video Conferencing (VC) or other audio visual means (OAVM), without the physical presence of members at a common venue. In compliance with the said Circulars, AGM shall be conducted through VC / OAVM.
2. Pursuant to the Circular No. 14/2020 dated April 08, 2020, issued by the Ministry of Corporate Affairs, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM. However, the Body Corporates are entitled to appoint authorised representatives to attend the AGM through VC/OAVM and participate there at and cast their votes through e-voting.
3. 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.
4. 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.
5. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) the Secretarial Standard on General Meetings (SS-2) issued by the ICSI and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and the Circulars issued by the Ministry of Corporate Affairs from time to time the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through

electronic means, as the authorized agency. The facility of casting votes by a member using remote e-Voting system as well as e-voting on the date of the AGM will be provided by NSDL.

6. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM has been uploaded on the website of the Company at <https://snehaaorganics.com/>. The Notice can also be accessed from the websites of the Stock Exchange i.e. National Stock Exchange of India Limited at www.nseindia.com and the AGM Notice is also available on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. www.evoting.nsdl.com.
7. AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular issued from time to time.

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

The remote e-voting period begins on **September 27, 2026 at 9:00 A.M.** and ends on **September 29, 2026 at 5:00 P.M.** The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. **September 23, 2026**, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being **September 23, 2026**.

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

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

Step 1: Access to NSDL e-Voting system

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

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

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

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	1. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp . You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you

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will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

2. Existing **IdeAS** user can visit the e-Services website of NSDL Viz. <https://eservices.nsdl.com> either on a Personal Computer or on a mobile. On the e-Services home page click on the “**Beneficial Owner**” icon under “**Login**” which is available under ‘**IdeAS**’ section, this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on “**Access to e-Voting**” under e-Voting services and you will be able to see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
3. If you are not registered for IdeAS e-Services, option to register is available at <https://eservices.nsdl.com>. Select “**Register Online for IdeAS Portal**” or click at <https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp>
4. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <https://www.evoting.nsdl.com/> either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section. A new screen will open. You will have to enter your User ID (i.e. your sixteen-digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
5. Shareholders/Members can also download NSDL Mobile App “**NSDL Speede**” facility by scanning the QR code mentioned below for seamless voting experience.

NSDL Mobile App is available on



App Store



Google Play



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

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

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

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

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

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

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <https://www.evoting.nsdl.com/> either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.
Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at <https://eservices.nsdl.com/> with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.
4. Your User ID details are given below:

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example, if your DP ID is IN300*** and Client ID is 12***** then your user ID is IN300***12*****.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example, if your Beneficiary ID is 12***** then your user ID is 12*****.
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company

	For example, if folio number is 001*** and EVEN is 101456 then user ID is 101456001***
5. Password details for shareholders other than Individual shareholders are given below: - If you are already registered for e-Voting, then you can use your existing password to login and cast your vote. - If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password. - How to retrieve your 'initial password'? - If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8-digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'. - If your email ID is not registered, please follow steps mentioned below in process for those shareholders whose email ids are not registered. 6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password: - Click on "<u>Forgot User Details/Password?</u>" (If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com . <u>Physical User Reset Password?</u>" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com. - If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc. - Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL. 7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box. 8. Now, you will have to click on "Login" button. 9. After you click on the "Login" button, Home page of e-Voting will open.	

Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.

<u>How to cast your vote electronically and join General Meeting on NSDL e-Voting system?</u> - After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status. - Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on "VC/OAVM" link placed under "Join Meeting". - Now you are ready for e-Voting as the Voting page opens.

4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on “Submit” and also “Confirm” when prompted.
5. Upon confirmation, the message “Vote cast successfully” will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to priyanka@rajoraandco.com with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on “Upload Board Resolution / Authority Letter” displayed under “e-Voting” tab in their login.
2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the “[Forgot User Details/Password?](#)” or “[Physical User Reset Password?](#)” option available on www.evoting.nsdl.com to reset the password.
3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on.: 022 – 4886 7000 or send a request Mr. Swapneel Puppala at evoting@nsdl.com and SwapneelP@nsdl.com

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

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to cs@snehaaorganics.com.
2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) to cs@snehaaorganics.com. If you are an Individual shareholder holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A)** i.e. Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode.
3. Alternatively, shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

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

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

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

1. Member will be provided with a facility to attend the AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for **Access to NSDL e-Voting system**. After successful login, you can see link of “VC/OAVM” placed under “**Join meeting**” menu against company name. You are requested to click on VC/OAVM link placed under Join Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.
2. Members are encouraged to join the Meeting through Laptops for better experience.
3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
4. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
5. Shareholders who would like to express their views/have questions may send their questions in advance mentioning their name demat account number/folio number, email id, mobile number at cs@snehaaorganics.com. The same will be replied by the company suitably.
6. Those Members who have registered themselves as a speaker will only be allowed to express their views/ask questions during the AGM.

OTHER INSTRUCTIONS

1. Any person other than Individual shareholder holding securities in demat mode and shareholders holding securities in physical mode and becomes member of the Company after, the notice is sent through e-mail and holding shares as of the cut-off date i.e. **September 23, 2026**, may follow steps mentioned in this notice under Step 1 (B) w.r.t Login Method for e-Voting and joining virtual meeting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode. In case of Individual Shareholders holding securities in demat

mode who acquires shares of the Company and becomes a Member of the Company after sending of the Notice and holding shares as of the cut-off date i.e. **September 23, 2026** may follow steps mentioned in the Notice of the AGM under Step 1 (A) w.r.t Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode". Such shareholders can also send a request at evoting@nsdl.co.in or to Issuer/RTA to obtain login id and password.

2. The Scrutinizer shall, immediately after the conclusion of voting at the AGM, first count the votes cast during the AGM, thereafter unblock the votes cast through remote e-voting and make, not later than 48 hours of conclusion of the AGM and submit a consolidated Scrutinizer's Report of the total votes cast in favour or against, if any, to the Chairman or a person authorized by him/board, who shall countersign the same.

3. The result declared along with the Scrutinizer's Report shall be placed on the Company's website i.e., <https://snehaaorganics.com/> and on the website of NSDL i.e., <https://www.evoting.nsdl.com/> immediately after the result is declared by the Chairman or by any other person authorized by the Chairman and the same shall also be communicated to National Stock Exchange of India Limited, where the shares of the Company are listed.

4. In case of any queries with respect to remote e-voting, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on 022 – 4886 7000 and 022 - 2499 7000. You may also send a request to evoting@nsdl.co.in or contact Mr. Amit Vishal, Asst. Vice President – President – NSDL, 4th Floor, 'A' Wing, Trade World, Kamala Mills Compound, Senapati Bapat Marg, Lower Parel, Mumbai 400 013, e-mail: evoting@nsdl.co.in, phone no. 022-24994360, or call on 022 - 4886 7000 and 022 - 2499 7000 who will address the grievances on remote e-voting or in case of any technical assistance is required at the time of log in/ assessing/ e-voting at the Meeting through VC/OAVM or who need assistance with using the technology before or during the meeting.

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE ACT

Item No. 2: To consider and appoint a director in place of Mr. Venkata Sai Harish Nandigala (DIN: 07967075), Whole Time Director, who retires by rotation and being eligible, offers himself for re-appointment.

Additional information on directors recommended for reappointment as required under Regulation 36 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and applicable Secretarial Standards issued by ICSI:

Name of the Director	Mr. Venkata Sai Harish Nandigala
DIN	07967075
Date of Birth	January 21, 1998
Date of first appointment on the Board	July 05, 2022
Age	28 years
Brief Resume	He holds a bachelor's degree in Business Administration (Finance) from Alliance University. He has work experience of more than 7 years in managing family-owned businesses, with a strong focus on operational efficiency and partnership building. He has been associated with our Company since July 05, 2022.
Qualification	Bachelor of Business Administration (Finance) from Alliance University
Experience	Mr. Venkata Sai Harish Nandigala has a solid foundation in international business, finance, and the petrochemical industry, he has a proven track record of driving innovation and sustainable growth and industrial sectors. With over 7 years of experience in managing family-owned businesses, Harish has played a pivotal role in Vedant Petrochem Pvt. Ltd., where he served as the Director. Under his leadership, the company emerged as a trusted supplier of high-quality petroleum products to various industries, building strong partnerships and operational efficiencies.
Terms & Conditions of appointment along with Remuneration sought to be paid	Appointed as Whole Time Director (Promoter cum Executive Director) and overall maximum managerial remuneration set to INR 26,66,664 (Indian Rupees Twenty-Six Lakhs Sixty-Six Thousand Six Hundred Sixty-Four Only) and shall be entitled to Salary, Allowance and Perquisites, as determined under the provisions of the Companies Act, 2013 read with the provisions of Income Tax Act, 2025.
Remuneration last drawn	2,22,222 Per Month
Disclosure of relationships between directors inter-se/Relationship with other Directors, Manager, and other Key Managerial Personnel of the Company	The appointee is brother of Mr. Venkata Sai Kiran Nandigala, Managing Director and Spouse of Mrs. Samhitha Reddy Tera and has no relationship with any of the other Directors, Manager, or other Key Managerial Personnel of the Company.
Nature of his expertise in	Operations Management, Quality Management, Team Leadership,

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specific functional areas	Process Improvement, Risk Management.
Number of Meetings of the Board attended during the year 2025-26	17 (Seventeen)
Names of Companies/LLP in which he holds the directorship	• Vestro Chemical Corporation Private Limited • Vedant Petrochem Private Limited • Snehaa Organics Limited • Vestro Solvents Private Limited • Vedant Agri Foods Private Limited • Vedant Logitech Private Limited • Vestro Labs Private Limited
Names of listed entities in which he holds the directorship	Snehaa Organics Limited
Names of Companies in which he holds the membership of Committees of the Board	-
Names of listed entities in which he holds the membership of Committees of the board	-
Shareholding in the Company including shareholding as a beneficial owner	37,50,000 equity shares and (36.84) % of the Company.

Mr. Venkata Sai Harish Nandigala, Mr. Venkata Sai Kiran Nandigala and Mrs. Samhitha Reddy Tera are interested in this resolution set out at Item No. 2 of the notice relating to appointment. Save and except as aforesaid, none of the Directors and Key Managerial Personnel of the Company, or their relatives are, in any way, concerned or interested, financially or otherwise, in the resolution set out at Item No. 2 of the notice.

The Board recommends the resolution set forth in Item No. 2 for the approval of the members as an Ordinary Resolution.

Item No. 3: Approval of Material Related Party Transactions

The Company has, in the ordinary course of its business, been entering into / proposes to enter into and/or continue various transactions with its related parties within the meaning of Section 2(76) of the Companies Act, 2013 and Regulation 2(1)(zb) of the SEBI Listing Regulations. All such related party transactions are placed before the Audit Committee for its approval and, where required in terms of the Company's Policy on Materiality of Related Party Transactions, before the Board of Directors, prior to being entered into.

In terms of Regulation 23(1) of the SEBI Listing Regulations read with Schedule XII thereto, a transaction with a related party is considered "material" if the transaction(s) to be entered into individually or taken together with previous transactions during a financial year exceeds 10% of the annual consolidated turnover of the Company as per the last audited financial statements. Based on the Company's annual consolidated turnover of INR 49,36,53,071 as per the last audited financial statements (FY 2025-26), transactions aggregating more than INR 4,93,65,307 (approx.) with a single related party during the financial year are material and require prior approval of the Members by way of an Ordinary Resolution under Regulation 23(4) of the SEBI Listing Regulations, with related parties abstaining from voting thereon, whether or not they are a party to the relevant transaction.

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Set out below are the details of the material related party transactions proposed to be placed before the Members, in a single consolidated resolution, at Item No. 3 of this Notice:

Regulation 23(1) of the SEBI Listing Regulations, read with Schedule XII thereto, provides that a transaction with a related party shall be considered material if the transaction(s) to be entered into individually or taken together with previous transactions during a financial year exceeds 10% of the annual consolidated turnover of the Company as per the last audited financial statements (the Company's annual consolidated turnover being INR 49,36,53,071, the materiality threshold works out to approximately INR 4,93,65,307 (approx.)).

Based on the above, the transactions proposed to be entered into / continued with the following four related parties during the financial year 2026-27 are, individually, material within the meaning of Regulation 23(1) read with Schedule XII of the SEBI Listing Regulations, and are accordingly being placed before the Members, in a single consolidated resolution, for prior approval by way of an Ordinary Resolution under Regulation 23(4) of the SEBI Listing Regulations:

Related Party	Relationship	Nature of Transaction(s)	Aggregate Value (INR)	% of Turnover	Tenure
Vedant Petrochem Private Limited	Group Company	Sale of Goods	35,00,00,000	70.90%	FY 2026-27
		Purchase of Goods	5,00,00,000	10.13%	
		Services	10,00,000	0.20%	
		Aggregate Value	40,10,00,000	81.23%	
TCR Chemical Industries	Promoter Group Relative Partnership Firm	Sale of Goods	5,00,00,000	10.13%	FY 2026-27
		Purchase of Goods	5,00,00,000	10.13%	
		Services	2,00,00,000	4.05%	
		Aggregate Value	12,00,00,000	24.31%	
Vestro Solvents Private Limited	Group Company	Sale of Goods	2,00,00,000	4.05%	FY 2026-27
		Purchase of Goods	2,00,00,000	4.05%	
		Services	3,00,00,000	6.08%	
		Rent	1,50,000	0.03%	
		Aggregate Value	7,01,50,000	14.21%	
Vestro Containers Private Limited	Group Company	Purchase of Goods	1,50,00,000	3.04	FY 2026-27
		Sale of Goods	4,00,00,000	8.10	
		Aggregate Value	5,50,00,000	11.14%	
Total Value			64,61,50,000		

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All the contracts/arrangements and the transactions with “related parties” are reviewed and approved by the Audit Committee. The Shareholders’ approval sought for the Material Related Party Transactions entered as given in Item No. 3 shall be valid up to the date of next AGM for a period not exceeding fifteen months.

