LAMBODHARA TEXTILES LIMITED

CIN: L17111TZ1994PLC004929
Registered Office : 3A, 3rd Floor, B Block, Pioneer Apartments,
1075B, Avinashi Road, Coimbatore - 641 018
Tel.: 0422-2249038, email: info@lambodharatextiles.com

NOTICE TO SHAREHOLDERS

Notice is hereby given that the Thirty-Second Annual General Meeting ("AGM") of the Members of Lambodhara Textiles Limited will be held on Tuesday, the 29th day of September 2026 at 11.00 AM (IST) through Video Conferencing ("VC") / Other Audio-Visual Means ("OAVM") with virtual presence of the Shareholders to transact the following business(es).

AGENDA

ORDINARY BUSINESS

1. To receive, consider and adopt the Annual Financial Statements of the Company including Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Cash Flows and the Statements of changes in equity for the financial year ended 31st March 2026, the Balance Sheet as at that date, the Reports of the Board of Directors and the Auditors thereon.

2. To declare a dividend for the financial year ended 31st March 2026.

3. To appoint a director in place of Mr. Baba Chandrasekhar Ramakrishnan (DIN: 00125662) Non-Executive and Non-Independent Director who retires by rotation and being eligible, offers himself for re-appointment.

SPECIAL BUSINESS

4. To consider and if thought fit, to pass the following resolution as an **Ordinary Resolution.**

   RESOLVED THAT pursuant to the provisions of Section 148 and other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014 (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force), M/s. C.S. Hanumantha Rao & Co. (Firm Registration No. 000216), Cost Accountants, who were appointed as Cost Auditors by the Board of Directors of the Company on the recommendation of the Audit Committee, to conduct the audit of cost records of the Company for the financial year 2026-27, on a remuneration of Rs.37,500/- (Rupees Thirty Seven Thousand Five Hundred only) exclusive of taxes as applicable and reimbursement of out-of-pocket expenses on actual basis as incurred by them in connection with the aforesaid audit be and is hereby ratified and confirmed.

   RESOLVED FURTHER THAT the Board be and is hereby authorized to do all acts and take all such steps as may be necessary, proper or expedient to give effect to this resolution.

5. To consider and approve the material related party transactions to be entered with M/s. Strike Right Integrated Services Limited and in this regard, if thought fit, to give assent/dissent to the following Resolution to be passed as an **Ordinary Resolution:**

   RESOLVED THAT pursuant to Regulation 23(4) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), (as amended) and the applicable provisions, if any, of the Companies Act, 2013 ("Act") (including any statutory amendment(s) or modification(s) or re-enactment(s) thereof for the time being in force), the Company's Policy on Related Party Transactions and pursuant to the approval of the Audit Committee and the recommendation of the Board of Directors, the approval of the members be and is hereby accorded to enter/ continue to enter into agreement/ contract/ business transactions with M/s. Strike Right Integrated Services Limited, an entity falling within the definition of 'Related Party' pursuant to Regulation 2(1)(zb) of the Listing Regulations, for an amount not exceeding Rs. 400 Crores (Rupees Four Hundred Crores only), on such terms and conditions as detailed in the explanatory statement to this Resolution notwithstanding the fact that such transactions either taken individually or together with previous transactions during the financial year may exceed 10% of the annual turnover of the Company as per the last audited financial statements as specified in Schedule XII of the Listing Regulations or such other materiality threshold as may be specified under applicable laws/ regulations from time to time.

   RESOLVED FURTHER THAT the Board of Directors (including its Committee thereof) be and are hereby severally authorised to do all such acts, deeds, matters and things, to finalize the terms and conditions of the transactions with the aforesaid party, and to execute or authorize any person to execute all such documents, instruments and writings as may be considered necessary, relevant, usual, customary, proper and/or expedient for giving effect to this resolution and to settle any question that may arise in this regard and incidental thereto, without being required to seek any further consent or approval of the Members or otherwise to the end and intent that the Members shall be deemed to have given their approval thereto expressly by the authority of this Resolution.

6. To consider the re-appointment of Mrs. Bosco Giulia (DIN: 01898020) as Whole-time Director of the Company and in this regard, if thought fit, to give assent/dissent to the following Resolution to be passed as a **Special Resolution:**

   RESOLVED THAT pursuant to the provisions of Sections 196, 197, 198, 203, Schedule V and other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and pursuant to Regulation 17(6)(e) and other applicable provisions, if any, of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (including any statutory amendment(s), modification(s) or re-enactment thereof for the time being in force) and the Articles of Association of the Company, Mrs. Bosco Giulia (DIN: 01898020) be and is hereby re-appointed as the Whole-time Director of the Company for a further period of 3 (three) years with effect from 28th September, 2026 on the following terms and conditions as recommended by the Nomination and Remuneration Committee and approved by the Audit Committee and

Board of directors at their respective meetings notwithstanding that the aggregate annual remuneration payable to Mrs. Bosco Giulia (DIN: 01898020), in any year during her tenure, along with the remuneration payable to other Executive Directors may exceed the limits as set out under the Act or the Listing Regulations for the time being in force.

I. SALARY:

Salary of up to Rs. 6,00,000/- (Rupees Five lakhs only) per month, including dearness and all other allowances.

II. PERQUISITES:

Rent Free fully furnished residential accommodation. The expenditure on gas, electricity and water will be met by the Company.

Provision of a Company car with driver for use on Company's business and telephone facility at her residence will not be considered as perquisites. Personal long distance calls on telephone and use of the car for private purpose shall be billed by the Company to the Whole-Time Director.

The total expenses incurred by the Company on provision of perquisites shall not exceed Rs.8,00,000/- (Rupees Eight lakhs only) per annum.

RESOLVED FURTHER THAT in the event of loss or inadequacy of profits in any financial year, the above remuneration shall be payable as minimum remuneration to Mrs. Bosco Giulia (DIN: 01898020), Whole-time Director as specified in Schedule V of the Companies Act, 2013 (as amended).

FURTHER RESOLVED THAT the Board of Directors (including its committees thereof) be and is hereby authorized to alter and vary the terms of re-appointment and/or remuneration payable to Mrs. Bosco Giulia (DIN: 01898020), as it may deem fit, proper and necessary, subject to the same not exceeding the above limits.

RESOLVED FURTHER THAT Mrs. Bosco Giulia (DIN: 01898020), during her tenure as Whole-time Director, shall be liable to retire by rotation and the same shall not be treated as break in her service as Whole-time Director.

RESOLVED FURTHER THAT Mrs. Bosco Giulia (DIN: 01898020), Whole-time Director shall not be entitled to receive any sitting fees for attending the meetings of the Board of Directors or any Committees thereof.

FURTHER RESOLVED THAT the Board of Directors be and are hereby severally authorized to take all such steps as may be necessary and / or give such directions as may be necessary, proper or expedient to give effect to the above resolution without being required to seek any further consent or approval of the members and the members shall be deemed to have given their approval thereto expressly by the authority of this resolution."

7. To consider the re-appointment of Mr. Narayanasamy Balu (DIN: 08173046) as Whole-time Director of the Company and in this regard, if thought fit, to give assent/dissent to the following Resolution to be passed as a **Special Resolution:**

   "RESOLVED THAT pursuant to the provisions of Sections 196, 197, 198, 203, Schedule V and other applicable provisions, if any, of the Companies Act, 2013 read with Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and the applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (including any statutory amendment(s) or modification(s) or re-enactment thereof, for the time being in force) and the Articles of Association of the Company, Mr. Narayanasamy Balu (DIN: 08173046) be and is hereby re-appointed as the Whole-time Director of the Company for a further period of 3 years with effect from 11th July 2026 on the following terms and conditions as recommended by the Nomination Committee and approved by the Audit Committee and Board of Directors at their respective meetings held on 30th May, 2026.

   Remuneration: The total remuneration not exceeding Rs. 15,00,000/- (Rupees Fifteen Lakhs Only) per annum on a cost to the company (CTC) basis with such increments as the Board may decide from time to time, subject to a ceiling of Rs. 25,00,000/- (Rupees Twenty-Five Lakhs Only) per annum on a cost to the company (CTC) basis.

   RESOLVED FURTHER THAT in the event of loss or inadequacy of profits in any financial year, the above remuneration shall be payable as minimum remuneration to Mr. Narayanasamy Balu (DIN: 08173046), Whole-time Director as specified in Schedule V of the Companies Act, 2013 (as amended).

   RESOLVED FURTHER THAT the Board of Directors (including its committees thereof) be and is hereby authorized to alter and vary the terms of re-appointment and/or remuneration payable to Mr. Narayanasamy Balu (DIN: 08173046), as it may deem fit, proper and necessary, subject to the same not exceeding the above limits.

   RESOLVED FURTHER THAT Mr. Narayanasamy Balu (DIN: 08173046), during his tenure as Whole-time Director shall be liable to retire by rotation and the same shall not be treated as break in his service as Whole-time Director.

   RESOLVED FURTHER THAT Mr. Narayanasamy Balu (DIN: 08173046), Whole-time Director shall not be entitled to receive any sitting fees for attending the meetings of the Board of Directors or any Committees thereof.

   RESOLVED FURTHER THAT the Board of Directors be and are hereby severally authorized to take all such steps as may be necessary and / or give such directions as may be necessary, proper or expedient to give effect to the above resolution without being required to seek any further consent or approval of the members and the members shall be deemed to have given their approval thereto expressly by the authority of this resolution."

8. To consider the re-appointment of Mr. Nishanth Balu (DIN: 08418408) as Whole-time Director of the Company and in this regard, if thought fit, to give assent/dissent to the following Resolution to be passed as a **Special Resolution:**

   "RESOLVED THAT pursuant to the provisions of Sections 196, 197, 198, 203, Schedule V and other applicable provisions, if any, of the Companies Act, 2013 read with Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and pursuant to the applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (including any statutory amendment(s) or modification(s) or re-enactment thereof, for the time being in force) and the Articles of Association of the Company, Mr. Nishanth Balu (DIN: 08418408) be and is hereby re-appointed as the Whole-time Director of the Company for a further period of 3 years with effect from 7th December 2026 on the following terms and conditions as recommended by the Nomination Committee and approved by the Audit Committee and Board of Directors at their respective meetings held on 30th May, 2026:

   Remuneration: The total remuneration not exceeding 7,80,000/- (Rupees Seven Lakhs Eighty Thousand Only) per annum on a cost to the company (CTC) basis with such increments as the Board may decide from time to time, subject to a ceiling of Rs. 15,00,000/- (Rupees Fifteen Lakhs Only) per annum on a cost to the company (CTC) basis.

   RESOLVED FURTHER THAT in the event of loss or inadequacy of profits in any financial year, the above remuneration shall be payable as minimum remuneration to Mr. Nishanth Balu (DIN: 08418408), Whole-time Director as specified in Schedule V of the Companies Act, 2013 (as amended).

   RESOLVED FURTHER THAT Mr. Nishanth Balu (DIN: 08418408), during his tenure as Whole-time Director, shall be liable to retire by rotation and the same shall not be treated as break in his service as Whole-Time Director.

   RESOLVED FURTHER THAT Mr. Nishanth Balu (DIN: 08418408), Whole-time Director shall not be entitled to receive any sitting fees for attending the meetings of the Board of Directors or any Committees thereof.

   RESOLVED FURTHER THAT the Board of Directors be and are hereby severally authorized to take all such steps as may be necessary and / or give such directions as may be necessary, proper or expedient to give effect to the above resolution without being required to seek any further consent or approval of the members and the members shall be deemed to have given their approval thereto expressly by the authority of this resolution."

9. To consider and approve the appointment of M/s. SSMN & Associates LLP, Company Secretaries as Secretarial Auditors to fill the Casual vacancy and in this regard, if thought fit, to give assent/dissent to the following Resolution to be passed as an **Ordinary Resolution:**

   "RESOLVED THAT pursuant to Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Section 204 and other applicable provisions, if any, of the Companies Act, 2013 ("the Act") read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 (including any amendment(s), statutory modification(s) or re-enactment(s) thereof, for the time being in force) and on the recommendation of the Audit Committee and Board of Directors of the Company, the consent of the Members be and is hereby accorded for the appointment of M/s. SSMN & Associates LLP (LLPIN: ACX-7706) (ICSI Unique Code: L2026TN106400), Company Secretaries, Coimbatore, holding a valid Peer Review Certificate issued by the Institute of Company Secretaries of India, as the Secretarial Auditors of the Company to fill the casual vacancy caused by the resignation of M/s. MDS & Associates LLP, Company Secretaries, and to hold office until the conclusion of the Annual General Meeting of the Company to be held in the year 2027, at a remuneration of Rs. 1,00,000/- (Rupees One Lakh only), excluding applicable taxes and reimbursement of out-of-pocket expenses incurred in connection with the audit, for conducting the Secretarial Audit of the Company for the Financial Year 2026-27.

RESOLVED FURTHER THAT the Board of Directors of the Company (including any Committee thereof) and/or any Director or the Company Secretary of the Company be and are hereby severally authorised to do all such acts, deeds, matters and things and to execute all such documents, instruments and writings as may be considered necessary, proper or expedient to give effect to this Resolution."

STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT 2013

Item No. 4

The Board of Directors of the Company on the recommendation of the Audit Committee, had approved the appointment of and remuneration payable to M/s. C.S. Hanumantha Rao & Co. (Firm Registration No. 000216), Cost Accountants, for auditing the cost records of the Company for the financial year 2026-27 at a remuneration of Rs. 37,500/- (Rupees Thirty-Seven Thousand and Five Hundred Only), exclusive of applicable taxes and reimbursement out-of-pocket expenses incurred by them in connection with the audit.

As per Section 148 of the Companies Act 2013 read with the Companies (Audit and Auditors) Rules, 2014, as amended, the remuneration payable to the Cost Auditor as determined by the Board of Directors is required to be ratified by the members of the Company. Accordingly, consent of the members is sought for passing an Ordinary resolution as set out in Item No. 4 of the Notice of the AGM for ratification of remuneration payable to the Cost Auditors for the financial year 2026-27.

Accordingly, the Board of Directors recommends by way of Ordinary Resolution as set out at Item No. 4 of the Notice of AGM for the approval of the Members of the Company.

Interest of Directors:

None of the Directors and Key Managerial Personnel of the Company or their relatives is concerned or interested, financially or otherwise, in the resolution as set out in Item No.4 of the Notice of the AGM.

Item No: 5

Pursuant to Regulation 23 (1) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, ("Listing Regulations") 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 as specified in Schedule XII of the Listing Regulations.

The Company has been entering into transactions with M/s. Strike Right Integrated Services Limited for purchase/sale of Cotton, Man Made Fibre, Yarn etc. in the ordinary course of business and on an arms' length basis. The transactions entered into by the Company are purely as per the business requirements of the Company. The actual value of these transactions in a financial year may vary depending on the business achieved by the Company and is directly proportional to the business.

The shareholders approved the earlier material related party transaction with M/s. Strike Right Integrated Services Limited as per the details mentioned in the Notice of the AGM held on 22nd September 2025.

The transactions proposed to be entered by the Company with M/s. Strike Right Integrated Services Limited is expected to exceed 10% of the annual consolidated turnover of the Company as per the last audited financial statements and are proposed to be undertaken on an arms' length basis and in the ordinary course of business.

The Audit Committee has approved the transactions with M/s. Strike Right Integrated Services Limited at their meeting held on 8th August 2026.

Pursuant to Master Circular No. HO/49/14/14(7)2025-CFDPOD2/I/3762/2026 dated 30th January 2026 issued by SEBI, read with the Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions", the necessary disclosures in respect of the aforesaid transaction are set out below for the information and consideration of the Members.

A (1) Basic details of the related party

S.No.	Particulars of the information	Information provided by the management
1.	Name of the related party	Strike Right Integrated Services Limited
2.	Country of incorporation of the related party	India
3.	Nature of business of the related party	Purchase and Sale of yarn and fibre.

A (2) Relationship and ownership of the related party

S.No.	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity / subsidiary1 (in case of transaction involving the subsidiary) and the related party including nature of its concern (financial or otherwise) and the following:	Strike Right Integrated Services Limited holds 37.34% of the share capital of the Company and forms part of the Promoter Group of the Company. Mrs. Bosco Giulia, Whole-Time Director and Mr. Balu Narayanasamy, Whole-Time Director are holding Directorship in Strike Right Integrated Services Limited. Further, Mrs. Bosco Giulia holds more than 2% of its paid-up share capital of Strike Right Integrated Services Limited. Mr. Radhakrishnan Santossh, being a relative of Mrs. Bosco Giulia and Mr. Nishanth Balu, being a relative of Balu Narayanasamy, are interested through their relative.
	Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	Nil
	Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary).	NA
	Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary).	Direct Holding 37.34%
	Explanation: Indirect shareholding shall mean shareholding held through any person, over which the listed entity/ Subsidiary/ related party has control.	
	While calculating indirect shareholding, shareholding held by relatives shall also be considered.	

A (3) Details of previous transactions with the related party

<table>
<tr><th>S.No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td>1.</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.</td><td>As per the latest Audited financial statement for the financial year ended 31.03.2026
<table><tr><th>S.No.</th><th>Nature of Transactions</th><th>FY 2025-26</th></tr><tr><td>1</td><td>Purchase of Yarn (finished goods)</td><td>36,81,51,565</td></tr><tr><td>2</td><td>Sale of fiber (Raw material)</td><td>21,87,60,329</td></tr></table></td></tr>
<tr><td>2.</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.</td><td>Rs. 11,92,67,324 /-</td></tr>
<tr><td>3.</td><td>Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.</td><td>There were no instances of defaults made by the related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the Company during the last financial year.</td></tr>
</table>

A(4) Amount of the proposed transaction(s)

S.No.	Particulars of the information	Information provided by the management
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	The maximum value of transactions is Rs. 200 Crore per annum for purchase and Rs. 200 Crore per annum for sale.
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	84.05% each for purchase and sale based on audited financials for the year ended 31st March 2026

4.	Value of the proposed transactions as a percentage of the subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	Not applicable
5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	630.03% each for purchase and sale (based on the latest Audited Financial Statements for the FY 2024-25).
6.	Financial performance of the related party for the immediately preceding financial year: Explanations: The above information is to be given on standalone basis. If standalone is not available, provide on consolidated basis.	Particulars — FY 2024-25 (₹ in lakhs) Turnover — 3174.47 Profit After Tax — 27.68 Net Worth — 1069.29

A (5). Basic details of the proposed transaction

S.No.	Particulars of the information	Information provided by the management
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	The Company is purchasing/selling Cotton, Man Made Fibre, Yarn from/to M/s. Strike Right Integrated Services Limited in the ordinary course of business and on an arms' length basis. The transactions are undertaken based on the business requirements of the Company, and the actual value of the transactions may vary depending on the volume of business undertaken during the financial year.
2.	Details of each type of the proposed transaction	1. Purchase of Yarn from the related party in the ordinary course of business. 2. Sale of Fiber to the related party in the ordinary course of business.

3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	From the conclusion of 32nd Annual General Meeting till the conclusion of 33rd Annual General Meeting to be held in the year 2027 which is approximately 12 months.
4.	Whether omnibus approval is being sought?	Yes
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	The proposed transaction is sought from the conclusion of 32nd Annual General Meeting till the conclusion of 33rd Annual General Meeting of the Company for an amount as set out below: Maximum value of transactions is Rs. 200 Crore per annum for purchase and Rs. 200 Crore per annum for sale.
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	The transaction is proposed to be undertaken on an arms' length basis in accordance with the business requirements of the Company and in the normal course of business. Nature and scope of transaction are proper considering the operations of the Company. Size of the transaction is reasonable in relation to the prevailing market / Industry trend.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. Explanation: Indirect interest shall mean interest held through any person over which an individual has control.	

	a. Name of the director / KMP	1. Mrs. Giulia Bosco – Promoter of the Listed Entity and Director of Strike Right Integrated Services Limited, the related party. 2. Mr Radhakrishnan Santossh, - Promoter and KMP, of the listed entity and relative of Mrs. Giulia Bosco 3. Mr Narayanasamy Balu, Whole-time director of Listed Entity and Director of Strike Right Integrated Services Limited, the related party. 4. Mr Nishanth Balu, Whole- time director of Listed Entity and relative of Mr Narayansamy Balu of Strike Right Integrated Services Limited, the related party.
	b. Shareholding of the director / KMP, whether direct or indirect, in the related party	Mrs. Giulia Bosco and Mr Santossh Radhakrishnan hold more than 2 % of the shareholding in the related party
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not applicable.
9.	Other information relevant for decision making.	Nil

B (1) Disclosure only in case of transactions relating to sale, purchase of supply of goods or services or any other similar business transaction and trade advances

S.No.	Particulars of the information	Information provided by the management
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	Not Applicable – Parties are selected based on management's commercial evaluation and business requirements; no formal bidding process exists.
2.	Basis of determination of price.	Price is determined based on prevailing market prices and on an arm's length basis.

3.	In case of Trade advance (of upto 365 days or such period for which such advances are extended as per normal trade practice) , if any, proposed to be extended to the related party in relation to the transaction, specify the following:	
	a. Amount of Trade advance	Nil
	b. Tenure	NA
	c. Whether same is self-liquidating?	NA

Pursuant to Regulation 23(4) of Listing Regulations, the prior approval of the Shareholders of the Company by way of an ordinary resolution would be required for the transactions entered with related parties in excess of 10% of the annual consolidated turnover of the Company as per the last audited financial statements. Further, pursuant to third proviso to Regulation 23(4) of the Listing Regulations and SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January 2026, the omnibus approval granted by the Shareholders for the material related party transactions in an Annual General Meeting shall be valid up to the date of next Annual General Meeting.

The Audit Committee has reviewed the certificate provided by the Whole-time Director and the Chief Financial Officer of the Company as required under the aforesaid Industry Standards and has granted their approval for the related party transactions to be entered into by the Company with the above-mentioned related party. Further, there is no information which has been redacted by the Audit Committee and the Board of Directors.

Accordingly, the approval of the members is now being sought for the transactions proposed to be entered into with the above-mentioned related party as per the details given below.

The Board of Directors recommend the resolution as set out in Item No. 5 of the Notice for the approval of the Members who are not related parties of the Company.

The Members may please note that in terms of the provisions of the Listing Regulations, no related party(ies) as defined thereunder (whether such related party(ies) is a party to the aforesaid transactions or not), shall vote to approve the resolution under Item No. 5 of this notice.

Interest of Directors:

None of the Directors, Key Managerial Personnel or their relatives other than Mrs. Bosco Giulia, Mr. Balu Narayansamy and Mr. Nishanth Balu, Whole time Director(s), Mr R Santossh, Chief Financial Officer of the Company, are concerned or interested, financially or otherwise, in the resolution set out in Item No.5 of the Notice.

Item No: 6

Mrs. Bosco Giulia (DIN: 01898020) was re-appointed as the Whole-time Director of the Company for a period of three years with effect from 28th September, 2023, on the terms and conditions approved by the Members at their meeting held on 21st September, 2023. Accordingly, her present term of office expires on 27th September, 2026.

Based on the recommendation of the Nomination and Remuneration Committee, and in recognition of her significant contribution to the growth and operations of the Company, the Board of Directors, at its meeting held on 30th May, 2026, approved, subject to the approval of the Members, the re-appointment of Mrs. Bosco Giulia as the Whole-time Director of the Company for a further period of three years commencing from 28th September, 2026.

The Nomination and Remuneration Committee and the Audit Committee, at their respective meetings held on 8th August, 2026, considered and recommended the terms of remuneration payable to Mrs. Bosco Giulia. Pursuant to such recommendations, the Board of Directors, at its meeting held on 8th August, 2026, approved, subject to the approval of the Members, remuneration payable to Mrs. Bosco Giulia as Whole-time Director of up to Rs. 6,00,000/- (Rupees Six Lakhs only) per month, with effect from 28th September, 2026.

Accordingly, the re-appointment of Mrs. Bosco Giulia as Whole-time Director for a further period of three years commencing from 28th September, 2026, together with the terms of remuneration stated above, is placed before the Members for their approval.

Mrs. Bosco Giulia has been associated with the Company as a Director since 2008 and has played a significant role in its growth and development. Considering her rich experience, leadership, and continued valuable contribution to the affairs of the Company, the Board is of the opinion that her re-appointment as Whole-time Director is in the best interests of the Company.

The proposed remuneration and terms of re-appointment are subject to the applicable provisions of Sections 196, 197, 198 and 203, Schedule V and other applicable provisions of the Companies Act, 2013 and Regulation 17(6)(e) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The remuneration payable to Mrs. Bosco Giulia shall be subject to the applicable limits prescribed under Section 197 of the Companies Act, 2013 and the provisions of Schedule V thereto.

Pursuant to the provisions of Sections 196, 197, 198 and 203, Schedule V and other applicable provisions of the Companies Act, 2013, the re-appointment of Mrs. Bosco Giulia as Whole-time Director, including payment of remuneration in the event of absence or inadequacy of profits in accordance with the applicable provisions of Schedule V, is subject to the approval of the Members by way of a Special Resolution. Accordingly, considering the applicable limits on managerial remuneration and the possibility of absence or inadequacy of profits during her tenure, the resolution set out at Item No. 6 of the Notice is placed before the Members for their approval.

Mrs. Bosco Giulia, is not disqualified from being appointed as a Director in terms of Section 164 of the Act and is not debarred from holding the office of Director by virtue of any Securities and Exchange Board of India ("SEBI") order or any other such authority

The disclosure as required under Schedule V of the Companies Act, 2013, Regulation 36 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the Secretarial Standard on General Meetings (SS-2) issued by the Institute of Company Secretaries of India ("ICSI") forms part of this Notice.

The Board recommends the Special Resolution set out at Item No. 6 of the Notice for the approval of the Members.

Interest of Directors:

None of the Directors, Key Managerial Personnel or their relatives other than Mrs. Bosco Giulia, being the appointee, and Mr. Radhakrishnan Santossh, Key Managerial Personnel, being a relative of Mrs. Bosco Giulia, are concerned or interested, financially or otherwise, in the resolution set out in Item No. 6 of the Notice.

Item No.7

Mr. Narayanasamy Balu (DIN: 08173046) was appointed as the Whole-time Director of the Company for a period of three (3) years with effect from 11th July, 2023, on the terms and conditions approved by the Members at their meeting held on 21st September, 2023. Accordingly, his present term of office expired on 10th July, 2026.

The Nomination and Remuneration Committee, at its meeting held on 30th May, 2026, considering the performance, experience and contribution of Mr. Narayanasamy Balu to the affairs of the Company, proposed his re-appointment as Whole-time Director of the Company for a further period of three (3) years commencing from 11th July, 2026 and recommended the terms of remuneration as set out in the resolution to the Board.

Pursuant to Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("Listing Regulations"), the Audit Committee of the Board of Directors at their meeting held on 30th May 2026 have also approved the remuneration payable to Mr. Narayanasamy Balu (DIN: 08173046) as Whole-time Director of the Company for a further period of 3 (three) years and have recommended the same to the Board.

The Board of Directors, at its meeting held on 30th May, 2026, after considering the recommendation of the Nomination and Remuneration Committee, approved, subject to the approval of the Members, the re-appointment of Mr. Narayanasamy Balu as Whole-time Director of the Company for a further period of three (3) years commencing from 11th July, 2026, on the terms and conditions set out under Item No. 7 of the Notice convening the Annual General Meeting.

The proposed remuneration and terms of re-appointment are subject to the applicable provisions of Sections 196, 197, 198 and 203, Schedule V and other applicable provisions of the Companies Act, 2013. The remuneration payable to Mr. Narayanasamy Balu shall be subject to the applicable limits prescribed under Section 197 of the Companies Act, 2013 and the provisions of Schedule V thereto.

Pursuant to the provisions of Sections 196, 197, 198 and 203, Schedule V and other applicable provisions of the Companies Act, 2013, the re-appointment of Mr. Narayanasamy Balu as Whole-time Director, including payment of remuneration in the event of absence or inadequacy of profits in accordance with the applicable provisions of Schedule V, is subject to the approval of the Members by way of a Special Resolution. Accordingly, considering the applicable provisions relating to managerial remuneration and the possibility of absence or inadequacy of profits during his tenure, the resolution set out at Item No. 7 of the Notice is placed before the Members for their approval.

Mr. Narayanasamy Balu is not disqualified from being appointed as a Director in terms of Section 164 of the Companies Act, 2013 and is not debarred from holding the office of Director by virtue of any Securities and Exchange Board of India ("SEBI") order or any other such authority.

Accordingly, the Board recommends the resolution as set out in Item No. 7 of the Notice for the approval of the Members of the Company.

The disclosure as required under Schedule V of the Companies Act, 2013, Regulation 36 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the Secretarial Standard on General Meetings (SS-2) issued by the Institute of Company Secretaries of India ("ICSI") forms part of this Notice.

Interest of Directors:

None of the Directors, Key Managerial Personnel or their relatives other than Mr. Narayanasamy Balu, being the appointee, and Mr. Nishanth Balu, Whole-time Director, being related to Mr. Narayanasamy Balu, are concerned or interested, financially or otherwise, in the resolution set out in Item No. 7 of the Notice.

Item No.8

Mr. Nishanth Balu (DIN: 08418408) was appointed as the Whole-time Director of the Company for a period of three (3) years with effect from 7th December, 2023, on the terms and conditions approved by the Members on 10th January, 2024. Accordingly, his present term of office expires on 6th December, 2026.

The Nomination and Remuneration Committee, at its meeting held on 30th May, 2026, considering the performance, experience and contribution of Mr. Nishanth Balu to the affairs of the Company, proposed his re-appointment as Whole-time Director of the Company for a further period of three (3) years commencing from 7th December, 2026 and recommended the terms of remuneration as set out in the resolution to the Board.

Pursuant to the provisions of Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), the Audit Committee at their meeting held on 30th May 2026, had also approved the remuneration payable to Mr. Nishanth Balu as Whole time Director of the Company and recommended the same to the Board.

The Board of Directors, at its meeting held on 30th May, 2026, after considering the recommendation of the Nomination and Remuneration Committee, approved, subject to the approval of the Members, the re-appointment of Mr. Nishanth Balu as Whole-time Director of the Company for a further period of three (3) years commencing from 7th December, 2026, on the terms and conditions set out under Item No. 8 of the Notice convening the Annual General Meeting.

The proposed remuneration and terms of re-appointment are subject to the applicable provisions of Sections 196, 197, 198 and 203, Schedule V and other applicable provisions of the Companies Act, 2013. The remuneration payable to Mr. Nishanth Balu shall be subject to the applicable limits prescribed under Section 197 of the Companies Act, 2013 and the provisions of Schedule V thereto.

Pursuant to the provisions of Sections 196, 197, 198 and 203, Schedule V and other applicable provisions of the Companies Act, 2013, the re-appointment of Mr. Nishanth Balu as Whole-time Director, including payment of remuneration in the event of absence or inadequacy of profits in accordance with the applicable provisions of Schedule V, is subject to the approval of the Members by way of a Special Resolution. Accordingly, considering the applicable provisions relating to managerial remuneration and the possibility of absence or inadequacy of profits during his tenure, the resolution set out at Item No. 8 of the Notice is placed before the Members for their approval.

Mr. Nishanth Balu, is not disqualified from being appointed as a Director in terms of Section 164 of the Act and is not debarred from holding the office of Director by virtue of any Securities and Exchange Board of India ("SEBI") order or any other such authority

Based on the above, the Board of Directors have recommended the resolution as set out in Item No. 8 of the Notice for approval of the Members as a Special Resolution.

The disclosure as required under Schedule V of the Companies Act, 2013, Regulation 36 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the Secretarial Standard on General Meetings (SS-2) issued by the Institute of Company Secretaries of India ("ICSI") forms part of this Notice.

Interest of Directors:

None of the Directors, Key Managerial Personnel or their relatives other than Mr. Nishanth Balu, being the appointee, and Mr. Narayanasamy Balu, Whole-time Director, being related to Mr. Nishanth Balu, are concerned or interested, financially or otherwise, in the resolution set out in Item No. 8 of the Notice.

Item No: 9

M/s. MDS & Associates LLP, Company Secretaries, Coimbatore, were appointed as the Secretarial Auditors of the Company by the Members at the 31st Annual General Meeting held on 22nd September 2025. M/s. MDS & Associates LLP have completed the Secretarial Audit of the Company for the financial year ended 31st March 2026 and have issued the Secretarial Audit Report thereon. Subsequently, M/s. MDS & Associates LLP have tendered their resignation from the office of Secretarial Auditors of the Company with effect from 31st July 2026, due to their pre-occupation in other assignments.

Consequent upon the resignation of M/s. MDS & Associates LLP, a casual vacancy has arisen in the office of Secretarial Auditors of the Company. Accordingly, the Board of Directors, based on the recommendation of the Audit Committee, at its meeting held on 8th August 2026, considered and recommended to the shareholders the appointment of M/s. SSMN & Associates LLP (LLPIN: ACX-7706) (ICSI Unique Code: L2026TN106400), Company Secretaries, Coimbatore, as the Secretarial Auditors of the Company to fill the aforesaid casual vacancy and to hold office until the conclusion of the Annual General Meeting of the Company to be held in the year 2027, for conducting the Secretarial Audit of the Company for the financial year 2026-27.

M/s. SSMN & Associates LLP, Company Secretaries, Coimbatore, have consented to act as the Secretarial Auditors of the Company and have confirmed their eligibility and compliance with the applicable requirements under the Companies Act, 2013 and Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). The Firm holds a valid Peer Review Certificate issued by the Institute of Company Secretaries of India.

The Board has proposed a remuneration of Rs. 1,00,000/- (Rupees One Lakh only), excluding applicable taxes and reimbursement of out-of-pocket expenses incurred in connection with the audit, for conducting the Secretarial Audit of the Company for the financial year 2026-27. The terms of appointment and other matters relating to the Secretarial Audit shall be as may be determined by the Board of Directors in consultation with the Secretarial Auditors.

M/s. SSMN & Associates LLP (LLPIN: ACX-7706), Company Secretaries, Coimbatore, is a firm of Practising Company Secretaries providing specialised professional services in the areas of Corporate and Allied Laws, Secretarial Audit, Corporate Governance and regulatory compliances. The Partners of the Firm are members of the Institute of Company Secretaries of India and collectively bring over 15 years of experience and extensive expertise in Company Law, SEBI Listing Regulations and allied compliance frameworks.