Information to be provided to shareholders for consideration of RPTs as per SEBI Master circular SEBI/HO/CFD/ PoD2/CIR/P/0155 November 11, 2024

Sr. No.	1.	2.	3.	4.
Name of the related party	Vedant Petrochem Private Limited	TCR Chemical Industries	Vestro Solvents Private Limited	Vestro Containers Private Limited
Relationship with the Company including nature of concern or interest Group Company Group Company	Group Company (Related Party under Section 2(76) of the Companies Act, 2013 and Regulation 2(1)(zb) of the SEBI Listing Regulations)	Promoter Group Relative Partnership Firm (Related Party under Section 2(76) of the Companies Act, 2013 and Regulation 2(1)(zb) of the SEBI Listing Regulations)	Group Company (Related Party under Section 2(76) of the Companies Act, 2013 and Regulation 2(1)(zb) of the SEBI Listing Regulations)	Group Company (Related Party under Section 2(76) of the Companies Act, 2013 and Regulation 2(1)(zb) of the SEBI Listing Regulations)
Type of proposed transaction	Sale of Goods, Purchase of Goods and Services in the ordinary course of business and on an arm's length basis, as detailed in the table above.	Sale of Goods, Purchase of Goods and Services in the ordinary course of business and on an arm's length basis, as detailed in the table above.	Sale of Goods, Purchase of Goods, Services and Rent in the ordinary course of business and on an arm's length basis, as detailed in the table above.	Purchase of Goods and Sale of Goods in the ordinary course of business and on an arm's length basis, as detailed in the table above.
Amount & Value of the proposed transaction	INR 40,10,00,000 (aggregate, for FY 2026-27)	INR 12,00,00,000 (aggregate, for FY 2026-27)	INR 7,01,50,000 (aggregate, for FY 2026-27)	INR 5,50,00,000 (aggregate, for FY 2026-27)
Material terms and particulars of the proposed transaction	Ordinary course of business, on arm's length basis and normal commercial terms, as mutually agreed between the parties.	Ordinary course of business, on arm's length basis and normal commercial terms, as mutually agreed between the parties.	Ordinary course of business, on arm's length basis and normal commercial terms, as mutually agreed between the parties.	Ordinary course of business, on arm's length basis and normal commercial terms, as mutually agreed between the parties.
Name of Director(s) or Key Managerial Personnel who is related, if any	Nandigala Venkata Sai Kiran & Nandigala Venkata Sai Harish are related to this Company	Nandigala Venkata Sai Kiran, Nandigala Venkata Sai Harish, and Samhitha Reddy Tera are related to this partnership firm.	Nandigala Venkata Sai Kiran & Nandigala Venkata Sai Harish are related to this Company	Nandigala Venkata Sai Kiran is related to this Company

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Justification as to why the RPT is in the interest of the listed entity	In the ordinary course of business, on arm's length basis and normal commercial terms; supports the Company's business operations and is in the interest of the Company.	In the ordinary course of business, on arm's length basis and normal commercial terms; supports the Company's business operations and is in the interest of the Company.	In the ordinary course of business, on arm's length basis and normal commercial terms; supports the Company's business operations and is in the interest of the Company.	In the ordinary course of business, on arm's length basis and normal commercial terms; supports the Company's business operations and is in the interest of the Company.
Percentage of the company's annual consolidated turnover represented by value of proposed RPT	81.23%	24.31%	14.21%	11.14%
A copy of the valuation or other external party report, if any, such report has been relied upon	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Any other relevant	NIL	NIL	NIL	NIL

Save and except as stated above, none of the other Directors, Key Managerial Personnel of the Company or their respective relatives is, in any way, concerned or interested, financially or otherwise, in the resolution set out at Item No. 3, except to the extent of their shareholding, if any, in the Company.

In terms of Regulation 23(4) of the SEBI Listing Regulations, each of the related parties named in the table above, and all other related parties of the Company, whether or not they are a party to the particular transaction(s), shall abstain from voting on the resolution at Item No. 3. The resolution shall be considered approved only by the vote of the public shareholders (i.e., shareholders other than the related parties of the Company).

The Board recommends the Ordinary Resolution set out at Item No. 3 of this Notice for approval of the Members.

For and on behalf of the Board of Directors

Snehaa Organics Limited

Place: Hyderabad

Date: September 02, 2026

Sd/-

Venkata Sai Kiran Nandigala

Managing Director

DIN: 07986570

INDEPENDENT AUDITOR'S REPORT

**To the Members of Snehaa Organics Limited
(Formerly known as Snehaa Organics Private Limited)**

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **SNEHAA ORGANICS LIMITED** ("the Company"), which comprise the Balance Sheet as at 31st March, 2026, and the statement of Profit and Loss and the Statement of Cash Flows for the year ended 31st March, 2026, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements provide the information required by the Companies Act, 2013, as amended ("the Act") in the manner so required and give a true and fair view in conformity with the accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2021, as amended ("Accounting Standards") and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2026, and its profit and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. 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 Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

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.

Sr. No.	Key Audit Matters	Auditor's Responses
1	Concentration of Revenue and Trade Receivables from Related Parties (Refer Note 41 to the financial statements) The Company derives approximately 52% of its revenue from operations and approximately 55% of its trade receivables outstanding as at 31st March, 2026 from related parties (group entities). This significant concentration gives	Our audit procedures included, among others: • Obtaining an understanding of, and testing, the Company's controls over the identification, authorisation, recording and monitoring of related-party transactions; • Verifying that the related-party transactions were approved by the Audit Committee and the Board as required under Sections 177

Sr. No.	Key Audit Matters	Auditor's Responses
	rise to a risk regarding the occurrence and the arm's length basis of related-party sales, and a heightened credit risk regarding the recoverability of trade receivables due from related parties. Given the magnitude of these transactions and balances, management's assertion that the transactions are at arm's length and on commercial terms, and management's assessment of the recoverability of related-party receivables, involve significant judgment. Accordingly, we have determined this to be a key audit matter.	and 188 of the Companies Act, 2013, and tracing the transactions to such approvals; • Evaluating whether the related-party sales were at arm's length by comparing the rates charged to related parties with the rates charged to unrelated parties for the same or similar products around the transaction dates, and with available external market price benchmarks; • Assessing the recoverability of related-party receivables through a review of ageing, subsequent collections and the financial standing of the related parties, and obtaining balance confirmations where applicable; and • Evaluating the adequacy of the disclosures made in Note 41 and the related-party disclosures under Accounting Standard (AS) 18.

Other Information

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Board report, but does not include the financial statements and our auditor's report thereon.

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

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

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

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors are responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") for 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 read with the Companies (Accounting Standards) Rules, 2021. 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 statement 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 are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is 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 it is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- 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 risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtaining an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to 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 and Board of Directors' use of the going concern basis of accounting in preparation of financial statements 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 misstatement in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified 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.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ('the Order'), issued by the Central Government of India, in terms of sub-section (11) of section 143 of the Act, we give in the **Annexure 'A'** a statement on the matters specified in 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 the Companies (Accounting Standards) Rules, 2021.
 - e) Based on the written representations received from the directors as on 31st March, 2026, taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2026, from being appointed as a director in terms of Section 164 (2) of the Act.
 - f) With respect to the adequacy of the internal financial controls with reference to Standalone Financial Statements of the Company and the operating effectiveness of such controls, we refer to our separate report in "**Annexure B**". Based on our audit procedures, we express an unmodified opinion, concluding that the Company has, in all material respects, maintained adequate internal financial controls with reference to the Standalone Financial Statements, and such controls were operating effectively as of 31st March 2026, in accordance with the criteria established by the Company, considering the essential components of internal control outlined in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.
 - g) In our opinion and according to the information and explanations given to us, the remuneration/ sitting fees paid by the Company to its directors during the current year are in accordance with the provisions of Section 197 of

the Act. The director's fees paid as per section 197 (5) to the independent directors are not in excess of the limits laid down under Section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under Section 197(16) of the Act that are required to be commented upon by us.

- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us:
- i) The Company does not have any pending litigations that would impact its financial position.
 - 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 due to be transferred to the Investor Education and Protection Fund by the Company.
 - iv)
 - (a) The management has represented that to the best of its knowledge and belief, as disclosed in the Note-38 to the financial statements, 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 that to the best of its knowledge and belief, as disclosed in the Note-38 to the financial statements, 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.
 - (c) Based on the audit procedures that we have considered reasonable and appropriate in the circumstances, nothing has come to the notice that has caused us to believe that the representations under sub-clause (a) and (b) contain any material misstatement.
 - v) The Company has not declared/paid any dividend during the year.

- vi) Based on our examination, which included test checks, the Company has used accounting software systems for maintaining its books of account for the year ended 31st March, 2026, which have the feature of recording audit trail (edit log) facility, and the same has operated throughout the year for all relevant transactions recorded in the software systems. Further, during the course of our audit, we did not come across any instance of the audit trail feature being tampered with, and the audit trail has been preserved by the Company as per the statutory requirements for record retention.

For Phanindra & Associates
Chartered Accountants
FRN: 013969S
Peer Review Certificate No: 015912

Srinivasulu T
Partner
M.No : 222868

Date : 28th May, 2026
Place : Hyderabad
UDIN : 26222868MILHBQ6074

“Annexure A” to the Independent Auditor’s Report of even date on the financial statements of SNEHAA ORGANICS LIMITED

Referred to in paragraph 1 under the heading ‘Report on Other Legal & Regulatory Requirement’ of our report of even date to the financial statements of the Company for the year ended March 31, 2026:

(i) According to the information and explanation provided to us -

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

(B) The Company has maintained proper records showing full particulars of Intangible assets (including intangible assets under development) during the year.

(b) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has a regular programme of physical verification of its Property, Plant and Equipment by which all property, plant and equipment is verified annually. In our opinion, this periodicity of physical verification is reasonable, having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification.

(c) According to the information and explanations given to us and based on 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 Company) disclosed in the financial statements (Refer Note no. 12(a) to the Financial Statements) are held in the name of the Company.

(d) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not revalued its Property, Plant and Equipment or intangible assets or both during the year.

(e) According to the information and explanation given to us and based on our examination of the records of the Company, 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 during the year.

(ii)

(a) The inventory has been physically verified during the year by the management. In our opinion, the frequency of verification, coverage & procedure of such verification is reasonable and appropriate. No material discrepancies were noticed on such verification between the physical stocks and the book records that were more than 10% in the aggregate of each class of inventory.

(b) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not been sanctioned working capital limits in **excess of 5 crore**, in aggregate, at points of time during the year, from banks based on security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.

(iii) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made investments, provided guarantees or security, granted loans and advances in the nature of loans, secured or unsecured, to companies, limited liability partnerships, and other parties. Therefore, the clauses 3(iii)(a) to 3(iii)(f) of the Order are not applicable to the Company.

(iv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made investments, provided guarantee or security, granted loans and advances in the nature of loans, secured or unsecured to companies, limited liability partnership and other parties in respect of which provisions of sections 185 and section 186 of the Act are applicable. Therefore, clause 3(iv) of the Order is not applicable

(v) According to the information and explanations provided to us and based on our examination of the records of the Company, the Company has not accepted any deposits or amounts which are deemed to be deposits from the public. Accordingly, paragraph 3 (v) of the Order is not applicable to the Company.

(vi) According to the information and explanations provided to us and based on our examination of the records of the Company, the Central Government has not specified the maintenance of cost records under section 148(1) of the Companies Act, 2013, for any of the services of the Company. Accordingly, paragraph 3(vi) of the Order is not applicable to the Company.

(vii)

(a) According to the information and explanations provided to us and based on our examination of the records of the Company, undisputed amounts payable in respect of Goods and Services Tax ('GST'), Central Sales Tax, Provident fund, Employees' State Insurance, Income-Tax, Duty of Customs, Cess and other statutory dues applicable to the Company have generally been regularly deposited by it with the appropriate authorities.

(b) According to the information and explanations given to us and based on our examination of the records of the Company, there are no statutory dues relating to Goods and Service Tax, Central Sales Tax, State Sales Tax (VAT), Provident Fund, Employees State Insurance, Income-Tax, Duty of Customs or Cess or other statutory dues, which have not been deposited with the appropriate authorities on account of any dispute.

(viii) According to the information and explanation provided to us and based on our examination of the records of the Company, there have been no transactions unrecorded in the books of account that have been surrendered/disclosed as income during the year, in the tax assessments under the Income Tax Act, 1961.

(ix) According to the information and explanation provided to us and based on our examination of the records of the Company -

(a) The company has not defaulted in the repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year.

(b) The company has not been declared a wilful defaulter by any bank, financial institution, government or any government authority.

(c) Term loans availed by the Company were applied for by the Company during the year for the purposes for which the loans were obtained.

(d) Funds raised on a short-term basis have, prima facie, not been used during the year for long-term purposes by the Company.

(e) The Company does not hold any investment in any subsidiary, associate or joint venture (as defined under the Act) during the year ended 31st March, 2026. Accordingly, clause 3(ix)(e) is not applicable.

(f) The Company does not hold any investment in any subsidiary, associate or joint venture (as defined under the Act) during the year ended 31st March, 2026. Accordingly, clause 3(ix)(f) is not applicable.

(x) According to the information and explanation given to us and based on our audit procedures –

(a) The equity shares of the Company were listed on the Emerge Platform of National Stock Exchange of India Limited (NSE Emerge) w.e.f 05th September, 2025. Pursuant to the Initial Public Offering (IPO), 26,79,000 (Twenty six lakhs seventy nine thousand) Equity shares of Rs 10/- each at a premium of 112/-per share, totalling to 122/- per share and amounting to Rupees 32,68,38,000/-(Thirty two crores sixty eight lakhs thirty eight thousand rupees only). The details of the Utilization of IPO proceeds are as follows:

Original Object	Original Allocation (₹ in Lakhs)	Funds Utilized (₹ in Lakhs)	Unutilized Funds (₹ in Lakhs)	Remarks
Issue-related Expenses	326.58	326.58	-	Not Applicable
Repayment of Loans	350.00	350.00	-	Fully repaid
Working Capital Requirement	2,394.17	1,256.93	1,137.24	Out of the unutilized amount, Rs. 1,000.00 Lakhs is held in Fixed Deposits and Rs. 238.41 Lakhs is held in a bank account.
General Corporate Purpose	197.63	96.45	101.18	
Total	3,268.38	2,029.97	1,238.41	

(b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.