The Board of Directors, after considering the credentials, experience and eligibility of M/s. SSMN & Associates LLP and based on the recommendation of the Audit Committee, is of the opinion that their appointment as Secretarial Auditors of the Company would be in the best interests of the Company.

Considering the above, the Board recommends the Ordinary Resolution as set out in Item No. 9 of the Notice for the approval of the Members.

Interest of Directors:

None of the Directors, Key Managerial Personnel of the Company or their relatives are interested or concerned, financially or otherwise, in the Resolution as set out in Item No. 9 of the Notice.

Statement as required under Section II of Part II of Schedule V to the Companies Act, 2013

I. General Information:

1.	Nature of Industry	Textiles
2.	Date of Commencement of Commercial Production	The Company started its commercial production in the year 1994
3.	In case of new companies, expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus	Not applicable
4.	Financial Performance based on given indicators	(₹ in 'Lakhs)

Particulars	**2025-26**	**2024-25**
Total Revenue	24,320.04	23,503.94
Profit Before Tax	1,179.72	1,164.42
Profit After Tax	1,100.47	682.49
EPS	10.60	6.58
Rate of Dividend	10%	10%

5.	Foreign Investments or collaborations, if any	Nil

II. Information about the appointee

The Background details of the appointee	Mrs. Bosco Giulia (DIN: 01898020) aged 48 years is a Promoter and Whole Time Director of the Company. She has been on the Board since March 7, 2008.	Mr. Narayanasamy Balu aged 64 years is associated with the Company since 1997 and designated as the Factory Manager in the Company from 1997. He has been on the Board since 2018.	Mr. Nishanth Balu, aged 31 years is associated with the Company since 2022 and designated as Assistant Factory Manager in the Company from 2022. He has been on the Board since 2023
Past Remuneration	Kindly refer to the Corporate Governance Report	Kindly refer to the Corporate Governance Report	Kindly refer to the Corporate Governance Report
Recognition of Awards	-	-	-

Job Profile and suitability	Mrs. Bosco Giulia has been a Promoter Director of the Company since 2008. She provides strategic guidance to the Company and is actively involved in policy formulation, business development initiatives, and overseeing the overall growth and long-term objectives of the Company.	Mr. Narayanasamy Balu has been serving as the Factory Manager of the Company since 1997. With over 29 years of experience in the textile industry, he has extensive expertise in factory operations, production management, and overall operational excellence.	Mr. Nishanth Balu joined the Company as Assistant Factory Manager in 2022. He brings fresh insights to the textile business and actively contributes to innovation and strategic initiatives.
Remuneration proposed	The details of remuneration proposed to be paid to Mrs. Bosco Giulia has been set out in Item no.6 of the Notice	The details of remuneration proposed to be paid to Mr. Narayanasamy Balu has been set out in Item no.7 of the Notice	The details of remuneration proposed to be paid to Mr. Nishanth Balu has been set out in Item no.8 of the Notice
Comparative remuneration profile with respect to industry, size of the Company, profile of the position and person	Considering the size of the Company, the industry benchmarks, experience and the responsibilities shouldered by her, the present remuneration to Mrs.Bosco Giulia is commensurate with the remuneration paid to similar persons in other companies.	Considering the size of the Company, the industry benchmarks, experience and the responsibilities shouldered by him, the present remuneration to Mr. Narayanasamy Balu is commensurate with the remuneration paid to similar persons in other companies.	Considering the size of the Company, industry standards, and the responsibilities entrusted to him, the remuneration paid to Mr. Nishanth Balu is in line with that of similar positions in comparable companies.

Pecuniary Relationship directly or indirectly with the Company or relationship with Managerial Personnel or other Director, if any.	a) Mrs. Bosco Giulia has leased two vehicles to the Company and she is receiving rent for the same. b) Remuneration drawn as Whole- Time Director. c) She is related to Mr.Radhakrishnan Santossh, Chief Financial Officer of the Company. d) The Company has received unsecured loan from Mrs. Bosco Giulia and repaying the same in terms as agreed.	Mr. Narayanasamy Balu draws remuneration as Whole-time Director of the Company. He is related to Mr. Nishanth Balu, Whole Time Director of the Company.	Mr. Nishanth Balu draws remuneration as Whole Time Director of the Company. He is related to Mr. Narayanasamy Balu, Whole-time Director of the Company.

III. Other Information

1. Reason of loss or inadequate profits: The Company has earned profits during the year. However, the Company may experience loss or inadequacy of profits during the tenure of the Whole-time Directors owing to economic and business conditions, market uncertainties and other external factors beyond the control of the Company. Accordingly, approval of the Members is being sought for payment of remuneration, including minimum remuneration in the event of absence or inadequacy of profits, subject to and in accordance with the applicable provisions of Sections 197 and 198 read with Schedule V and other applicable provisions of the Companies Act, 2013.

2. Steps taken or proposed to be taken for improvement: The Company continues to take appropriate measures to improve operational efficiency, optimise utilisation of resources, strengthen cost-control measures and enhance overall business performance, as may be considered appropriate from time to time.

3. Expected increase in productivity and profits measurable terms: The measures undertaken by the Company are expected to contribute towards improvement in productivity and profitability. However, the expected increase in productivity and profits cannot be quantified in measurable terms, as it is dependent upon various internal and external factors, including market conditions, demand, costs and overall economic conditions.

IV. Disclosures:

The following disclosures shall be mentioned in the Board of Director's Report under the heading "Corporate Governance", if any, attached to the Financial Statement.:

(i) All elements of remuneration package such as salary, benefits, bonuses, stock options, pension, etc., of all the Directors - enclosed in Corporate Governance Report;

(ii) Details of fixed component and performance linked incentives along with the performance criteria - not paid;

(iii) Service contracts, notice period, severance fees - not applicable, and;

(iv) Stock option details, if any, and whether the same has been issued at a discount as well as the period over which accrued and over which exercisable -The Company has not issued any Stock Option.

PROFILE OF DIRECTORS SEEKING APPOINTMENT/RE-APPOINTMENT

(Pursuant to Regulation 36 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard 2 – Clause 1.2.5 issued by the Institute of Company Secretaries of India)

Name	**Baba Chandrasekar Ramakrishnan**	**Bosco Giulia**
Director Identification Number	00125662	01898020
Date of Birth and Age	12-07-1948, 78 years	18-02-1978, 48 years
Nationality	Indian	Italy
Date of first appointment on the Board	10.11.2014	07-03-2008
Brief Profile / experience	Mr. Baba Chandrasekar Ramakrishnan (DIN: 00125662) aged 78 years is a Director of the Company. He has been on the Board since 10th November, 2014.	Mrs.Bosco Giulia (DIN: 01898020) aged 48 years is a Promoter and Whole-Time Director of the Company. She has been on the Board since 7th March, 2008.
Relationship with other Directors, Manager and KMP	Nil	Mrs.Bosco Giulia is the wife of Mr.Radhakrishnan Santossh, Chief Financial Officer of the Company.
Qualification	MS Chemical Engineering	Post Graduate in Political Science and Economics from University of Turin, Italy.
Expertise in functional area	Textiles	Textiles

Name	Baba Chandrasekar Ramakrishnan	Bosco Giulia
No. of Shares held in the Company	400	37,18,284
List of other companies in which Directorship held as on 31.03.2026 and listed entities from which the person has resigned in the past three years	CIT Venturon Foundation	Strike Right Integrated Services Limited
Chairman/ Member of the Committees of the Board of other companies on which he/she is a director as on 31.03.2026	Nil	Nil
Number of Board Meetings attended during the year	4/4	4/4
Remuneration last drawn and sought to be paid	Nil	Last Drawn: Information disclosed in the Corporate Governance Report annexed to the Annual Report. Sought to be paid: Salary and perks as detailed in the Resolution as contained in Item No. 6 of this Notice.
Terms and conditions of reappointment	Liable to retire by rotation	Re-appointment as Whole - Time Director of the Company for a further period 3 years with effect from 28th September, 2026 on the terms and conditions set out under Item No.6 of this notice.
Board position	Non-Executive Non-Independent Director	Whole-Time Director

Name	Narayanasamy Balu	Nishanth Balu
Director Identification Number	08173046	08418408
Date of Birth and Age	06-06-1962, 64 years	18-04-1995, 31 years
Nationality	Indian	Indian
Date of first appointment on the Board	11-07-2018	07-12-2023
Brief Profile / experience	Mr. Narayanasamy Balu (DIN: 08173046) aged 64 years is associated with the Company since 1997 and designated as the Factory Manager in the Company from 1997, associated with the Board since 11th July, 2018	Mr. Nishanth Balu (DIN: 08418408), aged 31 years, has been serving as the Assistant Factory Manager since 2022. He has been on the Board since 7th December, 2023
Relationship with other Directors, Manager and KMP	Mr. Narayansamy Balu is father of Mr. Nishanth Balu, Whole-Time Director of the Company	Mr. Nishanth, Balu is Son of Mr. Narayansamy Balu, Whole-Time Director of the Company
Qualification	BA History from Madurai Kamaraj University	Bachelor of Engineering (B.E.) from Coimbatore Institute of Technology, Coimbatore, and Master of Business Administration (MBA) from Amrita University, Coimbatore.
Expertise in functional area	Textile Industry – Operations and management	Textile Industry – Operations and management
No. of Shares held in the Company	Nil	Nil
List of other companies in which Directorship held as on 31.03.2026 and listed entities from which the person has resigned in the past three years	Strike Right Integrated Services Limited	Nil
Chairman/ Member of the Committees of the Board of other companies on which he/she is a director as on 31.03.2026	Nil	Nil

Name	Narayanasamy Balu	Nishanth Balu
Number of Board Meetings attended during the year	4/4	4/4
Remuneration last drawn and sought to be paid	Last Drawn: Information disclosed in the Corporate Governance Report annexed to the Annual Report. Sought to be paid: Salary and perks as detailed in the Resolution as contained in Item No. 7 of this Notice.	Last Drawn: Information disclosed in the Corporate Governance Report annexed to the Annual Report. Sought to be paid: Salary and perks as detailed in the Resolution as contained in Item No. 8 of this Notice.
Terms and conditions of reappointment	Re-appointed as Whole - Time Director of the Company for a period 3 years with effect from 11th July, 2026 on the terms and conditions set out under Item No.7 of this notice.	Re-appointment as Whole - Time Director of the Company for a further period 3 years with effect from 7th December, 2026 on the terms and conditions set out under Item No.8 of this notice.
Board position	Whole-Time Director	Whole-Time Director

Notes :

1. The Ministry of Corporate Affairs ("MCA") has, vide its General Circular No. 20/2020 dated 5th May 2020 and General Circular No. 03/2025 dated 22nd September 2025 permitted the conduct of the Annual General Meeting ("AGM") through Video Conferencing ("VC") / Other Audio Visual Means ("OAVM"), without the physical presence of the Members at a common venue. The deemed venue for the AGM shall be the Corporate Office of the Company. In compliance with the provisions of the Companies Act, 2013 ("Act"), SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), and the MCA Circulars, the AGM of the Company is being held through VC / OAVM.
2. Pursuant to the provisions of the Act, a Member entitled to attend and vote at the AGM is entitled to appoint a proxy to attend and vote on his/her behalf and the proxy need not be a member of the company. Since this AGM is being held pursuant to the MCA Circulars / SEBI Circulars through VC / OAVM, physical attendance of Members has been dispensed with. Accordingly, the facility for appointment of proxies by the Members will not be available for the AGM and hence the Proxy Form and Attendance Slip are not annexed to this Notice.
3. Members attending the AGM through VC / OAVM shall be counted for the purpose of reckoning the quorum under Section 103 of the Act.
4. In the case of Joint Holders, the member whose name appears as First Holder in the order of names on the Register of Members of the Company will be entitled to vote.

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

6. Institutional / Corporate Shareholders (i.e. other than individuals / HUF, NRI, etc.) are required to send a scanned copy (PDF/JPG Format) of its Board or governing body Resolution/ Authorization etc., authorizing its representative to attend the AGM through VC / OAVM on its behalf and to vote through remote e-voting. The said Resolution/Authorization shall be sent to the Scrutinizer by email through its registered email to info@ssmn.in with a copy marked to the Company at cs@lambodharatextiles.com and to its RTA at https://wisdom.cameoindia.com

7. Pursuant to the provisions of Section 91 of the Companies Act, 2013 and Regulation 42 of the Listing Regulations, the Register of Members and share transfer books of the Company will remain closed from Wednesday, 23rd September 2026 to Tuesday, 29th September 2026 (both days inclusive).

8. The Dividend, as recommended by the Board of Directors, if declared at the Annual General Meeting ("AGM"), shall be paid within 30 days from the date of declaration of the Dividend, to those Members whose names appear in the Register of Members of the Company in respect of shares held in physical form and as per the details received from the depositories in respect of shares held in electronic form, as at the close of business hours on Tuesday, 22nd September 2026. Accordingly, the Company has fixed Tuesday, 22nd September 2026 as the Record Date for determining the Members eligible to receive the Dividend for the financial year 2025–26.

   Members holding shares in dematerialised form are requested to register/update their complete bank account details (Bank Account Number, Name of the Bank, Branch, IFSC, MICR code and place with Postal Identification Number Code) to their respective Depository Participant(s) and not with the Company. Regular updation of bank particulars is intended to prevent fraudulent activities. The dividend shall be paid through electronic mode to those Members whose bank account details are available with the Depositories.

   Pursuant to SEBI (Listing Obligations and Disclosure Requirements) (Fifth Amendment) Regulations, 2025 the Company shall make the payment of Dividend to the Shareholders only in Electronic mode and payment of Dividend by way of cheque/warrant has been dispensed with.

   Further, pursuant to the SEBI Master Circular for Registrars to an Issue and Share Transfer Agents dated February 6, 2026, payment of dividend to Members holding shares in physical form shall be made only through electronic mode. Such payment shall be made only after the Members have furnished their Permanent Account Number (PAN), contact details (postal address, mobile number and e-mail address), bank account details, specimen signature and such other prescribed KYC documents in respect of their physical folios with the Company/ Cameo Corporate Services Limited (Registrar and Share Transfer Agent) https://cambridge.cameoindia.com/module/Downloadable_Formats.aspx.

   Members may also refer to the SEBI FAQs by accessing the link: https://www.sebi.gov.in/sebi_data/faqfiles/jan-2026/1767611333081.pdf (Refer FAQ No. 47 & 48)

9. The Company has entered into agreements with National Securities Depository Limited ("NSDL") and Central Depository Services (India) Limited ("CDSL"), effective 05.08.2026, pursuant to the change of its Registrar and Share Transfer Agent ("RTA") from MUFG Intime India Private Limited to Cameo Corporate Services Limited.

   The depository system eliminates several issues associated with the physical (scrip-based) system, such as bad deliveries, fraudulent transfers, fake certificates, theft during postal transit, delays in transfer of shares, and mutilation of share certificates. At the same time, it offers several advantages, including exemption from stamp duty, elimination of the concept of market lot, reduction in transaction costs, improved liquidity, and the elimination of bad deliveries.

   Accordingly, members now have the option of holding and transacting in the Company's shares in electronic (demat) form through NSDL or CDSL. Members are encouraged to convert their shareholdings into dematerialised form.

10. a. Securities and Exchange Board of India ("SEBI") had earlier mandated that the transfer of securities held in physical form, except in case of transmission or transposition, shall not be processed by the listed entities / Registrar and Share Transfer Agents with effect from 1st April 2019.

    b. Pursuant to the SEBI Master Circular dated 6th February 2026, and the operational guidelines issued by the Securities and Exchange Board of India, listed entities are mandated to affect the issuance of securities only in dematerialised (demat) form for various investor service requests (including transfer, transmission, transposition, and issue of duplicate certificates). Accordingly, for all valid service requests, the Company/Registrar and Share Transfer Agent (RTA) will now directly credit the shares to the demat account provided by the Shareholder.

    In accordance with the aforesaid SEBI circulars, the Company has opened a separate Escrow Demat Account for crediting the securities of shareholder(s)/claimant(s) who fail to submit the Letter of Confirmation to their respective Depository Participant within the prescribed timeline.

    c. Further, as per SEBI Master Circular dated 6th February 2026, Members holding shares in physical form, whose folio(s) do not have the required Permanent Account Number (PAN), contact details, bank account details or updated specimen signature, will be eligible for payment of dividend only through electronic mode with effect from 1st April 2024 upon updating the aforementioned details with M/s. Cameo Corporate Services Limited, the Registrar and Share Transfer Agent of the Company. Therefore, Members holding shares in physical form are requested to update the mentioned details by providing the appropriate requests through relevant ISR forms with the Registrar and Share Transfer Agent (Link: https://cambridge.cameoindia.com/module/Downloadable_Formats.aspx) to ensure receipt of dividend. Members may also note that in the absence of any of the aforementioned details, they will not be able to lodge grievances or avail any investor services until all required information and documents are duly submitted.

A copy of the aforementioned circular(s) is/are available on the Company's website www.lambodharatextiles.com.

11. (a) Members are requested to notify immediately any change in their address to their DPs in respect of the shares held in electronic form, and to the Company or its RTA (Cameo Corporate Services Ltd), in respect of the shares held in physical form together with a proof of address viz, Aadhar Card /Electricity Bill/ Telephone Bill/Ration Card/Voter ID Card/ Passport etc.

    (b) In case the registered mailing address is without the Postal Identification Number Code ('PINCODE'), Members are requested to kindly inform their PIN CODE immediately to the Company /RTA/DPs.

12. Non-Resident Indian ("NRI") Members are requested to inform the Company or its RTA or to the concerned Depository Participants, as the case may be, immediately:

    a. the change in the residential status on return to India for permanent settlement or

    b. the particulars of the NRE/NRO Account with a Bank in India, if not furnished earlier.

13. As per the provisions of Section 72 of the Act, facility for making nominations is now available to Individuals holding shares in the Company, members holding shares in physical form may obtain the Form No. SH-13 from the RTA of the Company or can download the form from the Company's website https://www.lambodharatextiles.com/Admin/web/images/Document/FormSH-13.pdf

    If a member desires to opt out or cancel the earlier nomination and record a fresh nomination, he / she may submit the same in Form ISR-3 or SH-14 as the case may be. Members holding shares in electronic form must approach their Depository Participant(s) for completing the nomination formalities. https://www.lambodharatextiles.com/Admin/web/images/Document/FormSH-14.pdf

    https://www.lambodharatextiles.com/Admin/web/images/Document/FormISR-3.pdf

14. Members who are holding shares in identical order of names in more than one folio are requested to send to the RTA of the Company, the details of such folios together with the share certificates for consolidating their holdings into one folio.

15. Change of Registrar and Share Transfer Agent

    The Members are hereby informed that the Company has changed its Registrar and Share Transfer Agent (RTA) from M/s. MUFG INTIME INDIA PRIVATE LIMITED to M/s. CAMEO CORPORATE SERVICES LIMITED with effect from August 5, 2026. Accordingly, all investor-related services including share transfer, transmission, dematerialisation, rematerialisation, and other related services shall henceforth be handled by the new RTA.

The contact details of the new RTA are provided below:

Cameo Corporate Services Limited
"Subramanian Building"
No.1, Club House Road, Chennai – 600 002
Telephone: 044-40020700 / 044-28460390 Fax: 044-28460129
Website: www.cameoindia.com
Primary Investor Service Email ID: investor@cameoindia.com
Online Investor Portal: https://wisdom.cameoindia.com

16. Members desirous of receiving any information on the accounts or operations of the Company are requested to forward his/her queries to the Company through email at cs@lambodharatextiles.com seven working days prior to the meeting. The Company will endeavour to respond to such queries during the AGM, subject to the availability of time.

17. Members who wish to claim dividends, which remain unclaimed, are requested to correspond with the RTA of the Company. Members are requested to note that pursuant to Section 124 of the Companies Act, 2013 dividends not claimed within seven years from the date of transfer to the Company's Unpaid Dividend Account, will be transferred to the Investor Education and Protection Fund ("IEPF") established by the Central Government under Section 125 of the Companies Act, 2013. The details of unpaid dividend can be viewed on the Company's website www.lambodharatextiles.com. As per the provisions of Rule 6 of the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules 2016, the Company will be transferring the share(s) on which the beneficial owner has not enchased any dividend during the last seven years to the IEPF demat account as identified by the IEPF Authority. Subsequently, the members shall be entitled to claim the shares from IEPF in accordance with procedure and on submission of documents as may be prescribed by IEPF Authority from time to time. Hence, the Shareholders whose unclaimed dividend /share has been transferred to the 'Investor Education and Protection Fund', may claim the same from the IEPF authority by filing Form IEPF-5 along with the requisite documents. Mrs. Shanthi P, Company Secretary, is the Nodal Officer of the Company for the purpose of verification of such claims.

18. In compliance with the aforesaid MCA Circulars and Listing Regulations, the Notice of the AGM, along with the Annual Report for the financial year 2025-26, is being sent only through electronic mode to those Members whose email addresses are registered with the Company/ Depositories/RTA. Members may note that physical copies of the Notice of the AGM and the Annual Report will not be sent.

    The Notice of the AGM and the Annual Report for the financial year 2025-26 will also be available on the Company's website www.lambodharatextiles.com, the websites of the Stock Exchanges, namely, BSE Limited (www.bseindia.com) and National Stock Exchange of India (www.nseindia.com), and on the website of the Central Depository Services (India) Limited ("CDSL") the agency for providing the remote e-voting facility during the AGM) at www.evotingindia.com

Members can attend and participate in the AGM through VC/OAVM facility only.

The physical copies of the aforesaid documents will also be available at the Company's Registered Office for inspection during normal business hours on all working days. In case any shareholder is desirous of obtaining hard copy of the Annual Report for the Financial Year, 2025-26, may send request to the Company's email address at cs@lambodharatextiles.com mentioning Folio No./ DP ID and Client ID.

Further, in accordance with Regulation 36(1)(b) of the Listing Regulations, a letter is being sent to the shareholders whose email addresses are not registered with the Company/DP, providing a web-link to access the Annual Report for the financial year 2025-26.

19. Pursuant to the provisions of Section 124(6) of the Act and Rule 6 of the IEPF Authority (Accounting, Audit, Transfer and Refund) Rules, 2016, ("the IEPF Rules") and amendments thereto, the Company has transferred the shares in respect of Members who have not claimed/ encashed dividend for the last seven consecutive years to the Demat Account of the IEPF Authority. Details of the Members whose shares have been transferred to the Demat account of the IEPF Authority are available at the Company's website at www.lambodharatextiles.com.

20. Pursuant to Section 393 of the Income tax Act, 2025, the Company shall be required to deduct tax at source ("TDS") from dividends paid to Shareholders at the prescribed rates set out therein. For the prescribed rates for various categories, Shareholders are requested to refer to the Income Tax Act, 2025 and the amendments thereof. Detailed communication regarding the prescribed TDS rates for various categories, conditions for Nil/ preferential TDS and details / documents required thereof are being sent to the members.

    The Shareholders are requested to update their Residential Status, Category as per Income Tax Act ("IT Act"), PAN with the Company/ RTA (in case of shares being held in physical mode) and depositories (in case of shares being held in demat mode) immediately. A resident individual Shareholder having PAN and entitled to receive dividend amount not exceeding Rs.10,000/- and who is not liable to pay Income Tax, can submit a yearly declaration in Form No. 121, to avail the benefit of non-deduction of tax at source. Shareholders are requested to note that in case their PAN is not registered with the DP/Company, the tax will be deducted at the applicable higher rate.

    Non-resident Shareholders can avail beneficial rates under the relevant tax treaty between India and their country of residence, subject to providing necessary documents i.e. No Permanent Establishment and Beneficial Ownership Declaration, Tax Residency Certificate, Form 41, any other document which may be required to avail the tax treaty benefits. Members are requested to submit the documents using Company's Mail ID cs@lambodharatextiles.com and https://wisdom.cameoindia.com. The aforesaid declarations and documents need to be submitted by a Shareholder on or before 29th September 2026.

    Separate intimation in this regard will be given to the Shareholders.

21. The SEBI has mandated the submission of Permanent Account Number (PAN) and bank account details by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit the PAN and bank account details to their Depository Participants with whom they are maintaining their demat account(s). Members holding shares in physical form can submit their PAN details to the RTA.

22. Members whose shareholding is in the electronic mode are requested to update bank account details (Bank Account Number, Name of the Bank, Branch, IFSC, MICR code and place with PIN Code) to their respective Depository Participant(s) and not with the Company. Members whose shareholding is in the physical mode are requested to direct the above details to the Company or to the RTA. Regular updation of bank particulars is intended to prevent fraudulent activities.

23. Members may kindly note that, in accordance with the SEBI circular dated 31st July 2023, the Company has registered on the SMART ODR (Securities Market Approach for Resolution through Online Disputes Resolution) Portal. This platform aims to enhance investor grievance resolution by providing access to Online Dispute Resolution institutions for addressing complaints. Members can access the SMART ODR Portal via: https://smartodr.in/login. Members are encouraged to utilize this online conciliation and/or arbitration facility, as outlined in the circular, to resolve any outstanding disputes between Members and the Company (including RTA).

    A Member shall first take up his / her / their grievance with the listed entity by lodging a complaint directly with the concerned listed entity and if the grievance is not redressed satisfactorily, the Member may, in accordance with the SCORES guidelines, escalate the same through the SCORES Portal in accordance with the process laid out therein. Only after exhausting all available options for resolution of the grievance, if the Member is not satisfied with the outcome, he / she / they can initiate dispute resolution through the Online Dispute Resolution ("ODR") Portal. Members are requested to take note of the same. The aforesaid SEBI Circular can be viewed on the following link: https://www.lambodharatextiles.com/Admin/web/images/Document/19082023095413AM.pdf

24. Those members who have not encashed dividend warrants of earlier years may return the time barred dividend warrants to the Company or its RTA for revalidation of such instruments.

25. Members who have not received the split share certificates (Rs.5/- face value) are requested to receive the split share certificates by surrendering their old share certificates (Rs.10/- face value) to the company's registrar & share transfer agent immediately.

26. Soft copies the Register of Directors and Key Managerial Personnel and their shareholding, maintained under Section 170 of the Companies Act, 2013 and the Register of Contracts or Arrangements in which Directors are interested, maintained under Section 189 of the Companies Act, 2013 will be available for inspection by the members during the AGM.

27. Members may note that M/s. Mohan & Venkataraman LLP, Chartered Accountants (Firm Registration No. 007321S/S000235) were appointed as Statutory Auditors of the Company at the 28th Annual General Meeting (AGM) held on 8th September 2022, to hold their office for a period of 5 consecutive years till the conclusion of the Annual General Meeting of the Company to be held in the financial year 2027. Hence, no resolution is being proposed for the appointment of Statutory Auditors at this 32nd Annual General Meeting.

28. Pursuant to SEBI Circular No. SEBI/HO/MIRSD/MIRSD-PoD/P/CIR/2025/97 dated 2nd July 2025, SEBI had provided a special window for re-lodgement of share transfer deeds lodged prior to 1st April 2019, which were rejected, returned or remained unattended due to deficiencies in documents, process or otherwise. The original window was available from 7th July 2025 to 6th January 2026.

    Subsequently, vide SEBI Circular No. SEBI/HO/38/13/11(2)2026-MIRSD-PoD/I/3750/2026 dated 30th January 2026, a further special window has been opened from 5th February 2026 to 4th February 2027. The window also permits fresh lodgement of transfer requests not submitted prior to 1st April 2019, provided the original share certificate is available. Eligible shareholders may submit their requests along with the requisite documents to Cameo Corporate Services Limited, the Company's Registrar and Share Transfer Agent.

    Shares transferred pursuant to such requests shall be mandatorily credited to the transferee only in dematerialised form and shall be under lock-in for a period of one year from the date of registration of transfer, during which such shares shall not be transferred, lien-marked or pledged.

29. Registration of email ID and Bank Account details: In case the shareholder's email ID is already registered with the Company/its RTA/Depositories, log in details for e-voting are being sent on the registered email address.

    In case the shareholders have not registered his/her/their email address with the Company/its RTA/Depositories and or not updated the Bank Account mandate for receipt of dividend, the following instructions are to be followed:

    i) Shareholders holding shares in physical form are requested to register/update the details in the prescribed Form ISR-1 and other relevant forms, the Members may download the prescribed forms from the Company's website at https://www.lambodharatextiles.com/Admin/web/images/Document/FormISR-1.pdf.

    ii) In the case of shares held in demat mode, the shareholder may please contact the Depository Participant and register the email address and bank account details in the demat account as per the process followed and advised by the depository participant.

30. INSTRUCTIONS TO MEMBERS REGARDING E-VOTING AND AGM THROUGH VC/OAVM:

A. 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) and Regulation 44 of SEBI (LODR) Regulations, 2015 (as amended), and MCA & SEBI Circulars, 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 Central Depository Services (India) Limited (CDSL) for facilitating voting through electronic means, as the authorized e-Voting agency. The facility of casting votes by a member using remote e-voting as well as the e- voting system on the date of the AGM will be provided by CDSL. In case of joint holders, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company.

B. Any person, who acquires shares of the Company and becomes Member of the Company after dispatch of Annual General Meeting Notice and holding shares as of the cut-off date, i.e. Wednesday, 22nd September 2026, may refer to this Notice of the Annual General Meeting, posted on Company's website www.lambodharatextiles.com for detailed procedure with regard to remote e-voting. Any person who ceases to be the member of the Company as on the cut-off date and is in receipt of this Notice, shall treat this Notice for information purpose only.

C. 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 to atleast 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.

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

E. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM/EGM has been uploaded on the website of the Company at www.lambodharatextiles.com. The Notice can also be accessed from the websites of the Stock Exchanges i.e. BSE Limited and National Stock Exchange of India Limited at www.bseindia.com and www.nseindia.com respectively. The AGM/EGM Notice is also disseminated on the website of CDSL (agency for providing the Remote e-Voting facility and e-voting system during the AGM/EGM) i.e. www.evotingindia.com.

F. The Members who have cast their vote by remote e-voting prior to the AGM may also attend/ participate in the AGM through VC / OAVM but shall not be entitled to cast their vote again. Once the vote on a resolution is cast by the Member, the Member shall not be allowed to change it subsequently.

G. The voting period begins on Saturday, 26th September 2026 (9.00 AM IST) and ends on Monday, 28th September 2026 (5.00 PM IST). During this period Shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date of Tuesday, 22nd September 2026 may cast their votes electronically. The e-voting module shall be disabled by CDSL for voting thereafter.

H. REMOTE E-VOTING PROCESS: -

Login method for e-voting and joining virtual meeting for individual shareholders holding shares in demat mode

Step 1 : Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

Step 2 : Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

Pursuant to Section VI-C of the SEBI master circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 pertaining to 'e-voting facility provided by listed companies', e-voting process has been enabled to all the individual demat account holders, by way of single login credential, through their demat accounts/websites of Depositories/ depository participants in order to increase the efficiency of the voting process. Individual demat account holders would be able to cast their vote without having to register again with the e-voting service provider ('ESP') thereby facilitating not only seamless authentication but also ease and convenience of participating in e-voting process.

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.

(i) The voting period begins on Saturday, 26th September 2026 (9.00 AM IST) and ends on Monday, 28th September 2026 (5.00 PM IST). During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) of Tuesday 22nd September may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.

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

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

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

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

Step 1 : Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

(iv) In terms of SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

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

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with CDSL Depository	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 to Easi / Easiest are requested to visit cdsl website www.cdslindia.com and click on login icon & My Easi New (Token) Tab. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 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 & My Easi New (Token) 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 evoting is in progress and also able to directly access the system of all e-Voting Service Providers.

Individual Shareholders holding securities in demat mode with NSDL Depository	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS "Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting 4) 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 name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Individual Shareholders (holding securities in demat mode) login through their Depository Participants (DP)	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

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

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

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911
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 and 022 - 2499 7000

Step 2 : Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

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

1) The shareholders should log on to the e-voting website www.evotingindia.com.
2) Click on "Shareholders" module.
3) Now enter your User ID
   a. For CDSL: 16 digits beneficiary ID,
   b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
   c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.
4) Next enter the Image Verification as displayed and Click on Login.
5) If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.
6) If you are a first-time user follow the steps given below:

For physical shareholders and other than individual shareholders holding shares in demat

PAN	Enter your 10-digit alpha-numeric PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders)
	• Shareholders who have not updated their PAN with the Company/depository participant are requested to use the sequence number sent by Company/RTA or contact Company/ RTA
Dividend band details Or Date of birth (DoB)	Enter the dividend bank details or date of birth (in dd/mm/yyyy format) as recorded in your details or in the Company records in order to login..
	• If both the details are not recorded with the Depository or Company, please enter the member id / folio number in the dividend bank details field.

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

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

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

(ix) Click on the EVSN for the relevant <Company Name> on which you choose to vote.

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

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

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

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

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

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

(xvi) There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.

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

- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the "Corporates" module.
- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
- After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
- The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.
- It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- Alternatively, Non-Individual shareholders are mandatorily required to send the relevant Board Resolution/Authority Letter, etc., together with the attested specimen signature of the duly authorised signatory who is authorised to vote, to the Scrutinizer at info@ssmn.in and to the Company at cs@lambodharatextiles.com (designated email address of the Company), if they have voted through the Individual category and have not uploaded the same in the CDSL e-voting system, for enabling the Scrutinizer to verify the same.

INSTRUCTIONS FOR SHAREHOLDERS ATTENDING THE AGM/EGM THROUGH VC/OAVM & E-VOTING DURING MEETING ARE AS UNDER:

1. The procedure for attending meeting & e-Voting on the day of the AGM/ EGM is same as the instructions mentioned above for e-voting.
2. The link for VC/OAVM to attend meeting will be available where the EVSN of Company will be displayed after successful login as per the instructions mentioned above for e-voting.
3. Shareholders who have voted through Remote e-Voting will be eligible to attend the meeting. However, they will not be eligible to vote at the AGM/EGM.
4. Shareholders are encouraged to join the Meeting through Laptops / IPads for better experience.

5. Further shareholders will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.

6. 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.

7. **Instructions for shareholders to Speak during the General Meeting :**

   Shareholders who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request in advance atleast 7 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at cs@lambodharatextiles.com.

   The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance 7 days prior to meeting mentioning their name, demat account number/ folio number, email id, mobile number at (company email id). Such queries will be addressed during the AGM, subject to the availability of time.

   Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting.

   Only those shareholders, who are 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 available during the AGM.

8. If any Votes are cast by the shareholders through the e-voting available during the AGM and if the same shareholders have not participated in the meeting through VC/OAVM facility, then the votes cast by such shareholders may be considered invalid as the facility of e-voting during the meeting is available only to the shareholders attending the meeting.

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

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to the Company at cs@ lambodharatextiles.com / RTA at investors@cameoindia.com

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

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

If you have any queries or issues regarding attending AGM & e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, AVP, (CDSL,) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call toll free no. 1800 21 09911.

31. General Instructions – Shareholders

- For shareholders/ members holding shares in physical form, the details can be used only for voting on the resolutions contained in this Notice.
- During the voting period, shareholders/ members can login any number of time till they have voted on the resolution(s) for a particular "Event".
- The voting rights of shareholders shall be in proportion to their shares of the paid up equity share capital of the Company as on the cut-off date of Tuesday, 22nd September 2026.

32. Other Instructions:

- Ms. Monika Nagaraj, FCS, Designated Partner of M/s. SSMN & Associates LLP, Company Secretaries, Coimbatore, has been appointed as the Scrutinizer to scrutinize the e-voting process in a fair and transparent manner.
- The Chairman shall, at the Annual General Meeting, at the end of discussion on the resolutions on which voting is to be held, allow e-voting for all those members who are present at the Annual General Meeting by electronic means but have not cast their votes by availing the remote e-voting facility.
- The Scrutinizer shall, after the conclusion of voting at the Annual General Meeting, first count the votes cast during the meeting and thereafter unblock the votes cast through remote e-voting in the presence of at least two witnesses not in the employment of the Company and shall make, not later than two working days of the conclusion of the meeting, 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 in writing, who shall countersign the same and declare the result of the voting forthwith.
- The results shall be declared either by Chairman or by any person authorised by the Chairman in writing and the resolution will be deemed to have been passed on the AGM date subject to the receipt of the requisite number of votes in favour of the resolution(s).

- Immediately after declaration of the results, the same shall be placed along with the Scrutinizer Report on the Company's website www.lambodharatextiles.com and on the website of CDSL and communicated to the Stock Exchanges, where the shares of the Company are listed for placing the same in their website.

By Order of the Board
For Lambodhara Textiles Limited

Bosco Giulia
Whole-Time Director
(DIN: 01898020)

Place : Coimbatore
Date : 8th August 2026

Lambodhara Textiles Limited

32nd Annual Report

2025 - 2026

Lambodhara Textiles Limited

BOARD OF DIRECTORS

Whole Time Directors	:	Smt. Bosco Giulia Sri. Narayanasamy Balu Sri. Nishanth Balu
Non-Executive Directors	:	Sri. Baba Chandrasekhar. R Sri. Krishnamoorthy Narendra Sri. Vishnu Rajkumar Nischal Sri. Ramaseshan Mohan
Bankers	:	**Bank of India** Main Branch, Oppanakara Street, Coimbatore - 641 001 **The Karur Vysya Bank Limited** Main Branch, Oppanakara Street Coimbatore - 641 001
Auditors	:	**M/s. Mohan & Venkataraman LLP** Statutory Auditors "Shree Chinmayam", 152, Ramalingam Colony, SAHS College Post, Coimbatore - 641043

REGISTERED OFFICE

CIN: L17111TZ1994PLC004929
3A, 3rd Floor, B Block Pioneer Apartments,
1075B, Avinashi Road, Coimbatore - 641 018
Telefax : +91-422-2249038
Email : info@lambodharatextiles.com
Website Address : www.lambodharatextiles.com

WORKS

826, Thazhaiyuthu
Palani - 624 618
90470 52057

Lambodhara Textiles Limited

32nd ANNUAL GENERAL MEETING

Date	:	29th September 2026
Day	:	Tuesday
Time	:	11.00 A.M.
Venue	:	Video Conferencing ("VC") / Other Audio Visual Means ("OAVM")

Contents	Page No.

LAMBODHARA TEXTILES LIMITED

CIN: L17111TZ1994PLC004929
Registered Office : 3A, 3rd Floor, B Block, Pioneer Apartments,
1075B, Avinashi Road, Coimbatore - 641 018
Tel.: 0422-2249038, email: info@lambodharatextiles.com

NOTICE TO SHAREHOLDERS

Notice is hereby given that the Thirty-Second Annual General Meeting ("AGM") of the Members of Lambodhara Textiles Limited will be held on Tuesday, the 29th day of September 2026 at 11.00 AM (IST) through Video Conferencing ("VC") / Other Audio-Visual Means ("OAVM") with virtual presence of the Shareholders to transact the following business(es).

AGENDA

ORDINARY BUSINESS

1. To receive, consider and adopt the Annual Financial Statements of the Company including Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Cash Flows and the Statements of changes in equity for the financial year ended 31st March 2026, the Balance Sheet as at that date, the Reports of the Board of Directors and the Auditors thereon.
2. To declare a dividend for the financial year ended 31st March 2026.
3. To appoint a director in place of Mr. Baba Chandrasekhar Ramakrishnan (DIN: 00125662) Non-Executive and Non-Independent Director who retires by rotation and being eligible, offers himself for re-appointment.

SPECIAL BUSINESS

4. To consider and if thought fit, to pass the following resolution as an **Ordinary Resolution.**

   RESOLVED THAT pursuant to the provisions of Section 148 and other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014 (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force), M/s. C.S. Hanumantha Rao & Co. (Firm Registration No. 000216), Cost Accountants, who were appointed as Cost Auditors by the Board of Directors of the Company on the recommendation of the Audit Committee, to conduct the audit of cost records of the Company for the financial year 2026-27, on a remuneration of Rs.37,500/- (Rupees Thirty Seven Thousand Five Hundred only) exclusive of taxes as applicable and reimbursement of out-of-pocket expenses on actual basis as incurred by them in connection with the aforesaid audit be and is hereby ratified and confirmed.

   RESOLVED FURTHER THAT the Board be and is hereby authorized to do all acts and take all such steps as may be necessary, proper or expedient to give effect to this resolution.

5. To consider and approve the material related party transactions to be entered with M/s. Strike Right Integrated Services Limited and in this regard, if thought fit, to give assent/dissent to the following Resolution to be passed as an **Ordinary Resolution:**

 RESOLVED THAT pursuant to Regulation 23(4) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), (as amended) and the applicable provisions, if any, of the Companies Act, 2013 ("Act") (including any statutory amendment(s) or modification(s) or re-enactment(s) thereof for the time being in force), the Company's Policy on Related Party Transactions and pursuant to the approval of the Audit Committee and the recommendation of the Board of Directors, the approval of the members be and is hereby accorded to enter/ continue to enter into agreement/ contract/ business transactions with M/s. Strike Right Integrated Services Limited, an entity falling within the definition of 'Related Party' pursuant to Regulation 2(1)(zb) of the Listing Regulations, for an amount not exceeding Rs. 400 Crores (Rupees Four Hundred Crores only), on such terms and conditions as detailed in the explanatory statement to this Resolution notwithstanding the fact that such transactions either taken individually or together with previous transactions during the financial year may exceed 10% of the annual turnover of the Company as per the last audited financial statements as specified in Schedule XII of the Listing Regulations or such other materiality threshold as may be specified under applicable laws/ regulations from time to time.

 RESOLVED FURTHER THAT the Board of Directors (including its Committee thereof) be and are hereby severally authorised to do all such acts, deeds, matters and things, to finalize the terms and conditions of the transactions with the aforesaid party, and to execute or authorize any person to execute all such documents, instruments and writings as may be considered necessary, relevant, usual, customary, proper and/or expedient for giving effect to this resolution and to settle any question that may arise in this regard and incidental thereto, without being required to seek any further consent or approval of the Members or otherwise to the end and intent that the Members shall be deemed to have given their approval thereto expressly by the authority of this Resolution.

6. To consider the re-appointment of Mrs. Bosco Giulia (DIN: 01898020) as Whole-time Director of the Company and in this regard, if thought fit, to give assent/dissent to the following Resolution to be passed as a **Special Resolution:**

 RESOLVED THAT pursuant to the provisions of Sections 196, 197, 198, 203, Schedule V and other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and pursuant to Regulation 17(6)(e) and other applicable provisions, if any, of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (including any statutory amendment(s), modification(s) or re-enactment thereof for the time being in force) and the Articles of Association of the Company, Mrs. Bosco Giulia (DIN: 01898020) be and is hereby re-appointed as the Whole-time Director of the Company for a further period of 3 (three) years with effect from 28th September, 2026 on the following terms and conditions as recommended by the Nomination and Remuneration Committee and approved by the Audit Committee and

Board of directors at their respective meetings notwithstanding that the aggregate annual remuneration payable to Mrs. Bosco Giulia (DIN: 01898020), in any year during her tenure, along with the remuneration payable to other Executive Directors may exceed the limits as set out under the Act or the Listing Regulations for the time being in force.

I. SALARY:

Salary of up to Rs. 6,00,000/- (Rupees Five lakhs only) per month, including dearness and all other allowances.

II. PERQUISITES:

Rent Free fully furnished residential accommodation. The expenditure on gas, electricity and water will be met by the Company.

Provision of a Company car with driver for use on Company's business and telephone facility at her residence will not be considered as perquisites. Personal long distance calls on telephone and use of the car for private purpose shall be billed by the Company to the Whole-Time Director.

The total expenses incurred by the Company on provision of perquisites shall not exceed Rs.8,00,000/- (Rupees Eight lakhs only) per annum.

RESOLVED FURTHER THAT in the event of loss or inadequacy of profits in any financial year, the above remuneration shall be payable as minimum remuneration to Mrs. Bosco Giulia (DIN: 01898020), Whole-time Director as specified in Schedule V of the Companies Act, 2013 (as amended).

FURTHER RESOLVED THAT the Board of Directors (including its committees thereof) be and is hereby authorized to alter and vary the terms of re-appointment and/or remuneration payable to Mrs. Bosco Giulia (DIN: 01898020), as it may deem fit, proper and necessary, subject to the same not exceeding the above limits.

RESOLVED FURTHER THAT Mrs. Bosco Giulia (DIN: 01898020), during her tenure as Whole-time Director, shall be liable to retire by rotation and the same shall not be treated as break in her service as Whole-time Director.

RESOLVED FURTHER THAT Mrs. Bosco Giulia (DIN: 01898020), Whole-time Director shall not be entitled to receive any sitting fees for attending the meetings of the Board of Directors or any Committees thereof.

FURTHER RESOLVED THAT the Board of Directors be and are hereby severally authorized to take all such steps as may be necessary and / or give such directions as may be necessary, proper or expedient to give effect to the above resolution without being required to seek any further consent or approval of the members and the members shall be deemed to have given their approval thereto expressly by the authority of this resolution."

7. To consider the re-appointment of Mr. Narayanasamy Balu (DIN: 08173046) as Whole-time Director of the Company and in this regard, if thought fit, to give assent/dissent to the following Resolution to be passed as a **Special Resolution:**

"RESOLVED THAT pursuant to the provisions of Sections 196, 197, 198, 203, Schedule V and other applicable provisions, if any, of the Companies Act, 2013 read with Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and the applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (including any statutory amendment(s) or modification(s) or re-enactment thereof, for the time being in force) and the Articles of Association of the Company, Mr. Narayanasamy Balu (DIN: 08173046) be and is hereby re-appointed as the Whole-time Director of the Company for a further period of 3 years with effect from 11th July 2026 on the following terms and conditions as recommended by the Nomination Committee and approved by the Audit Committee and Board of Directors at their respective meetings held on 30th May, 2026.

Remuneration: The total remuneration not exceeding Rs. 15,00,000/- (Rupees Fifteen Lakhs Only) per annum on a cost to the company (CTC) basis with such increments as the Board may decide from time to time, subject to a ceiling of Rs. 25,00,000/- (Rupees Twenty-Five Lakhs Only) per annum on a cost to the company (CTC) basis.

RESOLVED FURTHER THAT in the event of loss or inadequacy of profits in any financial year, the above remuneration shall be payable as minimum remuneration to Mr. Narayanasamy Balu (DIN: 08173046), Whole-time Director as specified in Schedule V of the Companies Act, 2013 (as amended).

RESOLVED FURTHER THAT the Board of Directors (including its committees thereof) be and is hereby authorized to alter and vary the terms of re-appointment and/or remuneration payable to Mr. Narayanasamy Balu (DIN: 08173046), as it may deem fit, proper and necessary, subject to the same not exceeding the above limits.

RESOLVED FURTHER THAT Mr. Narayanasamy Balu (DIN: 08173046), during his tenure as Whole-time Director shall be liable to retire by rotation and the same shall not be treated as break in his service as Whole-time Director.

RESOLVED FURTHER THAT Mr. Narayanasamy Balu (DIN: 08173046), Whole-time Director shall not be entitled to receive any sitting fees for attending the meetings of the Board of Directors or any Committees thereof.

RESOLVED FURTHER THAT the Board of Directors be and are hereby severally authorized to take all such steps as may be necessary and / or give such directions as may be necessary, proper or expedient to give effect to the above resolution without being required to seek any further consent or approval of the members and the members shall be deemed to have given their approval thereto expressly by the authority of this resolution."

8. To consider the re-appointment of Mr. Nishanth Balu (DIN: 08418408) as Whole-time Director of the Company and in this regard, if thought fit, to give assent/dissent to the following Resolution to be passed as a **Special Resolution:**

   "RESOLVED THAT pursuant to the provisions of Sections 196, 197, 198, 203, Schedule V and other applicable provisions, if any, of the Companies Act, 2013 read with Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and pursuant to the applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (including any statutory amendment(s) or modification(s) or re-enactment thereof, for the time being in force) and the Articles of Association of the Company, Mr. Nishanth Balu (DIN: 08418408) be and is hereby re-appointed as the Whole-time Director of the Company for a further period of 3 years with effect from 7th December 2026 on the following terms and conditions as recommended by the Nomination Committee and approved by the Audit Committee and Board of Directors at their respective meetings held on 30th May, 2026:

   Remuneration: The total remuneration not exceeding 7,80,000/- (Rupees Seven Lakhs Eighty Thousand Only) per annum on a cost to the company (CTC) basis with such increments as the Board may decide from time to time, subject to a ceiling of Rs. 15,00,000/- (Rupees Fifteen Lakhs Only) per annum on a cost to the company (CTC) basis.

   RESOLVED FURTHER THAT in the event of loss or inadequacy of profits in any financial year, the above remuneration shall be payable as minimum remuneration to Mr. Nishanth Balu (DIN: 08418408), Whole-time Director as specified in Schedule V of the Companies Act, 2013 (as amended).

   RESOLVED FURTHER THAT Mr. Nishanth Balu (DIN: 08418408), during his tenure as Whole-time Director, shall be liable to retire by rotation and the same shall not be treated as break in his service as Whole-Time Director.

   RESOLVED FURTHER THAT Mr. Nishanth Balu (DIN: 08418408), Whole-time Director shall not be entitled to receive any sitting fees for attending the meetings of the Board of Directors or any Committees thereof.

   RESOLVED FURTHER THAT the Board of Directors be and are hereby severally authorized to take all such steps as may be necessary and / or give such directions as may be necessary, proper or expedient to give effect to the above resolution without being required to seek any further consent or approval of the members and the members shall be deemed to have given their approval thereto expressly by the authority of this resolution."

9. To consider and approve the appointment of M/s. SSMN & Associates LLP, Company Secretaries as Secretarial Auditors to fill the Casual vacancy and in this regard, if thought fit, to give assent/dissent to the following Resolution to be passed as an **Ordinary Resolution:**

   "RESOLVED THAT pursuant to Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Section 204 and other applicable provisions, if any, of the Companies Act, 2013 ("the Act") read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 (including any amendment(s), statutory modification(s) or re-enactment(s) thereof, for the time being in force) and on the recommendation of the Audit Committee and Board of Directors of the Company, the consent of the Members be and is hereby accorded for the appointment of M/s. SSMN & Associates LLP (LLPIN: ACX-7706) (ICSI Unique Code: L2026TN106400), Company Secretaries, Coimbatore, holding a valid Peer Review Certificate issued by the Institute of Company Secretaries of India, as the Secretarial Auditors of the Company to fill the casual vacancy caused by the resignation of M/s. MDS & Associates LLP, Company Secretaries, and to hold office until the conclusion of the Annual General Meeting of the Company to be held in the year 2027, at a remuneration of Rs. 1,00,000/- (Rupees One Lakh only), excluding applicable taxes and reimbursement of out-of-pocket expenses incurred in connection with the audit, for conducting the Secretarial Audit of the Company for the Financial Year 2026-27.

RESOLVED FURTHER THAT the Board of Directors of the Company (including any Committee thereof) and/or any Director or the Company Secretary of the Company be and are hereby severally authorised to do all such acts, deeds, matters and things and to execute all such documents, instruments and writings as may be considered necessary, proper or expedient to give effect to this Resolution."

STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT 2013

Item No. 4

The Board of Directors of the Company on the recommendation of the Audit Committee, had approved the appointment of and remuneration payable to M/s. C.S. Hanumantha Rao & Co. (Firm Registration No. 000216), Cost Accountants, for auditing the cost records of the Company for the financial year 2026-27 at a remuneration of Rs. 37,500/- (Rupees Thirty-Seven Thousand and Five Hundred Only), exclusive of applicable taxes and reimbursement out-of-pocket expenses incurred by them in connection with the audit.

As per Section 148 of the Companies Act 2013 read with the Companies (Audit and Auditors) Rules, 2014, as amended, the remuneration payable to the Cost Auditor as determined by the Board of Directors is required to be ratified by the members of the Company. Accordingly, consent of the members is sought for passing an Ordinary resolution as set out in Item No. 4 of the Notice of the AGM for ratification of remuneration payable to the Cost Auditors for the financial year 2026-27.

Accordingly, the Board of Directors recommends by way of Ordinary Resolution as set out at Item No. 4 of the Notice of AGM for the approval of the Members of the Company.

Interest of Directors:

None of the Directors and Key Managerial Personnel of the Company or their relatives is concerned or interested, financially or otherwise, in the resolution as set out in Item No.4 of the Notice of the AGM.

Item No: 5

Pursuant to Regulation 23 (1) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, ("Listing Regulations") 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 as specified in Schedule XII of the Listing Regulations.

The Company has been entering into transactions with M/s. Strike Right Integrated Services Limited for purchase/sale of Cotton, Man Made Fibre, Yarn etc. in the ordinary course of business and on an arms' length basis. The transactions entered into by the Company are purely as per the business requirements of the Company. The actual value of these transactions in a financial year may vary depending on the business achieved by the Company and is directly proportional to the business.

The shareholders approved the earlier material related party transaction with M/s. Strike Right Integrated Services Limited as per the details mentioned in the Notice of the AGM held on 22nd September 2025.

The transactions proposed to be entered by the Company with M/s. Strike Right Integrated Services Limited is expected to exceed 10% of the annual consolidated turnover of the Company as per the last audited financial statements and are proposed to be undertaken on an arms' length basis and in the ordinary course of business.

The Audit Committee has approved the transactions with M/s. Strike Right Integrated Services Limited at their meeting held on 8th August 2026.

Pursuant to Master Circular No. HO/49/14/14(7)2025-CFDPOD2/I/3762/2026 dated 30th January 2026 issued by SEBI, read with the Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions", the necessary disclosures in respect of the aforesaid transaction are set out below for the information and consideration of the Members.

A (1) Basic details of the related party

S.No.	Particulars of the information	Information provided by the management
1.	Name of the related party	Strike Right Integrated Services Limited
2.	Country of incorporation of the related party	India
3.	Nature of business of the related party	Purchase and Sale of yarn and fibre.

A (2) Relationship and ownership of the related party

S.No.	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity / subsidiary1 (in case of transaction involving the subsidiary) and the related party including nature of its concern (financial or otherwise) and the following:	Strike Right Integrated Services Limited holds 37.34% of the share capital of the Company and forms part of the Promoter Group of the Company. Mrs. Bosco Giulia, Whole-Time Director and Mr. Balu Narayanasamy, Whole-Time Director are holding Directorship in Strike Right Integrated Services Limited. Further, Mrs. Bosco Giulia holds more than 2% of its paid-up share capital of Strike Right Integrated Services Limited. Mr. Radhakrishnan Santossh, being a relative of Mrs. Bosco Giulia and Mr. Nishanth Balu, being a relative of Balu Narayanasamy, are interested through their relative.
	Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	Nil
	Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary).	NA
	Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary).	Direct Holding 37.34%
	Explanation: Indirect shareholding shall mean shareholding held through any person, over which the listed entity/ Subsidiary/ related party has control.	
	While calculating indirect shareholding, shareholding held by relatives shall also be considered.	

A (3) Details of previous transactions with the related party

<table>
<tr><th>S.No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td>1.</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.</td><td>As per the latest Audited financial statement for the financial year ended 31.03.2026
<table>
<tr><th>S.No.</th><th>Nature of Transactions</th><th>FY 2025-26</th></tr>
<tr><td>1</td><td>Purchase of Yarn (finished goods)</td><td>36,81,51,565</td></tr>
<tr><td>2</td><td>Sale of fiber (Raw material)</td><td>21,87,60,329</td></tr>
</table></td></tr>
<tr><td>2.</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.</td><td>Rs. 11,92,67,324 /-</td></tr>
<tr><td>3.</td><td>Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.</td><td>There were no instances of defaults made by the related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the Company during the last financial year.</td></tr>
</table>

A(4) Amount of the proposed transaction(s)

S.No.	Particulars of the information	Information provided by the management
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	The maximum value of transactions is Rs. 200 Crore per annum for purchase and Rs. 200 Crore per annum for sale.
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	84.05% each for purchase and sale based on audited financials for the year ended 31st March 2026

4.	Value of the proposed transactions as a percentage of the subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	Not applicable
5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	630.03% each for purchase and sale (based on the latest Audited Financial Statements for the FY 2024-25).
6.	Financial performance of the related party for the immediately preceding financial year: Explanations: The above information is to be given on standalone basis. If standalone is not available, provide on consolidated basis.	Particulars — FY 2024-25 (₹ in lakhs) Turnover — 3174.47 Profit After Tax — 27.68 Net Worth — 1069.29

A (5). Basic details of the proposed transaction

S.No.	Particulars of the information	Information provided by the management
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	The Company is purchasing/selling Cotton, Man Made Fibre, Yarn from/to M/s. Strike Right Integrated Services Limited in the ordinary course of business and on an arms' length basis. The transactions are undertaken based on the business requirements of the Company, and the actual value of the transactions may vary depending on the volume of business undertaken during the financial year.
2.	Details of each type of the proposed transaction	1. Purchase of Yarn from the related party in the ordinary course of business. 2. Sale of Fiber to the related party in the ordinary course of business.

3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	From the conclusion of 32nd Annual General Meeting till the conclusion of 33rd Annual General Meeting to be held in the year 2027 which is approximately 12 months.
4.	Whether omnibus approval is being sought?	Yes
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	The proposed transaction is sought from the conclusion of 32nd Annual General Meeting till the conclusion of 33rd Annual General Meeting of the Company for an amount as set out below: Maximum value of transactions is Rs. 200 Crore per annum for purchase and Rs. 200 Crore per annum for sale.
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	The transaction is proposed to be undertaken on an arms' length basis in accordance with the business requirements of the Company and in the normal course of business. Nature and scope of transaction are proper considering the operations of the Company. Size of the transaction is reasonable in relation to the prevailing market / Industry trend.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. Explanation: Indirect interest shall mean interest held through any person over which an individual has control.	

	a. Name of the director / KMP	1. Mrs. Giulia Bosco – Promoter of the Listed Entity and Director of Strike Right Integrated Services Limited, the related party. 2. Mr Radhakrishnan Santossh, - Promoter and KMP, of the listed entity and relative of Mrs. Giulia Bosco 3. Mr Narayanasamy Balu, Whole-time director of Listed Entity and Director of Strike Right Integrated Services Limited, the related party. 4. Mr Nishanth Balu, Whole- time director of Listed Entity and relative of Mr Narayansamy Balu of Strike Right Integrated Services Limited, the related party.
	b. Shareholding of the director / KMP, whether direct or indirect, in the related party	Mrs. Giulia Bosco and Mr Santossh Radhakrishnan hold more than 2 % of the shareholding in the related party
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not applicable.
9.	Other information relevant for decision making.	Nil

B (1) Disclosure only in case of transactions relating to sale, purchase of supply of goods or services or any other similar business transaction and trade advances

S.No.	Particulars of the information	Information provided by the management
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	Not Applicable – Parties are selected based on management's commercial evaluation and business requirements; no formal bidding process exists.
2.	Basis of determination of price.	Price is determined based on prevailing market prices and on an arm's length basis.

3.	In case of Trade advance (of upto 365 days or such period for which such advances are extended as per normal trade practice) , if any, proposed to be extended to the related party in relation to the transaction, specify the following:	
	a. Amount of Trade advance	Nil
	b. Tenure	NA
	c. Whether same is self-liquidating?	NA

Pursuant to Regulation 23(4) of Listing Regulations, the prior approval of the Shareholders of the Company by way of an ordinary resolution would be required for the transactions entered with related parties in excess of 10% of the annual consolidated turnover of the Company as per the last audited financial statements. Further, pursuant to third proviso to Regulation 23(4) of the Listing Regulations and SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January 2026, the omnibus approval granted by the Shareholders for the material related party transactions in an Annual General Meeting shall be valid up to the date of next Annual General Meeting.

The Audit Committee has reviewed the certificate provided by the Whole-time Director and the Chief Financial Officer of the Company as required under the aforesaid Industry Standards and has granted their approval for the related party transactions to be entered into by the Company with the above-mentioned related party. Further, there is no information which has been redacted by the Audit Committee and the Board of Directors.

Accordingly, the approval of the members is now being sought for the transactions proposed to be entered into with the above-mentioned related party as per the details given below.

The Board of Directors recommend the resolution as set out in Item No. 5 of the Notice for the approval of the Members who are not related parties of the Company.

The Members may please note that in terms of the provisions of the Listing Regulations, no related party(ies) as defined thereunder (whether such related party(ies) is a party to the aforesaid transactions or not), shall vote to approve the resolution under Item No. 5 of this notice.

Interest of Directors:

None of the Directors, Key Managerial Personnel or their relatives other than Mrs. Bosco Giulia, Mr. Balu Narayansamy and Mr. Nishanth Balu, Whole time Director(s), Mr R Santossh, Chief Financial Officer of the Company, are concerned or interested, financially or otherwise, in the resolution set out in Item No.5 of the Notice.

Item No: 6

Mrs. Bosco Giulia (DIN: 01898020) was re-appointed as the Whole-time Director of the Company for a period of three years with effect from 28th September, 2023, on the terms and conditions approved by the Members at their meeting held on 21st September, 2023. Accordingly, her present term of office expires on 27th September, 2026.

Based on the recommendation of the Nomination and Remuneration Committee, and in recognition of her significant contribution to the growth and operations of the Company, the Board of Directors, at its meeting held on 30th May, 2026, approved, subject to the approval of the Members, the re-appointment of Mrs. Bosco Giulia as the Whole-time Director of the Company for a further period of three years commencing from 28th September, 2026.

The Nomination and Remuneration Committee and the Audit Committee, at their respective meetings held on 8th August, 2026, considered and recommended the terms of remuneration payable to Mrs. Bosco Giulia. Pursuant to such recommendations, the Board of Directors, at its meeting held on 8th August, 2026, approved, subject to the approval of the Members, remuneration payable to Mrs. Bosco Giulia as Whole-time Director of up to Rs. 6,00,000/- (Rupees Six Lakhs only) per month, with effect from 28th September, 2026.

Accordingly, the re-appointment of Mrs. Bosco Giulia as Whole-time Director for a further period of three years commencing from 28th September, 2026, together with the terms of remuneration stated above, is placed before the Members for their approval.

Mrs. Bosco Giulia has been associated with the Company as a Director since 2008 and has played a significant role in its growth and development. Considering her rich experience, leadership, and continued valuable contribution to the affairs of the Company, the Board is of the opinion that her re-appointment as Whole-time Director is in the best interests of the Company.

The proposed remuneration and terms of re-appointment are subject to the applicable provisions of Sections 196, 197, 198 and 203, Schedule V and other applicable provisions of the Companies Act, 2013 and Regulation 17(6)(e) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The remuneration payable to Mrs. Bosco Giulia shall be subject to the applicable limits prescribed under Section 197 of the Companies Act, 2013 and the provisions of Schedule V thereto.

Pursuant to the provisions of Sections 196, 197, 198 and 203, Schedule V and other applicable provisions of the Companies Act, 2013, the re-appointment of Mrs. Bosco Giulia as Whole-time Director, including payment of remuneration in the event of absence or inadequacy of profits in accordance with the applicable provisions of Schedule V, is subject to the approval of the Members by way of a Special Resolution. Accordingly, considering the applicable limits on managerial remuneration and the possibility of absence or inadequacy of profits during her tenure, the resolution set out at Item No. 6 of the Notice is placed before the Members for their approval.

Mrs. Bosco Giulia, is not disqualified from being appointed as a Director in terms of Section 164 of the Act and is not debarred from holding the office of Director by virtue of any Securities and Exchange Board of India ("SEBI") order or any other such authority

The disclosure as required under Schedule V of the Companies Act, 2013, Regulation 36 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the Secretarial Standard on General Meetings (SS-2) issued by the Institute of Company Secretaries of India ("ICSI") forms part of this Notice.

The Board recommends the Special Resolution set out at Item No. 6 of the Notice for the approval of the Members.

Interest of Directors:

None of the Directors, Key Managerial Personnel or their relatives other than Mrs. Bosco Giulia, being the appointee, and Mr. Radhakrishnan Santossh, Key Managerial Personnel, being a relative of Mrs. Bosco Giulia, are concerned or interested, financially or otherwise, in the resolution set out in Item No. 6 of the Notice.

Item No.7

Mr. Narayanasamy Balu (DIN: 08173046) was appointed as the Whole-time Director of the Company for a period of three (3) years with effect from 11th July, 2023, on the terms and conditions approved by the Members at their meeting held on 21st September, 2023. Accordingly, his present term of office expired on 10th July, 2026.

The Nomination and Remuneration Committee, at its meeting held on 30th May, 2026, considering the performance, experience and contribution of Mr. Narayanasamy Balu to the affairs of the Company, proposed his re-appointment as Whole-time Director of the Company for a further period of three (3) years commencing from 11th July, 2026 and recommended the terms of remuneration as set out in the resolution to the Board.

Pursuant to Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("Listing Regulations"), the Audit Committee of the Board of Directors at their meeting held on 30th May 2026 have also approved the remuneration payable to Mr. Narayanasamy Balu (DIN: 08173046) as Whole-time Director of the Company for a further period of 3 (three) years and have recommended the same to the Board.

The Board of Directors, at its meeting held on 30th May, 2026, after considering the recommendation of the Nomination and Remuneration Committee, approved, subject to the approval of the Members, the re-appointment of Mr. Narayanasamy Balu as Whole-time Director of the Company for a further period of three (3) years commencing from 11th July, 2026, on the terms and conditions set out under Item No. 7 of the Notice convening the Annual General Meeting.

The proposed remuneration and terms of re-appointment are subject to the applicable provisions of Sections 196, 197, 198 and 203, Schedule V and other applicable provisions of the Companies Act, 2013. The remuneration payable to Mr. Narayanasamy Balu shall be subject to the applicable limits prescribed under Section 197 of the Companies Act, 2013 and the provisions of Schedule V thereto.

Pursuant to the provisions of Sections 196, 197, 198 and 203, Schedule V and other applicable provisions of the Companies Act, 2013, the re-appointment of Mr. Narayanasamy Balu as Whole-time Director, including payment of remuneration in the event of absence or inadequacy of profits in accordance with the applicable provisions of Schedule V, is subject to the approval of the Members by way of a Special Resolution. Accordingly, considering the applicable provisions relating to managerial remuneration and the possibility of absence or inadequacy of profits during his tenure, the resolution set out at Item No. 7 of the Notice is placed before the Members for their approval.

Mr. Narayanasamy Balu is not disqualified from being appointed as a Director in terms of Section 164 of the Companies Act, 2013 and is not debarred from holding the office of Director by virtue of any Securities and Exchange Board of India ("SEBI") order or any other such authority.

Accordingly, the Board recommends the resolution as set out in Item No. 7 of the Notice for the approval of the Members of the Company.

The disclosure as required under Schedule V of the Companies Act, 2013, Regulation 36 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the Secretarial Standard on General Meetings (SS-2) issued by the Institute of Company Secretaries of India ("ICSI") forms part of this Notice.

Interest of Directors:

None of the Directors, Key Managerial Personnel or their relatives other than Mr. Narayanasamy Balu, being the appointee, and Mr. Nishanth Balu, Whole-time Director, being related to Mr. Narayanasamy Balu, are concerned or interested, financially or otherwise, in the resolution set out in Item No. 7 of the Notice.

Item No.8

Mr. Nishanth Balu (DIN: 08418408) was appointed as the Whole-time Director of the Company for a period of three (3) years with effect from 7th December, 2023, on the terms and conditions approved by the Members on 10th January, 2024. Accordingly, his present term of office expires on 6th December, 2026.

The Nomination and Remuneration Committee, at its meeting held on 30th May, 2026, considering the performance, experience and contribution of Mr. Nishanth Balu to the affairs of the Company, proposed his re-appointment as Whole-time Director of the Company for a further period of three (3) years commencing from 7th December, 2026 and recommended the terms of remuneration as set out in the resolution to the Board.

Pursuant to the provisions of Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), the Audit Committee at their meeting held on 30th May 2026, had also approved the remuneration payable to Mr. Nishanth Balu as Whole time Director of the Company and recommended the same to the Board.

The Board of Directors, at its meeting held on 30th May, 2026, after considering the recommendation of the Nomination and Remuneration Committee, approved, subject to the approval of the Members, the re-appointment of Mr. Nishanth Balu as Whole-time Director of the Company for a further period of three (3) years commencing from 7th December, 2026, on the terms and conditions set out under Item No. 8 of the Notice convening the Annual General Meeting.