(xi)

(a) Based on examination of the books and records of the Company 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 course of the audit

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

(c) As represented to us by the management, there are no whistleblower complaints received by the company during the year.

(xii) According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, paragraph 3(xii) of the Order is not applicable to the Company.

(xiii) In our opinion and according to the information and explanations given to us, the transactions with related parties are in compliance with Sections 177 and 188 of the Act, where applicable, and the details of the related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.

(xiv)

(a) In our opinion and according to the information and explanations given to us, the Company has an internal audit system commensurate with the size and nature of its business.

(b) We have considered the reports of the Internal Auditors for the period under audit, where available, while determining the nature, timing and extent of our audit procedures.

(xv) In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with its directors or persons connected to its directors, and hence, provisions of Section 192 of the Act are not applicable to the Company

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

(xvii) According to the information and explanations provided to us and based on our audit procedures, we are of the opinion that the Company has not incurred any cash losses in the financial year. Accordingly, paragraph 3(xvii) of the Order is not applicable to the Company.

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

(xix) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report, and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date will be discharged by the Company as and when they fall due.

(xx)

(a) In our opinion and according to the information and explanations given to us, there is no unspent amount under section 135 (5) of the Act pursuant to any project other than ongoing projects. Accordingly, clause 3(xx)(a) of the Order is not applicable.

(b) In our opinion and according to the information and explanations given to us, there is no unspent amount under section 135 (5) of the Act pursuant to any ongoing projects for the current financial year ended March 31, 2026. Accordingly, clause 3(xx)(b) of the Order is not applicable.

(xxi) The Company's financial statements are not included for any consolidation; hence, the provisions of clause 3(xxi) are not applicable and hence not commented upon.

For Phanindra & Associates
Chartered Accountants
FRN: 013969S
Peer Review Certificate No: 015912

Srinivasulu T
Partner
M.No. : 222868

Date : 28th May, 2026
Place : Hyderabad
UDIN : 26222868MILHBQ6074

“Annexure B” to the Independent Auditor’s Report of even date on the financial statements of SNEHAA ORGANICS LIMITED

[Referred to in paragraph 2(f) under ‘Report on Other Legal and Regulatory Requirements’ in The Independent Auditors’ Report of even date to the Members of **SNEHAA ORGANICS LIMITED** on the Financial Statements for the year ended 31st March, 2026.

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

We have audited the internal financial controls with reference to the Financial Statements of **SNEHAA ORGANICS LIMITED** (“the Company”) as at 31st March, 2026, in conjunction with our audit of the Financial Statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company’s management is responsible for establishing and maintaining internal financial controls based on the internal control 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 (“ICAI”). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the 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 Standalone Financial Statements of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) issued by the ICAI and the Standards on Auditing prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls with reference to Standalone 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 Standalone Financial Statements were established and maintained, and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to the Standalone Financial Statements and their operating effectiveness. Our audit of internal financial controls with reference to Standalone Financial Statements included obtaining an understanding of internal financial controls with reference to Standalone Financial Statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal controls based on the assessed risk. The procedures selected depend on the auditor’s judgement, 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 Standalone Financial Statements.

Meaning of Internal Financial Controls with reference to Standalone Financial Statement

A company's internal financial control with reference to Standalone 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 Standalone Financial Statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of 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 un authorized 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 Standalone Financial Statements

Because of the inherent limitations of internal financial controls with reference to Standalone Financial Statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to Standalone Financial Statements to future periods are subject to the risk that the internal financial control with reference to Standalone Financial Statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, adequate internal financial controls with reference to Financial Statements and such internal financial controls with reference to Financial Statements were operating effectively as at 31st March, 2026, based on the criteria for internal financial control with reference to Financial Statements established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Phanindra & Associates

Chartered Accountants

FRN: 013969S

Peer Review Certificate No: 015912

Srinivasulu T

Partner

M.No. : 222868

Date : 28th May, 2026

Place : Hyderabad

UDIN : 26222868MILHBQ6074

SNEHAA ORGANICS LIMITED
(Formerly known as Snehaa Organics Private Limited)
CIN : U24290TG2022PLC164443

Plot no 290 & 291, Dulapally, Adjacent to IDA Jeedimetla, Quthbullapur, Rangareddi, Hyderabad, Telangana, India, 500055

NOTES TO CORPORATE INFORMATION AND SIGNIFICANT ACCOUNTING POLICIES

1 CORPORATE INFORMATION:

Snehaa Organics Limited ("the Company") was originally established as a partnership firm under the name **Snehaa Pharma Chemicals**. Subsequently, the partnership firm was converted into a private limited company under the name **Snehaa Organics Private Limited** pursuant to a Certificate of Incorporation dated **05th July, 2022**, issued by the Registrar of Companies, Telangana. Thereafter, the Company was converted into a public limited company and consequently renamed as **Snehaa Organics Limited** pursuant to a fresh Certificate of Incorporation dated **07th January, 2025**, issued by the Registrar of Companies, Telangana. The equity shares of the Company were listed on the NSE Emerge Platform of the National Stock Exchange of India Limited ("NSE") with effect from **05th September, 2025**, pursuant to the successful completion of the Initial Public Offering ("IPO").

The Company is primarily engaged in the business of:

Distillation and processing of solvents;
Manufacturing and processing of pharma chemicals;
Undertaking job work activities relating to pharma chemicals; and
Manufacturing, processing, trading, import and export of fertilizers, agricultural chemicals and allied chemical products.

These financial statements are presented in Indian Rupees ('Rupees' or 'Rs.' or 'INR') and are rounded off to the nearest Lakhs, except per share capital data and unless stated otherwise.

2 SIGNIFICANT ACCOUNTING POLICIES:

2.1 Accounting Convention :

The financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (GAAP) and comply with the mandatory Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with rule 7 of Companies (Accounts) Rules, 2014, the provisions of the Act (to the extent notified), other pronouncements of the Institute of Chartered Accountants of India (ICAI) to the extent applicable, on the historical cost convention and on the accrual basis, following the going concern assumption. The management has assessed the Company's ability to continue as a going concern and, based on the current circumstances, believes that the Company will be able to realise its assets and discharge its liabilities in the normal course of business.

2.2 Use Of Estimates:

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure relating to contingent assets and contingent liabilities as on the date of the financial statements and the reported amounts of income and expense during the period. Actual results could differ from the estimates. Examples of estimates include provisions for doubtful debts, future obligations under employee retirement benefit plans, income taxes, useful life of fixed assets, etc. Any revision to accounting estimates is recognized prospectively in current and future periods.

2.3 Cash and Cash Equivalents :

Cash and cash equivalents comprise cash in hand, cheques and drafts on hand, balances with banks in current accounts, and short-term deposits with original maturity of three months or less, which are readily convertible into known amounts of cash and subject to an insignificant risk of changes in value. Bank overdrafts, if any, which are repayable on demand and form an integral part of the Company's cash management, are included as a component of cash and cash equivalents.

2.4 Cash Flow Statements:

The Cash Flow Statement is prepared using the indirect method in accordance with Accounting Standard 3 (AS 3) – Cash Flow Statements. Under this method, net profit before tax is adjusted for the effects of non-cash transactions, deferrals or accruals of past or future operating cash receipts and payments, and items of income or expense associated with investing or financing cash flows. Cash receipts and payments arising from operating, investing, and financing activities are classified and disclosed separately in the Cash Flow Statement.

2.5 Property, Plant & Equipment and Intangible Assets & Depreciation:

i) Property, Plant and Equipment are stated at cost of acquisition less accumulated depreciation and impairment losses, if any. Cost of acquisition comprises the purchase price and all directly attributable expenditure incurred in bringing the asset to its working condition for its intended use, including freight, duties, levies, and incidental expenses. Initial warranty and insurance spares purchased along with the capital asset are capitalised and grouped under the respective asset.

ii) Depreciation on Property, Plant and Equipment up to the date of conversion of the Partnership Firm into a Company was provided based on the rates prescribed under the Income Tax Act, 1961. Subsequent to the conversion, depreciation is provided on the Straight Line Method based on the estimated useful lives of the assets as specified below.

S.No	Particulars	Useful life (in years)	
		As per schedule II	Estimated by management
1	Building	30	10
2	Plant and machinery	25	10
3	Furniture and fixtures	10	10
4	Computers	3	3
5	Electrical equipment's	10	5
6	New Vehicles	8	8
7	Old Vehicles	8	3
8	Forklift Vehicle	10	10

2.6 Inventory

Inventories comprise raw materials, consumables, stock-in-trade, and finished goods, including those relating to job work.

- i) Raw materials and consumables are valued at cost or net realisable value, whichever is lower.
- ii) Stock-in-trade is valued at cost or net realisable value, whichever is lower.
- iii) Finished goods produced by the Company are valued at net realisable value.
- iv) Finished goods relating to job work are valued at the applicable job work charge rate.

Cost of inventories comprises all costs of purchase and other costs incurred in bringing the inventories to their present location and condition. Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs necessary to make the sale.

NOTES TO CORPORATE INFORMATION AND SIGNIFICANT ACCOUNTING POLICIES

2.7 Revenue Recognition:

- i) Revenue from the distillation of solvents, the manufacture of pharma chemicals, job work services, and the sale of direct trade products is recognised when it is probable that economic benefits will flow to the Company and the amount of revenue can be reliably measured.
- ii) Revenue is recognised as follows:
- a) Job work/processing of solvents:** Revenue is recognised upon completion of job work and delivery of processed solvents to the customer, when significant risks and rewards are transferred.
- b) Manufacture and sale of pharma chemicals / direct trade products:** Revenue is recognised upon delivery of goods to the customer and transfer of significant risks and rewards of ownership.
- iii) Revenue is recognised net of returns, discounts, rebates and applicable taxes, wherever applicable.
- iv) Interest income is recognised on a time-proportion basis, having regard to the amount outstanding and the applicable rate of interest.

2.8 Employee Retirement Benefits:

Provident Fund

The Company operates a defined contribution scheme in the form of Provident Fund as per the provisions of the Employees' Provident Funds and Miscellaneous Provisions Act, 1952. Both the employee and the Company make monthly contributions to the Provident Fund at a specified percentage of the employee's basic salary. The Company's contribution to the Provident Fund is recognised as an expense in the Statement of Profit and Loss in the period in which it falls due.

Employee State Insurance

The Company makes contributions to the Employee State Insurance (ESI) Scheme in accordance with the Employees' State Insurance Act, 1948. ESI is a defined contribution scheme and the Company's contributions are recognised as an expense in the Statement of Profit and Loss in the period in which the related services are rendered. The Company has no further obligation beyond the contributions so made.

Gratuity

Post-employment defined benefit plan. Short-term and long-term liability recognised in the Balance Sheet represents the present value of the defined benefit obligation at the reporting date, less the fair value of plan assets.

Gratuity is provided on the basis of an actuarial valuation at the end of each financial year. Actuarial gains and losses are recognised in full in the statement of profit and loss for the period in which they occur.

Compensated Absences

The Company follows a calendar year leave policy, and employees are permitted to accumulate leave only for the current calendar year. Unutilised leave, if any, is not eligible for carry forward beyond the applicable period.

Provision for leave encashment is recognised based on actuarial valuation carried out by an independent actuary using the projected unit credit method, considering the leave entitlement available to employees as at the reporting date. The liability recognised in the financial statements represents the provision pertaining to the leave accumulated during the current period. Actuarial gains or losses arising from such valuation are recognised in the Statement of Profit and Loss in the period in which they arise.

2.9 Earnings Per Share

- i) Basic earnings per share is computed by dividing the net profit or loss after tax attributable to equity shareholders by the weighted average number of equity shares outstanding during the reporting period.
- ii) Diluted earnings per share is computed by adjusting the net profit or loss after tax attributable to equity shareholders and the weighted average number of equity shares outstanding during the period for the effects of all dilutive potential equity shares. Dilutive potential equity shares are deemed to have been converted at the beginning of the period, unless issued at a later date. Only those potential equity shares that are dilutive and have the effect of reducing earnings per share or increasing loss per share are considered for the purpose of computing diluted earnings per share.

2.10 Provisions And Contingent Liabilities:

- i) A provision is recognised when the Company has a present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.
- ii) A contingent liability is disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company, or when a present obligation exists but it is not probable that an outflow of resources will be required to settle it.

Where the likelihood of outflow of resources is remote, neither a provision nor a disclosure is made.

2.11 Taxes On Income

Income tax expense comprises current tax and deferred tax.

Current Tax

Current tax is measured at the amount expected to be paid to the taxation authorities in accordance with the provisions of the Income Tax Act, 1961, based on the taxable income for the year.

Deferred Tax

Deferred tax is recognized on timing differences between the accounting income and taxable income for the year. Deferred tax assets and liabilities are measured using the tax rates and tax laws enacted or substantively enacted as at the Balance Sheet date.

Deferred tax assets are recognized only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such assets can be realized. In cases of unabsorbed depreciation or carry forward of losses, deferred tax assets are recognized only when there is virtual certainty supported by convincing evidence.

Deferred tax assets are reviewed at each Balance Sheet date and are written down or written up based on the extent of reasonable certainty or virtual certainty of their realization. Deferred tax assets and liabilities are offset where the Company has a legally enforceable right to set off current tax assets against current tax liabilities and where such deferred tax assets and liabilities relate to taxes levied by the same taxation authority.