The proposed remuneration and terms of re-appointment are subject to the applicable provisions of Sections 196, 197, 198 and 203, Schedule V and other applicable provisions of the Companies Act, 2013. The remuneration payable to Mr. Nishanth Balu shall be subject to the applicable limits prescribed under Section 197 of the Companies Act, 2013 and the provisions of Schedule V thereto.

Pursuant to the provisions of Sections 196, 197, 198 and 203, Schedule V and other applicable provisions of the Companies Act, 2013, the re-appointment of Mr. Nishanth Balu as Whole-time Director, including payment of remuneration in the event of absence or inadequacy of profits in accordance with the applicable provisions of Schedule V, is subject to the approval of the Members by way of a Special Resolution. Accordingly, considering the applicable provisions relating to managerial remuneration and the possibility of absence or inadequacy of profits during his tenure, the resolution set out at Item No. 8 of the Notice is placed before the Members for their approval.

Mr. Nishanth Balu, is not disqualified from being appointed as a Director in terms of Section 164 of the Act and is not debarred from holding the office of Director by virtue of any Securities and Exchange Board of India ("SEBI") order or any other such authority

Based on the above, the Board of Directors have recommended the resolution as set out in Item No. 8 of the Notice for approval of the Members as a Special Resolution.

The disclosure as required under Schedule V of the Companies Act, 2013, Regulation 36 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the Secretarial Standard on General Meetings (SS-2) issued by the Institute of Company Secretaries of India ("ICSI") forms part of this Notice.

Interest of Directors:

None of the Directors, Key Managerial Personnel or their relatives other than Mr. Nishanth Balu, being the appointee, and Mr. Narayanasamy Balu, Whole-time Director, being related to Mr. Nishanth Balu, are concerned or interested, financially or otherwise, in the resolution set out in Item No. 8 of the Notice.

Item No: 9

M/s. MDS & Associates LLP, Company Secretaries, Coimbatore, were appointed as the Secretarial Auditors of the Company by the Members at the 31st Annual General Meeting held on 22nd September 2025. M/s. MDS & Associates LLP have completed the Secretarial Audit of the Company for the financial year ended 31st March 2026 and have issued the Secretarial Audit Report thereon. Subsequently, M/s. MDS & Associates LLP have tendered their resignation from the office of Secretarial Auditors of the Company with effect from 31st July 2026, due to their pre-occupation in other assignments.

Consequent upon the resignation of M/s. MDS & Associates LLP, a casual vacancy has arisen in the office of Secretarial Auditors of the Company. Accordingly, the Board of Directors, based on the recommendation of the Audit Committee, at its meeting held on 8th August 2026, considered and recommended to the shareholders the appointment of M/s. SSMN & Associates LLP (LLPIN: ACX-7706) (ICSI Unique Code: L2026TN106400), Company Secretaries, Coimbatore, as the Secretarial Auditors of the Company to fill the aforesaid casual vacancy and to hold office until the conclusion of the Annual General Meeting of the Company to be held in the year 2027, for conducting the Secretarial Audit of the Company for the financial year 2026-27.

M/s. SSMN & Associates LLP, Company Secretaries, Coimbatore, have consented to act as the Secretarial Auditors of the Company and have confirmed their eligibility and compliance with the applicable requirements under the Companies Act, 2013 and Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). The Firm holds a valid Peer Review Certificate issued by the Institute of Company Secretaries of India.

The Board has proposed a remuneration of Rs. 1,00,000/- (Rupees One Lakh only), excluding applicable taxes and reimbursement of out-of-pocket expenses incurred in connection with the audit, for conducting the Secretarial Audit of the Company for the financial year 2026-27. The terms of appointment and other matters relating to the Secretarial Audit shall be as may be determined by the Board of Directors in consultation with the Secretarial Auditors.

M/s. SSMN & Associates LLP (LLPIN: ACX-7706), Company Secretaries, Coimbatore, is a firm of Practising Company Secretaries providing specialised professional services in the areas of Corporate and Allied Laws, Secretarial Audit, Corporate Governance and regulatory compliances. The Partners of the Firm are members of the Institute of Company Secretaries of India and collectively bring over 15 years of experience and extensive expertise in Company Law, SEBI Listing Regulations and allied compliance frameworks.

The Board of Directors, after considering the credentials, experience and eligibility of M/s. SSMN & Associates LLP and based on the recommendation of the Audit Committee, is of the opinion that their appointment as Secretarial Auditors of the Company would be in the best interests of the Company.

Considering the above, the Board recommends the Ordinary Resolution as set out in Item No. 9 of the Notice for the approval of the Members.

Interest of Directors:

None of the Directors, Key Managerial Personnel of the Company or their relatives are interested or concerned, financially or otherwise, in the Resolution as set out in Item No. 9 of the Notice.

Statement as required under Section II of Part II of Schedule V to the Companies Act, 2013

I. General Information:

1.	Nature of Industry	Textiles
2.	Date of Commencement of Commercial Production	The Company started its commercial production in the year 1994
3.	In case of new companies, expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus	Not applicable
4.	Financial Performance based on given indicators	(₹ in 'Lakhs)

Particulars	2025-26	2024-25
Total Revenue	24,320.04	23,503.94
Profit Before Tax	1,179.72	1,164.42
Profit After Tax	1,100.47	682.49
EPS	10.60	6.58
Rate of Dividend	10%	10%

5.	Foreign Investments or collaborations, if any	Nil

II. Information about the appointee

The Background details of the appointee	Mrs. Bosco Giulia (DIN: 01898020) aged 48 years is a Promoter and Whole Time Director of the Company. She has been on the Board since March 7, 2008.	Mr. Narayanasamy Balu aged 64 years is associated with the Company since 1997 and designated as the Factory Manager in the Company from 1997. He has been on the Board since 2018.	Mr. Nishanth Balu, aged 31 years is associated with the Company since 2022 and designated as Assistant Factory Manager in the Company from 2022. He has been on the Board since 2023
Past Remuneration	Kindly refer to the Corporate Governance Report	Kindly refer to the Corporate Governance Report	Kindly refer to the Corporate Governance Report
Recognition of Awards	-	-	-

Job Profile and suitability	Mrs. Bosco Giulia has been a Promoter Director of the Company since 2008. She provides strategic guidance to the Company and is actively involved in policy formulation, business development initiatives, and overseeing the overall growth and long-term objectives of the Company.	Mr. Narayanasamy Balu has been serving as the Factory Manager of the Company since 1997. With over 29 years of experience in the textile industry, he has extensive expertise in factory operations, production management, and overall operational excellence.	Mr. Nishanth Balu joined the Company as Assistant Factory Manager in 2022. He brings fresh insights to the textile business and actively contributes to innovation and strategic initiatives.
Remuneration proposed	The details of remuneration proposed to be paid to Mrs. Bosco Giulia has been set out in Item no.6 of the Notice	The details of remuneration proposed to be paid to Mr. Narayanasamy Balu has been set out in Item no.7 of the Notice	The details of remuneration proposed to be paid to Mr. Nishanth Balu has been set out in Item no.8 of the Notice
Comparative remuneration profile with respect to industry, size of the Company, profile of the position and person	Considering the size of the Company, the industry benchmarks, experience and the responsibilities shouldered by her, the present remuneration to Mrs.Bosco Giulia is commensurate with the remuneration paid to similar persons in other companies.	Considering the size of the Company, the industry benchmarks, experience and the responsibilities shouldered by him, the present remuneration to Mr. Narayanasamy Balu is commensurate with the remuneration paid to similar persons in other companies.	Considering the size of the Company, industry standards, and the responsibilities entrusted to him, the remuneration paid to Mr. Nishanth Balu is in line with that of similar positions in comparable companies.

Pecuniary Relationship directly or indirectly with the Company or relationship with Managerial Personnel or other Director, if any.	a) Mrs. Bosco Giulia has leased two vehicles to the Company and she is receiving rent for the same. b) Remuneration drawn as Whole- Time Director. c) She is related to Mr.Radhakrishnan Santossh, Chief Financial Officer of the Company. d) The Company has received unsecured loan from Mrs. Bosco Giulia and repaying the same in terms as agreed.	Mr. Narayanasamy Balu draws remuneration as Whole-time Director of the Company. He is related to Mr. Nishanth Balu, Whole Time Director of the Company.	Mr. Nishanth Balu draws remuneration as Whole Time Director of the Company. He is related to Mr. Narayanasamy Balu, Whole-time Director of the Company.

III. Other Information

1. Reason of loss or inadequate profits: The Company has earned profits during the year. However, the Company may experience loss or inadequacy of profits during the tenure of the Whole-time Directors owing to economic and business conditions, market uncertainties and other external factors beyond the control of the Company. Accordingly, approval of the Members is being sought for payment of remuneration, including minimum remuneration in the event of absence or inadequacy of profits, subject to and in accordance with the applicable provisions of Sections 197 and 198 read with Schedule V and other applicable provisions of the Companies Act, 2013.

2. Steps taken or proposed to be taken for improvement: The Company continues to take appropriate measures to improve operational efficiency, optimise utilisation of resources, strengthen cost-control measures and enhance overall business performance, as may be considered appropriate from time to time.

3. Expected increase in productivity and profits measurable terms: The measures undertaken by the Company are expected to contribute towards improvement in productivity and profitability. However, the expected increase in productivity and profits cannot be quantified in measurable terms, as it is dependent upon various internal and external factors, including market conditions, demand, costs and overall economic conditions.

IV. Disclosures:

The following disclosures shall be mentioned in the Board of Director's Report under the heading "Corporate Governance", if any, attached to the Financial Statement.:

(i) All elements of remuneration package such as salary, benefits, bonuses, stock options, pension, etc., of all the Directors - enclosed in Corporate Governance Report;

(ii) Details of fixed component and performance linked incentives along with the performance criteria - not paid;

(iii) Service contracts, notice period, severance fees - not applicable, and;

(iv) Stock option details, if any, and whether the same has been issued at a discount as well as the period over which accrued and over which exercisable -The Company has not issued any Stock Option.

PROFILE OF DIRECTORS SEEKING APPOINTMENT/RE-APPOINTMENT

(Pursuant to Regulation 36 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard 2 – Clause 1.2.5 issued by the Institute of Company Secretaries of India)

Name	**Baba Chandrasekar Ramakrishnan**	**Bosco Giulia**
Director Identification Number	00125662	01898020
Date of Birth and Age	12-07-1948, 78 years	18-02-1978, 48 years
Nationality	Indian	Italy
Date of first appointment on the Board	10.11.2014	07-03-2008
Brief Profile / experience	Mr. Baba Chandrasekar Ramakrishnan (DIN: 00125662) aged 78 years is a Director of the Company. He has been on the Board since 10th November, 2014.	Mrs.Bosco Giulia (DIN: 01898020) aged 48 years is a Promoter and Whole-Time Director of the Company. She has been on the Board since 7th March, 2008.
Relationship with other Directors, Manager and KMP	Nil	Mrs.Bosco Giulia is the wife of Mr.Radhakrishnan Santossh, Chief Financial Officer of the Company.
Qualification	MS Chemical Engineering	Post Graduate in Political Science and Economics from University of Turin, Italy.
Expertise in functional area	Textiles	Textiles

Name	Baba Chandrasekar Ramakrishnan	Bosco Giulia
No. of Shares held in the Company	400	37,18,284
List of other companies in which Directorship held as on 31.03.2026 and listed entities from which the person has resigned in the past three years	CIT Venturon Foundation	Strike Right Integrated Services Limited
Chairman/ Member of the Committees of the Board of other companies on which he/she is a director as on 31.03.2026	Nil	Nil
Number of Board Meetings attended during the year	4/4	4/4
Remuneration last drawn and sought to be paid	Nil	Last Drawn: Information disclosed in the Corporate Governance Report annexed to the Annual Report. Sought to be paid: Salary and perks as detailed in the Resolution as contained in Item No. 6 of this Notice.
Terms and conditions of reappointment	Liable to retire by rotation	Re-appointment as Whole - Time Director of the Company for a further period 3 years with effect from 28th September, 2026 on the terms and conditions set out under Item No.6 of this notice.
Board position	Non-Executive Non-Independent Director	Whole-Time Director

Name	Narayanasamy Balu	Nishanth Balu
Director Identification Number	08173046	08418408
Date of Birth and Age	06-06-1962, 64 years	18-04-1995, 31 years
Nationality	Indian	Indian
Date of first appointment on the Board	11-07-2018	07-12-2023
Brief Profile / experience	Mr. Narayanasamy Balu (DIN: 08173046) aged 64 years is associated with the Company since 1997 and designated as the Factory Manager in the Company from 1997, associated with the Board since 11th July, 2018	Mr. Nishanth Balu (DIN: 08418408), aged 31 years, has been serving as the Assistant Factory Manager since 2022. He has been on the Board since 7th December, 2023
Relationship with other Directors, Manager and KMP	Mr. Narayansamy Balu is father of Mr. Nishanth Balu, Whole-Time Director of the Company	Mr. Nishanth, Balu is Son of Mr. Narayansamy Balu, Whole-Time Director of the Company
Qualification	BA History from Madurai Kamaraj University	Bachelor of Engineering (B.E.) from Coimbatore Institute of Technology, Coimbatore, and Master of Business Administration (MBA) from Amrita University, Coimbatore.
Expertise in functional area	Textile Industry – Operations and management	Textile Industry – Operations and management
No. of Shares held in the Company	Nil	Nil
List of other companies in which Directorship held as on 31.03.2026 and listed entities from which the person has resigned in the past three years	Strike Right Integrated Services Limited	Nil
Chairman/ Member of the Committees of the Board of other companies on which he/she is a director as on 31.03.2026	Nil	Nil

Name	Narayanasamy Balu	Nishanth Balu
Number of Board Meetings attended during the year	4/4	4/4
Remuneration last drawn and sought to be paid	Last Drawn: Information disclosed in the Corporate Governance Report annexed to the Annual Report. Sought to be paid: Salary and perks as detailed in the Resolution as contained in Item No. 7 of this Notice.	Last Drawn: Information disclosed in the Corporate Governance Report annexed to the Annual Report. Sought to be paid: Salary and perks as detailed in the Resolution as contained in Item No. 8 of this Notice.
Terms and conditions of reappointment	Re-appointed as Whole - Time Director of the Company for a period 3 years with effect from 11th July, 2026 on the terms and conditions set out under Item No.7 of this notice.	Re-appointment as Whole - Time Director of the Company for a further period 3 years with effect from 7th December, 2026 on the terms and conditions set out under Item No.8 of this notice.
Board position	Whole-Time Director	Whole-Time Director

Notes :

1. The Ministry of Corporate Affairs ("MCA") has, vide its General Circular No. 20/2020 dated 5th May 2020 and General Circular No. 03/2025 dated 22nd September 2025 permitted the conduct of the Annual General Meeting ("AGM") through Video Conferencing ("VC") / Other Audio Visual Means ("OAVM"), without the physical presence of the Members at a common venue. The deemed venue for the AGM shall be the Corporate Office of the Company. In compliance with the provisions of the Companies Act, 2013 ("Act"), SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), and the MCA Circulars, the AGM of the Company is being held through VC / OAVM.
2. Pursuant to the provisions of the Act, a Member entitled to attend and vote at the AGM is entitled to appoint a proxy to attend and vote on his/her behalf and the proxy need not be a member of the company. Since this AGM is being held pursuant to the MCA Circulars / SEBI Circulars through VC / OAVM, physical attendance of Members has been dispensed with. Accordingly, the facility for appointment of proxies by the Members will not be available for the AGM and hence the Proxy Form and Attendance Slip are not annexed to this Notice.
3. Members attending the AGM through VC / OAVM shall be counted for the purpose of reckoning the quorum under Section 103 of the Act.
4. In the case of Joint Holders, the member whose name appears as First Holder in the order of names on the Register of Members of the Company will be entitled to vote.

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

6. Institutional / Corporate Shareholders (i.e. other than individuals / HUF, NRI, etc.) are required to send a scanned copy (PDF/JPG Format) of its Board or governing body Resolution/ Authorization etc., authorizing its representative to attend the AGM through VC / OAVM on its behalf and to vote through remote e-voting. The said Resolution/Authorization shall be sent to the Scrutinizer by email through its registered email to info@ssmn.in with a copy marked to the Company at cs@lambodharatextiles.com and to its RTA at https://wisdom.cameoindia.com

7. Pursuant to the provisions of Section 91 of the Companies Act, 2013 and Regulation 42 of the Listing Regulations, the Register of Members and share transfer books of the Company will remain closed from Wednesday, 23rd September 2026 to Tuesday, 29th September 2026 (both days inclusive).

8. The Dividend, as recommended by the Board of Directors, if declared at the Annual General Meeting ("AGM"), shall be paid within 30 days from the date of declaration of the Dividend, to those Members whose names appear in the Register of Members of the Company in respect of shares held in physical form and as per the details received from the depositories in respect of shares held in electronic form, as at the close of business hours on Tuesday, 22nd September 2026. Accordingly, the Company has fixed Tuesday, 22nd September 2026 as the Record Date for determining the Members eligible to receive the Dividend for the financial year 2025–26.

   Members holding shares in dematerialised form are requested to register/update their complete bank account details (Bank Account Number, Name of the Bank, Branch, IFSC, MICR code and place with Postal Identification Number Code) to their respective Depository Participant(s) and not with the Company. Regular updation of bank particulars is intended to prevent fraudulent activities. The dividend shall be paid through electronic mode to those Members whose bank account details are available with the Depositories.

   Pursuant to SEBI (Listing Obligations and Disclosure Requirements) (Fifth Amendment) Regulations, 2025 the Company shall make the payment of Dividend to the Shareholders only in Electronic mode and payment of Dividend by way of cheque/warrant has been dispensed with.

   Further, pursuant to the SEBI Master Circular for Registrars to an Issue and Share Transfer Agents dated February 6, 2026, payment of dividend to Members holding shares in physical form shall be made only through electronic mode. Such payment shall be made only after the Members have furnished their Permanent Account Number (PAN), contact details (postal address, mobile number and e-mail address), bank account details, specimen signature and such other prescribed KYC documents in respect of their physical folios with the Company/ Cameo Corporate Services Limited (Registrar and Share Transfer Agent) https://cambridge.cameoindia.com/module/Downloadable_Formats.aspx.

   Members may also refer to the SEBI FAQs by accessing the link: https://www.sebi.gov.in/sebi_data/faqfiles/jan-2026/1767611333081.pdf (Refer FAQ No. 47 & 48)

9. The Company has entered into agreements with National Securities Depository Limited ("NSDL") and Central Depository Services (India) Limited ("CDSL"), effective 05.08.2026, pursuant to the change of its Registrar and Share Transfer Agent ("RTA") from MUFG Intime India Private Limited to Cameo Corporate Services Limited.

   The depository system eliminates several issues associated with the physical (scrip-based) system, such as bad deliveries, fraudulent transfers, fake certificates, theft during postal transit, delays in transfer of shares, and mutilation of share certificates. At the same time, it offers several advantages, including exemption from stamp duty, elimination of the concept of market lot, reduction in transaction costs, improved liquidity, and the elimination of bad deliveries.

   Accordingly, members now have the option of holding and transacting in the Company's shares in electronic (demat) form through NSDL or CDSL. Members are encouraged to convert their shareholdings into dematerialised form.

10. a. Securities and Exchange Board of India ("SEBI") had earlier mandated that the transfer of securities held in physical form, except in case of transmission or transposition, shall not be processed by the listed entities / Registrar and Share Transfer Agents with effect from 1st April 2019.

    b. Pursuant to the SEBI Master Circular dated 6th February 2026, and the operational guidelines issued by the Securities and Exchange Board of India, listed entities are mandated to affect the issuance of securities only in dematerialised (demat) form for various investor service requests (including transfer, transmission, transposition, and issue of duplicate certificates). Accordingly, for all valid service requests, the Company/Registrar and Share Transfer Agent (RTA) will now directly credit the shares to the demat account provided by the Shareholder.

    In accordance with the aforesaid SEBI circulars, the Company has opened a separate Escrow Demat Account for crediting the securities of shareholder(s)/claimant(s) who fail to submit the Letter of Confirmation to their respective Depository Participant within the prescribed timeline.

    c. Further, as per SEBI Master Circular dated 6th February 2026, Members holding shares in physical form, whose folio(s) do not have the required Permanent Account Number (PAN), contact details, bank account details or updated specimen signature, will be eligible for payment of dividend only through electronic mode with effect from 1st April 2024 upon updating the aforementioned details with M/s. Cameo Corporate Services Limited, the Registrar and Share Transfer Agent of the Company. Therefore, Members holding shares in physical form are requested to update the mentioned details by providing the appropriate requests through relevant ISR forms with the Registrar and Share Transfer Agent (Link: https://cambridge.cameoindia.com/module/Downloadable_Formats.aspx) to ensure receipt of dividend. Members may also note that in the absence of any of the aforementioned details, they will not be able to lodge grievances or avail any investor services until all required information and documents are duly submitted.

A copy of the aforementioned circular(s) is/are available on the Company's website www. lambodharatextiles.com.

11. (a) Members are requested to notify immediately any change in their address to their DPs in respect of the shares held in electronic form, and to the Company or its RTA (Cameo Corporate Services Ltd), in respect of the shares held in physical form together with a proof of address viz, Aadhar Card /Electricity Bill/ Telephone Bill/Ration Card/Voter ID Card/ Passport etc.

    (b) In case the registered mailing address is without the Postal Identification Number Code ('PINCODE'), Members are requested to kindly inform their PIN CODE immediately to the Company /RTA/DPs.

12. Non-Resident Indian ("NRI") Members are requested to inform the Company or its RTA or to the concerned Depository Participants, as the case may be, immediately:

    a. the change in the residential status on return to India for permanent settlement or

    b. the particulars of the NRE/NRO Account with a Bank in India, if not furnished earlier.

13. As per the provisions of Section 72 of the Act, facility for making nominations is now available to Individuals holding shares in the Company, members holding shares in physical form may obtain the Form No. SH-13 from the RTA of the Company or can download the form from the Company's website https://www.lambodharatextiles.com/Admin/web/images/Document/FormSH-13.pdf

    If a member desires to opt out or cancel the earlier nomination and record a fresh nomination, he / she may submit the same in Form ISR-3 or SH-14 as the case may be. Members holding shares in electronic form must approach their Depository Participant(s) for completing the nomination formalities. https://www.lambodharatextiles.com/Admin/web/images/Document/FormSH-14.pdf

    https://www.lambodharatextiles.com/Admin/web/images/Document/FormISR-3.pdf

14. Members who are holding shares in identical order of names in more than one folio are requested to send to the RTA of the Company, the details of such folios together with the share certificates for consolidating their holdings into one folio.

15. Change of Registrar and Share Transfer Agent

    The Members are hereby informed that the Company has changed its Registrar and Share Transfer Agent (RTA) from M/s. MUFG INTIME INDIA PRIVATE LIMITED to M/s. CAMEO CORPORATE SERVICES LIMITED with effect from August 5, 2026. Accordingly, all investor-related services including share transfer, transmission, dematerialisation, rematerialisation, and other related services shall henceforth be handled by the new RTA.

The contact details of the new RTA are provided below:

Cameo Corporate Services Limited
"Subramanian Building"
No.1, Club House Road, Chennai – 600 002
Telephone: 044-40020700 / 044-28460390 Fax: 044-28460129
Website: www.cameoindia.com
Primary Investor Service Email ID: investor@cameoindia.com
Online Investor Portal: https://wisdom.cameoindia.com

16. Members desirous of receiving any information on the accounts or operations of the Company are requested to forward his/her queries to the Company through email at cs@lambodharatextiles.com seven working days prior to the meeting. The Company will endeavour to respond to such queries during the AGM, subject to the availability of time.

17. Members who wish to claim dividends, which remain unclaimed, are requested to correspond with the RTA of the Company. Members are requested to note that pursuant to Section 124 of the Companies Act, 2013 dividends not claimed within seven years from the date of transfer to the Company's Unpaid Dividend Account, will be transferred to the Investor Education and Protection Fund ("IEPF") established by the Central Government under Section 125 of the Companies Act, 2013. The details of unpaid dividend can be viewed on the Company's website www.lambodharatextiles.com. As per the provisions of Rule 6 of the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules 2016, the Company will be transferring the share(s) on which the beneficial owner has not enchased any dividend during the last seven years to the IEPF demat account as identified by the IEPF Authority. Subsequently, the members shall be entitled to claim the shares from IEPF in accordance with procedure and on submission of documents as may be prescribed by IEPF Authority from time to time. Hence, the Shareholders whose unclaimed dividend /share has been transferred to the 'Investor Education and Protection Fund', may claim the same from the IEPF authority by filing Form IEPF-5 along with the requisite documents. Mrs. Shanthi P, Company Secretary, is the Nodal Officer of the Company for the purpose of verification of such claims.

18. In compliance with the aforesaid MCA Circulars and Listing Regulations, the Notice of the AGM, along with the Annual Report for the financial year 2025-26, is being sent only through electronic mode to those Members whose email addresses are registered with the Company/ Depositories/RTA. Members may note that physical copies of the Notice of the AGM and the Annual Report will not be sent.

    The Notice of the AGM and the Annual Report for the financial year 2025-26 will also be available on the Company's website www.lambodharatextiles.com, the websites of the Stock Exchanges, namely, BSE Limited (www.bseindia.com) and National Stock Exchange of India (www.nseindia.com), and on the website of the Central Depository Services (India) Limited ("CDSL") the agency for providing the remote e-voting facility during the AGM) at www.evotingindia.com

Members can attend and participate in the AGM through VC/OAVM facility only.

The physical copies of the aforesaid documents will also be available at the Company's Registered Office for inspection during normal business hours on all working days. In case any shareholder is desirous of obtaining hard copy of the Annual Report for the Financial Year, 2025-26, may send request to the Company's email address at cs@lambodharatextiles.com mentioning Folio No./ DP ID and Client ID.

Further, in accordance with Regulation 36(1)(b) of the Listing Regulations, a letter is being sent to the shareholders whose email addresses are not registered with the Company/DP, providing a web-link to access the Annual Report for the financial year 2025-26.

19. Pursuant to the provisions of Section 124(6) of the Act and Rule 6 of the IEPF Authority (Accounting, Audit, Transfer and Refund) Rules, 2016, ("the IEPF Rules") and amendments thereto, the Company has transferred the shares in respect of Members who have not claimed/ encashed dividend for the last seven consecutive years to the Demat Account of the IEPF Authority. Details of the Members whose shares have been transferred to the Demat account of the IEPF Authority are available at the Company's website at www.lambodharatextiles.com.

20. Pursuant to Section 393 of the Income tax Act, 2025, the Company shall be required to deduct tax at source ("TDS") from dividends paid to Shareholders at the prescribed rates set out therein. For the prescribed rates for various categories, Shareholders are requested to refer to the Income Tax Act, 2025 and the amendments thereof. Detailed communication regarding the prescribed TDS rates for various categories, conditions for Nil/ preferential TDS and details / documents required thereof are being sent to the members.

    The Shareholders are requested to update their Residential Status, Category as per Income Tax Act ("IT Act"), PAN with the Company/ RTA (in case of shares being held in physical mode) and depositories (in case of shares being held in demat mode) immediately. A resident individual Shareholder having PAN and entitled to receive dividend amount not exceeding Rs.10,000/- and who is not liable to pay Income Tax, can submit a yearly declaration in Form No. 121, to avail the benefit of non-deduction of tax at source. Shareholders are requested to note that in case their PAN is not registered with the DP/Company, the tax will be deducted at the applicable higher rate.

    Non-resident Shareholders can avail beneficial rates under the relevant tax treaty between India and their country of residence, subject to providing necessary documents i.e. No Permanent Establishment and Beneficial Ownership Declaration, Tax Residency Certificate, Form 41, any other document which may be required to avail the tax treaty benefits. Members are requested to submit the documents using Company's Mail ID cs@lambodharatextiles.com and https://wisdom.cameoindia.com. The aforesaid declarations and documents need to be submitted by a Shareholder on or before 29th September 2026.

    Separate intimation in this regard will be given to the Shareholders.

21. The SEBI has mandated the submission of Permanent Account Number (PAN) and bank account details by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit the PAN and bank account details to their Depository Participants with whom they are maintaining their demat account(s). Members holding shares in physical form can submit their PAN details to the RTA.

22. Members whose shareholding is in the electronic mode are requested to update bank account details (Bank Account Number, Name of the Bank, Branch, IFSC, MICR code and place with PIN Code) to their respective Depository Participant(s) and not with the Company. Members whose shareholding is in the physical mode are requested to direct the above details to the Company or to the RTA. Regular updation of bank particulars is intended to prevent fraudulent activities.

23. Members may kindly note that, in accordance with the SEBI circular dated 31st July 2023, the Company has registered on the SMART ODR (Securities Market Approach for Resolution through Online Disputes Resolution) Portal. This platform aims to enhance investor grievance resolution by providing access to Online Dispute Resolution institutions for addressing complaints. Members can access the SMART ODR Portal via: https://smartodr.in/login. Members are encouraged to utilize this online conciliation and/or arbitration facility, as outlined in the circular, to resolve any outstanding disputes between Members and the Company (including RTA).

    A Member shall first take up his / her / their grievance with the listed entity by lodging a complaint directly with the concerned listed entity and if the grievance is not redressed satisfactorily, the Member may, in accordance with the SCORES guidelines, escalate the same through the SCORES Portal in accordance with the process laid out therein. Only after exhausting all available options for resolution of the grievance, if the Member is not satisfied with the outcome, he / she / they can initiate dispute resolution through the Online Dispute Resolution ("ODR") Portal. Members are requested to take note of the same. The aforesaid SEBI Circular can be viewed on the following link: https://www.lambodharatextiles.com/Admin/web/images/Document/19082023095413AM.pdf

24. Those members who have not encashed dividend warrants of earlier years may return the time barred dividend warrants to the Company or its RTA for revalidation of such instruments.

25. Members who have not received the split share certificates (Rs.5/- face value) are requested to receive the split share certificates by surrendering their old share certificates (Rs.10/- face value) to the company's registrar & share transfer agent immediately.

26. Soft copies the Register of Directors and Key Managerial Personnel and their shareholding, maintained under Section 170 of the Companies Act, 2013 and the Register of Contracts or Arrangements in which Directors are interested, maintained under Section 189 of the Companies Act, 2013 will be available for inspection by the members during the AGM.

27. Members may note that M/s. Mohan & Venkataraman LLP, Chartered Accountants (Firm Registration No. 007321S/S000235) were appointed as Statutory Auditors of the Company at the 28th Annual General Meeting (AGM) held on 8th September 2022, to hold their office for a period of 5 consecutive years till the conclusion of the Annual General Meeting of the Company to be held in the financial year 2027. Hence, no resolution is being proposed for the appointment of Statutory Auditors at this 32nd Annual General Meeting.

28. Pursuant to SEBI Circular No. SEBI/HO/MIRSD/MIRSD-PoD/P/CIR/2025/97 dated 2nd July 2025, SEBI had provided a special window for re-lodgement of share transfer deeds lodged prior to 1st April 2019, which were rejected, returned or remained unattended due to deficiencies in documents, process or otherwise. The original window was available from 7th July 2025 to 6th January 2026.

    Subsequently, vide SEBI Circular No. SEBI/HO/38/13/11(2)2026-MIRSD-PoD/I/3750/2026 dated 30th January 2026, a further special window has been opened from 5th February 2026 to 4th February 2027. The window also permits fresh lodgement of transfer requests not submitted prior to 1st April 2019, provided the original share certificate is available. Eligible shareholders may submit their requests along with the requisite documents to Cameo Corporate Services Limited, the Company's Registrar and Share Transfer Agent.

    Shares transferred pursuant to such requests shall be mandatorily credited to the transferee only in dematerialised form and shall be under lock-in for a period of one year from the date of registration of transfer, during which such shares shall not be transferred, lien-marked or pledged.

29. Registration of email ID and Bank Account details: In case the shareholder's email ID is already registered with the Company/its RTA/Depositories, log in details for e-voting are being sent on the registered email address.

    In case the shareholders have not registered his/her/their email address with the Company/its RTA/Depositories and or not updated the Bank Account mandate for receipt of dividend, the following instructions are to be followed:

    i) Shareholders holding shares in physical form are requested to register/update the details in the prescribed Form ISR-1 and other relevant forms, the Members may download the prescribed forms from the Company's website at https://www.lambodharatextiles.com/Admin/web/images/Document/FormISR-1.pdf.

    ii) In the case of shares held in demat mode, the shareholder may please contact the Depository Participant and register the email address and bank account details in the demat account as per the process followed and advised by the depository participant.

30. INSTRUCTIONS TO MEMBERS REGARDING E-VOTING AND AGM THROUGH VC/OAVM:

A. 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) and Regulation 44 of SEBI (LODR) Regulations, 2015 (as amended), and MCA & SEBI Circulars, 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 Central Depository Services (India) Limited (CDSL) for facilitating voting through electronic means, as the authorized e-Voting agency. The facility of casting votes by a member using remote e-voting as well as the e- voting system on the date of the AGM will be provided by CDSL. In case of joint holders, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company.

B. Any person, who acquires shares of the Company and becomes Member of the Company after dispatch of Annual General Meeting Notice and holding shares as of the cut-off date, i.e. Wednesday, 22nd September 2026, may refer to this Notice of the Annual General Meeting, posted on Company's website www.lambodharatextiles.com for detailed procedure with regard to remote e-voting. Any person who ceases to be the member of the Company as on the cut-off date and is in receipt of this Notice, shall treat this Notice for information purpose only.

C. 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 to atleast 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.

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

E. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM/EGM has been uploaded on the website of the Company at www.lambodharatextiles.com. The Notice can also be accessed from the websites of the Stock Exchanges i.e. BSE Limited and National Stock Exchange of India Limited at www.bseindia.com and www.nseindia.com respectively. The AGM/EGM Notice is also disseminated on the website of CDSL (agency for providing the Remote e-Voting facility and e-voting system during the AGM/EGM) i.e. www.evotingindia.com.

F. The Members who have cast their vote by remote e-voting prior to the AGM may also attend/ participate in the AGM through VC / OAVM but shall not be entitled to cast their vote again. Once the vote on a resolution is cast by the Member, the Member shall not be allowed to change it subsequently.