SNEHAA ORGANICS LIMITED
(Formerly known as Snehaa Organics Private Limited)
CIN : U24290TG2022PLC164443

Plot no 290 & 291, Dulapally, Adjacent to IDA Jeedimetla, Quthbullapur, Rangareddi, Hyderabad, Telangana, India, 500055

NOTES TO CORPORATE INFORMATION AND SIGNIFICANT ACCOUNTING POLICIES

2.12 Segment Reporting

Based on the nature of the Company's business activities, the manner in which the management reviews and assesses the performance of the business, and the internal financial reporting systems, the Company operates in a single business segment. Accordingly, the Company has only one reportable segment in accordance with the requirements of Accounting Standard (AS) 17 – "Segment Reporting", and therefore, no separate segment disclosures are required to be presented.

2.13 Leases

Lease is classified as a finance lease or operating lease at the date of inception in accordance with AS-19 "Leases". The Company has entered into lease contracts as a lessee generally for shorter durations, i.e. 11 months and thus, classifies leases as operating leases. Lease payments under operating leases are recognized as an expense in the statement of profit and loss on a straight-line basis over the lease term unless another systematic basis is more representative of the time pattern of the user's benefit.

2.14 Operating Cycle

Based on the nature of products / activities of the Company and the normal time between acquisition of assets and their realization in cash or cash equivalents, the Company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non- current.

2.15 Events after the Reporting period

- i) Adjusting events (providing additional evidence of conditions existing at the Balance Sheet date), if any, are accounted for in the financial statements.
- ii) Non-adjusting events (significant events occurring after the Balance Sheet date), if any, are disclosed in the notes to accounts.

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SNEHAA ORGANICS LIMITED (Formerly known as Snehaa Organics Private Limited) CIN : U24290TG2022PLC164443 Plot no 290 & 291, Dulapally, Adjacent to IDA Jeedimetla, Quthbullapur, Rangareddi, Hyderabad, Telangana, India, 500055				
STATEMENT OF ASSETS AND LIABILITIES				
			Amount (Rs. In Lakhs)	
S.No	Particulars	Note No.	As at 31st March, 2026	As at 31st March, 2025
I.	<u>EQUITY AND LIABILITIES</u>			
1	Shareholders' funds			
	(a) Share capital	3	1,017.90	750.00
	(b) Reserves and surplus	4	4,157.81	727.63
			5,175.71	1,477.63
2	Non-current liabilities			
	(a) Long-term borrowings	5	42.94	520.32
	(b) Deferred tax liabilities (Net)	6	20.41	21.99
	(c) Other Long-term liabilities		-	-
	(d) Long-term provisions	7	12.85	4.09
			76.19	546.40
3	Current liabilities			
	(a) Short-term borrowings	8	318.85	388.20
	(b) Trade payables			
	(i) Total outstanding dues of micro enterprises & small enterprises; and	9	26.88	-
	(ii) Total outstanding dues of creditors other than micro and small enterprises		477.30	275.02
	(c) Other current liabilities	10	74.10	51.41
	(d) Short-term provisions	11	292.50	266.89
			1,189.63	981.51
		TOTAL	6,441.53	3,005.55
II.	<u>ASSETS</u>			
1	Non-current assets			
	(a) Property, Plant and Equipment & Intangible Assets			
	(i) Property, Plant and Equipment	12	1,497.39	1,398.14
	(ii) Intangible assets		-	-
	(iii) Capital work in progress		-	-
	(b) Long term loans and advances		-	-
	(c) Other non-current assets	13	38.81	30.98
			1,536.20	1,429.11
2	Current assets			
	(a) Current Investments		-	-
	(b) Inventory	14	508.79	366.51
	(c) Trade receivables	15	2,485.90	942.67
	(d) Cash and cash equivalents	16	1,583.13	19.22
	(e) Short term loans and advances	17	318.61	218.11
	(f) Other current assets	18	8.90	29.92
			4,905.33	1,576.43
		TOTAL	6,441.53	3,005.55
The accompanying significant accounting policies and explanatory notes on accounts 1 - 41 are an integral part of the financial statements				
As per our report of even date attached				
For Phanindra & Associates			For & on behalf of Board of Directors of Snehaa Organics Limited	
Chartered Accountants			(Formerly known as Snehaa Organics Private Limited)	
FRN: 013969S				
Peer Review Certificate No : 015912				
Srinivasulu T		N. Venkata Sai Kiran		N. Venkata Sai Harish
Partner		Managing Director		Whole-time Director
M.No : 222868		DIN: 07986570		DIN: 07967075
Date : 28th May, 2026		B. Sarath Chandra		Poonam Jain
Place : Hyderabad		CFO		Company Secretary
UDIN : 26222868MILHBQ6074				Mem. No : A44093

Plot no 290 & 291, Dulapally, Adjacent to IDA Jeedimetla, Outhbullapur, Rangareddi, Hyderabad, Telangana, India, 500055

Amount (Rs. In Lakhs)

<i>The accompanying significant accounting policies and explanatory notes on accounts 1 - 41 are an integral part of the financial statements</i> As per our report of even date attached For Phanindra & Associates Chartered Accountants FRN: 013969S Peer Review Certificate No : 015912			For & on behalf of Board of Directors of Snehaa Organics Limited (Formerly known as Snehaa Organics Private Limited)		
Srinivasulu T Partner M.No : 222868			N. Venkata Sai Kiran Managing Director DIN: 07986570		
Date : 28th May, 2026 Place : Hyderabad UDIN : 26222868MILHBQ6074			Poonam Jain Company Secretary Mem. No : A44093		

SNEHAA ORGANICS LIMITED (Formerly known as Snehaa Organics Private Limited) CIN : U24290TG2022PLC164443 Plot no 290 & 291, Dulapally, Adjacent to IDA Jeedimetla, Quthbullapur, Rangareddi, Hyderabad, Telangana, India, 500055			
CASH FLOW STATEMENT			
Amount (Rs. In Lakhs)			
S.No	Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
A.	CASH FLOWS FROM OPERATING ACTIVITIES		
	Profit Before Tax as per Profit & Loss Statement	1,092.34	981.29
	Adjustments for :		
	Depreciation	196.04	121.44
	Gratuity	10.08	1.81
	Leave Encashment	2.76	-
	Interest Income	(59.60)	(0.29)
	Interest Charges/Finance Cost	72.73	53.34
	Profit on Sale of Asset	(0.07)	-
	Loss on Sale of Asset	0.13	-
	Capitalisation of assets reclassified	-	99.33
	Operating profit before working capital changes	1,314.41	1,256.92
	Adjustments for:		
	(Increase)/Decrease in Trade Receivables	(1,543.23)	(294.03)
	(Increase)/Decrease in Other current assets	21.02	(29.92)
	(Increase)/Decrease in Other Non current assets	(7.83)	(0.04)
	Increase / (Decrease) in Trade Payables	229.16	(103.59)
	Increase / (Decrease) in Other Current Liabilities	22.70	12.68
	Increase / (Decrease) in Short term Provisions	25.62	124.15
	Increase / (Decrease) in Long term Provisions	(5.66)	10.11
	(Increase)/Decrease in Short term Loans and Advances	(100.50)	(100.34)
	(Increase) / Decrease in Inventory	(142.28)	(327.46)
	Cash generated from operations	(186.59)	548.47
	Net Income Tax (Paid)/Refund	(286.39)	(247.47)
	Net Cash from Operating Activities (A)	(472.98)	301.00
B.	CASH FLOWS FROM INVESTING ACTIVITIES		
	Purchase of Fixed Assets	(300.62)	(808.93)
	Sale of Fixed Assets	5.26	-
	Change in CWIP	-	46.94
	(Increase)/Decrease in Other Bank Balances [Cash and Cash Equivalents]	(1,034.47)	-
	Interest on Fixed Deposit	59.60	0.29
	Net Cash from/ (used) in Investing Activities (B)	(1,270.23)	(761.70)
C.	CASH FLOWS FROM FINANCING ACTIVITIES		
	Interest Charges/Finance Cost	(72.73)	(53.34)
	Increase/(Decrease) in Borrowings	(546.74)	516.39
	Issue of Equity Shares (Net of Issue Expenses)	2,892.13	-
	Net Cash from/(used in) Financing Activities (C)	2,272.65	463.05
	Net Increase in Cash and Cash equivalents during the year (A+B+C)	529.44	2.35
	Cash and Cash equivalents at the beginning of the year	19.22	16.87
	Cash and Cash equivalents at the end of the year	548.66	19.22
Note:			
1. Components of Cash & Cash Equivalents			
	Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
	A. Balances with Banks		
	i. Balances with Banks in Current Accounts	548.66	19.21
	ii. Balances with Banks in Deposits Accounts [Maturity Period less than 3 months]	-	-
	iii. Cash on Hand	-	0.01
	Cash and Cash equivalents at the end of the year	548.66	19.22
	B. Other Bank Balances		
	i. Deposits with HDFC Bank [Maturity Period more than 3 months but less than 12 months]	1,034.47	-
	Total	1,583.13	19.22
2. The Cash Flow Statement has been prepared under indirect method as set out in AS-3 "Cash Flow Statements" specified under section133 of Companies Act, 2013 read with Companies (Accounts) Rules, 2014, whereby profit before tax is adjusted for the effects of transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from regular revenue generating, financing and investing activities of the company are segregated.			
3. Figures in Brackets represents outflow.			
<i>The accompanying significant accounting policies and explanatory notes on accounts 1 - 41 are an integral part of the financial statements</i>			
As per our report of even date attached		For & on behalf of Board of Directors of Snehaa Organics Limited	
For Phanindra & Associates		(Formerly known as Snehaa Organics Private Limited)	
Chartered Accountants			
FRN: 013969S			
Peer Review Certificate No : 015912			
Srinivasulu T		N. Venkata Sai Kiran	
Partner		Managing Director	
M.No : 222868		DIN: 07986570	
		N. Venkata Sai Harish	
		Whole-time Director	
		DIN: 07967075	
Date : 28th May, 2026		B. Sarath Chandra	
Place : Hyderabad		CFO	
UDIN : 26222868MILHBQ6074		Poonam Jain	
		Company Secretary	
		Mem. No : A44093	

SNEHAA ORGANICS LIMITED (Formerly known as Snehaa Organics Private Limited) CIN : U24290TG2022PLC164443 Plot no 290 & 291, Dulapally, Adjacent to IDA Jeedimetla, Quthbullapur, Rangareddi, Hyderabad, Telangana, India, 500055			
NOTES TO FINANCIAL INFORMATION			
			Amount (Rs. In Lakhs)
NOTE 3			
STATEMENT OF SHARE CAPITAL			
S.No	Particulars	As at 31st March, 2026	As at 31st March, 2025
1	Authorised capital 1,10,00,000 Equity shares of Rs.10/- each {Refer note 3[b(iv)]} below (P.Y 1,10,00,000 Equity shares of Rs.10/- each)	1,100.00	1,100.00
2	Issued, Subscribed & Paid up capital 1,01,79,000 Equity shares of Rs.10/- each (P.Y 75,00,000 Equity shares of Rs.10/- each)	1,017.90	750.00
	Total	1,017.90	750.00
a) Rights, Preference & restrictions attached to shares			
Equity shares			
<i>The company has only one class of equity shares having a par value of Rs. 10/- per share.</i> <i>Each shareholder is eligible for one vote per share.</i> <i>In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the company, after distribution of all preferential amounts, in proportion of their shareholding.</i>			
b) Reconciliation of number of shares outstanding and amount at the beginning and at the end of the reporting period			
S.No.	Particulars	Number of shares	
		As at 31st March, 2026	As at 31st March, 2025
1	Shares outstanding at the beginning of the year	75,00,000	10,00,000
2	Buy back of Equity shares	-	-
3	Shares issued during the year {Refer note 3[b(vi)]} below	-	65,00,000
4	Equity Shares issued during the year through IPO {Refer note 3[b(viii)]} below	26,79,000	-
5	Shares outstanding at the end of the year	1,01,79,000	75,00,000
Notes:			
i. Snehaa Organics Limited was initially incorporated as a partnership firm under the name Snehaa Pharma Chemicals. Subsequently, the firm was converted into a company on July 5, 2022. At the time of conversion, the company allotted shares to the subscribers to the Memorandum named Ms. Venkata Lakshmi Nandigala, Mr. Venkata Sai Harish Nandigala, Mr. Venkata Sai Kiran Nandigala of shares amounting to Rs. 10/- each 1,00,000 , 2,00,000 and 2,00,000 respectively.			
ii. The Authorized Share capital of the company was increased from 5,00,000(Five lakh) Equity Shares of Rs.10/- each to 10,00,000 (Ten lakhs) Equity shares of Rs. 10/- each vide resolution passed in EGM dated 5th September, 2022.			
iii. During the Financial Year 2022-23 company has allotted 5,00,00(Five lakhs) equity shares of Rs. 10/- each to the promoters against conversion of unsecured loan pursuant to the provisions of Section 62 and other applicable provisions, if any of the companies act 2013.			
iv. The Authorized Share capital of the company was increased from 10,00,000(Ten lakhs) Equity Shares of Rs.10/- each to 1,10,00,000 (One crore Ten lakhs) Equity shares of Rs. 10/- each vide resolution passed in EGM dated 22nd November, 2024.			
v. During Financial Year 2024-25, two lakh shares of the past shareholder, (viz., Mrs Venkata Lakshmi Nandigala) were transferred as a gift to the existing shareholders, (viz., Mr Venkata Sai Kiran Nandigala and Mr Venkata Sai Harish Nandigala) with one lakh shares each, on 1st April 2024. The transfer was approved by the board through a resolution dated 1st April, 2024.			
vi. The company issued 65,00,000 equity shares of Rs. 10/- each as bonus shares in the ratio of 65:10(i.e. 65 (Sixty five) Fully paid Bonus Shares of Rs.10/- each will be allotted against the holding of 10 (Ten) equity shares of the Company vide EGM resolution passed on 07th December, 2024 and allotted on 7th December, 2024. The effect of bonus shares are considered for calculation of EPS.			
vii. During the Financial Year 2024-25, five equity shares of ₹10/- each were transferred from the existing shareholder, Mr. Venkata Sai Kiran Nandigala, to five new shareholders – Mr. Dasari Srinivas Rao, Mr. Nadagapu Kesava Rao, Mr. Poorna Chandra Reddy P., Mr. Tirumalasetti Samba Siva Rao, and Mrs. Padigapati Vijaya Lakshmi – with each new shareholder receiving one share. The said transfer was effected on 13th December 2024 and was duly approved by the Board of Directors vide Resolution dated 13th December 2024.			
viii. During the year under review, the Company concluded a Fresh Issue of 26,79,000 equity shares of ₹10 each at a premium of ₹112 per share (issue price of ₹122 per share) through an Initial Public Offering (IPO) on the NSE Emerge platform, with allotment made on 5th September, 2025, aggregating to a total consideration of ₹32,68,38,000. Pursuant to the applicable provisions of Section 52 of the Companies Act, 2013, the face value has been credited to the Share Capital Account and the premium collected thereon has been transferred to the Securities Premium Reserve.			