G. The voting period begins on Saturday, 26th September 2026 (9.00 AM IST) and ends on Monday, 28th September 2026 (5.00 PM IST). During this period Shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date of Tuesday, 22nd September 2026 may cast their votes electronically. The e-voting module shall be disabled by CDSL for voting thereafter.

H. REMOTE E-VOTING PROCESS: -

Login method for e-voting and joining virtual meeting for individual shareholders holding shares in demat mode

Step 1 : Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

Step 2 : Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

Pursuant to Section VI-C of the SEBI master circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 pertaining to 'e-voting facility provided by listed companies', e-voting process has been enabled to all the individual demat account holders, by way of single login credential, through their demat accounts/websites of Depositories/ depository participants in order to increase the efficiency of the voting process. Individual demat account holders would be able to cast their vote without having to register again with the e-voting service provider ('ESP') thereby facilitating not only seamless authentication but also ease and convenience of participating in e-voting process.

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.

(i) The voting period begins on Saturday, 26th September 2026 (9.00 AM IST) and ends on Monday, 28th September 2026 (5.00 PM IST). During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) of Tuesday 22nd September may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.

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

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

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

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

Step 1 : Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

(iv) In terms of SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

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

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with CDSL Depository	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 to Easi / Easiest are requested to visit cdsl website www.cdslindia.com and click on login icon & My Easi New (Token) Tab. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 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 & My Easi New (Token) 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 evoting is in progress and also able to directly access the system of all e-Voting Service Providers.

Individual Shareholders holding securities in demat mode with NSDL Depository	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS "Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting 4) 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 name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Individual Shareholders (holding securities in demat mode) login through their Depository Participants (DP)	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

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

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

Login type	**Helpdesk details**
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911
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 and 022 - 2499 7000

Step 2 : Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

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

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

2) Click on “Shareholders” module.

3) Now enter your User ID

   a. For CDSL: 16 digits beneficiary ID,

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

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

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

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

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

For physical shareholders and other than individual shareholders holding shares in demat

PAN	Enter your 10-digit alpha-numeric PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders)
	• Shareholders who have not updated their PAN with the Company/depository participant are requested to use the sequence number sent by Company/RTA or contact Company/ RTA
Dividend band details Or Date of birth (DoB)	Enter the dividend bank details or date of birth (in dd/mm/yyyy format) as recorded in your details or in the Company records in order to login..
	• If both the details are not recorded with the Depository or Company, please enter the member id / folio number in the dividend bank details field.

(vi) After entering these details appropriately, click on “SUBMIT” tab.

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

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

(ix) Click on the EVSN for the relevant <Company Name> on which you choose to vote.

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

(xi) Click on the “RESOLUTIONS FILE LINK” if you wish to view the entire Resolution details.

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

(xiii) Once you “CONFIRM” your vote on the resolution, you will not be allowed to modify your vote.

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

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

(xvi) There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.

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

- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the "Corporates" module.
- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
- After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
- The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.
- It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- Alternatively, Non-Individual shareholders are mandatorily required to send the relevant Board Resolution/Authority Letter, etc., together with the attested specimen signature of the duly authorised signatory who is authorised to vote, to the Scrutinizer at info@ssmn.in and to the Company at cs@lambodharatextiles.com (designated email address of the Company), if they have voted through the Individual category and have not uploaded the same in the CDSL e-voting system, for enabling the Scrutinizer to verify the same.

INSTRUCTIONS FOR SHAREHOLDERS ATTENDING THE AGM/EGM THROUGH VC/OAVM & E-VOTING DURING MEETING ARE AS UNDER:

1. The procedure for attending meeting & e-Voting on the day of the AGM/ EGM is same as the instructions mentioned above for e-voting.
2. The link for VC/OAVM to attend meeting will be available where the EVSN of Company will be displayed after successful login as per the instructions mentioned above for e-voting.
3. Shareholders who have voted through Remote e-Voting will be eligible to attend the meeting. However, they will not be eligible to vote at the AGM/EGM.
4. Shareholders are encouraged to join the Meeting through Laptops / IPads for better experience.

5. Further shareholders will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
6. 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.
7. **Instructions for shareholders to Speak during the General Meeting :**

   Shareholders who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request in advance atleast 7 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at cs@lambodharatextiles.com.

   The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance 7 days prior to meeting mentioning their name, demat account number/ folio number, email id, mobile number at (company email id). Such queries will be addressed during the AGM, subject to the availability of time.

   Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting.

   Only those shareholders, who are 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 available during the AGM.
8. If any Votes are cast by the shareholders through the e-voting available during the AGM and if the same shareholders have not participated in the meeting through VC/OAVM facility, then the votes cast by such shareholders may be considered invalid as the facility of e-voting during the meeting is available only to the shareholders attending the meeting.

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

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to the Company at cs@ lambodharatextiles.com / RTA at investors@cameoindia.com
2. For Demat shareholders -, Please update your email id & mobile no. with your respective Depository Participant (DP)
3. For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

If you have any queries or issues regarding attending AGM & e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, AVP, (CDSL,) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call toll free no. 1800 21 09911.

31. General Instructions – Shareholders

- For shareholders/ members holding shares in physical form, the details can be used only for voting on the resolutions contained in this Notice.
- During the voting period, shareholders/ members can login any number of time till they have voted on the resolution(s) for a particular "Event".
- The voting rights of shareholders shall be in proportion to their shares of the paid up equity share capital of the Company as on the cut-off date of Tuesday, 22nd September 2026.

32. Other Instructions:

- Ms. Monika Nagaraj, FCS, Designated Partner of M/s. SSMN & Associates LLP, Company Secretaries, Coimbatore, has been appointed as the Scrutinizer to scrutinize the e-voting process in a fair and transparent manner.
- The Chairman shall, at the Annual General Meeting, at the end of discussion on the resolutions on which voting is to be held, allow e-voting for all those members who are present at the Annual General Meeting by electronic means but have not cast their votes by availing the remote e-voting facility.
- The Scrutinizer shall, after the conclusion of voting at the Annual General Meeting, first count the votes cast during the meeting and thereafter unblock the votes cast through remote e-voting in the presence of at least two witnesses not in the employment of the Company and shall make, not later than two working days of the conclusion of the meeting, 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 in writing, who shall countersign the same and declare the result of the voting forthwith.
- The results shall be declared either by Chairman or by any person authorised by the Chairman in writing and the resolution will be deemed to have been passed on the AGM date subject to the receipt of the requisite number of votes in favour of the resolution(s).

- Immediately after declaration of the results, the same shall be placed along with the Scrutinizer Report on the Company's website www.lambodharatextiles.com and on the website of CDSL and communicated to the Stock Exchanges, where the shares of the Company are listed for placing the same in their website.

By Order of the Board
For Lambodhara Textiles Limited

Bosco Giulia
Whole-Time Director
(DIN: 01898020)

Place : Coimbatore
Date : 8th August 2026

DIRECTORS' REPORT

Dear Shareholders,

Your directors take pleasure in presenting their Thirty Second Annual Report on the business and operations of the Company and the financial statements for the year ended 31st March 2026.

FINANCIAL HIGHLIGHTS:

Company's financial performance for the year under review along with previous year's figures are given hereunder:

(₹ in Lakhs)

Particulars	31-03-2026	31-03-2025
Revenue from operations	23,795.62	23,166.61
Other Income	524.42	337.33
Operating Profit before Finance Costs, Depreciation & Tax	3,135.57	2,187.84
Less: Depreciation & Amortization	1,088.74	1,062.80
Less: Finance Costs	867.11	425.85
Profit before Tax	1,179.72	1,164.42
Provision for Tax	287.00	204.88
Deferred Tax	(211.00)	279.01
Tax in respect of earlier years	3.24	(1.95)
Net Profit for the year	1,100.47	682.49
Other comprehensive income	41.82	24.38
Total comprehensive income for the year	1142.30	706.87
Add: Balance brought forward from previous year	9,350.88	8,695.89
Profit available for appropriation	1,142.30	706.87
Appropriation of Profits	10,493.18	9,402.76
Transfer to General Reserve	0	0
Dividend paid	51.89	51.89
Balance carried over to Balance Sheet	10,441.29	9,350.88

REVIEW OF BUSINESS OPERATIONS

The Company achieved a total turnover of ₹ 237.96 Crores as against a turnover of ₹ 231.67 Crores in the previous year. The Company's Profit Before Tax is ₹ 11.80 Crores during the year, as compared to ₹ 11.64 Crores in the previous year. The Company earned a Net Profit of ₹ 11.00 Crores, as against a Net Profit of ₹ 6.82 Crores in the previous year.

CHANGE IN THE NATURE OF BUSINESS, IF ANY

There was no change in the nature of business of the Company during the financial year ended 31st March, 2026.

TRANSFER TO RESERVES

During the year under review, no amount has been transferred to general reserves. However, the current year's profit of ₹ 1,100.47 Lakhs has been added to the retained earnings under the head "other equity".

DIVIDEND

Your directors are pleased to recommend a dividend of ₹ 0.50 per equity share (10%) of face value of ₹ 5/- each (Previous year ₹ 0.50 per equity share (10%) of face value of ₹ 5/- each). If the dividend, as recommended above, is declared by the Members at the Annual General Meeting, the total outflow towards dividend on Equity Shares for the year would be ₹ 51.89 Lakhs (Previous Year ₹ 51.89 Lakhs)

TRANSFER OF UNCLAIMED DIVIDEND/ SHARES TO INVESTOR EDUCATION AND PROTECTION FUND

In terms of Section 124 and 125 of the Companies Act, 2013, Unclaimed or Unpaid Dividend relating to the financial year 2018-19 is due for remittance to the Investor Education and Protection Fund established by the Central Government.

Pursuant to Section 124(6) of the Companies Act, 2013 read with Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016, the Company has transferred an amount of ₹ 77,963/- to Investor Education and Protection Fund being the Unclaimed Dividend amount for the financial year 2017-18 and 4,604 equity shares of ₹ 5/- each on which dividend had remained unclaimed for a period of 7 years to the IEPF authority.

SHARE CAPITAL

The paid-up Equity Share Capital as on 31st March 2026 stood at ₹ 5,18,88,000/- divided into 1,03,77,600 equity shares of Rs.5/- each. During the year under review, the Company has not made any fresh issue of shares.

ANNUAL RETURN

The Annual Return of the Company for the financial year 2025-26 as required under Section 92(3) of the Companies Act, 2013 is available on the website of the Company and can be accessed on the Company's website at the link https://www.lambodharatextiles.com/Admin/web/images/Document/28082026145921PM.pdf.

NUMBER OF MEETINGS OF THE BOARD OF DIRECTORS

Details of the composition of the Board and its Committees namely, Audit Committee, Nomination and Remuneration Committee, Corporate Social Responsibility Committee, Stakeholders Relationship Committee and of the Meetings held and attendance of the Directors at such Meetings, are provided in the Corporate Governance Report which forms a part of this Report.

STATEMENT ON COMPLIANCE OF APPLICABLE SECRETARIAL STANDARDS

The Directors have devised proper systems to ensure compliance with the provisions of all applicable Secretarial Standards and such systems are adequate and operating effectively. The Company has duly complied with the Secretarial Standards issued by the Institute of Company Secretaries of India on meeting of the Board of Directors (SS-1) and General Meetings (SS-2).

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to the requirement under Section 134(3)(c) and 134(5) of the Companies Act, 2013, with respect to Directors' Responsibility Statement, it is hereby confirmed that:

(a) in the preparation of the annual accounts, the applicable accounting standards had been followed;

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

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

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

(e) the internal financial controls to be followed by the company were laid down and such internal financial controls were adequate and were operating effectively.

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

DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS UNDER SECTION 143(12) OF THE COMPANIES ACT, 2013 OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CETNRAL GOVERNMENT.

During the period under review, no incident of frauds was reported by the Statutory Auditors pursuant to Section 143(12) of the Companies Act 2013.

DECLARATION OF INDEPENDENT DIRECTORS

The Company has received declarations from all the Independent Directors of the Company confirming that they meet the criteria of independence as prescribed both under the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations").

The Independent Directors of the Company have complied with the requirements of the provisions in relation to the Independent Directors Databank as stated in the Companies (Creation and Maintenance of databank of Independent Directors) Rules, 2019 and the Companies (Appointment and Qualification of Directors) Rules, 2014 as amended from time to time.

NOMINATION AND REMUNERATION POLICY OF DIRECTORS, KEY MANAGERIAL PERSONNEL AND OTHER EMPLOYEES

The Company pursuant to the provisions of Section 178 of the Companies Act, 2013 and in terms of Regulation 19(4) of the Listing Regulations, has formulated a policy on Nomination and Remuneration for its Directors, Key Managerial Personnel and senior management which inter-alia provides the diversity of the Board and provides the mechanism for performance evolution of the Directors. The detailed Remuneration Policy of the Company can be accessed on the Company's website at the link https://www.lambodharatextiles.com/Admin/web/images/Document/13032025160431PM.pdf

COMMENTS ON AUDITORS' REPORT

The report of the Statutory Auditors, M/s. Mohan & Venkataraman LLP, and the Secretarial Auditors, M/s. MDS & Associates LLP, for the financial year under review does not contain any qualifications, reservations, adverse remarks, or disclaimers. The observations made by the Auditors in their reports are self-explanatory. Further, the Board of Directors wishes to state that appropriate measures and necessary steps have been continuously implemented to ensure strict compliance with all applicable statutory and regulatory requirements.

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

Particulars of the investments made by the Company as at 31st March 2026 are given in the Notes forming part of the Financial Statements. The Company has not given any loans or guarantees or provided any security to any person or other bodies corporate under Section 186 of the Companies Act, 2013.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES:

All transactions entered into with related parties as defined under the Companies Act, 2013 and Regulation 23 of the Listing Regulations during the financial year 2025-26 were in the ordinary course of business and on an arm's length pricing basis. The particulars of contract and arrangement entered into with related parties referred in Section 188(1) of the Companies Act, 2013, which are material in nature are disclosed in the prescribed Form No. AOC-2 and annexed herewith as **Annexure - 1** to this report.

The Policy on Related Party Transactions as approved by the Audit Committee and the Board of Directors of the Company has been uploaded on the company's website and may be accessed through the link at https://www.lambodharatextiles.com/Admin/web/images/Document/19032026104414AM.pdf

MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY:

There have been no material changes and commitments, if any, affecting the financial position of the Company which have occurred between the end of the financial year of the Company to which the financial statements relate and the date of the report.

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

The information pertaining to conservation of energy, technology absorption, Foreign Exchange Earnings and outgo as required under section 134 (3) (m) of the Companies Act, 2013 read with Rule 8 (3) of the Companies (Accounts) Rules, 2014 is furnished in **Annexure – 2** and is attached to this report.

RISK MANAGEMENT POLICY

The Company has a structured risk management policy. The Risk management process is designed to safeguard the organisation from various risks through adequate and timely actions. It is designed to anticipate, evaluate and mitigate risks in order to minimize its impact on the business. The potential risks are inventorised and integrated with the management process such that they receive the necessary consideration during decision making. The Company has laid down procedures to inform the Audit Committee as well as the Board of Directors about risk assessment and management procedures and status. These procedures are periodically reviewed to ensure that the executive management monitors and controls risks.

DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES

As a part of its initiative under the “Corporate Social Responsibility” (CSR) drive, the Company has undertaken projects in the area of promoting education. These projects are in accordance with Schedule VII of the Companies Act, 2013 and the Company’s CSR policy. The Report on CSR activities as required under the Companies (Corporate Social Responsibility Policy) Rules, 2014 is annexed as **Annexure – 3** and forms an integral part of this Report.

The CSR Policy may be accessed on the Company’s website at https://www.lambodharatextiles.com/Admin/web/images/Document/01042021141200PM.pdf

ANNUAL EVALUATION OF THE BOARD ON ITS OWN PERFORMANCE AND OF THE INDIVIDUAL DIRECTORS

In compliance with the relevant provisions of the Act read with the Rules made thereunder and the Listing Regulations, the performance evaluation of the Board as a whole, its specified Statutory Committees, the Chairman of the Board and the Individual Directors was carried out for the year under review.

In a separate meeting of independent directors, the performance of non-independent directors was evaluated. Independent Directors had evaluated the quality, quantity and timeliness of the flow of information between the Management and the Board, Performance of the Board as a whole and its Members and other required matters.

STATEMENT REGARDING OPINION OF THE BOARD WITH REGARD TO INTEGRITY, EXPERTISE AND EXPERIENCE (INCLUDING THE PROFICIENCY) OF THE INDEPENDENT DIRECTORS APPOINTED DURING THE YEAR

Board of Directors have evaluated the Independent Directors appointed/ re-appointed during the year 2025-26 and opined that the integrity, expertise and experience (including proficiency) of the Independent Directors is satisfactory.

DIRECTORS AND KEY MANAGERIAL PERSONNEL:

CHANGES IN DIRECTORS AND KEY MANAGERIAL PERSONNEL:

Re-appointment of Whole Time Director(s)

The Board of Directors at their meeting held on 30th May 2026 had approved the re-appointment of Mr. Narayanasamy Balu (DIN: 08173046), Mrs. Bosco Giulia (DIN: 01898020) and Mr. Nishanth Balu (DIN: 08418408) as Whole-time Directors of the Company for a further period of 3 years w.e.f. 11th July 2026, 28th September 2026 and 7th December 2026, respectively, on the terms and conditions as set out in the Notice convening the Annual General Meeting. Necessary resolutions in this regard have been included in the Agenda of the Notice for the approval of the Members.

Director liable to retirement by rotation:

Mr. Baba Chandrasekhar Ramakrishnan (DIN: 00125662) Non-Executive and Non-Independent Director retires by rotation at the ensuing Annual General Meeting and being eligible, offers himself for re-appointment. Your directors recommend her re-appointment.

Key Managerial Personnel

Key Managerial Personnel of the Company as required pursuant to Section 2(51) and 203 of the Companies Act, 2013 are Mrs. Bosco Giulia, Mr. Narayanasamy Balu, Mr. Nishanth Balu, Whole-time Directors, Mr. R Santossh, Chief Financial Officer and Mrs. Shanthi P, Company Secretary and Compliance Officer.

SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

The Company does not have any Subsidiary, Joint venture or Associate Company.

DEPOSITS

The Company has not accepted any deposit within the meaning of Chapter V of the Companies Act, 2013 and the Rules framed there under and there are no outstanding deposits as on 31st March 2026.

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

There are no significant and material order passed by the regulators or courts or tribunals impacting the going concern status and company's operation in future.

ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS

The Company has adequate internal control systems to monitor business processes, financial reporting and compliance with applicable regulations. The systems are periodically reviewed for identification of control deficiencies and formulation of time bound action plans to improve efficiency at all the levels. The Audit Committee of the Board constantly reviews internal control systems and their adequacy, significant risk areas, observations made by the internal auditors on control mechanism and the operations of the Company and recommendations made for corrective action through the internal audit reports. The committee reviews the statutory auditors' report, key issues, significant processes and accounting policies.

The Directors confirm that the Internal Financial Controls (IFC) are adequate with respect to the operations of the Company. A report of Auditors pursuant to Section 143(3)(i) of the Companies Act, 2013 certifying the adequacy of Internal Financial Controls is annexed with the Auditors Report.

AUDITORS

STATUTORY AUDITORS

M/s. Mohan & Venkataraman LLP (Firm Registration No. 007321S/S000235), Chartered Accountants, Coimbatore were appointed as the statutory auditors of the company for a period of five years at the 28th Annual General Meeting of the company held on 8th September 2022. The company has received a certificate from M/s. Mohan & Venkataraman LLP, Chartered Accountants, Coimbatore, confirming that they are not disqualified from continuing as statutory auditors of the company.

SECRETARIAL AUDITORS

Pursuant to Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") read with Section 204 of the Companies Act, 2013 and the Rules made thereunder, M/s. MDS & Associates LLP, Company Secretaries, Coimbatore (LLPIN: ABZ 8060), were appointed as Secretarial Auditors of the Company by the members at the 31st Annual General meeting held on 22nd September 2025 for the first term of 5 (five) consecutive financial years commencing from the financial year 2025-26.

M/s. MDS & Associates LLP have tendered their resignation from the office of Secretarial Auditors with effect from 31st July 2026 due to their pre-occupation in other assignments. They have completed the Secretarial Audit of the Company for the financial year 2025-26 and issued the Secretarial Audit Report thereon. The Secretarial Audit Report in Form No. MR-3 for the financial year 2025-26, issued by M/s. MDS & Associates LLP, is annexed herewith as **Annexure 4** to this report.

Consequent upon the resignation, a casual vacancy arose in the office of Secretarial Auditors. Accordingly, the Board of Directors, at its meeting held on 8th August 2026, recommended the appointment of M/s. SSMN & Associates LLP, Company Secretaries, Coimbatore (LLPIN: ACX-7706; ICSI Unique Code: L2026TN106400), as Secretarial Auditors of the Company to fill the casual vacancy caused by the resignation of M/s. MDS & Associates LLP, for the approval of the Members at the ensuing Annual General Meeting, and to hold office until the conclusion of the Annual General Meeting of the Company to be held in the year 2027.

M/s. SSMN & Associates LLP have consented and confirmed their eligibility for such appointment. The necessary Resolution for their appointment has been included in the Notice convening the ensuing Annual General Meeting for approval of the Members.

Further, the Secretarial Compliance Report for the year ended 31st March 2026 issued by the Practicing Company Secretary pursuant to Regulation 24A of the Listing Regulations, has been filed with BSE Limited and the National Stock Exchange of India Limited. A copy of the same is available on the Company's website: https://www.lambodharatextiles.com/Admin/web/images/Document/01062026124013PM.pdf.

COST AUDITORS:

The Board of Directors on the recommendation of the Audit Committee, has appointed M/s. C. S. Hanumantha Rao & Co., Cost Accountants (Firm Regn. No.000216) as the Cost Auditors of the Company for the financial year 2026-27. Pursuant to section 148 read with Rule 14 of the Companies (Accounts) Rules, 2014, the remuneration payable for the year 2026-27 to the Cost Auditors of the Company is subject to ratification by the shareholders at the ensuing Annual General Meeting. The Board recommends their remuneration for members' ratification.

The Cost Audit Report for the financial year 2025-26 will be filed with the Central Government within the period stipulated under the Companies Act, 2013.

MAINTENANCE OF COST RECORDS UNDER SUB-SECTION (1) OF SECTION 148 OF THE COMPANIES ACT, 2013

Pursuant to the provisions of Section 148(1) of the Companies Act, 2013 read with Companies (Cost Records and Audit) Rules, 2014, the Company was required to maintain cost records. Accordingly, the company has duly made and maintained the cost records as mandated by the Central Government.

DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 DURING THE YEAR

No applications have been made and no proceedings are pending against the Company under the Insolvency and Bankruptcy Code, 2016

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

The disclosure under this clause is not applicable as the Company has not undertaken any one-time settlement with the banks or financial institutions.

PARTICULARS OF EMPLOYEES AND REMUNERATION

The disclosure as required under Section 197(12) of the Companies Act, 2013 read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, is annexed herewith as **Annexure – 5** to this Report.

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

The Company has in place a policy against Sexual Harassment at work place in line with requirements of the Sexual Harassment Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. The Company has complied with the provisions relating to the constitution of Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

Information regarding the complaints received is given below:

(a) Number of complaints of sexual harassment received during the year: Nil.

(b) Number of complaints disposed off during the year: Nil.

(c) Number of cases pending for more than ninety days: Nil.

CORPORATE GOVERNANCE

A report on corporate governance is annexed to and forms part of this report. The Company has complied with the conditions relating to corporate governance as stipulated in SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

A detailed review of the operations, performance and future outlook of the Company and its businesses is given in the Management's Discussion and Analysis Report (Regulation 34 of the Listing Regulations), which forms part of this Report.

AUDIT COMMITTEE

The Company has constituted an Audit Committee in accordance with the provisions of Section 177 of the Companies Act, 2013 and Regulation 18 of the Listing Regulations. Kindly refer to the Section on Corporate Governance, under the head, 'Audit Committee' for matters relating to the composition, meetings, and functions of the Committee. The Board has accepted the Audit Committee's recommendations during the year wherever required and hence no disclosure is required under Section 177(8) of The Companies Act, 2013 with respect to rejection of any recommendations of Audit Committee by Board.

VIGIL MECHANISM/ WHISTLE BLOWER POLICY

The Company has a Whistle Blower policy to deal with unethical or improper practice or violation of Company's Code of Business Conduct or any complaints regarding accounting, auditing, internal controls or disclosure practices of the Company. The Policy gives a platform to the Whistle Blower to report the complaints on the above-mentioned practices to the Chairman of the Audit Committee. Although the complainant is not expected to prove the truth of an allegation, the complainant aims to demonstrate that there are sufficient grounds for concern and that it is not done as a malicious act against an individual. The Audit Committee of the Board reviews the Complaints received, redressed, objected, withdrawn and dismissed for, every quarter in their meeting. During the year, there were no complaints under this policy.

The Whistle Blower policy is available on the website of the Company at the following address- https://www.lambodharatextiles.com/Admin/web/images/Document/25042025110707AM.pdf

COMPLIANCE WITH THE PROVISIONS OF THE MATERNITY BENEFIT ACT, 1961

The Company has complied with the provisions relating to the Maternity Benefits Act, 1961 for the financial year ended 31st March 2026.

LISTING OF SHARES

Equity shares of the Company continue to be listed on National Stock Exchange of India Limited (NSE).

ACKNOWLEDGEMENTS:

The Board of Directors express their appreciation for the contribution made by the employees, customers and bankers for the support extended by them during the year under review.

By Order of the Board
For Lambodhara Textiles Limited

Ramakrishnan Baba Chandrasekar
Chairman
(DIN: 00125662)

Place : Coimbatore
Date : 8th August 2026

Annexure - 1

Form No. AOC-2

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

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

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

Not Applicable

2. Details of material contracts or arrangement or transactions at arm's length basis

a. Name of the related party and nature of relationship	Strike Right Integrated Services Limited. Strike Right Integrated Services Limited is a venturer Company and holds 37.34% of the share capital of the Company and is part of the Promoter Group of the Company. Mrs. Giulia Bosco and Mr. Balu Narayanasamy, Whole-Time Directors are holding Directorship in Strike Right Integrated Services Limited. Mrs. Bosco Giulia holds more than 2% of its paid-up share capital. Mr. R Santossh, Chief Financial Officer and Mr. Nishanth Balu, Whole-time Director of the Company, being the relatives of Mrs. Bosco Giulia and Mr. Balu Narayanasamy respectively are interested through their relative.
b. Nature of contracts/ arrangements transactions.	Purchase of Cotton/natural fibre, Man Made Fibre, Yarn and Sale of Cotton/natural fibre, Man Made Fibre, Yarn.
c. Duration of the contracts/ arrangements/ transactions	For the period from the conclusion of the 31st Annual General Meeting till the conclusion of the 32nd Annual General Meeting.
d. Salient terms of the contracts or transactions.	Purchase of Cotton / natural fibre, man-made fibre, yarn for an amount not exceeding Rs. 200 Crores per annum and sale of Cotton / natural fibre, man-made fibre and yarn for an amount not exceeding Rs. 200 Crores per annum
e. Date(s) of approval by the Board.	8th August 2025
f. Amount paid as advances, if any.	Nil

By Order of the Board
For Lambodhara Textiles Limited

Ramakrishnan Baba Chandrasekar
Chairman
(DIN: 00125662)

Place : Coimbatore
Date : 8th August 2026

Annexure - 2

Conservation of Energy, Technology Absorption and Foreign Exchange Earning and Outgo

[Section 134(3) (m) of The Companies Act, 2013 read with Rule 8(3) of The Companies (Accounts) Rules, 2014]

A. Conservation of Energy

a) Steps taken or impact on conservation of energy.

The usage of energy is constantly monitored and the need to conserve the same is emphasized.

b) Steps taken for utilizing alternate source of energy

The Company continues to promote energy conservation through the use of renewable energy. It has an installed renewable energy capacity comprising 4.75 MW of Wind Energy, 3.30 MW of Ground-Mounted Solar, and Rooftop Solar installations with capacities of 1.00 MW and 1.40 MW. The power generated from these facilities is utilized for captive consumption and meets up to 95% of the Company's power requirements, thereby reducing dependence on conventional energy sources and supporting the Company's sustainability objectives.

B. Technology Absorption

1. Research & Development

a) Efforts made towards technology absorption:

Improvement in the production process wherever necessary to increase the output of the products with a better quality.

b) Benefits Derived as a result of above R & D:

Continuous improvement in the production process including increase in line speed in various processors has increased output with better quality in view of the R &D efforts.

c) Future Plan of Action:

We are in for continuous improvement in manufacturing processors including automation wherever possible to exploit the existing product range to suit the customer needs. Introduce new products in line with updated technology available to suit the customer need.

d) Expenditure on R & D: Nil.

2. Technology Absorption, Adaption and Innovation

The company has no activity relating to technology absorption.

C. Foreign Exchange Earnings and Outgo: (in ₹ '000)

Particulars	2025-26	2024-25
(i) Expenditure on foreign travel	689	-
(ii) Import of raw material, trading goods and stores	12,675	-
(iii) Foreign exchange earned	1,06,115	1,10,354

By Order of the Board
For Lambodhara Textiles Limited

Ramakrishnan Baba Chandrasekar
Chairman
(DIN: 00125662)

Place : Coimbatore
Date : 8th August 2026

ANNEXURE - 3

ANNEXURE TO THE DIRECTORS' REPORT

ANNUAL REPORT ON CSR PURSUANT TO RULES 8 & 9 OF COMPANIES (CORPORATE SOCIAL RESPONSIBILITY POLICY) RULES, 2014

01. Brief outline on CSR Policy of the Company

Pursuant to section 135 of the Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, the Board of Directors have constituted a CSR Committee. The Board also framed a CSR Policy in compliance with the provisions of section 135 and Schedule VII of the Companies Act, 2013. The CSR activities of the Company predominantly covers areas such as promoting education.

02. Composition of CSR Committee

The Corporate Social Responsibility Committee comprises of the following members:

Sl. No.	Name of Director	Designation / Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1	Mrs.Bosco Giulia	Whole-Time Director (Chairman of the Committee)	3	3
2	Mr. Nishanth Balu	Whole-Time Director (Member)	3	3
3	Mr. Krishnamoorthy Narendra	Non-Executive Independent Director (Member)	3	3

03. The web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company:

Composition of the CSR Committee	https://lambodharatextiles.com/Admin/web/images/Document/18112024143813PM.pdf
CSR Policy	https://www.lambodharatextiles.com/Admin/web/images/Document/01042021141200PM.pdf
CSR projects	https://www.lambodharatextiles.com/Admin/web/images/Document/04082021133115PM.pdf

04. Executive summary along with web-link(s) of Impact Assessment of CSR Projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social responsibility Policy) Rules, 2014, if applicable:

Not Applicable

05. (a) Average net profit of the company as per sub-section (5) of section 135: ₹ 1,447.52 Lakhs

(b) Two percent of average net profit of the company as per sub-section (5) of section 135 : ₹ 28.95 Lakhs.

(c) Surplus arising out of the CSR Projects or programmes or activities of the previous financial years: Nil.

(d) Amount required to be set-off for the financial year, if any: Nil

(e) Total CSR obligation for the financial year [(b)+(c)-(d)] : ₹ 28.95 Lakhs.

06. (a) Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project) ₹ 29.00 lakhs (Other than Ongoing Project)

(b) Amount spent in Administrative Overheads: Nil

(c) Amount spent on Impact Assessment, if applicable: Nil

(d) Total amount spent for the Financial Year [(a)+(b)+(c)]: ₹ 29.00 lakhs

(e) CSR amount spent or unspent for the Financial Year:

Total Amount Spent for the Financial Year. (Rs. In lakhs.)	Amount Unspent				
	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.
29.00	Nil	Not Applicable	Not Applicable	Nil	Not Applicable

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

Sl. No.	Particular	Amount (₹ in lakhs)
(i)	Two percent of average net profit of the company as per section 135(5)	28.95
(ii)	Total amount spent for the Financial Year	29.00
(iii)	Excess amount spent for the financial year [(ii)-(i)]	0.05
(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)]	0.05

07. Details of Unspent Corporate Social Responsibility amount for the preceding three Financial Years:

1	2	3	4	5	6		7	8
S. No	Preceding Financial Year(s)	Amount transferred to Unspent CSR Account under sub- section (6) of section 135 (in Rs.)	Balance Amount in Unspent CSR Account under sub- section (6) ofsection 135 (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 sub-section (5) of section 135, if any		Amount remaining to be spent in succeeding Financial Years (in Rs)	Deficiency, if any
					Amount (in Rs)	Date of transfer		
1	2024-25	Not Applicable						
2	2023-24							
3	2022-23							

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

The company has not created or acquired any capital asset through CSR spending in the financial year and hence reporting under this clause does not arise.

09. 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.

The Company has spent the required amount on CSR activities as per section 135(5) and hence reporting under this clause does not arise.

For Lambodhara Textiles Limited

Place :Coimbatore
Date :8th August 2026

Ramakrishnan Baba Chandrasekar
Chairman
(DIN: 00125662)

Bosco Giulia
Whole-Time Director
Chairman of CSR Committee
(DIN: 01898020)

ANNEXURE - 4

FORM NO. MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2025

[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule No. 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

To
The Members,
LAMBODHARA TEXTILES LIMITED
(CIN: L17111TZ1994PLC004929)
3A, B-Block, Pioneer Apartments,
1075-B, Avinashi Road,
Coimbatore – 641018,
Tamil Nadu, India

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **LAMBODHARA TEXTILES LIMITED** (hereinafter called the Company). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on our verification of **LAMBODHARA TEXTILES LIMITED's** books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the Company has, during the audit period covering the financial year ended on 31st March 2026 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter.

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on 31st March 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 bye-laws framed thereunder;

iv) The following Regulations prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-

   a) The Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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

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

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

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

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

a) Secretarial Standards with respect to Board Meetings (SS-1) and General Meetings (SS-2) issued by the Institute of Company Secretaries of India (ICSI).

b) Listing Agreement entered into by the Company with the National Stock Exchange of India Limited.

During the year under review the Company has complied with the provisions of the Act, Rules, Regulations and Standards etc., mentioned above.

We further report that, during the year under review, there were no actions/ events in pursuant of the following Rules/Regulations requiring compliance thereof by the Company:

a. 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.