SNEHAA ORGANICS LIMITED (Formerly known as Snehaa Organics Private Limited) CIN : U24290TG2022PLC164443 Plot no 290 & 291, Dulapally, Adjacent to IDA Jeedimetla, Quthbullapur, Rangareddi, Hyderabad, Telangana, India, 500055						
NOTES TO FINANCIAL INFORMATION						
Amount (Rs. In Lakhs)						
c) Details of shareholders holding more than 5% equity shares in the company						
S.No.	Name of the shareholder	As at 31st March, 2026		As at 31st March, 2025		
		No. of shares held	% Holding	No. of shares held	% Holding	
1	Venkata Sai Harish Nandigala	37,50,000	36.8406%	37,50,000	50.0000%	
2	Venkata Sai Kiran Nandigala	37,49,995	36.8405%	37,49,995	49.9999%	
Total		74,99,995	73.6811%	74,99,995	99.9999%	
d) Details of shareholding held by promoters						
S.No.	Name of the Shareholder	As at 31st March, 2026		% of Change	As at 31st March, 2025	
		No. of Shares held	% of Total shares		No. of Shares held	% of Total shares
1	Venkata Sai Harish Nandigala	37,50,000	36.8406%	-13.16%	37,50,000	50.0000%
2	Venkata Sai Kiran Nandigala	37,49,995	36.8405%	-13.16%	37,49,995	49.9999%
Total		74,99,995	73.6811%		74,99,995	99.9999%
e) Shares reserved for the issue under options						
No shares to be issued under the employee stock option plan						
f)For the period of five years immediately preceding the date as at which the Balance Sheet is prepared (from date of formation of Company i.e. 05-07-2022) :						
i) The Company has not issued any shares without consideration / payment in cash in pursuance of a contract.						
ii) The Company has not bought back any shares.						
iii) During the five years immediately preceding 31st March, 2026, the Company has issued 65,00,000 (Sixty-Five Lakhs) fully paid-up Equity Shares of ₹10/- each as Bonus Shares in the financial year 2024-25, being the first such issuance since incorporation.						
iv) The company has not forfeited any shares.						

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SNEHAA ORGANICS LIMITED (Formerly known as Snehaa Organics Private Limited) CIN : U24290TG2022PLC164443 Plot no 290 & 291, Dulapally, Adjacent to IDA Jeedimetla, Quthbullapur, Rangareddi, Hyderabad, Telangana, India, 500055							
NOTES TO FINANCIAL INFORMATION							
NOTE 4 STATEMENT OF RESERVES AND SURPLUS						Amount (Rs. In Lakhs)	
S.No.	Particulars					As at 31st March, 2026	As at 31st March, 2025
1	Securities Premium Opening Balance Add: Received during the year Less: Utilised for IPO Expenses Closing Balance					- 3,000.48 (376.25) 2,624.23	- - - -
2	Surplus / (Deficit) in Statement of Profit & Loss Opening Balance Add: Profit for the year Add/Less: Prior period adjustment [Refer note 40] Less: Utilised for Bonus issue [Refer note 3b(vi)] Closing Balance					727.63 805.95 - - 1,533.58	655.48 733.82 (11.67) (650.00) 727.63
	Total					4,157.81	727.63
NOTE 5 STATEMENT OF LONG - TERM BORROWINGS							
S.No.	Particulars					As at 31st March, 2026	As at 31st March, 2025
1	Secured loans (a) Car loan [Refer note 5a(i) below] (b) Commercial Vehicle Loan [Refer note 5a(ii,iii,iv) below] (c) Term Loan [Refer note 5a(v,vi) below] *					7.53 35.41 -	93.84 74.47 352.01
	Total					42.94	520.32
(a) Principal terms of Secured loans and Assets charged as Security							
S.No	Type of Loan	Sanctioned amount	Nature of security	Rate of interest	EMI amount	No.of Instalments	
i	Car loan	257.70	Movable property (Motor vehicle)	8.45% P.A	7.58	39.00	
ii	Commercial Vehicle Loan - 800791618	39.50	Movable property (Motor vehicle)	8.75% P.A	1.23	37.00	
iii	Commercial Vehicle Loan - 800829972	39.50	Movable property (Motor vehicle)	8.75% P.A	1.23	37.00	
iv	Commercial Vehicle Loan - 800830020	39.50	Movable property (Motor vehicle)	8.75% P.A	1.23	37.00	
v	Term Loan - 800973871	150.00	Hypothecation on stock & receivables	9.1%P.A	2.42	84.00	
vi	Term Loan - 801097434	250.00	Hypothecation on stock & receivables	9.1%P.A	4.03	84.00	
* The Term Loans bearing Account Nos. 800973871 and 801097434 were closed on 08 September 2025 using the IPO funds raised by the Company, in accordance with the utilization objectives specified in the Prospectus.							
NOTE 6 STATEMENT OF DEFERRED TAX LIABILITY							
S.No.	Particulars					As at 31st March, 2026	As at 31st March, 2025
1	Opening Deferred Tax Liability / (Asset) [Refer note 30] Add/(Less): Deferred tax expense - Current year Add/(Less): Deferred tax expense - Prior period [Refer note 40] Closing Deferred Tax Liability/(Asset)					21.99 (1.59) - 20.41	11.03 10.11 0.85 21.99
NOTE 7 STATEMENT OF LONG - TERM PROVISIONS							
S.No.	Particulars					As at 31st March, 2026	As at 31st March, 2025
1	Provision for Employee Benefits - Gratuity [Refer note 27(II)A]					12.47	4.09
2	Provision for Employee Benefits - Leave Encashment [Refer note 27(II)B]					0.38	-
	Total					12.85	4.09
NOTE 8 STATEMENT OF SHORT TERM BORROWINGS							
S.No.	Particulars					As at 31st March, 2026	As at 31st March, 2025
1	Secured loans (a) Car loan- Current maturity [Refer note 5a(iv) above] (b) Commercial Vehicle Loan [Refer note 5a(i,ii,iii) above] (c) Term loan from banks [Refer note 5(v,vi) above] (d) Cash Credit [Refer note 8(a) below]					86.32 39.06 - 193.41	79.35 35.63 43.28 229.65
2	Unsecured loans (a) Credit card					0.06	0.30
	Total					318.85	388.20
(a) Principal terms of Cash credit							
S.No	Name of the Bank	Sanctioned Limit	Interest rate	Primary security	Collateral Security		
i	HDFC Bank	500	9.10%	Hypothecation of Stock and Receivables	Hypothecation on Plant and machinery		
(b) Quarterly Stock Statements submitted by the Company with Banks [Refer note 33]							

SNEHAA ORGANICS LIMITED (Formerly known as Snehaa Organics Private Limited) CIN : U24290TG2022PLC164443 Plot no 290 & 291, Dulapally, Adjacent to IDA Jeedimetla, Quthbullapur, Rangareddi, Hyderabad, Telangana, India, 500055							
NOTES TO FINANCIAL INFORMATION							
Amount (Rs. In Lakhs)							
NOTE 9							
STATEMENT OF TRADE PAYABLES							
S.No.	Particulars	As at 31st March, 2026	As at 31st March, 2025				
1	Outstanding dues of Micro Enterprises and Small Companies [Refer note 28]	26.88	-				
2	Outstanding dues of creditors other than Micro Enterprises and Small Companies *						
	-For Purchases	429.62	198.86				
	-For Others	23.96	68.27				
	-For Expenses	23.73	7.89				
	Total	504.18	275.02				
Trade Payables ageing schedule for the period ended 31.03.2026							
Particulars	Not Due	Unbilled	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	26.88	-	-	-	26.88
(ii) Others	-	-	473.34	3.56	0.40	-	477.30
(iii) Disputed Dues- MSME	-	-	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-	-	-
Total	-	-	500.21	3.56	0.40	-	504.18
Trade Payables ageing schedule for the period ended 31.03.2025							
Particulars	Not Due	Unbilled	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-	-	-
(ii) Others	-	-	239.86	35.16	-	-	275.02
(iii) Disputed Dues- MSME	-	-	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-	-	-
Total	-	-	239.86	35.16	-	-	275.02
NOTE 10							
STATEMENT OF OTHER CURRENT LIABILITIES							
S.No.	Particulars	As at 31st March, 2026	As at 31st March, 2025				
1	Statutory liabilities*	33.60	4.86				
2	Salaries payable	17.47	19.31				
3	Electricity charges payable	4.01	3.29				
4	Advance from customers	3.90	0.0002				
5	Audit fee payable	8.06	3.38				
6	Remuneration payable	2.33	13.52				
7	Professional Charges Payable	0.45	-				
8	Other current liabilities	4.28	7.04				
	Total	74.10	51.41				
*The statutory liabilities comprise the PF, ESI, PT, TDS and Net balance of Output GST and Input Tax Credit available.							
NOTE 11							
STATEMENT OF SHORT - TERM PROVISIONS							
S.No.	Particulars	As at 31st March, 2026	As at 31st March, 2025				
1	Provision for Employee benefits - Gratuity [Refer note 27(II)A]	1.23	0.01				
2	Provision for Employee benefits - Leave Encashment [Refer note 27(II)B]	0.09	-				
3	Provision for Income tax	291.18	266.88				
	Total	292.50	266.89				
NOTE 12							
STATEMENT OF PROPERTY PLANT AND EQUIPMENT & INTANGIBLE ASSETS							
S.No.	Particulars	As at 31st March, 2026	As at 31st March, 2025				
1	Property, Plant And Equipment	1,497.39	1,398.14				
2	Intangible Assets	-	-				
	Total	1,497.39	1,398.14				
NOTE 13							
STATEMENT OF OTHER NON-CURRENT ASSETS							
S.No.	Particulars	As at 31st March, 2026	As at 31st March, 2025				
1	Deposits						
	a) Electricity deposits	6.36	4.87				
	b) Other deposits*	32.45	26.11				
	Total	38.81	30.98				
*Other Deposits consist of Deposits with the Pollution Control Board, Piramal Pharma and Jeedimetla Effluent Treatment Limited.							
NOTE 14							
STATEMENT OF INVENTORY							
S.No.	Particulars	As at 31st March, 2026	As at 31st March, 2025				
1	Raw materials and consumables	30.27	24.08				
2	Work-in-progress	-	-				
3	Finished goods	478.52	342.43				
	Total	508.79	366.51				

SNEHAA ORGANICS LIMITED (Formerly known as Snehaa Organics Private Limited) CIN : U24290TG2022PLC164443 Plot no 290 & 291, Dulapally, Adjacent to IDA Jeedimetla, Quthbullapur, Rangareddi, Hyderabad, Telangana, India, 500055							
NOTES TO FINANCIAL INFORMATION							
Amount (Rs. In Lakhs)							
NOTE 15							
STATEMENT OF TRADE RECEIVABLES							
S.No.	Particulars	As at 31st March, 2026	As at 31st March, 2025				
1	Unsecured and considered good	2,485.90	942.67				
2	Secured, considered good	-	-				
3	Doubtful	-	-				
4	Less: Provision for doubtful debts	-	-				
	Total	2,485.90	942.67				
Trade Receivable Ageing Schedule for the period ended 31.03.2026							
Particulars	Outstanding for following periods from due date of payment						
	Unbilled Revenue	Less than 6 Months	6 Months - 1 Year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade Receivables – considered good	-	2,447.72	34.30	3.88	-	-	2,485.90
(ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-	-
Total	-	2,447.72	34.30	3.88	-	-	2,485.90
Trade Receivable Ageing Schedule for the period ended 31.03.2025							
Particulars	Outstanding for following periods from due date of payment						
	Unbilled Revenue	Less than 6 Months	6 Months - 1 Year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade Receivables – considered good	-	897.36	1.02	44.30	-	-	942.67
(ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-	-
Total	-	897.36	1.02	44.30	-	-	942.67
NOTE 16							
STATEMENT OF CASH AND CASH EQUIVALENTS							
S.No.	Particulars	As at 31st March, 2026	As at 31st March, 2025				
1	Balances with Banks in Current Accounts						
	i) In Current Accounts	548.66	19.21				
	ii) In Deposit Accounts [Maturity Period less than 3 months]	-	-				
2	Cash on Hand	-	0.01				
3	Other Bank Balances						
	i) Deposits with HDFC Bank [Maturity Period more than 3 months but less than 12 months]	1,034.47	-				
	Total	1,583.13	19.22				
NOTE 17							
STATEMENT OF SHORT TERM LOANS AND ADVANCES							
S.No.	Particulars	As at 31st March, 2026	As at 31st March, 2025				
1	Advance income tax	200.00	120.00				
2	Loans and advances *	0.83	52.29				
3	Employee advances	4.88	3.56				
4	Advance to suppliers	87.43	15.07				
5	TDS/ TCS receivables	25.47	27.20				
	Total	318.61	218.11				
* Loans and advances as at 31st March, 2025, consist of expenses relating to IPO.							
NOTE 18							
STATEMENT OF OTHER CURRENT ASSETS							
S.No.	Particulars	As at 31st March, 2026	As at 31st March, 2025				
1	Prepaid Expenses	8.90	5.00				
2	Statutory dues receivables*	-	24.92				
	Total	8.90	29.92				
*The statutory dues receivables as at 31st March, 2025, comprise the net balance of Output GST and Input Tax Credit available.							