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

c. The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021.

d. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021.

e. The Securities and Exchange Board of India (Buy back of Securities) Regulations, 2018, and

f. The Securities and Exchange Board of India (Issue and Listing of Non-convertible Securities) Regulations, 2021.

We further report that based on the information provided by the Company, its officers and authorized representatives, there are no laws specifically applicable to the Company.

We further report that having regard to the compliance system prevailing in the Company and on the review of quarterly compliance reports taken on record by the Board of Directors and on examination of the relevant documents and records in pursuance thereof, on test-check basis, the Company has complied with the labour and environmental laws as applicable.

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

We further report that

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors, Independent Directors and a Woman Director. There was no change in the composition of the Board of Directors during the period under review.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

All decisions at Board meetings and Committee Meetings are carried out unanimously as recorded in the minutes of the meetings of the Board of Directors or Committees of the Board, as the case may be.

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

We further report that, during the period under review, the Company has obtained necessary approval from its members by means of passing an ordinary resolution at their 31st Annual General Meeting held on 22nd September, 2025 empowering the Board of Directors under Section 188 and other applicable provisions, if any, of the Companies Act, 2013 and Regulation 23(4) and other applicable provisions, if any, of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 to enter into / continue to enter into material related party transactions viz., Purchase and Sale of Cotton/natural fibre, Man Made Fibre, Yarn, with Strike Right Integrated Services Limited, a related party of the Company, for an amount not exceeding Rs.200 Crores for purchase and Rs.200 Crores for sale.

We further report that during the period, there were no instances of

- Public / Rights / Preferential issue of Shares / Debentures / Sweat Equity.
- Redemption / buy-back of securities
- Major decision taken by the members in pursuant to Section 180 of the Companies Act, 2013.
- Merger / Amalgamation / Reconstruction etc.
- Foreign technical collaborations.

For MDS & Associates LLP
Company Secretaries

M D Selvaraj
Managing Partner
FCS No.: 960; C P No.: 411
Peer Review No. 6468/2025
UDIN: F000960H000510414

Place : Coimbatore
Date : 30.05.2026

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

'Annexure A'

ANNEXURE TO SECRETARIAL AUDIT REPORT ISSUED BY COMPANY SECRETARY IN PRACTICE

To

The Members,
LAMBODHARA TEXTILES LIMITED
(CIN: L17111TZ1994PLC004929)
3A, B-Block, Pioneer Apartments,
1075-B, Avinashi Road,
Coimbatore-641018
Tamil Nadu, India

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

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

For MDS & Associates LLP
Company Secretaries

M D Selvaraj
Managing Partner
FCS No.: 960; C P No.: 411
Peer Review No. 6468/2025
UDIN: F000960H000510414

Place : Coimbatore
Date : 30.05.2026

ANNEXURE - 5

ANNEXURE TO DIRECTORS REPORT

Details pursuant to the provisions of Section 197(12) of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

Disclosure Requirement u/r 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014	**Particulars**		
i. Ratio of the remuneration of each director to the median remuneration of the employees of the company for the financial year	**Executive Director**	**Designation**	**Ratio to median**
	Mrs.Giulia Bosco	Whole-Time Director	33.86
	Mr. Narayanasamy Balu	Whole-Time Director cum Chief Financial Officer	6.63
	Mr. Nishanth Balu	Whole-Time Director	4.04
	Not paid any remuneration to other non-executive directors		
ii. Percentage increase in remuneration of each Director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the financial year	**Executive Director / KMP**	**Designation**	**% increase**
	Mrs.Giulia Bosco	Whole-Time Director	N.A*
	Mr.Narayanasamy Balu	Whole-Time Director	5%
	Mr. Nishanth Balu	Whole-Time Director	3%
	Mr. Santossh R	Chief Financial Officer	N.A*
	Mrs. Shanthi P	Company Secretary	11%
	*There is no increase in remuneration for the reporting period 2025-2026.		
iii. Percentage increase / (decrease) in the median remuneration of employees in the financial year	-26%		

iv.	Number of permanent employees on the rolls of Company	494
v.	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 pointout if there are any exceptional circumstances for increase in the managerial remuneration	The percentage increase in the salaries of employees other than the managerial personnel in the last financial year is 8% as against an decrease of 1% in the salary of the managerial personnel. The increment given to each individual employee is based on experience and performance.
vi.	Affirmation that the remuneration is as per the Remuneration Policy of the Company.	Yes

By Order of the Board
For Lambodhara Textiles Limited

Ramakrishnan Baba Chandrasekar
Chairman
(DIN: 00125662)

Place : Coimbatore
Date : 8th August 2026

Part - B

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

Particulars of Top Ten Employees in terms of Remuneration drawn:

Sl. No	Name & Age in Years	Designation	Gross Remuneration Paid (in ₹)	Qualification & Experience in years	Date of commencement of employment	Previous Employment	% of Equity Shares held	Relationship with other Director
1	Giulia Bosco (48 years)	Whole-Time Director	66,47,377	PG in Polit-ical Science & Economics (20 years)	07.03.2008	Sanmarco Texmac Private Limited	35.83	-
2	Santossh R (58 years)	Chief Financial Officer	25,80,000	B.Com & MMS (32 years)	12.02.2024	-	-	-
3	Balu.K.N. (64 years)	Whole-Time Director	11,75,572	BA (40 years)	08.09.1997	-	-	-
4	Saravanan.G. (58 years)	Office Executive	10,15,000	M.Com. (36 years)	07.04.2005	NEPC Textiles Ltd.	-	-
5	Sasikumar.R. (42 years)	Manager - Accounts	10,15,000	MBA (Finance) CA (Inter) (22 years)	02.11.2015	Ampo Valves India (P) Ltd.	-	-
6	Damodharan.P. (58 years)	Administrative Officer	7,63,306	B.Sc., B.Ed. (31 years)	01.09.2004	Rajratana Mills	-	-
7	Nisanth.B (31 years)	Whole-Time Director	7,16,278	B.E & MBA (4 years)	07.12.2023	-	-	-
8	P.Muthukumar (42 years)	Production Incharge	7,08,655	B.Com (18 years)	03.02.2008	-	-	-
9	Shanthi P (45 years)	Company Secretary & Compliance Officer	6,50,000	ACS (7 years)	07.12.2023	Brookefields Estates Private Limited	-	-
10	Arivalagan K S (54 years)	"Executive - Stores "	4,78,469	B.Sc., (32 years)	17.02.2003	Rajratana Mills	-	-

* There are no employees who are in receipt of remuneration in the agrregate of not less than ₹ 1,02,00,000/- if employeed throughout the year or ₹ 8,50,000/- per month if employed part of the year. Hence, the disclosure of the same is not applicable.

* All employees are permanent in nature.

By Order of the Board
For Lambodhara Textiles Limited

Ramakrishnan Baba Chandrasekar
Chairman
(DIN: 00125662)

Place : Coimbatore
Date : 8th August 2026

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

Annexure

a) INDUSTRY STRUCTURE AND DEVELOPMENTS:

The textile industry is a vital contributor to India's economy, playing a significant role in GDP, exports, and employment generation. As the second-largest employer after agriculture, it supports millions of skilled and unskilled workers across the value chain. India has a strong and diversified textile base, producing both natural and man-made fibres.

Today, the industry is increasingly adopting automation to improve productivity, enhance product quality and optimize manufacturing processes. With a growing focus on sustainability and efficient production practices, the sector is strengthening its global competitiveness and driving future-ready growth.

b) OPPORTUNITIES & THREATS:

Your Company is mainly focused on customized fancy yarns in the niche segment and has further strengthened its presence in specialty fibre fancy yarns. The Company exports its products to customers across various countries around the world and continues to explore new markets with innovative product variants.

The global economic environment remains dynamic with evolving market conditions and trade uncertainties, which may have an impact on the overall performance of the textile industry. However, the Company's emphasis on product innovation, quality, and customer satisfaction is expected to support its growth and competitiveness in the global market.

c) SEGMENT–WISE PERFORMANCE

Textile Division

The main business of your Company is Textiles. This Division earned a revenue of Rs. 22,552.35 Lakhs as against Rs. 22,080.84 Lakhs in 2024-25. This division earned a PBT of Rs. 685.47 Lakhs as against Rs.620.97 Lakhs in 2024-25.

Power Generation: Our renewable energy portfolio delivered strong performance with combined wind and solar revenue of Rs. 1,571.94 Lakhs, as against Rs. 1,252.56 Lakhs in 2024-25.

Power Generation

a. **Wind Mill**

   The Company had three Wind Mills of 4.75 MW capacity.

b. **Solar**

   i. The Company had Grid Tied Roof Top Solar Power Plant of 1.0 MW and 1.4 MW capacity.

ii. The Company had 3.3 MW of On-Ground Solar PV Power Project at Kamudi, Ramnad District.

iii. The Company will meet 95% of its Power requirement by Captive Power.

Real Estate:

i. The Company has also a Commercial Complex exclusively for rentals at prime locale with a super built-up area of 28,000 sq. ft. with Ground and four floors.

ii. The Company has 1.72-acre land at Idigarai, Coimbatore at a cost of Rs.1.02 Crores and 1.25-acre land at Siruvani, Coimbatore at a cost of Rs.0.17 Crores, 2.15-acre land at Othakalmandapam, Coimbatore at a cost of Rs.0.59 Crores for real estate development.

d) OUTLOOK:

The Company is well-positioned for sustained growth, backed by its strong presence in the niche segment of customized fancy yarn and specialty fiber fancy yarn.

With the completion of key modernization initiatives, the Company now benefits from an enhanced production base and streamlined manufacturing processes, which are expected to drive higher operational efficiency and improve cost competitiveness in the coming years.

Looking ahead, the Company remains committed to sustainable operations. It has significantly strengthened its renewable energy portfolio with the installation of 4.75 MW windmills, 2.4 MW Grid-Tied Rooftop Solar Power Plant (comprising 1.0 MW and 1.4 MW units), and a 3.3 MW Ground-Mounted Solar PV Power Project at Kamudi, Ramanathapuram District.

These renewable energy assets enable the Company to meet approximately 95% of its power requirements through captive power generation.

e) RISKS AND CONCERNS:

The Company has a risk management process designed to safeguard the organization from various risks through adequate and timely actions.

Your Company is exposed to all the risks associated with this business in terms of market conditions, timing, inflation, long term economic conditions, etc.,

f) INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY:

The company has an Internal Control System commensurate with the size and the nature of its business. Management has overall responsibility for the Company's internal control system to safeguard the assets and to ensure reliability of financial records. The Company has a detailed budgetary control system and the actual performance is reviewed periodically and decision taken accordingly.

g) DISCUSSION ON FINANCIAL PERFORMANCE WITH RESPECT TO OPERATIONAL PERFORMANCE:

Your Company has achieved a Profit Before Tax of Rs. 1,179.72 Lakhs from operations on a turnover of Rs. 23,795.62 Lakhs for the year ended 31st March 2026.

h) MATERIAL DEVELOPMENTS IN HUMAN RESOURCES / INDUSTRIAL RELATIONS FRONT:

During the year under review, industrial relations at our plant locations remained harmonious. Your Company emphasizes on the safety of people working in its premises. Structured safety meetings were held and safety programs were organized for them throughout the year.

i) KEY FINANCIAL RATIOS :

S.No.	Description	31.03.2026	31.03.2025	% change
1.	Debtors Turnover	22.22	24.70	-10.06%
2.	Inventory Turnover	13.18	12.99	1.45%
3.	Interest Coverage Ratio *	2.36	3.73	-36.79%
4.	Current ratio	3.66	3.07	19.03%
5.	Debt Equity ratio @	0.32	0.44	-26.31%
6.	Operating Profit Margin #	16.56	12.64	31.01
7.	Net Profit Margin (%) #	4.62	2.95	56.98%
8.	Return on Net worth #	8.91	6.02	48.01

Remarks for variation more than 25%

@ Loan repaid reducing Debts

Increase in Net Profits.

* Forex Loss

Note: This pertains to the Interest Coverage Ratio. Please include the symbol above as well.

By Order of the Board
For Lambodhara Textiles Limited

Ramakrishnan Baba Chandrasekar
Chairman
(DIN: 00125662)

Place : Coimbatore
Date : 8th August 2026

REPORT ON CORPORATE GOVERNANCE

[In compliance with Regulation 34(3) read with Para C of Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

1. COMPANY'S PHILOSOPHY ON CODE OF GOVERNANCE

The Company believes in and practices good corporate governance. The Company's philosophy of Code of Corporate Governance is aimed at assisting the top management in the efficient conduct of its business and fulfilling its obligations towards the Government, its shareholders, employees and other stakeholders.

In ensuring strict adherence to the Corporate Governance Code, the Company believes in Integrity, Accountability, Transparency, Confidentiality, Control and Social Responsibility

2. BOARD OF DIRECTORS

Composition of the Board:

The composition of the Board ensures a judicious mix of Executive, Non-Executive and Independent Directors.

The Board consists of Seven Directors which comprises of One Promoter Executive Director, Two Non-Independent Executive Directors, One Non-Independent Non-Executive Director and Three Independent Non-Executive Directors. Chairman of the Board is a Non-Independent Non-Executive Director. The Board Comprises of one women director. The members of the Board are well experienced. The composition of the Company's Board is in conformity with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Listing Regulations").

Category of Directors, Attendance, other Directorships and committee membership:

The names and categories of Directors, their attendance at the Board Meetings held during the year and at the last Annual General Meeting, as also the number of Directorships and Committee positions held by them in other public limited Companies are given below:

Name of the Director	Category	Attendance Particulars		No. of Directorships in other public Companies #	No. of Committee Positions held in other public Companies $	
		Board Meeting	Last AGM		Chairman	Member
Mrs. Bosco Guilia	Executive Director– Promoter	4/4	Yes	1	-	-
Mr. Baba Chandrasekhar Ramakrishnan	Non-Executive-Non-Independent	4/4	No	-	-	-
Mr. Narayanasamy Balu	Executive Director-Non-Independent	4/4	Yes	1	-	-

Name of the Director	Category	Attendance Particulars		No. of Directorships in other public Companies #	No. of Committee Positions held in other public Companies $	
		Board Meeting	Last AGM		Chairman	Member
Mr. Nishanth Balu	Executive Director-Non-Independent	4/4	Yes	-	-	-
Mr. Krishnamoorthy Narendra	Non-Executive- Independent	4/4	Yes	-	-	-
Mr. Vishnu Rajkumar Nischal	Non-Executive- Independent	4/4	No	1	-	-
Mr. Ramaseshan Mohan	Non-Executive- Independent	4/4	Yes	1	1	1

\# *Excludes directorships in Private Companies and Foreign Companies*

$ *Only Audit Committee and Stakeholders Relationship Committee has been considered for committee positions.*

Mr. Nishanth Balu is the son of Mr. Narayanasamy Balu. Other than the above, none of the directors are related to each other.

None of the Directors holds directorship in more than 20 Companies (including limit of maximum directorships in 10 public companies) pursuant to the provisions of the Companies Act, 2013. Further, none of the Directors including Independent Directors hold directorships in more than the maximum number of Directorships prescribed under Regulation 17A of the Listing Regulations.

As per the disclosures received from the Directors, none of the Directors serve as member of more than 10 committees nor they are Chairman / Chairperson of more than 5 committees, and therefore meet the requirements of the Listing Regulations.

Other Directorships:

Directors	Details of the other listed entities where the Directors hold directorship	
	Name of the listed entity	Designation
Mr. Ramaseshan Mohan (DIN: 01492721)	Poddar Pigments Limited	Non-Executive - Independent Director

Details of the Board meetings held during the financial year 2025-26

Four Board meetings were held during the year and the date on which the Board meetings were held are as follows:

S.No	Date of Board Meeting	No of Directors Attended
1	30-05-2025	7/7
2	08-08-2025	7/7
3	08-11-2025	7/7
4	31-01-2026	7/7

The information as required under Part A of Schedule II to the Listing Regulations is made available to the Board. The Board also reviews the declarations made by the Whole-time Director and Chief Financial Officer regarding compliance with all applicable laws, on a quarterly basis.

Shareholding of Non- Executive Directors

Name of the Director	No of Shares held (as on 31.03.2026)
Mr. Ramaseshan Mohan (holds shares in the company in his capacity as the Karta of R Mohan HUF)	25
Mr. Baba Chandrasekhar Ramakrishnan	400

Non-Executive Directors don't have any pecuniary relationship or transactions with the Company.

The company has not issued any type of convertible instruments to non-executive directors.

None of the Directors were issued ESOPs.

Independent Directors

All Independent Directors of the Company have been appointed/re-appointed as per the provisions of the Companies Act, 2013. Formal letters of appointment have been issued to the Independent Directors. The Company has also obtained declarations from all the Independent Directors pursuant to section 149 (7) of the Companies Act, 2013. The terms and conditions of their appointment are disclosed on the Company's website.

Familiarization Programme for Independent Directors

The Company familiarizes its Independent Directors with the Company, their roles, rights, responsibilities in the Company, nature of the industry in which the Company operates, business model of the Company etc., through various programmes. These include orientation programme as well as other initiatives to update the Directors on a continuing basis.

The Familiarisation programme for Independent Directors is disclosed on the Company's website at the following web link: https://www.lambodharatextiles.com/Admin/web/images/Document/19032026104647AM.pdf

Skills / Expertise / Competencies of the Board of Directors:

The Board of Directors comprises of qualified members who bring in the required skills, competence and expertise that allow them to make effective decisions or contributions to the Board, its committees and the management.

The list of core skills / expertise / competency identified by the Board of Directors as required in the context of Company's business(es) and sector(s) for functioning effectively and those already available with the Board are as follows:

i) Knowledge on Company's businesses, policies and culture (including the Mission, Vision and Values) major risks / threats and potential opportunities and knowledge of the industry in which the Company operates

ii) Behavioral skills - attributes and competencies to use their knowledge and skills to contribute effectively to the growth of the Company

iii) Business Strategy, Sales & Marketing, Corporate Governance, Forex Management, Administration, Decision Making,

iv) Financial and Management skills

v) Technical / Professional skills and specialized knowledge in relation to Company's business.

In the table below, the specific areas of focus or expertise of individual Board members have been highlighted. However, in the absence of mark against a Director does not necessarily mean that the member does not possess the said qualification or skill.

Board Qualifications

Name of the Director	Area of Expertise				
	Knowledge on Company's businesses	Behavioral skills	Business Strategy	Financial and Management skills	Technical / Professional skills
Mrs. Bosco Guilia	✔	✔	✔	✔	✔
Mr. Baba Chandrasekhar Ramakrishnan	✔	✔	✔	✔	✔
Mr. Narayanasamy Balu	✔	✔	✔	✔	✔
Mr. Nishanth Balu	✔	✔	✔	✔	✔
Mr. Krishnamoorthy Narendra	✔	✔	✔	✔	✔

Name of the Director	Area of Expertise				
	Knowledge on Company's businesses	Behavioral skills	Business Strategy	Financial and Management skills	Technical / Professional skills
Mr. Vishnu Rajkumar Nischal	✔	✔	✔	✔	✔
Mr. Ramaseshan Mohan	✔	✔	✔	✔	✔

Confirmation on the fulfillment of the conditions of independence:

Based on the declarations received from the Independent Directors, the Board of Directors are of the opinion that the Independent Directors fulfill the conditions specified in the Listing Regulations and the Companies Act, 2013 and are independent of the management.

As per the requirements of the Companies Act, 2013, all the Independent Directors of the Company have registered themselves in the Independent Directors Data Bank and are exempted from undertaking an online self-assessment test.

Separate Meeting of the Independent Directors:

A separate meeting of Independent Directors of the Company, without the attendance of Non-Independent Directors and members of management, was held on 2nd February 2026, as required under Schedule IV to the Companies Act, 2013 (Code for Independent Directors) and Regulation 25 (3) of the Listing Regulations. All the Independent Directors were present at the meeting.

Resignation of Independent Director(s) before expiry of tenure

During the financial year, there was no resignation of Independent Director(s) before the expiry of his/her tenure.

3. AUDIT COMMITTEE

The Board has constituted a well-qualified Audit Committee in compliance with Section 177 of the Companies Act, 2013 read with Regulation 18 of the Listing Regulations. Two thirds of the members of the Committee are Independent Directors including Chairman. They possess sound knowledge on accounts, audit, finance, taxation, internal controls etc.

Terms of Reference:-

The role, powers and functions of the committee are as per Section 177 of the Companies Act, 2013 and the guidelines set out in the Listing Regulations. The terms of reference of this committee are as required by SEBI under Regulation 18 read with Part C of Schedule II of the Listing Regulations. Besides having access to all the required information from within the company, the committee can obtain external professional advice whenever required. The Committee acts as a link between the statutory and internal auditors and the Board of Directors of the Company.

Composition and Attendance

During the financial year ended 31st March 2026, Four Audit Committee Meetings were held on 30th May 2025, 8th August 2025, 8th November 2025 and 31st January 2026. The necessary quorum was present at these meetings.

The composition of the Audit Committee and the details of meetings attended by the Members are as follows:

Name of the Members & Designation	Category	No. of Meetings	
		Held	Attended
Mr. Krishnamoorthy Narendra Chairman	Non-Executive - Independent	4	4
Mr. Vishnu Rajkumar Nischal Member	Non-Executive –Independent	4	4
Mr.Baba Chandrasekhar Ramakrishnan – Member	Non-Executive- Non-Independent	4	4

The meetings of the Audit Committee are usually attended by the Whole-Time Director, the Company Secretary, the Chief Financial Officer, Internal Auditor and a representative of the Statutory Auditors. The Minutes of the Audit Committee meetings were circulated to the Board, where it was discussed and taken note of. The Audit Committee considered and reviewed the financial statements before it was placed in the Board.

The quarterly financial results were reviewed by the Committee before submission to the Board. Independent sessions were held with the Statutory and the Internal Auditors to assess the effectiveness of the audit processes. On a quarterly basis, the Committee continues to review whistle-blower complaints, litigations, related party transactions and policy violation instances, the corrective actions and mitigating controls put in place thereof.

As required under the Secretarial Standards, the Chairman of the Committee or in his absence, any other Member of the Committee authorised by him/her on his behalf shall attend the General Meeting of the Company. The Chairman of the Audit Committee, was present at the Annual General Meeting of the Company held on 22nd September 2025.

Mrs. Shanthi P, the Company Secretary & Compliance Officer of the Company acts as the Secretary of the Audit Committee.

4. NOMINATION AND REMUNERATION COMMITTEE

The Nomination and Remuneration Committee is constituted in compliance with the requirements of Regulation 19 of the Listing Regulations and section 178 of the Companies Act 2013.

Terms of Reference:-

The terms of reference of this committee are as required under Regulation 19 read with Part D of Schedule II of the Listing Regulations and also with the requirement of Section 178 of the Companies Act, 2013. The broad terms of reference of the Nomination and

Remuneration Committee therefore include recommending a policy relating to remuneration and employment terms of whole-time directors and senior management personnel, to recommend to the Board all remuneration, in whatever form, payable to senior management, adherence to and review of the remuneration/ employment policy as approved by the Board of Directors, formulating the criteria and identify persons who may be appointed as directors or senior management of the Company, evaluation of every Director's performance, as referred to in Schedule IV of the Companies Act, 2013 and the Listing Regulations and any other matters which the Board of Directors may direct from time to time.

Composition and Attendance during the year

The composition of the Committee and the details of Meetings attended by the Directors during the year are given below:

Name of the Members & Designation	Category	No. of Meetings	
		Held	Attended
Mr. Krishnamoorthy Narendra Chairman	Non-Executive - Independent	1	1
Mr. Vishnu Rajkumar Nischal Member	Non-Executive –Independent	1	1
Mr.Baba Chandrasekhar Ramakrishnan – Member	Non-Executive- Non-Independent	1	1

The Committee is, inter alia, authorized to identify persons who are qualified to become Directors and who may be appointed in Senior Management, evaluation of Directors performance, formulating criteria for determining qualifications, positive attributes and independence of a director and recommending policy relating to the remuneration for the Directors, key managerial personnel.

During the year under review, the committee met once, on 31st January 2026.

As per section 178(7) of the Act and Secretarial Standards, the Chairperson of the Committee or, in his absence, any other Member of the Committee authorised by his in this behalf shall attend the General Meetings of the Company. The Chairman of the Nomination and Remuneration Committee, was present at the Annual General Meeting of the Company held on 22nd September 2025.

The remuneration policy of the Company can be accessed on the Company's websites at https://www.lambodharatextiles.com/Admin/web/images/Document/13032025160431PM.pdf.

Performance evaluation of Non-Executive and Independent Directors

The evaluation of the performance of the independent directors is based on their qualification, experience, knowledge and competency, ability to fulfill allotted functions / roles, ability to function as a team, pro-activeness, participation and attendance, commitment, contribution, integrity and ability to articulate independent views and judgement. Accordingly, the performance evaluation of Independent Directors has been conducted and the results have been communicated to the Chairman of the Board.

Pursuant to the provisions of the Companies Act, 2013 and as per Regulation 17(10) of the Listing Regulations, the board has carried out the annual performance evaluation of its own performance, the directors individually as well as the evaluation of the working of the committees of the board. They also evaluated various aspects of the board such as adequacy of the composition of the board and its committees, board diversity, execution and performance of specific duties, obligations and governance

5. STAKEHOLDERS RELATIONSHIP COMMITTEE

The Stakeholders Relationship Committee was constituted in compliance with the provisions of Section 178 of the Companies Act, 2013 read with Regulation 20 and Part D of Schedule II of the Listing Regulations.

Terms of reference:

The Stakeholders Relationship Committee of the Board is empowered to oversee the redressal of investors' complaints pertaining to share transfer, non-receipt of annual reports, dividend payments, issue of duplicate certificates, transfers and transmission of shares and other miscella¬neous complaints. The committee also approved transfer, transmission, and issue of duplicate share certificates.

In addition, the Committee looks into other issues including status of dematerialization / re-dematerialization of shares as well as systems and procedures followed to track investor complaints and suggest measures for improvement from time to time.

The composition of the above committee and attendance as under

Name of the Members & Designation	Category	No. of Meetings	
		Held	Attended
Mr. Krishnamoorthy Narendra Chairman	Non-Executive - Independent	3	3
Mr. Vishnu Rajkumar Nischal Member	Non-Executive - Independent	3	3
Mr.Baba Chandrasekhar Ramakrishnan – Member	Non-Executive - Non-Independent	3	3

During the year under review, the Committee met three times to deliberate on various matters referred above.

As per section 178(7) of the Act and the Secretarial Standards, the Chairman of the Committee or, in his absence, any other Member of the Committee authorised by him in this behalf shall attend the General Meetings of the Company. The Chairman of the Stakeholders Relationship Committee was present at the Annual General Meeting of the Company held on 22nd September 2025.

Mrs. Shanthi P, the Company Secretary & Compliance Officer of the Company acts as the Secretary of the Committee.

The minutes of the Stakeholders Relationship Committee were placed before the board meeting.

There were no complaints received from the shareholders during the year ending on 31st March 2026. There were no outstanding complaints as on 31st March 2026.

5A. RISK MANAGEMENT COMMITTEE:

The provisions of Regulation 21 of the Listing Regulations is not applicable to the Company and hence the Company is not required to constitute a Risk Management Committee. Accordingly, the disclosure under this clause does not arise.

5B. SENIOR MANAGEMENT :

Particulars of senior management including the changes therein since the close of the previous financial year are as follows:

S No	Name of the Senior management personnel	Designation	Details of changes during the FY
1	Mr. R.Santossh	Chief Financial Officer	Nil
2	Mrs. Shanthi P	Company Secretary & Compliance Officer	Nil
3	Mr. P.Damodaran	Admin Officer	Nil
4	Mr. P.Muthukumar	Production	Nil
		Quality Check Incharger	Additional role assigned w.e.f. 26th March 2026
5	Mr. R.Sasikumar	Manager – Accounts	Nil

6. CORPORATE SOCIAL RESPONSIBILITY COMMITTEE (CSR COMMITTEE)

In compliance with the provisions of Section 135 of the Companies Act, 2013 and the Companies (Corporate Social Responsibility Policy) Rules, 2014, the Company has constituted the Corporate Social Responsibility Committee. The Committee presently comprises of Mrs. Bosco Giulia, Mr. Nishanth Balu and Mr. Krishnamoorthy Narendra as members.

The Committee evaluates and recommends the CSR proposals to the Board for approval. The Company formulated CSR Policy, which is uploaded on the website of the Company viz. https://www.lambodharatextiles.com/Admin/web/images/Document/01042021141200PM.pdf.

The CSR Committee met three times during the year on 30th May 2025, 8th August 2025 and 31st January 2026. The necessary quorum was present for all Meetings. The attendance record of the members at the meeting was as follows.

Name of the Members	Category	Designation	No. of Meetings	
			Held	Attended
Mrs. Bosco Giulia	Executive Director	Chairperson	3	3
Mr. Nishanth Balu	Executive Director	Member	3	3
Mr. Krishnamoorthy Narendra	Non-Executive Independent Director	Member	3	3

7. REMUNERATION OF DIRECTORS

Details of Remuneration paid to the Whole Time Directors of the Company as on 31st March 2026.

(₹ In Lakhs)

Details of Remuneration	Mrs.Bosco Guilia (Whole-Time Director)	Mr.Narayanasamy Balu (Whole-Time Director)	Mr. Nishanth Balu (Whole-Time Director) ^
Term of Appointment	For a period of three years from 28th September 2023 to 27th September 2026	For a period of three years from 11th July 2023 to 10th July 2026	For a period of three years from 7th December 2023 to 6th December 2026
Salary	60.00	11.75	7.16
Perquisites & Allowances	6.47	-	-

None of the executive directors of the Company are entitled to commission, stock option, bonus, pension, performance linked incentives. There is no notice period and provision for payment of severance pay.

Except for the shareholding of the Non-Executive Directors detailed in this report, there is no pecuniary relationship between the Non-Executive Directors and the Company. Based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors, at their meeting held on 13th August 2024, approved the payment of sitting fees to the Non-Executive Independent Directors for attending the Board meetings. The details of the sitting fees paid are as follows:

Name of the Non-Executive Director	Sitting Fees (In Rs.)
Mr. Krishnamoorthy Narendra	40,000
Mr. Vishnu Rajkumar Nischal	40,000
Mr. Ramaseshan Mohan	40,000

Presently, the Company does not have a stock options scheme for its Directors.

The Company does not pay any remuneration to its non-executive directors including independent directors.

The criteria of making payments to Non - Executive Directors is appearing on the website of the Company at https://lambodharatextiles.com/Admin/web/images/Document/23042025143239PM.pdf

8. MANAGEMENT DISCUSSION AND ANALYSIS REPORT:

Management Discussion and Analysis Report covering matters in Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) for the year under review is given as separate annexure in this Annual Report.

9. GENERAL BODY MEETINGS

The last three Annual General Meetings (AGM) of the Company were held as under:

Year	Date	Time	Venue of meeting
2022-2023	21.09.2023	11.00 AM	Through Video Conferencing ("VC")/ Other Audio Visual Means (OAVM)
2023-2024	16.09.2024	11.00 AM	
2024-2025	22.09.2025	11.00 AM	

The following are the special resolutions passed at the last three Annual General Meeting

Date of AGM	Summary of Special Resolutions passed
21.09.2023	1. Re-appointment of Mrs. Bosco Giulia, (DIN: 01898020) as Whole-Time Director for a further period of three years with effect from 28th September 2023 2. Re-appointment of Mr. Ramesh Shenoy Kalyanpur (DIN:06392237) as Whole-time Director (Designated as "Whole-time Director cum Chief Financial Officer") for a further period of three years with effect from 11th July 2023 3. Re-appointment of Mr. Narayanasamy Balu (DIN: 08173046) as Whole-time Director for a further period of three years with effect from 11th July 2023
16.09.2024	1. Appointment of Mr. Krishnamoorthy Narendra (DIN: 00412219) as an Independent Director of the Company for a term of five (5) consecutive years with effect from 13th August 2024. 2. Appointment of Mr. Vishnu Rajkumar Nischal (DIN: 01612434) as an Independent Director of the Company for a term of five (5) consecutive years with effect from 13th August 2024.
22.09.2025	No Special Resolution was passed.

Extra Ordinary General Meeting:

During the year under review no Extra Ordinary General Meeting was held.

No special resolution requiring Postal Ballot is being proposed on or before the ensuing Annual General Meeting of the company.

Postal Ballot conducted:

During the year under review, no resolutions were passed through postal ballot.

10. MEANS OF COMMUNICATION:

The quarterly, half yearly and annual results are published in accordance with the requirements of the Listing Regulations. The Board approved results are forthwith sent to the National Stock Exchange of India Limited and BSE Limited and also could get published in Business Line (English) and Dhina Thanthi (Tamil). Quarterly and annual financial results and Annual Reports are also available at Company's website viz., www.lambodharatextiles.com and at the website of Stock Exchanges viz.,www.nseindia.com and www.bseindia.com

Whenever there are any important developments, the company makes news releases and the same will be displayed in the company's web site www.lambodharatextiles.com and also forward a copy of the same to the Stock Exchange(s). There were no specific presentations made to Institutional Investors or to analysts during the period ended 31st March 2026.

11. GENERAL SHAREHOLDER INFORMATION

a. 32nd Annual General Meeting

Date : 29th September 2026

Time : 11.00 A.M.

Venue : The meeting is being convened through video conferencing/ other audio-visual means and hence the registered office of the Company will be deemed to be the venue of the AGM.

b. Financial Year: The Company follows April to March as its financial year. The results for every quarter beginning from 1st April 2026 are declared within the timeline as per the Listing Regulations.

c. Date of Book closure : 23.09.2026 to 29.09.2026

d. Dividend payment date: Dividend, when declared, will be payable on or before 28th October 2026 to those members whose names are registered as such in the Register of Members of the Company as on 22nd September 2026 and to the Beneficiary holders as per the beneficiary list as on record date provided by the NSDL and CDSL.

e. Listing on Stock Exchange: The Company's equity shares are listed on the National Stock Exchange of India Limited (NSE), Exchange Plaza, 5th Floor, C/1, G Block, Bandra Kurla Complex, Bandra (East), Mumbai – 400051 and are traded in "BSE IndoNext" platform of BSE Limited, P.J. Towers, Dalal Street, Fort, Mumbai – 400001.