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SNEHAA ORGANICS LIMITED (Formerly known as Snehaa Organics Private Limited) CIN : U24290TG2022PLC164443 Plot no 290 & 291, Dulapally, Adjacent to IDA Jeedimetla, Quthbullapur, Rangareddi, Hyderabad, Telangana, India, 500055			
NOTES TO FINANCIAL INFORMATION			
			Amount (Rs. In Lakhs)
NOTE 19			
STATEMENT OF REVENUE FROM OPERATIONS			
S.No	Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
1	Sale of products		
	(i) Direct trade products	1,932.63	505.97
	(ii) Distilled products	2,572.30	1,198.38
2	Job work charges	431.61	917.97
	Total	4,936.53	2,622.33
a) Total sales for the above periods were domestic sales; there were no exports during the above periods.			
NOTE 20			
STATEMENT OF OTHER INCOME			
S.No.	Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
1	Interest received	59.60	0.29
2	Transportation Service Charges	125.05	-
3	Liabilities written off	1.66	3.24
4	Sale of Scrap	1.48	3.23
5	Profit on Sale of Asset	0.07	-
6	Other income	-	0.36
	Total	187.86	7.12
NOTE 21			
STATEMENT OF COST OF MATERIAL CONSUMED			
S.No.	Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
1	Stores and consumables for Distillation		
	Opening stock	24.08	5.84
	Add: Purchases	1,397.68	746.81
	Less: Closing stock	30.27	24.08
	Closing Stock	1,391.49	728.57
NOTE 22			
STATEMENT OF PURCHASE OF STOCK-IN-TRADE			
S.No.	Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
1	Purchase of stock-in-trade	1,776.77	491.02
	Total	1,776.77	491.02
NOTE 23			
STATEMENT OF CHANGE IN INVENTORY			
S.No.	Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
1	Finished Goods		
	Opening stock	342.43	33.20
	Less: Closing stock	478.52	342.43
		(136.09)	(309.23)
2	Work-in-progress		
	Opening stock	-	-
	Less: Closing stock	-	-
		-	-
	Total	(136.09)	(309.23)
NOTE 24			
STATEMENT OF EMPLOYEE BENEFITS EXPENSE			
S.No	Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
1	Salaries, wages and bonus	217.49	178.99
2	Directors remuneration	55.33	18.36
3	ESI employer contribution	1.44	1.56
4	PF employer contribution	6.07	6.35
5	Gratuity [Refer note 27(II)A]	10.08	1.81
6	Leave encashment [Refer note 27(II)B]	2.76	1.46
7	Staff welfare	5.83	5.96
8	Labour welfare fund	0.00	-
	Total	299.00	214.48
NOTE 25			
STATEMENT OF FINANCE COST			
S.No	Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
1	Processing charges	5.42	7.70
2	Interest on loan	53.01	43.85
3	Interest on Income tax	14.31	1.79
	Total	72.73	53.34

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NOTES TO FINANCIAL INFORMATION			
			Amount (Rs. In Lakhs)
NOTE 26			
STATEMENT OF OTHER EXPENSES			
S.No.	Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
	<u>Direct expenses</u>		
1	Freight inward	98.66	164.09
2	Loading and unloading charges	1.90	1.02
3	Factory repairs and maintenance	15.70	35.52
4	Lab Consumables	1.39	2.67
5	Power & fuel charges	45.44	37.89
6	Disposal charges	33.50	28.06
7	Weighbridge charges	0.05	0.03
8	Water charges	26.76	26.08
9	Waiting charges	2.70	0.03
	<u>Administrative expenses</u>		
10	Rents	4.80	4.80
11	COD analysis & Testing Charges	0.06	0.12
12	Vehicle Maintainance	52.80	11.93
13	Repairs and maintenance- Others	3.07	0.03
14	Fuel Charges -Vehicles	56.63	14.99
15	Audit Fees [Refer note 26(a) below]	10.75	3.38
16	Business development expenses	2.96	1.90
17	Inspection Fees	0.25	-
18	Custodian & Monitoring Fees	0.24	-
19	PF admin charges	0.51	0.53
20	Bank charges	1.24	0.04
21	Internet & Telephone charges	0.89	0.99
22	Insurance	11.84	3.41
23	CSR Expenditure [Refer note 29]	23.00	-
24	Professional and Consulting fee	14.00	4.00
25	License, Membership & Renewals	0.70	0.23
26	AMC charges	1.11	0.71
27	Office maintenance	2.89	1.55
28	Printing and stationary	0.46	0.65
29	Rates and Taxes	13.94	2.43
30	Interest on TDS	0.18	0.07
31	Travelling & conveyance	0.77	1.39
32	GST Input Reversal	0.67	-
33	Bad debts written off	1.08	-
34	Other Charges	1.03	-
35	Loss on Sale of Asset	0.13	-
	Total	432.11	348.54
Notes :			
a. Audit Fees :			
S.No.	Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
i.	Statutory Audit fees	5.25	2.70
ii.	Tax Audit fees	0.75	0.68
iii.	Internal Audit fees	1.75	-
iv.	IFC Audit Fees	3.00	-
	Total	10.75	3.38

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Amount (Rs. In Lakhs)												
Significant Accounting policies and Notes to accounts for the period ended 31st March, 2026												
Note : 12 Property, Plant and Equipment & Intangible Assets											As per Companies act	
Particulars	GROSS BLOCK					DEPRECIATION & AMORTISATION					NET BLOCK	
	Opening as on 01.04.2025	Additions	Adjustments	Deletions	Closing as on 31.03.2026	Opening as on 01.04.2025	For the year	Adjustments	Deletions	Closing as on 31.03.2026	As at 31.03.2026	As at 31.03.2025
A. Tangible Assets												
Land	78.35	-	-	-	78.35	-	-	-	-	-	78.35	78.35
Buildings	176.84	212.17	-	-	389.01	19.35	28.22	-	-	47.57	341.44	157.49
Plant & Machinery	818.50	64.02	-	8.04	874.47	157.93	77.02	-	2.72	232.24	642.24	660.56
Furniture & Fixture	7.27	-	-	-	7.27	0.98	0.67	-	-	1.66	5.61	6.28
Computers	2.01	-	-	-	2.01	0.97	0.39	-	-	1.36	0.65	1.04
Electrical equipment	6.64	2.88	-	-	9.52	2.59	1.41	-	-	3.99	5.53	4.05
Vehicles	547.80	21.55	-	-	569.35	57.45	88.33	-	-	145.77	423.58	490.35
Total (A)	1,637.41	300.62	-	8.04	1,929.99	239.28	196.04	-	2.72	432.60	1,497.39	1,398.14
B. Intangible Asset												
Goodwill	-	-	-	-	-	-	-	-	-	-	-	-
Total (B)	-	-	-	-	-	-	-	-	-	-	-	-
Total (A+B)	1,637.41	300.62		8.04	1,929.99	239.28	196.04		2.72	432.60	1,497.39	1,398.14
Previous year figures	991.04	709.60	99.33	-	1,799.97	271.88	121.44	8.52	-	401.84	1,398.14	874.42
a. All immovable properties are held in the name of the company.												
As per our report of even date attached For Phanindra & Associates Chartered Accountants FRN: 013969S Peer Review Certificate No : 015912											For & on behalf of Board of Directors of Snehaa Organics Limited (Formerly known as Snehaa Organics Private Limited)	
Srinivasulu T Partner M.No : 222868				N. Venkata Sai Kiran Managing Director DIN: 07986570		N. Venkata Sai Harish Whole-time Director DIN: 07967075			B. Sarath Chandra CFO		Poonam Jain Company Secretary Mem. No : A44093	
Date : 28th May, 2026 Place : Hyderabad UDIN : 26222868MILHBQ6074												

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ADDITIONAL NOTES TO FINANCIAL INFORMATION

Amount (Rs. In Lakhs)

NOTE 27

EMPLOYEE BENEFITS

I Defined contribution plans

The Company has classified the various benefits provided to employees as under:

A. Employee State Insurance Fund

Contributions to the Employee State Insurance (ESI) scheme, as per the Employees' State Insurance Act, 1948, are recognized as part of employee benefits expense in the period the related services are rendered. The Company's obligation is limited to the contributions made to the ESI scheme.

B. Employee Provident Fund

Eligible employees receive benefits from a provident fund, which is a defined contribution scheme. Both the employee and the Company make monthly contributions to the provident fund plan equal to a specified percentage of the covered employee salary. The contribution made by the Company is charged to the Profit and Loss Account.

The expense recognised during the period towards defined contribution plan -

STATEMENT OF DISCLOSURE IN RESPECT OF EPFO & ESIC

Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
Employers Contribution to EPFO & ESIC	7.52	7.91

II Defined benefit plans

A Gratuity

The Company should provide for gratuity for employees in India as per the Payment of Gratuity Act, 1972. Employees who are in continuous service for a period of 5 years are eligible for gratuity. The amount of gratuity payable on retirement/ termination is the employees last drawn basic salary per month computed proportionately for 15 days salary multiplied for the number of years of service.

On November 21, 2025, the Government of India notified the four Labour Codes - 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 - consolidating 29 existing labour laws. The Ministry of labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed for incremental impact of these changes on the basis of the best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. There is no incremental impact on gratuity which is required to be provided in the financial results due to change in 'Wages' definition. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as and when notified.

Based on the actuarial valuation obtained in this respect, the following table sets out the details of the employee benefit obligation as at balance sheet date:

STATEMENT OF DISCLOSURE IN RESPECT OF GRATUITY LIABILITY

	Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
i	Expenses recognised in statement of profit and loss during the year:		
	Current service cost	4.05	2.08
	Past service cost	-	-
	Expected return on plan assets	-	-
	Net interest cost / (income) on the net defined benefit liability / (asset)	0.26	0.20
	Immediate Recognition of (Gain)/Losses	5.76	(0.46)
	Loss (gain) on curtailments	-	-
	Total expenses included in Employee benefit expenses - P&L	10.08	1.81
	Total expenses included in Employee benefit expenses for the year	10.08	1.81
	Discount Rate as per para 78 of AS 15 R (2005)	7.18%	6.85%
ii	Net asset/(liability) recognised as at balance sheet date:		
	Present value of defined benefit obligation	-	-
	Fair value of plan assets	-	-
	Present value of Unfunded obligation (120d)	13.70	4.10
	Funded status [surplus/(deficit)]	(13.70)	(4.10)
	Unrecognised Past Service Costs	-	-
	Amount not Recognised as an Asset (limit in Para 59 (b))	-	-
	Net Asset/Net liability	(13.70)	(4.10)
	Net asset/(liability) recognised as at balance sheet date:	(13.70)	(4.10)
iii	Movements in present value of defined benefit obligation		
	Present value of defined benefit obligation at the beginning of the year	4.10	2.29
	Current service cost	4.05	2.08
	Past service cost	-	-
	Interest cost	0.26	0.20
	Actuarial (gains) / loss	5.76	(0.46)
	Benefits paid	(0.47)	-
	Present value of defined benefit obligation at the end of the year	13.70	4.10
	Classification		
	Current liability	1.23	0.01
	Non-current liability	12.47	4.09

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ADDITIONAL NOTES TO FINANCIAL INFORMATION

Amount (Rs. In Lakhs)

iv Actuarial assumptions:

Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
Expected Return on Plan Assets	0	0
Discount rate	7.18%	6.85%
Expected rate of salary increase	7%	7%
Mortality Rate During Employment	IALM (2012-014)	IALM (2012-014)
Retirement age	58	58

Notes:

- The rate used to discount post-employment benefit obligations is determined by reference to market yields at the end of the reporting period on government bonds.
- The estimates of future salary increases considered in the actuarial valuation take account of inflation, seniority, promotion and other relevant factors, such as supply and demand in the employment market.

B Compensated Absences

The provision for compensated absences covers the liability for earned leave as per actuarial valuation.

As the Company follows the calendar year policy for employee leave benefits, the provision for leave encashment recognised during FY 2025-26 pertains only to the proportionate liability relating to the period from January 2026 to March 2026, based on the actuarial valuation report.

STATEMENT OF DISCLOSURE IN RESPECT OF LEAVE ENCASHMENT LIABILITY

	Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
i Components of Employer Expense			
	Present Value of Defined Benefits Obligation At Beginning (Opening)	-	-
	Present Value of Defined Benefits Obligation At Beginning (Closing)	0.47	-
	Net Increase in Liability over the valuation period	(0.47)	-
	Benefit payments from employer	-	-
	Benefits Pay-outs from plan	-	-
	Cost of Termination Benefits/ Acquisitions/Transfers	-	-
	less actual return on Plan assetsTotal expenses included in Employee benefit expenses - P&L	-	-
	Defined Benefits cost included in P&L	0.47	-
ii Net Asset/(Liability) Recognised in Balance Sheet			
	Present value of Funded Obligation	-	-
	Fair Value of Plan Assets	-	-
	Present value of Unfunded obligation	0.47	-
	Funded status [Surplus/ (Deficit)]	(0.47)	-
	Unrecognised Past Service Costs	-	-
	Amount not Recognised as an Asset (limit in Para 59(b))	-	-
	Net Liability	(0.47)	-
	Recognised in balance sheet	(0.47)	-
	Present value of Encashment Obligation	0.43	-
	Present value of Availment Obligation	0.05	-
Classification			
	Current liability	0.09	-
	Non-current liability	0.38	-

Notes:

- The Company had not obtained actuarial valuation for leave absences in the previous financial year (2024-25) and, accordingly, no provision for leave encashment was recognised in the earlier year financial statements.
- The Company's liability towards gratuity and leave encashment has been determined on the basis of an actuarial valuation carried out by an independent actuary as at the balance sheet date, in accordance with AS 15 "Employee Benefits." The provision so determined has been recognised in the financial statements.

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ADDITIONAL NOTES TO FINANCIAL INFORMATION					
			Amount (Rs. In Lakhs)		
NOTE 28 MSME Information as per the requirement of Section 22 of The Micro, Small and Medium Enterprises Development Act, 2006					
S.No	Particulars	As at 31st March, 2026	As at 31st March, 2025		
1	a. The principal amount remaining unpaid to any supplier at the end of accounting year included in trade payables	26.88	-		
	b. The interest due on above	-	-		
	The total of (i) & (ii)	26.88	-		
2	The amount of interest paid by the buyer in terms of section 16 of the Act				
3	The amount of the payment made to the supplier beyond the appointed day during the accounting year	-	-		
4	The amounts of interest accrued and remaining unpaid at the end of financial year	-	-		
5	The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the due date during the year) but without adding the interest specified under this Act.	-	-		
6	The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	-	-		
The Company has received MSME status confirmations from certain creditors. Accordingly, the disclosures relating to outstanding dues to Micro and Small Enterprises as required under the Micro, Small and Medium Enterprises Development Act, 2006, have been made based on the information and confirmations available with the Company. In respect of creditors from whom confirmations have not been received, the management is unable to ascertain the impact, if any, on the related disclosures.					
NOTE 29 CORPORATE SOCIAL RESPONSIBILITY (CSR) EXPENDITURE					
S. No	Particulars	As at 31st March, 2026	As at 31st March, 2025		
i.	Amount required to be spent by the company during the year	12.43	-		
ii.	Amount of expenditure incurred on:		-		
	a) Construction/Acquisition of Asset	-	-		
	b) On purposes other than (a)	13.00	-		
iii.	Shortfall /(Excess) at the end of the year	(0.57)	-		
iv.	The total of previous years' shortfall amounts	NA	-		
v.	The reason for above shortfalls	NA	-		
vi.	The nature of CSR activities undertaken by the company	Donation towards support of a super-speciality medical institution providing advanced healthcare to the underprivileged, managed under Tirumala Tirupati Devasthanams (TTD).	-		
vii.	The shortfall amount , in respect of other than ongoing projects, transferred to a Fund specified in Schedule VII to the Act as per Sec 135 (5) of the Act	NA	-		
viii.	The shortfall amount , in respect of ongoing projects, transferred to a special account as per Sec 135 (6) of the Act	NA	-		
NOTE 30 DEFERRED TAX					
S. No	Particulars	As at 31st March, 2026	As at 31st March, 2025		
	Deferred Tax Asset/ (Liability) as at the beginning of the year	21.99	11.03		
	Less: Deferred Tax asset created / (reversed) during the year on account of				
a.	Timing difference in depreciation as per the Companies Act, 2013 and the Income Tax Act, 1961	1.64	10.56		
b.	Provision for employee benefits	(3.23)	(0.46)		
c.	Others	-	-		
	Deferred Tax (Expense)/ Income	(1.59)	10.11		
	Add/(Less) : Prior period [Refer note 35(b)(iv)]	-	0.85		
	Deferred Tax Asset/ (Liability) as at the end of the year	20.41	21.99		
NOTE 31 STATEMENT OF FUND UTILIZED FOR THE PURPOSE AS STATED IN THE PROSPECTUS					
S. No	Original Object	Original allocation (₹ In Lakhs)	Funds Utilized (₹ in Lakhs)	Unutilized Funds (₹ in Lakhs)	Amount of Variation
1	Issue-related Expenses	326.58	326.58	-	NA
2	Repayment of loans	350.00	350.00	-	NA
3	Working Capital Requirement	2,394.17	1,256.93	1,137.24	NA
4	General corporate purpose	197.63	96.45	101.18	NA
Total		3,268.38	2,029.97	1,238.41	
* Out of the unutilized amount, Rs. 1,000.00/- Lakhs is in Fixed deposits and 238.41/- Lakhs in a bank account.					

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ADDITIONAL NOTES TO FINANCIAL INFORMATION					
					Amount (Rs. In Lakhs)
NOTE 32 DISCLOSURE REGARDING QUARTERLY RETURNS / STATEMENTS OF CURRENT ASSETS FILED WITH BANKS The Company has been sanctioned a Cash Credit (CC) facility from HDFC Bank Limited against the security of its current assets, namely Inventories and Trade Receivables. In accordance with the terms of the said sanction, the Company files monthly stock and book-debt statements with the bank. The aggregation of such monthly statements falling within a quarter has been considered to represent the quarterly position for the purpose of this disclosure.					
S.No	Quarter Ended	Particulars	Amount as per Quarterly Statement filed with Bank	Amount as per Books of Account	Amount of Difference
1	Jun-25	Inventories	273.25	413.25	(140.00)
		Trade Recievables	678.66	678.66	-
2	Sep-25	Inventories	407.33	546.13	(138.80)
		Trade Recievables	566.82	566.82	-
3	Dec-25	Inventories	320.89	320.89	-
		Trade Recievables	1,457.06	1,457.06	-
4	Mar-26	Inventories	472.88	412.38	60.50
		Trade Recievables	964.00	964.00	-
Reason for Differences: i. Reason for the difference is that Provisional Figures reported to banks earlier to finalization of quarterly accounts ii. Trade Receivables reported in the quarterly statements filed with the bank are stated exclusive of balances pertaining to related parties, since the said related parties also avail Cash Credit facilities from banks. The balances as per books of account in respect of Trade Receivables disclosed above have therefore been considered net of related party balances to enable like-for-like comparison; consequently, no difference arises on this account.					

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STATEMENT OF RELATED PARTIES & TRANSACTIONS				
				Amount (Rs. In Lakhs)
NOTE 33				
As required under Accounting Standard 18 "Related Party Disclosures" as notified pursuant to Company (Accounting Standard) Rules 2006, following are details of transactions during the year with related parties of the company as defined in AS 18.				
A. List of Related Parties and Nature of Relationship :				
S No.	Name of the Related Party	Nature of Relationship		
1	Nandigala Venkata Sai Kiran	Managing Director		
2	Nandigala Venkata Sai Harish	Whole time Director		
3	Nandigala Venkata Lakshmi	Relative of Directors		
4	Khushbu Kachhawa	Independent Director		
5	Gurprit Kaur	Independent Director		
6	Samhitha Reddy Tera	Non-Executive Director		
7	B Sarath Chandra	Chief Financial Officer		
8	Poonam Jain	Company Secretary		
9	Nandigala Ramasubba Reddy	Relative of Directors		
10	Vestro Solvents Private Limited	Group company		
11	Vestro Chemical Corporation Private Limited	Group company		
12	Vestro Labs Private Limited	Group company		
13	Vestro Containers Private Limited	Group company		
14	Vedant Petrochem Private Limited	Group company		
15	Vedant Agri Foods Private Limited	Group company		
16	Vedant Logitech Private Limited	Group company		
17	Vedant Chemicals	Group enterprise		
18	N Ramasubbareddy HUF	Group enterprise		
19	Vedant Crop Sciences	Group enterprise		
20	TCR Chemical Industries	Promoters group relative Partnership firm		
21	Sree Sai Sinivasa Chemicals	Promoters group relative Partnership firm		
22	Magnus Life Sciences Private Limited	Promoters group relative company		
B. Summary of the transactions with the above related parties:				
S.No	Name of the Party	Nature of Transaction	For the year ended 31st March, 2026	For the year ended 31st March, 2025
1	Nandigala Ramasubba Reddy	Rent	0.00	3.60
2	Nandigala Venkata Sai Harish	Loan Aailed	-	156.47
		Loan Repaid	-	193.94
		Directors remuneration	26.67	8.89
3	Nandigala Venkata Sai Kiran	Loan Repaid	-	6.74
		Directors remuneration	26.67	8.89
4	Kushbu Kachhawa	Sitting Fees	1.00	0.33
5	Gurprit Kaur	Sitting Fees	1.00	0.25
6	B Sarath Chandra	Salary	26.52	8.00
7	Poonam Jain	Salary	3.60	0.71
8	Vestro Solvents Private Limited	Sales	153.63	25.75
		Purchases	154.22	212.11
		Services	99.94	109.12
		Sale of Fixed Asset	4.80	-
		Rent	0.00	1.20
9	Vestro Labs Private Limited	Sales	33.96	6.45
		Purchases	9.09	17.02
		Services	-	0.06
10	Vestro Containers Private Limited	Sales	279.93	-
		Purchases	39.85	34.02
11	Vedant Petrochem Private Limited	Sales	1,945.47	245.99
		Purchases	69.05	42.53
12	TCR Chemical Industries	Sales	103.69	190.99
		Purchases	107.42	3.17
13	Sree Sai Srinivasa Chemicals	Sales	-	60.98
14	Magnus Life Sciences Private limited	Sales	-	11.02
		Purchases	93.06	13.15

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STATEMENT OF RELATED PARTIES & TRANSACTIONS				
Amount (Rs. In Lakhs)				
C. Summary of the Outstanding balances with the above related parties:				
S.no	Name of the Party	Nature of Transaction	As at 31st March, 2026	As at 31st March, 2025
1	Nandigala Ramasubba Reddy	Rent Payable	0.30	7.38
2	Nandigala Venkata Sai Harish	Directors Remuneration Payable	0.00	2.00
3	Nandigala Venkata Sai Kiran	Directors Remuneration Payable	0.00	11.00
4	Kushbu Kachhawa	Sitting Fees Payable	0.23	0.30
5	Gurprit Kaur	Sitting Fees Payable	0.23	0.23
6	B Sarath Chandra	Salary Payable	2.21	2.00
7	Poonam Jain	Salary Payable	0.30	0.30
8	Vestro Solvents Private Limited	Creditors	-	112.37
		Debtors (Transport)	21.57	-
		Debtors	35.16	107.24
		Rent Payable	2.83	-
9	Vestro Labs Private Limited	Debtors	6.57	1.56
		Creditors	0.43	0.01
10	Vestro Containers Private Limited	Debtors	89.80	-
		Creditors	-	6.12
11	Vedant Petrochem Private Limited	Debtors	1,136.07	11.08
		Creditors	54.80	-
12	TCR Chemical Industries	Debtors	84.63	221.48
		Creditors	-	3.55
13	Magnus Life Sciences Private limited	Creditor	-	2.52
14	Sree Sai Srinivasa chemicals	Debtors	-	71.97

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SNEHAA ORGANICS LIMITED (Formerly known as Snehaa Organics Private Limited) CIN : U24290TG2022PLC164443 Plot no 290 & 291, Dulapally, Adjacent to IDA Jeedimetla, Quthbullapur, Rangareddi, Hyderabad, Telangana, India, 500055			
STATEMENT OF ACCOUNTING RATIOS			
NOTE 34		Amount (Rs. In Lakhs)	
S.No	Particulars	As at 31st March, 2026	As at 31st March, 2025
1	Net profit after tax Add: Depreciation Add: Interest Add: Income tax & Deferred tax Less: Other Income Add: Exceptional item EBITDA [A] Net Sales [B] EBITDA MARGIN (%) [A/B] Percentage of Change	805.95 196.04 67.31 286.39 (187.86) - 1,167.84 4,936.53 24% -46%	733.82 121.44 45.64 247.47 (7.12) - 1,141.24 2,622.33 44% 100%
2	Current Assets [A] Current Liabilities [B] CURRENT RATIO [A/B] Percentage of Change	4,905.33 1,189.63 4.12 157%	1,576.43 981.51 1.61 21%
3	Debt [A] Equity [B] DEBT EQUITY RATIO [A/B] Percentage of Change	361.78 5,175.71 0.07 -89%	908.52 1,477.63 0.61 0%
4	EBITDA [A] Interest Expenses [B] INTEREST - SERVICE COVERAGE RATIO [A / B] Percentage of Change	1,167.84 53.01 22.03 -15%	1,141.24 43.85 26.03 -73%
5	Net Profit after Tax [A] Shareholder's Equity [B] RETURN ON EQUITY (%) [A / B] Percentage of Change	805.95 5,175.71 15.57% -69%	733.82 1,477.63 49.66% 7%
6	Net Sales [A] Trade Receivables [B] TRADE RECIEVABLES TURNOVER RATIO [A / B] Percentage of Change	4,936.53 2,485.90 1.99 -29%	2,622.33 942.67 2.78 -23%
7	Net Purchase [A] Trade Payables [B] TRADE PAYABLES TURNOVER RATIO [A / B] Percentage of Change	3,174.45 504.18 6.30 40%	1,237.82 275.02 4.50 60%
8	Net Sales [A] Current Assets Current Liabilities Working Capital [B] WORKING CAPITAL TURNOVER RATIO [A / B] Percentage of Change	4,936.53 4,905.33 1,189.63 3,715.70 1.33 -70%	2,622.33 1,576.43 981.51 594.92 4.41 -62%
9	Net Profit [A] Net Sales [B] NET PROFIT RATIO (%) [A / B] Percentage of Change	805.95 4,936.53 16% -42%	733.82 2,622.33 28% 89%
10	Earning Before Interest and Taxes [A] Capital Employed [B] RETURN ON CAPITAL EMPLOYED (%) [A / B] Percentage of Change	971.80 5,251.90 0.19 -63%	1,019.81 2,024.03 0.50 23%
11	Cost of goods sold [A] Average Inventory [B] INVENTORY TURNOVER RATIO [A / B] Percentage of Change	3,032.17 437.65 6.93 1485737%	910.36 19,52,331.75 0.00 -100%
12	EBITDA [A] Debt [B] DEBT - SERVICE COVERAGE RATIO [A / B] Percentage of Change	1,167.84 361.78 3.23 157%	1,141.24 908.52 1.26 13%
13	Net Profit [A] Total Assets [B] RETURN ON ASSETS [A / B] Percentage of Change	805.95 6,441.53 0.13 -49%	733.82 3,005.55 0.24 24%