Annual Listing Fees for the year 2025-26 was paid to National Stock Exchange of India Limited. Custodial Fees to Depositories for the year 2025-26 were paid to National Securities Depository Limited and Central Depository Services (India) Limited.

f. The securities of the Company have never been suspended from trading.

g. Registrar and Share Transfer Agents (For both physical & demat segments)

M/s. Cameo Corporate Services Limited
"Subramanian Building" No.1, Club House Road, Chennai – 600 002
Tel: +91 44 4002 0700
Online Investor Portal: https://wisdom.cameoindia.com
Website: www.cameoindia.com

h. Details of Compliance Officer:

Mrs. Shanthi P

Lambodhara Textiles Limited, 3A, 3rd Floor, B-Block, Pioneer Apartments,
1075-B, Avinashi Road, Coimbatore - 641 018

Tel: 0422-2249038, e-mail: cs@lambodharatextiles.in

In order to facilitate investor servicing, the Company has designated an e-mail-id: info@lambodharatextiles.in mainly for registering complaints by investors.

i. Reconciliation of Share Capital Audit

A qualified Company Secretary in Practice carried out reconciliation of share capital audit to reconcile the total admitted capital with National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL) and the total issued and listed capital. The reconciliation of share capital audit report confirms that the total issued/ paid up capital is in agreement with the total number of shares in physical form and the total number of dematerialised shares held with NSDL & CDSL.

j. Share Transfer System

The company's shares being in compulsory dematerialised (demat) list are transferable through the depository system.

In terms of amended Regulation 40 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, effective from 1st April 2019, transfer of securities in physical form shall not be processed unless the securities are held in the demat mode with a Depository Participant. Further, effective from 24th January 2022, SEBI has made it mandatory for listed companies to issue securities in demat mode only while processing any investor service requests namely, issue of duplicate share certificates, exchange / sub-division / splitting / consolidation of securities, transmission / transposition of securities. SEBI vide its circular dated 30th January 2026 has decided to do away with the earlier requirement of issuance of Letter of Confirmation, to implement this the Depositories shall develop a process / system to enable the Registrar and Share Transfer Agents (RTAs) / listed companies to credit the securities directly to the demat account of the investor after necessary due – diligence by RTAs/listed companies. The Stakeholders Relationship Committee generally meets whenever necessary for approving share transfers and other related activities.

k. Distribution of shareholding as on 31.03.2026

Shareholding range	No. of Holders	% of shareholders	No. of Shares	% of shareholding
Upto 500	9,608	91.0021	8,71,368	8.40
501-1000	539	5.1051	4,34,619	4.19
1001-2000	231	2.1879	3,53,948	3.41
2001-3000	72	0.6819	1,80,803	1.74
3001-4000	34	0.3220	1,21,772	1.17
4001-5000	16	0.1515	76,272	0.73
5001-10000	35	0.3315	2,50,952	2.42
10001 and above	23	0.2178	80,87,866	77.94
Total	**10,558**	**100.00**	**1,03,77,600**	**100.00**

Shareholding Pattern as on 31.03.2026

Shares held by	No. of Shares	% of shareholding
Promoters and Promoters Group	75,93,283	73.17%
Foreign Portfolio Investors	16,476	0.16%
Bodies Corporate	43,727	0.42%
Trusts	2	0.00%
Public	24,14,464	23.27%
Non-Resident Indians	68,858	0.66%
Clearing Member	2,145	0.02%
Hindu Undivided Families	1,23,170	1.19%
Limited Liability Partnership	2002	0.02%
Investor Education and Protection Fund	1,13,473	1.09%
Total	1,03,77,600	100.00%

l. Dematerialisation of shares and liquidity

As on 31st March 2026, 99.125% of the equity shares have been dematerialized. The Company has arrangement with National Securities Depository Ltd. (NSDL) as well as Central Depository Services (India) Limited (CDSL) for demat facility. The Company's shares being in compulsory dematerialized (demat) list are transferable through the depository system. Considering the advantages of demat trading, shareholders are requested to consider dematerialization of their shares so as to avoid inconvenience in future. With effect from 1st April 2019, the applications for transfer of shares held in physical form will not be processed by the listed entity / Registrar and Share Transfer Agent, in accordance with the amended Regulation 40 of the Listing Regulations.

Particulars	No. of Holders	No. of Shares	% of shareholding
National Securities Depository Limited	3,038	85,88,512	82.7601
Central Depository Services Limited	7,460	16,98,288	16.3649
Physical Form	60	90,800	0.8750
Total	**10,558**	**1,03,77,600**	**100.00**

m. Outstanding GDRs /ADRs /Warrants or any Convertible Instruments

There are no outstanding warrants or any convertible instruments. The Company has not issued GDR/ADR.

n. Commodity price risk or foreign exchange risk and hedging activities

The Company being an exporter forex risks are naturally hedged.

o. Plant location:

Unit I : 826, Thazhaiyuthu, Palani Taluk – 624 618.

Windmill Installed at:

1. AT SF No. 13/1(P), Koodankulam Village, Radhapuram Taluk, Tirunelveli District, Pincode : 627104. (SUZLON 1.25MW (MAKE:2008).

2. SF No.1051/1, Kundadam Village, Dharapuram Taluk, Tirupur District. (SUZLON 1. 50 MW).

3. SF No 447/3A,447/3B, 448/3,450/1,450/2A1 and B, LTLWM, Alambadi Village, Kujiliamparai Taluk, Dindugal District, Pincode : 624620. (GAMESA 2.00 MW).

Solar plants at : SF Nos. 114, 115 & 116, Lambodhara Solar Plant, Thavasikurichi Village, Kamuthi Taluk, Ramanathapuram District, Tamil Nadu – 623603 (Ground Mounted – 3.3 MW), and at No. 826, Thazhaiyuthu, Palani, Tamil Nadu – 624618 (Rooftop – 1.0 MW and 1.4 MW).

Commercial Complex at: 1334, Avinashi Road, Peelamedu, Coimbatore – 641004.

p. Address for Correspondence:

Registrar and Share Transfer Agent

M/s. Cameo Corporate Services Limited
“Subramanian Building” No.1, Club House Road, Chennai – 600 002
Phone Number: 91-44-28460390 / 91-44-40020700 (Board)
Primary Investor Service Email ID: investor@cameoindia.com
Online Investor Portal: https://wisdom.cameoindia.com
Website: www.cameoindia.com

Registered Office of the Company

The Secretarial Department,
Lambodhara Textiles Limited,
CIN: L17111TZ1994PLC004929
3A, 3rd Floor, ‘B Block’, Pioneer Apartments, 1075-B, Avinashi Road, Coimbatore - 641 018.
Telefax : +91-422-2249038 & 4351083,
Email : cs@lambodharatextiles.com Website : www.lambodharatextiles.com

q. Credit Rating:

The Company does not have any Debt instruments or fixed deposit programme or any scheme or proposal involving mobilization of funds either in India or abroad that requires Credit Rating.

12. DISCLOSURES:

a) Disclosures on materially significant related party transactions that may have potential conflict with the interest of the company at large.

All the related party transactions are entered into on arm's length basis, in the ordinary course of business and are in compliance with the applicable provisions of the Companies Act, 2013 and the Listing Regulations. There are no materially significant related party transactions made by the Company with Promoters, Directors or Key Managerial Personnel or otherwise which may have potential conflict with the interest of the Company at large.

The details of the transactions with Related Parties are provided in the Company's financial statements in accordance with the Accounting Standards. All Related Party Transactions are presented to the Audit Committee and the Board. Omnibus approval is obtained for the transactions which are foreseen and repetitive in nature. A statement of all related party transactions is presented before the Audit Committee on a quarterly basis, specifying the nature, value and terms and conditions of the transactions.

Kindly refer to the Note No. 44 forming part of accounts for the details of Related Party Transactions.

b) Details of non-compliance by the company, penalties, and strictures imposed on the Company by Stock Exchanges or SEBI or any Statutory Authorities, on any matter relating to capital markets, during the last three years.

No penalties and/or strictures were imposed on the Company by Stock Exchanges or SEBI or any Statutory Authorities, on any matter relating to capital markets, during the last three years.

c) Whistle Blower policy and affirmation that no personnel have been denied access to the Audit Committee.

The Company has Whistle Blower Policy for establishing a vigil mechanism to report genuine concerns regarding unethical behavior, mismanagement, actual or suspected fraud or violation of the Company's Code of Conduct. The Policy provides adequate safeguards against victimization of employees who avail themselves of the mechanism. It is affirmed that no personnel of the Company have been denied access to the Audit Committee. The Whistle Blower Policy of the Company has been posted on the website of the Company.

d) Details of compliance with mandatory requirements and adoption of the non mandatory Requirements.

All the mandatory requirements have been complied with as stated in this report on Corporate Governance. There is no non-compliance with any requirement of corporate governance report of sub-paras (2) to (10) of the Corporate Governance report as given in Schedule V(C) of the Listing Regulations.

The Company has also followed the non-mandatory requirement of Reporting of internal auditors to Audit Committee as recommended under Regulation 27(1) read with Part E of Schedule II of the Listing Regulations.

e) Material Subsidiaries:

The Company does not have any subsidiaries as defined under Regulation 16(1)(c) of the Listing Regulations.

f) Web link where policy on dealing with related party transactions.

The Company has framed a Related Party Transaction Policy and the same is placed on the Company's website and the web link for the same is https://www.lambodharatextiles.com/Admin/web/images/Document/19032026104414AM.pdf

g) Disclosure of Commodity price risks and commodity hedging activities

The Company has a price review mechanism to protect against material movement in price of raw materials.

h) Details of utilization of funds raised through preferential allotment or qualified institutions placement as specified under Regulation 32 (7A)

The Company has not raised any funds through preferential allotment or qualified institutional placement as specified under Regulation 32 (7A) of the Listing Regulations during the year.

i) Certificate on non-disqualification of Directors

A certificate from a Company Secretary in practice that none of the Directors on the Board of the Company have been debarred or disqualified from being appointed or continuing as Directors of Companies by the Security Exchange Board of India / Ministry of Corporate Affairs or any such statutory authority has been obtained and is annexed to this report

j) Recommendation of the Committees of the Board

During the year under review, the recommendations made by the different Committees have been accepted and there were no instances where the Board of Directors had not accepted any recommendation of the Committees.

k) Total fees for all services paid to the Statutory Auditor

The Company has paid a sum of Rs. 9.53 Lakhs as fees on consolidated basis to the Statutory Auditor and all entities in the network firm / entity of which the Statutory auditor is a part for the services rendered by them.

l) Disclosures in relation to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

As per the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, the Company has constituted an Internal Complaints Committee. During the year 2025-26:

i) number of complaints filed during the financial year: Nil

ii) number of complaints disposed of during the financial year: Nil

iii) number of complaints pending as on end of the financial year: Nil

m) Disclosure by listed entity and its subsidiaries of 'Loans and advances in the nature of loans to firms/companies in which Directors are interested by name and amount

Not Applicable.

n) Details of material subsidiaries of the listed entity; including the date and place of incorporation and the name and date of appointment of the statutory auditors of such subsidiaries.

The Company does not have any subsidiaries as defined under Regulation 16(1)(c) of the Listing Regulations.

o) Disclosure on Accounting Treatment

In the preparation of the financial statements, the Company has followed the Accounting Standards referred to in Section 133 of the Companies Act, 2013. The significant accounting policies which are consistently applied are set out in the Notes to the Financial Statements.

p) Disclosure on Risk Management

Business risk evaluation and management is an ongoing process within the Company. The assessment is periodically examined by the Board.

There has been no instance of non-compliance of any requirement of the Corporate Governance Report.

The Company has not adopted any of the discretionary requirements as specified in Part E of Schedule II of the Listing Regulations.

The Company has complied with all the mandatory requirements specified in Regulations 17 to 27 and clauses (b) to (i) of sub – regulation (2) of Regulation 46 of the Listing Regulations.

Certificate from CEO/CFO

The CEO and CFO certification of the financial statements for the year has been submitted to the Board of Directors, in its meeting held on 30th May 2026 as required under Listing Regulations.

Code of Conduct

The Board has laid down a Code of Conduct for all Board members and senior management which is posted on the website of the Company. All Board members and senior management personnel have affirmed the compliance with the Code of Conduct. A declaration to this effect signed by the Whole-time Director, forms part of this Annual report. Code of conduct of Board of Directors and Senior Management Personnel are available in Company's website:www.lambodharatextiles.com

The Directors and senior management of the Company have made disclosures to the Board confirming that there are no material financial and/ or commercial transactions between them and the Company that could have potential conflict of interest with the Company at large.

Code for prevention of Insider Trading

The Company has framed a code of conduct for monitoring the trading done by Insiders based on The SEBI (Prohibition of Insider Trading) Regulations, 2015. This code is applicable to all Directors / officers /Designated employees.

The Company has also formulated "The Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information (UPSI)" in compliance with The SEBI (Prohibition of Insider Trading) Regulations, 2015.

Disclosure of certain types of agreements binding listed entities

This clause is not applicable, since the Company has no binding agreements/ information as required to be disclosed under clause 5A of paragraph A of Part A of Schedule III of the Listing Regulations.

By Order of the Board
For Lambodhara Textiles Limited

Ramakrishnan Baba Chandrasekar
Chairman
(DIN: 00125662)

Place : Coimbatore
Date : 8th August 2026

DECLARATION FOR CODE OF CONDUCT

I, Bosco Giulia, Whole-time Director of Lambodhara Textiles Limited, declare that all the members of the Board of Directors and Senior Management have, for the year ended 31st March 2026 affirmed compliance with the Code of Conduct laid down by the Board of Directors and Senior Management in terms of Regulation 26(3) read with Schedule V of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

By Order of the Board
For Lambodhara Textiles Limited

Bosco Giulia
Whole-Time Director
(DIN: 00819820)

Place : Coimbatore
Date : 8th August 2026

UNCLAIMED SUSPENSE ACCOUNT

Pursuant to Regulation 39(4) read with Schedule VI of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company had transferred the unclaimed shares to the unclaimed demat suspense account maintained with M/s. Stock Holding Corporation of India Limited on 14th September 2019. As on 31st March 2026, there are no unclaimed shares lying in the said Unclaimed Suspense Account. Accordingly, the details of the Unclaimed Suspense Account are given below:

Particulars	Number of Shareholders	Number of Equity shares
Aggregate number of shareholders and the outstanding shares in the suspense account lying at the beginning of the year	0	0
Number of shareholders who approached listed entity for transfer of shares from suspense account during the year	0	0
Number of shareholders to whom shares were transferred from suspense account during the year	0	0
Number of shareholders whose shares has been transferred from suspense account to IEPF during the year	0	0
Aggregate number of shareholders and the outstanding shares in the suspense account lying as on 31st March, 2025	0	0

The voting rights on the unclaimed shares, if any, shall be frozen till the rightful owner of such shares claims the shares by submission of the requisite documentary proof of their identity to the Company's Registrar & Share Transfer Agent.

CERTIFICATE ON CORPORATE GOVERNANCE FOR THE YEAR ENDED MARCH 31, 2026

To

The Members of M/s. Lambodhara Textiles Limited

Dear Sir/Madam,

We have examined the compliance of the conditions of Corporate Governance by M/s. Lambodhara Textiles Limited ("the Company") for the financial year ended March 31, 2026 as stipulated under the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The compliance of conditions of Corporate Governance is the responsibility of the Management. Our examination was limited to a review of the procedures and implementations thereof adopted by the Company for ensuring compliance with the conditions of Corporate Governance as stipulated under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. It is neither an audit nor an expression of opinion on the financial statements of the Company.

In our opinion and to the best of our information and according to the explanation given to us and based on the representations made by the Directors and Management, we certify that the Company has complied with the conditions of Corporate Governance as stipulated under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the financial year ended March 31, 2026.

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

For SSMN & Associates LLP
Company Secretaries

Monika Nagaraj
Designated Partner
FCS No.: 12846 I C P No.: 21059
Peer Review No. 8128/2026
UDIN: F012846H001056449

Place : Coimbatore
Date : 8th August 2026

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

(pursuant to Regulation 34(3) and Schedule V Para C clause (10)(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To
The Members,
LAMBODHARA TEXTILES LIMITED
(CIN: L17111TZ1994PLC004929)
3A, B Block, Pioneer Apartments,
1075-B, Avinashi Road,
Coimbatore-641018
Tamil Nadu, India

We have examined the relevant registers, records, forms, returns and disclosures received from the Directors of **M/s. LAMBODHARA TEXTILES LIMITED** having CIN: L17111TZ1994PLC004929 and having registered office at 3A, B-Block, Pioneer Apartments, 1075-B, Avinashi Road, Coimbatore – 641018, Tamil Nadu, India (hereinafter referred to as 'the Company'), produced before us by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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

Sl. No.	Name of the Director	DIN	Date of Appointment in Company
1.	Mrs. Bosco Giulia (Whole-time Director)	01898020	07-03-2008
2.	Mr. Balu Narayanasamy (Whole-time Director)	08173046	11-07-2018
3.	Mr. Ramakrishnan Baba Chandrasekar (Chairman)	00125662	10-11-2014
4.	Mr. Ramaseshan Mohan	01492721	17-10-2024
5.	Mr. Krishnamoorthy Narendra	00412219	13-08-2024
6.	Mr. Vishnu Rajkumar Nischal	01612434	13-08-2024
7.	Mr. Balu Nishanth (Whole-time Director)	08418408	07-12-2023

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

For MDS & Associates LLP
Company Secretaries

M D Selvaraj
Managing Partner
FCS No.: 960; C P No.: 411
Peer Review No. 6468/2025
UDIN: F000960H000546791

Place : Coimbatore
Date : 30.05.2026

INDEPENDENT AUDITOR'S REPORT

To the Members of Lambodhara Textiles Limited

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Lambodhara Textiles Limited ("the Company"), which comprise the Balance Sheet as at 31st March 2026, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Cash Flows, the Statement of Changes in Equity for the year then ended, notes to the financial statements and a summary of significant accounting policies and other explanatory information (hereinafter referred to as "financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and its profit, total comprehensive income, its cash flows and the changes in equity for the year ended on that date.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significant in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

S.No	Key Audit Matter	Auditor's Response
1.	**Revenue Recognition** Revenue from the sale of goods (hereinafter referred to as "Revenue") is recognised when the Company performs its obligation to its customers and the amount of revenue can be measured reliably and recovery of the consideration is probable. The timing of such recognition in case of sale of goods is when the control over the same is transferred to the customer, which is mainly upon delivery. The timing of revenue recognition is relevant to the reported performance of the Company. The management considers revenue as a key measure for evaluation of performance. There is a risk of revenue being recorded before control is transferred. Refer Note 38 II (q) to the Financial Statements - Significant Accounting Policies.	**Principal Audit Procedures** Our audit approach was a combination of test of internal controls and substantive procedures including: • Assessing the appropriateness of the Company's revenue recognition accounting policies in line with Ind AS 115 ("Revenue from Contracts with Customers") and testing thereof. • Evaluating the integrity of the general information and technology control environment and testing the operating effectiveness of key IT application controls. • Evaluating the design and implementation of Company's controls in respect of revenue recognition. • Testing the effectiveness of such controls over revenue cut off at year-end. • Testing the supporting documentation for sales transactions recorded during the period closer to the year end and subsequent to the year end, including examination of credit notes issued after the year end to determine whether revenue was recognised in the correct period. • Performing analytical procedures on current year revenue based on monthly trends and where appropriate, conducting further enquiries and testing.
2.	**Litigations - Contingencies** The Company has ongoing litigations with various authorities and third parties which could have a significant impact on the results, if the potential exposures were to materialise. The amounts involved are significant, and the application of accounting standards to determine the amount, if any, to be provided as a liability or disclosed as a contingent liability, is inherently subjective. Claims against the Company not acknowledged as debts are disclosed in the Financial Statements by the Company after a careful evaluation of the facts and legal aspects of the matters involved. The outcome of such litigation is uncertain and the position taken by management involves significant judgment and estimation to determine the likelihood and/or timing of cash outflows and the interpretation of preliminary and pending court rulings. Refer Note 40 to the Financial Statements	**Principal Audit Procedures** Principal Audit Procedures Our audit approach was a combination of test of internal controls and substantive procedures including: Assessing the appropriateness of the design and implementation of the Company's controls over the assessment of litigations and completeness of disclosures. Supporting documentation are tested for the positions taken by the management, meetings are conducted with in-house legal counsel and/or legal team and minutes of Board to confirm the operating effectiveness of these controls. Involving our direct and indirect tax specialists to assess relevant historical and recent judgements passed by the appropriate authorities in order to challenge the basis used for the accounting treatment and resulting disclosures.

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

- The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Board's Report, Corporate Governance Report, Management Discussion and Analysis and Business Responsibility Report, but does not include the financial statements and our auditor's report thereon. The Board's Report, Corporate Governance Report, Management Discussion and Analysis and Business Responsibility Report are expected to be made available to us after the date of this auditor's report.
- Our opinion on the financial statements does not cover the other information and we will not express any form of assurance conclusion thereon.
- In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.
- When we read the Board's report, Corporate Governance Report, Management Discussion and Analysis and Business Responsibility Report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance as required under SA 720 'The Auditor's responsibilities Relating to Other Information'.

Management's Responsibility for the Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

As part of an audit in accordance with SAs, we exercise professional 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 control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to the financial statements are 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 the management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

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

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit, we report that:

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

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

   c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, the Statement of Cash Flows and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account.

   d) In our opinion, the aforesaid financial statements comply with the Ind AS specified under Section 133 of the Act.

   e) On the basis of 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 over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure-A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls with reference to financial statements.

g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the company to its directors during the year is in accordance with the provisions of section 197 read with Schedule V of the Act.

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

   i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements. Refer Note 40 to the financial statements.

   ii. The Company did not have any long-term contracts including derivative contracts for which there are any material foreseeable losses.

   iii. There has been no delay in transferring amounts, required to be transferred to the Investor Education and Protection Fund by the Company during the year ended 31st March 2026.

   iv. (a) The Management has represented that, to the best of its knowledge and belief, as disclosed in Note 57 to the financial statements, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(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 Note 58 to financial statements, no funds (which are material either individually or in the aggregate) 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, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

   (c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v. As stated in Note 47 (b) to the standalone financial statements:

   a. the dividend proposed in the previous year, declared and paid by the Company during the year is in accordance with Section 123 of the Act, as applicable.

   b. The Board of Directors of the Company have proposed dividend for the year which is subject to the approval of the members at the ensuing Annual General Meeting. The amount of dividend proposed is in accordance with section 123 of the Act, as applicable.

vi. Based on our examination, which included test checks, the Company has used accounting software systems for maintaining its books of account for the financial year ended March 31,2026 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.

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

For **M/s. Mohan & Venkataraman LLP**
Chartered Accountants
FRN: 007321S/S000235

Ramesh P
Partner
M.No.202682
UDIN: 26202682QVWKPX7545

Place: Coimbatore
Date: 30th May 2026

ANNEXURE - "A" TO THE INDEPENDENT AUDITORS' REPORT

(Referred to in paragraph 1(f) under 'Report on Other Legal Regulatory Requirements' section of our report of even date)

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

We have audited the internal financial controls over financial reporting of Lambodhara Textiles Limited ("the Company") as of March 31, 2026 in conjunction with our audit of the Ind AS financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting 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 Institute of Chartered Accountants of India and the Standards on Auditing prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting, and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the criteria for internal financial control over financial reporting 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 **M/s. Mohan & Venkataraman LLP**
Chartered Accountants
FRN: 007321S/S000235

Ramesh P
Partner
M.No.202682
UDIN: 26202682QVWKPX7545

Place: Coimbatore
Date: 30th May 2026

ANNEXURE - "B" TO THE INDEPENDENT AUDITORS' REPORT

(Referred to in Paragraph 2 under 'Report on Other Legal Regulatory Requirements' section of our report of even date)

(i) (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment and capital work-in-progress.

(B) The Company does not have any intangible assets and hence clause (i) (a) (B) of the order is not applicable.

(b) According to the information and explanations given to us, Property, Plant and Equipment were physically verified during the year by the Management in accordance with a programme of verification which, in our opinion, is reasonable having regard to the size of the Company and the nature of its activities. According to the information and explanations given to us, no material discrepancies were noticed on such physical verification.

(c) Based on our examination of registered sale deeds and other documents, the title deeds of all the immovable properties disclosed in the financial statements are held in the name of the company. In respect of immovable properties that have been taken on lease and disclosed in the financial statements as right-of-use assets as at the balance sheet date, the lease agreements are duly executed and are in favour of the company.

(d) The Company has not revalued any of its Property, Plant and Equipment (including right-of-use assets) and intangible assets during the year.

(e) According to the information and explanations given to us, no proceedings have been initiated during the year or are pending against the Company as at March 31, 2026 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

(ii) (a) The inventories (except for stocks held with third parties) were physically verified during the year by the Management at reasonable intervals. In our opinion and based on information and explanations given to us, the coverage and procedure of such verification by the Management is appropriate having regard to the size of the Company and the nature of its operations. For stocks held with third parties at the year-end as applicable, written confirmations have been obtained. The discrepancies noticed on verification between the physical stocks and the book records were not exceeding 10% in the aggregate for each class of inventory and have been properly dealt with in the books of account.

(b) According to the information and explanations given to us, the Company has been sanctioned working capital limits in excess of ₹ 5 Crore, in aggregate, at points of time during the year, from banks on the basis of security of current assets. In our opinion and according to the information and explanations given to us, the quarterly returns or statements (comprising stock statements, statements on ageing analysis of the debtors / other receivables, and other stipulated financial information) filed by the Company with such banks are materially in agreement with the unaudited books of accounts of the company of the respective quarters. Refer Note – 64 of the financial statements.

(iii) During the year, the Company has made investments in various shares, mutual fund schemes, bonds and other securities. As per the information and explanations provided by the management, the Company has not provided any guarantee or security, and granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties.

(a) During the year, the Company has not provided loans or advances in the nature of loans or stood guarantee or provided security to any other entity.

(b) In our opinion, and according to the information and explanations given to us, the investments made during the year are, prima facie, not prejudicial to the Company's interest.

(c) The Company has not granted any loans and advances in the nature of loans. Hence reporting under clause 3(iii) (c), (d), (e) and (f) of the order is not applicable.

(iv) In our opinion, and according to the information and explanations given to us, the Company has complied with the provisions of Section 185 and 186 of the Companies Act, 2013 in respect of loans granted, investments made and guarantees and securities provided, as applicable.

(v) In our opinion, and according to the information and explanations given to us, the Company has not accepted any deposit or amounts which are deemed to be deposits. Accordingly, reporting under clause (v) of the Order is not applicable.

(vi) The company has maintained the cost audit records prescribed under subsection (1) of section 148 of the Act; however, we have not made a detailed examination of such records.

(vii) According to information and explanation given to us, in respect of statutory dues:

(a) the Company has been regular in depositing undisputed statutory dues, including Goods and Services tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Customs, duty of Excise, Value Added Tax, Cess and other material statutory dues applicable to it with the appropriate authorities.

There were no undisputed amounts payable in respect of Goods and Service tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, duty of Customs, duty of Excise, Value Added Tax, Cess and other material statutory dues in arrears as at March 31, 2026 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us, there are no statutory dues referred in sub-clause (a) which have not been deposited with the appropriate authorities on account of any dispute.

Name of the Statute	Nature of dues	Gross Amount (₹ In lakhs)	Amount paid under protest (₹ In lakhs)	Period to which the amount relates	Forum where dispute is pending
Goods & Services Tax Act, 2017	GST	7.24	7.24	2023-24	Commissioner

(viii) According to the information and explanations given to us, there were no transactions relating to previously unrecorded income that were surrendered or disclosed as income in the tax assessments under the Income Tax Act, 1961 (43 of 1961) during the year.

(ix) (a) According to the information and explanation given to us, the Company has not defaulted in repayment of loans and payment of interest for loans taken from banks and financial institutions. The Company has not taken loans from Government.

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

(c) In our opinion and according to the information and explanations given to us, the Company has utilized money obtained by way of term loans during the year for the purposes for which they were obtained.

(d) On an overall examination of the financial statements of the Company, funds raised on short-term basis have, prima facie, not been used during the year for long-term purposes by the Company.

(e) The Company did not have any subsidiary or associate or joint venture during the year and hence, reporting under clause (ix)(e) of the Order is not applicable.

(f) The Company did not have any subsidiary or associate or joint venture during the year and hence, reporting under clause (ix)(f) of the Order is not applicable.

(x) (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.

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

(xi) (a) To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company and no material fraud on the Company by its officers or employees has been noticed or reporting during the year.

(b) To the best of our knowledge, no report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report.

(c) As represented to us by the management, there are no whistle blower complaints received by the company during the year and up to the date of this report.

(xii) The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.

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

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

(b) We have considered, the internal audit reports issued to the company during the year and covering period up to March 31, 2026 for the period under audit.

(xv) In our opinion and according to the information and explanations given to us, during the year the Company has not entered into any non-cash transactions with its Directors or persons connected with its directors and hence provisions of section 192 of the Companies Act, 2013 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. Hence, reporting under clause (xvi) (a) and (b) of the Order is not applicable.

(c) Based on the audit procedures performed, the company is not a Core Investment Company (CIC) as defined in the Core Investment Companies (Reserve Bank) Directions, 2016.

(d) Based on the information and explanations given to us and as represented by the management of the Company, the Group (as defined in Core Investment Companies (Reserve Bank) Directions, 2016) does not have any CIC.

(xvii) The Company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.

(xviii) There has been no resignation of the statutory auditors of the Company during the year.

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

(xx) The Company has fully spent the required amount towards Corporate Social responsibility (CSR) and there is no unspent CSR amount for the year requiring a transfer to a Fund specified in Schedule VII to the Companies Act or special account in compliance with the provision of sub-section (6) of section 135 of the said Act. Accordingly, reporting under clause (xx) (a) and (xx) (b) of the Order is not applicable for the year.

For **M/s. Mohan & Venkataraman LLP**
Chartered Accountants
FRN: 007321S/S000235

Ramesh P
Partner
M.No.202682
UDIN: 26202682QVWKPX7545

Place: Coimbatore
Date: 30th May 2026

STANDALONE BALANCE SHEET AS AT 31st MARCH 2026

(₹ in lakhs)

Particulars	Note No.	As at 31st March, 2026	As at 31st March, 2025
I ASSETS			
1. Non-current assets			
(a) Property, Plant and Equipment	1.1	10,842.41	11,187.07
(b) Right-to-use assets	1.2	3.70	1.04
(c) Capital Work - in - progess	2	104.66	-
(d) Investment Properties	3	178.17	178.17
(e) Financial Assets			
(i) Investments	4	1,058.00	571.22
(ii) Others Financial Assets	5	0.99	139.25
(f) Current tax assets (net)	6	7.81	7.81
(g) Other Non Current Assets	7	158.49	241.89
Total Non-Current Assets		**12,354.24**	**12,326.45**
2. Current assets			
(a) Inventories	8	1,789.49	1,552.78
(b) Financial Assets			
(i) Investments	9	2,528.78	2,481.18
(ii) Trade Receivables	10	990.70	992.76
(iii) Cash and Cash equivalents	11	676.90	725.99
(iv) Bank Balances other than cash and cash equivalents	12	4.92	352.61
(v) Loans	13	5.24	2.58
(vi) Other Financial Assets	14	13.11	13.02
(c) Other Current Assets	15	1,056.75	897.72
Total Current Assets		**7,065.89**	**7,018.63**
TOTAL ASSETS		**19,420.13**	**19,345.08**
II EQUITY AND LIABILITIES			
1. Equity			
(a) Equity Share Capital	16	518.88	518.88
(b) Other Equity	17	12,305.66	11,215.24
Total Equity		**12,824.54**	**11,734.12**
2. Liabilities			
Non-current liabilities			
(a) Financial Liabilities			
(i) Borrowings	18	3,140.94	3,590.90
(ii) Lease Liabilities		2.68	-
(iii) Other Financial Liabilities	19	90.80	81.81
(b) Provisions	20	155.63	158.97
(c) Deferred tax liabilities (Net)		1,242.96	1,453.96
(d) Other Non-Current Liabilities	21	30.41	40.90
Total - Non-Current Liabilities		**4,663.42**	**5,326.54**

(₹ in lakhs)

Particulars	Note No.	As at 31st March, 2026	As at 31st March, 2025
3. Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	22	745.09	1,209.62
(ii) Lease Liabilities		1.23	1.23
(iii) Trade Payables	23		
(a) Total outstanding dues of Micro Enterprises and small Enterprises		23.47	36.60
(b) Total outstanding dues of creditors other than Micro Enterprises and small Enterprises		380.84	286.60
(iv) Other Financial Liabilities	24	257.81	271.13
(b) Provisions	25	12.28	8.32
(c) Liability for current tax (Net)	26	289.50	207.50
(d) Other Current Liabilties	27	221.96	263.41
Total-Current Liabilities		**1,932.17**	**2,284.41**
TOTAL EQUITY AND LIABILITIES		**19,420.13**	**19,345.08**
SIGNIFICANT ACCOUNTING POLICIES	38		

Vide Our Report of even date

For **Mohan & Venkataraman LLP**
Chartered Accountants
FRN 007321S/S000235

(Sd/-) Ramesh P
Partner
M.No.: 202682

Place : Coimbatore
Date : 30th May 2026

(Sd/-) **Baba Chandrasekar Ramakrishnan**
Chairman
(DIN: 00125662)

(Sd/-) **Radhakrishnan Santossh**
Chief Financial Officer

(Sd/-) **Bosco Giulia**
Whole-Time Director
(DIN : 01898020)

(Sd/-) **Shanthi P**
Company Secretary
Membership No. A60402

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH 2026

(₹ in lakhs)

Particulars	Note No.	Year ended 31st March, 2026	Year ended 31st March, 2025
Continuing Operations			
I INCOME			
Revenue from Operations	28	23,795.62	23,166.61
Other Income	29	524.42	337.33
Total Income		**24,320.04**	**23,503.94**
II EXPENSES			
Cost of Materials Consumed	30	11,476.73	12,183.43
Purchases of Stock-in-Trade	31	3,046.63	2,755.39
Changes in Inventories of Finished Goods, Work-in-Progess and Stock-in-Trade	32	178.61	535.12
Employee Benefits Expense	33	1,633.14	1,479.41
Finance Costs	34	867.11	425.85
Depreciation and Amortisation Expense	35	1,088.74	1,062.80
Other Expenses	36	4,849.37	3,897.50
Total Expenses		**23,140.32**	**22,339.52**
Profit Before Exceptional Items and Tax from Continuing Operations (I - II)		**1,179.72**	**1,164.42**
Exceptional Items			
Profit Before Tax from Continuing Operations		**1,179.72**	**1,164.42**
Tax Expense			
Current Tax	37	287.00	204.88
Deferred Tax	37	-211.00	279.01
Tax in respect of earlier years		3.24	-1.95
Total Tax Expense		**79.24**	**481.93**
Profit for the Year from Continuing Operations (III)		**1,100.47**	**682.49**
Discontinued Operations			
Profit before tax from Discontinued Operations			
Exceptional items (net)			
Tax expenses on Profit from discontinued operations			
Profit for the Year from Discontinued Operations (IV)		**-**	**-**
Profit for the Year (V) = (III)+(IV)		**1,100.47**	**682.49**

(₹ in lakhs)

Particulars	Note No.	Year ended 31st March, 2026	Year ended 31st March, 2025
VI Other Comprehensive Income			
(i) Items that will not be reclassified to profit or loss			
Remeasurements of net defined benefit plans		24.95	14.25
(ii) Items that will be reclassified to profit or loss			
Remeasurements of fair value of Investments in bonds		16.87	10.14
VII Total Comprehensive Income for the Year		**1,142.30**	**706.87**
VIII Earnings per equity share of ₹ 5 each			
Basic (₹)		10.60	6.58
Diluted (₹)		10.60	6.58
SIGNIFICANT ACCOUNTING POLICIES	38		

The accompanying notes are an integral part of these Financial Statements.