SNEHAA ORGANICS LIMITED (Formerly known as Snehaa Organics Private Limited) CIN : U24290TG2022PLC164443 Plot no 290 & 291, Dulapally, Adjacent to IDA Jeedimetla, Quthbullapur, Rangareddi, Hyderabad, Telangana, India, 500055	
STATEMENT OF ACCOUNTING RATIOS	
	Notes : 'Reasons for change in ratios more than 25% [Refer S.No for respective reasons] 2 The Current Ratio has increased significantly during the year as compared to the previous year mainly due to a substantial increase in Current Assets in comparison to Current Liabilities. The increase in Current Assets was primarily on account of higher trade receivables, resulting in funds being blocked in Accounts Receivable, and increase in Cash & Cash Equivalents due to fixed deposits made out of the IPO proceeds during the year. 3 The Debt-Equity Ratio has declined by 89% during the year, mainly due to the closure/repayment of term loans and a significant increase in the equity base consequent to the issue of shares through the Initial Public Offering (IPO). The IPO proceeds have resulted in an increase in share capital, with the balance amount being recognised under Securities Premium, thereby strengthening the Company's overall capital structure. 5 The Return on Equity has declined by 69% during the year, mainly due to a significant increase in the shareholders' equity base arising from the issue of shares through the Initial Public Offering (IPO), resulting in higher share capital and Securities Premium. Despite the growth in Net Profit after Tax during the year, the proportionately larger expansion in the equity base has led to a lower ROE, which reflects the strengthened capital structure rather than any decline in profitability. 6 The Trade Receivable Turnover Ratio has declined by 29% as compared to the previous year. While the Company has registered a significant growth in Net Sales of approximately 88% during the year, the closing Trade Receivables have increased in a higher proportion, mainly on account of higher sales volumes achieved during the latter part of the financial year. Consequently, the Turnover Ratio reflects a decline over the previous year. 7 The Trade Payables Turnover Ratio has registered an increase of 40% as compared to the previous financial year. During the year under review, the Company has witnessed a substantial growth in its procurement activities, in alignment with the expansion in the overall scale of operations. The proportionate increase in Trade Payables outstanding as at the year-end has, however, been relatively lower than the growth in purchases, thereby resulting in a higher Turnover Ratio. 8 The Working Capital Turnover Ratio has declined by 70% over the previous year. While Net Sales have grown by approximately 88%, the Current Assets have increased in a higher proportion (approx. 211%), mainly on account of higher Trade Receivables in line with increased business volumes and parking of unutilised IPO proceeds in Fixed Deposits forming part of Cash and Cash Equivalents. Consequently, the Working Capital has expanded disproportionately, resulting in a decline in the Turnover Ratio. 9 The Net Profit Ratio has declined by 42% as compared to the previous financial year. While the Company has achieved a significant growth in Revenue from Operations of approximately 88%, the proportionate increase in Net Profit has been restricted to approximately 10%, primarily on account of a sharp rise in Purchase of Stock-in-Trade by approximately 262%, in line with the expansion in trading activities. The same has been partially offset by a substantial increase in Other Income, mainly comprising interest earned on Fixed Deposits out of IPO proceeds and income from transportation services arising on account of induction of additional owned vehicles during the year. Consequently, the Net Profit Ratio reflects a decline over the previous year. 10 The ratio has declined by 63% over the previous year, primarily on account of a substantial increase in Capital Employed (approx. 159%) pursuant to the IPO undertaken during the year, reflected in the increase in Share Capital and Securities Premium. The IPO proceeds, parked largely in Fixed Deposits, are yet to be fully utilised towards the objects of the issue. Further, the Earnings Before Interest and Taxes have witnessed a marginal decline as compared to the previous year, thereby resulting in a decline in the ratio. 11 The ratio has improved by 54% over the previous year, primarily on account of a substantial increase in the Cost of Goods Sold, mainly driven by a sharp rise in Purchase of Stock-in-Trade (approx. 262%) and Cost of Materials Consumed (approx. 91%), in line with the expansion in the scale of operations. The corresponding increase in Average Inventory has been comparatively lower, resulting in an improved Turnover Ratio over the previous year. 12 The Debt-Service Coverage Ratio has improved by 157% as compared to the previous financial year, primarily on account of a substantial reduction in the Debt obligations of the Company by approximately 60%, pursuant to repayment of term loans out of the proceeds received from the Initial Public Offering (IPO) undertaken during the year. The EBITDA has remained largely in line with the previous year, thereby resulting in an improvement in the ratio. 13 The ratio has declined by 49% over the previous year, primarily on account of a substantial increase in Total Assets (approx. 114%), mainly due to higher Trade Receivables in line with business growth and parking of unutilised IPO proceeds in Fixed Deposits. The Net Profit has, however, registered a comparatively lower increase of approximately 10%, resulting in a decline in the ratio.

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SNEHAA ORGANICS LIMITED (Formerly known as Snehaa Organics Private Limited) CIN : U24290TG2022PLC164443 Plot no 290 & 291, Dulapally, Adjacent to IDA Jeedimetla, Quthbullapur, Rangareddi, Hyderabad, Telangana, India, 500055					
ADDITIONAL NOTES TO FINANCIAL INFORMATION					
					Amount (Rs. In Lakhs)
NOTE - 35					
STATEMENT OF BASIC AND DILUTED EARNINGS PER SHARE					
Particulars	Units	For the period ended 31st March, 2026	For the period ended 30th September, 2025	For the year ended 31st March, 2026	For the year ended 31st March, 2025
Profit after Tax	Rs.	481.39	324.56	805.95	733.82
Present No. of Equity Shares	Nos.	1,01,79,000	1,01,79,000	1,01,79,000	75,00,000
Weighted Average number of Equity Shares	Nos.	1,01,79,000	78,80,623	90,26,663	75,00,000
Basic Earnings per Share	Rupees	4.73	4.12	8.93	9.78
Diluted Earning per Share	Rupees	4.73	4.12	8.93	9.78
NOTE - 36					
CONFIRMATION FROM DEBTORS AND CREDITORS					
Company has stated that it has sought ledger confirmations from major debtors and creditors. However, confirmations have been received only partially up to the date of this report. Consequently, the closing balances of trade receivables and trade payables remain subject to confirmation and reconciliation.					
NOTE - 37					
CONTINGENT LIABILITIES					
Particulars			For the period ended 31st March, 2026	For the year ended 31st March, 2025	
i) Claims against the company not acknowledged as debts			Unascertainable	Unascertainable	
ii) Income Tax Demand			-	-	
iii) TDS Demand			-	-	
iv) GST Demand			-	7.71	
Total			-	7.71	
The Company had received various GST notices from the tax authorities in earlier years relating to certain discrepancies in GST reporting and payments. The respective GST demands have since been duly paid and the matters have been resolved. As on the reporting date, there are no pending GST demands, notices, or open orders against the Company.					
NOTE - 38					
ADDITIONAL REGULATORY INFORMATION					
i. The Company has not revalued any Property or Plant and Equipment during the period ended on March 31, 2026					
ii. The Company has not made any loans or advances to Promoters, directors, KMP or related parties during the period/year ended on March 31, 2026.					
iii. The Company does not have any Capital Work-in-Progress as at the period ended on March 31, 2026.					
iv. The Company does not have any Intangible under development for the year ended on March 31, 2026.					
v. The Company is not holding any Benami Property during the period/years ended on March 31, 2026					
vi. The Company has borrowings from banks or financial institutions against security of Current Assets, and the quarterly statements filed by the company. The details of the same for the year ended March 31, 2026, are given in Note 33 to the Financial Statements.					
vii. The company is not declared as wilful defaulter by any bank or financial institutuion or lender.					
viii. The Company did not have any material transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of the Companies Act, 1956 during the year ended on March 31, 2026.					
ix. All the charges against Bank Finance are registered with the Registrar of Companies.					
x. The Company is in compliance with the number of layers of companies in accordance with clause 87 of Section 2 of the Act, read with the Companies (Restriction on number of Layers) Rules, 2017, for the year ended March 31, 2026.					
xi. The Company has not entered into any scheme of amalgamation or any other arrangement during the year ended March 31, 2026 and March 31, 2025.					
xii. a) The Company has not utilised the borrowings received from banks and financial institutions for any purpose other than for which it was taken during the year ended March 31, 2026.					
b) During the year ended March 31, 2026, the Company has not advanced or Loans or invested funds (either borrowed funds or share premium or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall:					
i. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or					
ii. provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.					
c) During the year ended March 31, 2026, the Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:					
i. directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or					
ii. provide any guarantee, security, or the like on behalf of the ultimate beneficiaries.					
xiii. Director Personal Expenses					
There are no direct personal expenses debited to the profit and loss account.					

SNEHAA ORGANICS LIMITED (Formerly known as Snehaa Organics Private Limited) CIN : U24290TG2022PLC164443 Plot no 290 & 291, Dulapally, Adjacent to IDA Jeedimetla, Quthbullapur, Rangareddi, Hyderabad, Telangana, India, 500055																																									
ADDITIONAL NOTES TO FINANCIAL INFORMATION																																									
		Amount (Rs. In Lakhs)																																							
xiv. Exceptional & Extra Ordinary Items : a) The Company has no exceptional items to be disclosed in accordance with the requirements of AS - 5 "Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies" during the year ended March 31, 2026. b) During the year ended March 31, 2026, company has no extra ordinary Items to be disclosed in accordance with the requirements of AS - 5 "Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies" xv. The Company has not traded or invested in Crypto Currency or Virtual Currency during the year ended March 31, 2026. xvi. The Company has no such transactions which is not recorded in the books of accounts that has been surrendered or disclosed as income in tax assessments under Income Tax Act, 1961 during the year ended March 31, 2026. xvii. The company has not declared or paid any dividend during the year. Therefore, compliance of provisions of section 123 of the Act is not applicable. xviii. Figures have been rounded off to the multiple of lakhs. Previous year's figures have been regrouped, recast and rearranged wherever necessary to make them comparable with the current Period/year figures																																									
NOTE - 39 DISCLOSURES REQUIRED UNDER SECTION 186(4) OF THE COMPANIES ACT, 2013 The company has not given any loan to any Related Party or any other entity during the period ended on March 31, 2026.																																									
NOTE - 40 PRIOR PERIOD ITEMS ADJUSTED WITH RESERVES AND SURPLUS <table> <tr> <th>Particulars</th><th>Nature of Item</th><th>Amount</th></tr> <tr> <td>i. Bad debts written off</td><td>Expense</td><td>6.71</td></tr> <tr> <td>ii. Employee benefit expenses</td><td>Expense</td><td>5.19</td></tr> <tr> <td>iii. Goodwill written off</td><td>Expense</td><td>56.47</td></tr> <tr> <td>iv. Deferred tax effect</td><td>Expense</td><td>0.85</td></tr> <tr> <td>v. Income tax effect</td><td>Expense</td><td>14.19</td></tr> <tr> <td>vi. Depreciation expense</td><td>Expense</td><td>-</td></tr> <tr> <td>vii. Liabilities written back</td><td>Income</td><td>(2.53)</td></tr> <tr> <td>viii. FD Interest</td><td>Income</td><td>(0.52)</td></tr> <tr> <td>ix. Prepaid expense</td><td>Expense</td><td>0.87</td></tr> <tr> <td>x. Reversal of gratuity provision</td><td>Income</td><td>(1.20)</td></tr> <tr> <td>xi. Capitalisation of repairs & maintainance</td><td>Income</td><td>(68.38)</td></tr> <tr> <td>Total</td><td></td><td>11.67</td></tr> </table>			Particulars	Nature of Item	Amount	i. Bad debts written off	Expense	6.71	ii. Employee benefit expenses	Expense	5.19	iii. Goodwill written off	Expense	56.47	iv. Deferred tax effect	Expense	0.85	v. Income tax effect	Expense	14.19	vi. Depreciation expense	Expense	-	vii. Liabilities written back	Income	(2.53)	viii. FD Interest	Income	(0.52)	ix. Prepaid expense	Expense	0.87	x. Reversal of gratuity provision	Income	(1.20)	xi. Capitalisation of repairs & maintainance	Income	(68.38)	Total		11.67
Particulars	Nature of Item	Amount																																							
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Total		11.67																																							
Snehaa Organics Limited was originally incorporated as a partnership firm and was converted into a company on 5th July 2022. At the time of conversion, the balance in the partners' current accounts was transferred to the Partners/Directors' Loan Account. Accordingly, the prior period items related to Pre-Conversion will be reflected in the Directors' Loan Account in the financial year 2023-24, while the prior period items related to Post-Conversion will be reflected in the reserves and surplus.																																									
NOTE - 41 CONCENTRATION OF REVENUE AND TRADE RECEIVABLES The Company derives approximately 52% of its revenue from operations and approximately 55% of its trade receivables outstanding as at the year ended 31st March, 2026, from related parties. While the Company maintains long-standing commercial relationships with these related parties, and the transactions are conducted at arm's length and on commercial terms, such concentration exposes the Company to a higher business and credit risk in case of any adverse development affecting the related parties. The Company is taking active steps to diversify its customer base and reduce dependence on related parties.																																									
As per our report of even date attached																																									
For Phanindra & Associates Chartered Accountants FRN: 013969S Peer Review Certificate No : 015912	For & on behalf of Board of Directors of Snehaa Organics Limited (Formerly known as Snehaa Organics Private Limited)																																								
Srinivasulu T Partner M.No : 222868	N. Venkata Sai Kiran Managing Director DIN: 07986570	N. Venkata Sai Harish Whole-time Director DIN: 07967075																																							
Date : 28th May, 2026 Place : Hyderabad UDIN : 26222868MILHBQ6074	B. Sarath Chandra CFO	Poonam Jain Company Secretary Mem. No : A44093																																							