Vide Our Report of even date

For **Mohan & Venkataraman LLP**
Chartered Accountants
FRN 007321S/S000235

(Sd/-) Ramesh P
Partner
M.No.: 202682

Place : Coimbatore
Date : 30th May 2026

(Sd/-) **Baba Chandrasekar Ramakrishnan**
Chairman
(DIN: 00125662)

(Sd/-) **Radhakrishnan Santossh**
Chief Financial Officer

(Sd/-) **Bosco Giulia**
Whole-Time Director
(DIN : 01898020)

(Sd/-) **Shanthi P**
Company Secretary
Membership No. A60402

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

(₹ in lakhs)

Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Exceptional Items and Tax	**1,179.72**	**1,164.42**
Adjustments for :		
Depreciation and Amortization Expense	1,088.74	1,062.80
Finance Costs	867.11	425.85
Unrealised Exchange (Gain)/Loss (Net)	4.07	0.01
Unrealised Loss / (Gain) on Investments measured at Fair Value through Profit or Loss (Net)	113.58	89.43
Dividend Income	(1.22)	(1.66)
Interest Income	(347.34)	(322.96)
(Profit) on Sale of Investments (Net)	(110.38)	(60.10)
(Profit) on Sale / Discard of Property, Plant and Equipment (Net)	3.63	(13.72)
	2,797.92	**2,344.09**
Operating profit Before Working Capital Changes		
Adjustments for Changes in Working Capital:		
(Increase)/Decrease in trade & other receivables	57.95	186.86
(Increase)/Decrease in inventories	(236.71)	241.51
Increase/(Decrease) in trade, other payables & provisions	51.69	17.66
Cash Generated from Operations	**2,670.84**	**2,790.12**
Less: Direct taxes paid (net)	208.24	136.42
	2,462.60	**2,653.70**
Less : Exceptional items	-	-
Net cash flows generated from operating activities	**2,462.60**	**2,653.70**
CASH FLOW FROM INVESTING ACTIVITIES:		
Inflows		
Sale proceeds from disposal of Property, Plant and Equipment	17.29	42.13
Interest received	347.24	323.31
Sale proceeds from Investments (Net)		296.54
Proceeds from Fixed Deposits	347.69	-
Dividend Received	1.22	1.66
	713.44	**663.64**
Outflows		
Purchase of Property, Plant and equipment including Capital work-in progress	872.33	1,218.60
Purchase of investments (net)	520.70	-
Fixed deposit with Banks	-	20.12
	1,393.03	1,238.73
Net cash flows used in from investing activities	**(679.59)**	**(575.08)**

(₹ in lakhs)

Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
CASH FLOW FROM FINANCING ACTIVITIES		
Inflows		
Proceeds from long -term borrowings (net)	-	-
	-	**-**
Outflows		
Repayment of borrowings (net)	914.50	883.67
Dividend paid (including Unpaid dividend)	53.18	53.22
Repayment of Lease Obligations	-2.68	2.32
Finance Costs paid	867.11	425.85
	1,832.11	**1,365.07**
Net cash flows (used in) / generated from financing activities	**(1,832.11)**	**(1,365.07)**
NET INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS	(49.09)	713.54
Add : Cash and cash equivalents at beginning of the year	725.99	12.45
Cash and cash equivalents at end of the year	**676.90**	**725.99**
Cash and Cash Equivalents above comprises of the following		
Cash and Cash Equivalents (Refer Note 11)	**676.90**	**725.99**
Balances as per statement of Cash Flows	**676.90**	**725.99**

Disclosure under Para 44A as set out in Ind AS 7 on cash flow statements under Companies (Indian Accounting Standards) Rules, 2015 (as amended)

Particulars of liabilities arising from financing activity	Note No.	As at March 31, 2025	Net Cash Flows	Non-cash changes		As at March 31, 2026
				Other Changes*	Impact due to Ind AS 116	
Borrowings						
Long Term Borrowings	18	4,800.53	(1,113.53)	199.03	-	3,886.03
Short Term Borrowings	22	-	-	-	-	-
Interest accrued on borrowings	24	2.77	-	-	-	2.77
Lease Liabilities		1.23	(2.61)	2.65	2.65	3.91

*The same relates to amount charged in statement of profit and loss.

Vide Our Report of even date

For **Mohan & Venkataraman LLP**
Chartered Accountants
FRN 007321S/S000235

(Sd/-) Ramesh P
Partner
M.No.: 202682

(Sd/-) **Baba Chandrasekar Ramakrishnan**
Chairman
(DIN: 00125662)

(Sd/-) **Radhakrishnan Santossh**
Chief Financial Officer

(Sd/-) **Bosco Giulia**
Whole-Time Director
(DIN : 01898020)

(Sd/-) **Shanthi P**
Company Secretary
Membership No. A60402

Place : Coimbatore
Date : 30th May 2026

STATEMENT OF CHANGES IN EQUITY

A. EQUITY SHARE CAPITAL

Year Ended 31st March 2026 (₹ In Lakhs)

Balance as at April 1, 2025	Changes in Equity Share Capital due to prior period errors	Restated balance as at April 1, 2025	Changes in equity share capital during the year	Balance as at March 31, 2026
518.88	-	518.88	-	518.88

Year Ended 31st March 2025

Balance as at April 1, 2024	Changes in Equity Share Capital due to prior period errors	Restated balance as at April 1, 2024	Changes in equity share capital during the year	Balance as at March 31, 2025
518.88	-	518.88	-	518.88

B. OTHER EQUITY

Particulars	Reserves and Surplus				Total
	Revaluation Reserve	Securtities Premium Reserve	General Reserve	Retained Earnings	
Balance as at 01st April 2024	**769.01**	**942.80**	**152.56**	**8,695.89**	**10,560.26**
Profit for the year	-	-	-	682.49	682.49
Other Comprehensive Income for the year	-	-	-	24.38	24.38
Total Comprehensive Income for the year	**-**	**-**	**-**	**706.87**	**706.87**
Dividends	-	-	-	(51.89)	(51.89)
Balance as at 31st March 2025	**769.01**	**942.80**	**152.56**	**9,350.88**	**11,215.25**
Profit for the year	-	-	-	1,100.47	1,100.47
Other Comprehensive Income for the year	-	-	-	41.83	41.83
Total Comprehensive Income for the year	**-**	**-**	**-**	**1,142.30**	**1,142.30**
Dividends	-	-	-	(51.89)	(51.89)
Balance as at 31st March 2026	**769.01**	**942.80**	**152.56**	**10,441.29**	**12,305.65**

Vide Our Report of even date

For **Mohan & Venkataraman LLP**
Chartered Accountants
FRN 007321S/S000235

(Sd/-) Ramesh P
Partner
M.No.: 202682

(Sd/-) **Baba Chandrasekar Ramakrishnan**
Chairman
(DIN: 00125662)

(Sd/-) **Radhakrishnan Santossh**
Chief Financial Officer

(Sd/-) **Bosco Giulia**
Whole-Time Director
(DIN : 01898020)

(Sd/-) **Shanthi P**
Company Secretary
Membership No. A60402

Place : Coimbatore
Date : 30th May 2026

Note - 1.1 - PROPERTY, PLANT AND EQUIPMENTS

(₹ in lakhs)

Particulars	Land Freehold	Buildings	Wind Mill	Plant & Equipment	Furnitures & Fixtures	Office Equipments	Vehicles	Total
Gross Carrying amount								
Balance as at 01st April 2024	**1,092.26**	**3,209.32**	**2,910.48**	**11,353.93**	**103.84**	**141.56**	**428.21**	**19,239.60**
Additions	-	11.38	-	1,101.04	5.07	8.99	92.81	1,219.29
Disposals / Adjustments	-	-	-	97.51	0.30	16.27	84.00	198.08
Reclassification as held for sales	-	-	-	-	-	-	-	-
Balance as at 31st March 2025	**1,092.26**	**3,220.71**	**2,910.48**	**12,357.46**	**108.61**	**134.27**	**437.03**	**20,260.82**
Additions	-	-	19.00	639.91	2.78	6.13	94.74	762.57
Disposals	-	-	-	27.25	1.36	6.11	69.12	103.84
Reclassification as held for sales	-	-	-	-	-	-	-	-
Balance as at 31st March 2026	**1,092.26**	**3,220.71**	**2,929.48**	**12,970.11**	**110.04**	**134.30**	**462.66**	**20,919.55**
Accumulated Depreciation								
Balance as at 01st April 2024	**-**	**753.94**	**1,089.84**	**5,969.70**	**53.84**	**99.27**	**216.34**	**8,182.94**
Charge for the year	-	79.83	125.68	787.34	6.65	15.66	45.32	1,060.48
Disposals	-	-	-	92.60	0.29	15.68	61.10	169.67
Reclassification as held for sales	-	-	-	-	-	-	-	-
Balance as at 31st March 2025	**-**	**833.77**	**1,215.52**	**6,664.44**	**60.20**	**99.25**	**200.57**	**9,073.75**
Charge for the year	-	79.19	125.81	816.79	6.54	13.63	44.33	1,086.30
Disposals	-	-	-	25.89	1.29	5.80	49.93	82.92
Reclassification as held for sales	-	-	-	-	-	-	-	-
Balance as at 31st March 2026	**-**	**912.97**	**1,341.33**	**7,455.34**	**65.45**	**107.07**	**194.97**	**10,077.13**
Net carrying amount								
Balance as at 31st March, 2025	**1,092.26**	**2,386.93**	**1,694.96**	**5,693.01**	**48.42**	**35.03**	**236.46**	**11,187.07**
Balance as at 31st March, 2026	**1,092.26**	**2,307.74**	**1,588.15**	**5,514.77**	**44.59**	**27.23**	**267.68**	**10,842.41**

(₹ in lakhs)

Note

1 Refer to Note 41 for disclosure of contractual capital commitments for the acquisition of property, plant and equipment.

2 Refer Note 39 for information on property, plant and equipment pledged as security by the company.

3 Title deeds of all Immovable properties are held in the name of the Company.

4 The company has not revalued its property, plant and equipment (including Right-of-use Assets during the year).

5 The Fair value of Commercial complex (under Real Estate Segment) included in Freehold Land and Building is Rs.2,900 Lakhs (Previous year Rs.2,955 Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Income derived from Real estate segment - Commercial Complex (included in Freehold land & Building)	195.75	170.54
Direct Operating expenses (including repairs & maintenance) generating rental income	22.33	31.84
Income arising from Real estate segment - Commercial complex - before depreciation	173.42	138.70
Depreciation	11.60	12.10
Income from Real estate segment - Commercial Complex (Net)	161.82	126.60

Premises given on operating leases:

The company has given commercial complex on operating lease. These lease arrangements range for a period between 11 months and 6 years old and include both cancellable and non-cancellable leases. Most of the leases are renewable for further period on mutually agreeable terms.

The total minimum lease rentals receivable at the balance sheet as under:

Particulars	As at 31st March, 2026	As at 31st March, 2025
For the period not later than one year	201.55	191.98
For a period later than one year and not later than 5 years	967.47	969.24
For a period later than 5 years	391.44	783.20

Note - 1.2 - RIGHT TO USE ASSETS

(₹ in lakhs)

Particulars	Building
Movements during the year	
Balance as at 01st April 2024	**4.64**
Additions	-
Disposals	-
Balance as at 31st March 2025	**4.64**
Additions	5.10
Disposals	4.63
Balance as at 31st March 2026	**5.10**
Accumulated Depreciation	
Balance as at 01st April 2024	**1.27**
Additions	2.32
Disposals	-
Balance as at 31st March 2025	**3.59**
Additions	2.44
Disposals	4.64
Balance as at 31st March 2026	**1.40**
Net Block as at 31st March 2025	**1.04**
Net Block as at 31st March 2026	**3.70**

Note - 2 - CAPITAL WORK IN PROGRESS

(₹ in lakhs)

Particulars	Total
Balance as at 01st April 2024	**0.69**
Additions	1,107.37
Capitalized	1,108.06
Balance as at 31st March 2025	**-0.00**
Additions	104.66
Capitalized	-
Balance as at 31st March 2026	**104.66**

Ageing details of Capital Work-in-Progress

(₹ in lakhs)

CWIP	Less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	Total
As at 31st March 2025	-	-	-	-	-
As at 31st March 2026	104.66	-	-	-	104.66

Note: The company does not have any CWIP which is overdue or has exceeded its cost compared to its original plan and hence CWIP completion schedule is not applicable.

Note - 3 - INVESTMENT PROPERTY

(₹ in lakhs)

Particulars	Freehold Land
Gross Carrying amount	
Balance as at 01st April 2024	**178.17**
Additions	-
Disposals	-
Balance as at 31st March 2025	**178.17**
Additions	**-**
Disposals	-
Balance as at 31st March 2026	**178.17**
Accumulated Depreciation	
Balance as at 01st April 2024	**-**
Additions	-
Disposals	-
Balance as at 31st March 2025	**-**
Additions	-
Disposals	-
Balance as at 31st March 2026	**-**
Net carrying amount	
Balance as at 31st March 2025	**178.17**
Balance as at 31st March 2026	**178.17**
Fair value	
as at 31.03.2025	642.50
as at 31.03.2026	806.00

Note: There is no income derived and / or no expenditure incurred for the investment property during the year

Estimation of fair value

The valuation is based on the current prices in the active market for similar properties. The main inputs used are quantum, area, location, demand; restrictive entry to the properties, age of building and trend of fair market rent in and around where properties are located.

Fair value of investment property (as measured for disclosure purpose in the financial statemnents) is based on the valuation by registered valuer. The Fair Value Measurement is categorised in level 2 fair value hierarchy.

Particulars	As at 31st March, 2026	As at 31st March, 2025
NOTE - 4 - FINANCIAL ASSETS - INVESTMENTS - (NON-CURRENT)		
Investments in Equity Instruments		
Unquoted		
At Fair value through Profit and Loss account		
Watsun Infrabuild Private Limited Nil (Previous year 73000 shares)	-	7.30
Vivirti Emerging Corporate Bond Nil (Previous year 1,004.335 units)	-	102.97

(₹ in lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Vivriti Fixed Income Fund (Diversified Bond II) 2,027.043 units (Previous year 100.118 units)	210.62	10.01
UTI Structured Debt Opportunities Fund III 1,94,885.1226 units (Previous year 1,94,885.1226 units)	205.41	203.09
UTI Structured Debt Opportunities Fund IV 99,995.000 units (Previous year Nil)	100.00	-
Sundaram Alternates - Emerging Corporate Credit Opp. Fund - Series 1 100.000 units (Previous year 100.000 units)	103.45	103.45
Sundaram Alternates Opp. Series - High yield Secured Real Estate Fund IV 200.000 units (Previous year 140.000 units)	206.25	144.39
Sundaram Alternates Performing Credit Opp. Fund Series - I 70.000 units (Previous year Nil)	71.43	-
Sundaram Alternates Real Estate Performing Credit Income Generator Fund - Series 5 100.000 units (Previous year Nil)	101.85	-
HDFC AMC Structured Credit Fund - I - B1 59.000 units (Previous year Nil)	59.00	-
	1,058.00	**571.22**
Aggregate amount of unquoted investments	1,058.00	571.22
Aggregate amount of impairment in the value of investment	-	-
NOTE - 5 - OTHER FINANCIAL ASSETS - (NON-CURRENT)		
Security Deposit	0.99	1.07
Deposit with Others	-	138.18
Total	**0.99**	**139.25**
NOTE - 6 - NON-CURRENT TAX ASSETS (NET)		
Income tax Refund receivable	7.81	7.81
Total	**7.81**	**7.81**
NOTE - 7 - OTHER NON-CURRENT ASSETS		
Other Advances - Deposits	158.49	151.22
Other Advances - Vivrithi	-	90.67
Other Advances - HDFC	-	-
Total	**158.49**	**241.89**
Note - 8 - INVENTORIES		
Raw Materials	1,019.75	603.68
Work-in-Progress	200.84	171.97
Finished Goods	357.40	546.98
Stock in Trade	49.55	67.44
Stores and Spares - Fuel	10.33	11.26
Stores and Spares Others	151.64	151.46
Total	**1,789.49**	**1,552.78**

(₹ in lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Mode of valuation: Refer Note 38 ii (h) in Significant Accounting Policies		
NOTE - 9 - FINANCIAL ASSETS - INVESTMENTS - (CURRENT)		
Investment in Portfolio Management (Unquoted)		
At Fair value through Profit and Loss account		
ASK Investment Managers Limited		
ASK Portfolio Management Services Funds	-	61.83
Renaissance Investment Managers Limited		
Renaissance Opportunities Portfolio Funds	-	70.37
Investment in Alternative Investment Fund (Unquoted)		
At Fair value through Profit and Loss account		
Vivirti Emerging Corporate Bond	48.35	-
Investment in Equity Shares (Quoted)		
At Fair value through Profit and Loss account		
NMDC Limited	-	19.63
Nil (Previous year 28500 shares)		
Jio Financial Services Limited	-	11.38
Nil (Previous year 5000 shares)		
Reliance Industries Limited	-	14.33
Nil (Previous year 1124 shares)		
Investment in Mutual Funds (Quoted)		
At Fair value through Profit and Loss account		
DSP Equity Opportunities Fund - Regular Growth	76.03	41.10
13,615.635 units (Previous year 7,081.539 units)		
DSP Liquidity Fund - Regular Growth	0.27	-
6.983 units (Previous year Nil)		
Kotak Large & Midcap Fund - Regular Growth Plan	94.74	39.78
30,332.395 units (Previous year 12,790.649 units)		
Formerly known as Kotak Opportunities Fund - Regular Growth Plan		
Kotak Balanced AF - Regular Growth	31.07	-
1,60,581.526 units (Previous year Nil)		
Kotak Liquid Regular Growth	0.35	-
6.268 units (Previous year Nil)		
Kotak Large & Midcap Fund - Direct Growth Plan	80.46	-
22,277.724 units (Previous year Nil)		
ICICI Prudential Bluchip Fund - Growth Plan	-	17.69
Nil (Previous year 17,189.69 units)		
Mirae Asset Large Cap Fund - Regular Growth Plan	-	84.30
Nil (Previous year 80,570.03 units)		

(₹ in lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Edelweiss Liquid Fund - Regular Plan Growth 2.206 units (Previous year Nil)	0.08	-
Edelweiss Mid Cap Fund - Regular Plan Growth 19,544.779 units (Previous year Nil)	18.28	-
Edelweiss Balanced Advantage Fund - Regular Growth 64,842.016 units (Previous year Nil)	31.97	-
Edelweiss Mid Cap Fund - Direct Plan Growth 49,314.860 units (Previous year Nil)	54.34	-
ICICI Prudential Balanced Advantage Fund - Growth 45,204.848 units (Previous year Nil)	32.45	-
ICICI Prudential Large Cap Fund - Direct Plan Growth 1,98,023.498 units (Previous year Nil)	218.04	-
ICICI Prudential Liquid Fund - Growth 144.491 units (Previous year 46.214 units)	0.58	0.18
ICICI Prudential Large Cap Fund - Growth 92,662.540 units (Previous year Nil)	92.54	-
ICICI Prudential Equity & Debt Fund - Direct Plan - Growth 4,410.412 units (Previous year Nil)	18.43	-
ICICI Prudential Multi Asset Fund Direct Plan Growth 2,198.420 units (Previous year Nil)	18.39	-
Bank of India Midcap Fund - Regular Growth 4,99,975.001 units (Previous year Nil)	44.40	-
Parag Parikh Flexi Cap Regular Growth 23,046.695 units (Previous year Nil)	18.04	-
Parag Parikh Flexi Cap Fund - Direct Growth 1,32,117.725units (Previous year Nil)	113.20	-
HDFC Balanced Advantage Fund - Direct Growth 1,740.724 units (Previous year Nil)	9.13	-
HDFC Flexi Cap Fund - Direct Growth 1,322.145 units (Previous year Nil)	26.40	-
Nippon India Large Cap Fund - Direct Growth 19,337.759 units (Previous year Nil)	17.97	-
Quant Multi Asset Allocation Fund - Direct 11,706.112 units (Previous year Nil)	19.44	-
SBI Equity Hybrid Fund Direct Growth 5,769.559 units (Previous year Nil)	18.04	-
ICICI Prudential Mutual Fund Nil (Previous year 55,263.000 units)	-	14.74
ICICI Prudential India Opportunities Fund - Growth Nil (Previous year 2,87,950.750 units)	-	95.28

(₹ in lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
ICICI Prudential Manufacturing Fund - Growth	-	43.94
Nil (Previous year 1,41,014.100 units)		
Nippon India ETF Nifty Midcap 150	-	24.61
Nil (Previous year 12,466.000 units)		
Nippon India ETF Nifty 50 BeES	-	25.04
Nil (Previous year 9,510.000 units)		
Nippon India Consumption Fund - Growth Plan - Growth Option	-	43.61
Nil (Previous year 23,939.069 units)		
Nippon India Value Fund - Growth Plan Growth Option	-	22.18
Nil (Previous year 10,639.785 units)		
Mothilal Oswal Nifty Midcap 100 ETF	-	31.28
Nil (Previous year 56,356.000 units)		
Motilal Oswal Nifty Next 50 Index Fund - Regular Growth	-	43.30
Nil (Previous year 1,99,691.733 units)		
Franklin India Opportunities Fund - Growth	-	112.00
Nil (Previous year 49,318.606 units)		
JM Flexicap Fund - (Regular) - Growth Option	-	85.26
Nil (Previous year 93,653.288 units)		
SBI MF ETF Nifty Junior	-	34.62
Nil (Previous year 5,195.000 units)		
Investments in Bond (Quoted)		
At Fair Value through Other Comprehensive Income		
9.30% Cholamandalam Investment and Finance Co Ltd	105.80	105.34
20 Bonds face value of Rs. 5,00,000 each (Previous Year 20 Bonds)		
9.25 % Cholamandalam Investment and Finance Co Ltd	100.01	100.58
20 Bonds face value of Rs. 5,00,000 each (Previous Year 20 Bonds)		
11.50 % TVS Credit Services Ltd	208.07	208.07
40 Bonds face value of Rs. 5,00,000 each (Previous Year 40 Bonds)		
9.75% Hinduja Leyland Finance Limited	321.32	322.63
31 Bonds face value of Rs.10,00,000 each (Previous Year 31 Bonds)		
8.40% Tata Motors Finance Solutions Ltd	-	97.43
Nil (Previous year 10 Bonds)		
9.55% Piramal Capital and Housing	101.42	99.56
10 Bonds face value of Rs.10,00,000 each (Previous year 10 Bonds)		
10.70% The Karnataka Bank Limited	100.03	101.11
1 Bond face value of Rs.1,00,00,000 each (Previous year 1 Bond)		
9.15% Cholamandalam Investment & Finance	104.62	104.44
20 Bonds face value of Rs.5,00,000 each (Previous year 20 Bonds)		

(₹ in lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
11.10% Spandana Spoorthy Financial Limited	-	14.03
Nil (Previous year 100 Bonds)		
10% Muthoot Capital Services Ltd	87.06	75.21
75 Bonds face value of Rs.1,00,000 each (Previous year 75 bonds)		
9.40% Hinduja Leyland Finance Limited	103.81	102.12
100 Bonds face value of Rs.1,00,000 each (Previous year 100 bonds)		
9.98% IFCI Limited	105.82	106.38
10 Bonds face value of Rs.10,00,000 each (Previous year Nil)		
9.40% Cholamandalam Investment & Finance	107.85	107.85
20 Bonds face value of Rs.5,00,000 each (Previous year Nil)		
	2,528.78	**2,481.18**
Aggregate amount of quoted investments	2,480.43	2,348.98
Market value of Quoted Investments	2,480.43	2,348.98
Aggregate amount of unquoted investments	48.35	132.20
NOTE - 10 - TRADE RECEIVABLES		
Trade receivables - Considered Good - Unsecured	990.70	992.76
Trade Receivables - Credit impaired	0.70	0.70
Less: Allowance for Expected Credit Loss	(0.70)	(0.70)
Total	**990.70**	**992.76**

Refer Note 46 for information about credit risk and market risk of trade receivables

Trade Receivable - Ageing Schedule (` in lakhs)

Particulars	As at March 31st, 2026					
	< 6 months	6 months - 1 year	1-2 years	2-3 years	> 3 years	TOTAL
Undisputed Trade receivables - considered good	985.31	0.23	0.27	0.46	4.42	990.70
Undisputed Trade receivables - which have significant increase in credit risk	-	-	-	-	0.70	0.70
Undisputed Trade receivables - credit impared	-	-	-	-	(0.70)	(0.70)
Disputed Trade receivables - considered good	-	-	-	-	-	-
Disputed Trade receivables - which have significant increase in credit risk	-	-	-	-	-	-
Disputed Trade receivables - credit impared	-	-	-	-	-	-
Grand Total	**985.31**	**0.23**	**0.27**	**0.46**	**4.42**	**990.70**

(₹ in lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025

Particulars	As at March 31st, 2025					
	< 6 months	6 months - 1 year	1-2 years	2-3 years	> 3 years	TOTAL
Undisputed Trade receivables - considered good	985.07	0.06	0.46	7.16	-	992.76
Undisputed Trade receivables - which have significant increase in credit risk	-	-	-	0.70	-	0.70
Undisputed Trade receivables - credit impared	-	-	-	(0.70)	-	(0.70)
Disputed Trade receivables - considered good	-	-	-	-	-	-
Disputed Trade receivables - which have significant increase in credit risk	-	-	-	-	-	-
Disputed Trade receivables - credit impared	-	-	-	-	-	-
Grand Total	**985.07**	**0.06**	**0.46**	**7.16**	**-**	**992.76**

Note - 11 - CASH AND CASH EQUIVALENTS

Cash on hand	6.85	3.43
Balances with Banks	670.05	722.56
Total	**676.90**	**725.99**

Note - 12 - BANK BALANCES OTHER THAN CASH AND CASH EQUIVALENTS

Investments in Term Deposits	-	346.40
Unclaimed Dividend Accounts	4.92	6.21
Total	**4.92**	**352.61**

Note - 13 - LOANS - (CURRENT)

Loan to Employees	5.24	2.58
Total	**5.24**	**2.58**

NOTE - 14 - OTHER FINANCIAL ASSETS - (CURRENT)

Interest receivable	13.11	13.02
Deposits with Others	-	-
Total	**13.11**	**13.02**

Note - 15 - OTHER CURRENT ASSETS

Export Benefits receivable	11.68	6.27
Advances to Suppliers	387.48	268.43
Balances with Government Authorities	578.35	537.27
Prepaid Expenses	41.56	64.41

(₹ in lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Advances recoverable in kind for value to be received	-	-
Other Advances	37.67	21.34
Total	**1,056.75**	**897.72**

Note - 16

(a). Equity Share Capital

Authorised		
2,00,00,000 (31st March 2026: 2,00,00,000) Equity shares of ₹ 5 each	1,000.00	1,000.00
Issued, Subscribed and fully paid up		
1,03,77,600 (31st March 2026 : 1,03,77,600) Equity shares of ₹ 5 each	518.88	518.88
Total	**518.88**	**518.88**

b) Reconcilation of Number of Shares

Particulars	As at 31st March, 2026		As at 31st March, 2025	
	Number of shares	Amount	Number of shares	Amount
Equity shares				
Shares outstanding at the beginning of the year	1,03,77,600	5,18,88,000	1,03,77,600	5,18,88,000
Shares outstanding at the end of the year	1,03,77,600	5,18,88,000	1,03,77,600	5,18,88,000

c) Rights, preferences and restricition attached to shares

Equity shares: The Company has one class of equity shares having a par value of ₹ 5 per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the the approval of the shareholders in the ensuing Annual General Meeting, except, in case of interim dividend. 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 to their shareholding.

d) Details of equity shares held by promoters and details of each shareholders holding more than 5 % of the aggregate shares in the company

Details of Share Holders	As at 31st March, 2026		As at 31st March, 2025	
	%	No. of shares	%	No. of shares
Promotors				
Mrs. Bosco Giulia	35.83%	37,18,284	35.83%	37,18,284
Strike Right Integrated Services Limited	36.82%	38,20,600	36.82%	38,20,600
Other than Promotors more than 5% holding	Nil	Nil	Nil	Nil

Note - 17 - OTHER EQUITY

(₹ in lakhs)

Particulars	Reserves and Surplus				Total
	Revaluation Reserve	Securities Premium Reserve	General Reserve	Retained Earnings	
Balance as at 01st April 2024	**769.01**	**942.80**	**152.56**	**8,695.89**	**10,560.26**
Profit for the year	-	-	-	682.49	682.49
Other Comprehensive Income for the year	-	-	-	24.38	24.38
Total Comprehensive Income for the year	**-**	**-**	**-**	**706.87**	**706.87**
Dividends	-	-	-	-51.89	-51.89
Balance as at 31st March 2025	**769.01**	**942.80**	**152.56**	**9,350.88**	**11,215.25**
Profit for the year	-	-	-	1,100.47	1,100.47
Other Comprehensive Income for the year	**-**	**-**	**-**	**41.83**	**41.83**
Total Comprehensive Income for the year	-	-	-	1,142.30	1,142.30
Dividends	-	-	-	-51.89	-51.89
Balance as at 31st March 2026	**769.01**	**942.80**	**152.56**	**10,441.29**	**12,305.66**

Securities premium reserve is used to record the premium on issue of share. These reserve is utilised in accordance with the provisions of the Act.

Retained earnings represent the amount of accumulated earnings / deficit of the Company, and re-measurement gains/losses on defined benefit plans. The amount that can be distributed by the Company as dividends to its equity shareholders is determined based on the financial statements of the Company and also considering the requirements of the Companies Act, 2013. Thus, the amounts reported above are not distributable in its entirety.

In accordance with the notification issued by Ministry of Corporate Affairs dated March 24, 2021, remeasurement of defined benefit plan shall be recognised as a part of retained earnings with separate disclosure of such item. Accordingly re-measurement of defined benefit plan has been disclosed as part of retained earnings.

General Reserves: Represents transfer portion of the net profit pursuant to the earlier provisions of Companies Act, 1956. Mandatory transfer to general reserve is not required under the Companies Act, 2013.

Revaluation reserve represents the revalued value of Commercial Complex Free hold land during the year 2008-09.

Note - 18 - BORROWINGS - (NON-CURRENT)

(₹ in lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Secured		
Term Loans from Banks		
Foreign Currency Loans		
From Banks	2,544.03	3,038.27
Other Loans		
From Banks	96.91	51.15
From Non-Banking Financial Companies	-	-
Unsecured		
Loans from Related Parties	500.00	501.48
Total	**3,140.94**	**3,590.90**

18.1 FCNRB Term loan - IV from Bank of India is secured first charge on Roof Top Solar Power Plant created out of term loan. Total outstanding as on 31.03.2026 is Nil (Previous year Rs.70.42 lakhs). Term Loan - IV is payable in 54 installments commencing from Jun 2021.

18.2 Term Loan - V from Bank of India is secured by Residential apartment purchased out of term loan. Total outstanding as on 31.03.2026 is Nil and (Previous year Rs. 2.88 Lakhs). Term Loan - IV is payable in 137 installments commencing from April 2014.

18.3 FCNRB Term Loan - I from The Karur Vysya Bank is secured by First charge on Comercial Complex Land and building . Total outstanding as on 31.03.2026 is Nil (Previous year Rs. 321.05 Lakhs). Term Loan - I is payable in 98 installments commencing from December 2018.

18.4 FCNRB Term Loan - III from The Karur Vysya Bank is secured by First charge on entire assets created out of term loan. Total outstanding as on 31.03.2026 is Nil (Previous year Rs. 23.06 Lakhs). Term Loan - III is payable in 60 installments commencing from Nov 2019.

18.5 FCNRB Term Loan - VI from The Karur Vysya Bank is secured by First charge on entire assets created out of term loan. Total outstanding as on 31.03.2026 is Nil (Previous year Rs.229.58 Lakhs). Term Loan - VI is payable in 66 installments commencing from Aug 2020.

18.6 FCNRB Term Loan - VII from The Karur Vysya Bank is secured by First charge on entire assets created out of term loan. Total outstanding as on 31.03.2026 is Rs.1084.19 lakhs (Previous year Rs.1158.33 Lakhs). Term Loan - VII is payable in 84 installments commencing from Feb 2023. Last installment is due in Jan 2030.

18.7 FCNRB Term Loan - VIII from The Karur Vysya Bank is secured by First charge on entire assets created out of term loan . Total outstanding as on 31.03.2026 is Nil (Previous year Rs.203.41 Lakhs). Term Loan - VIII is payable in 84 installments commencing from Dec 2023.

18.8 FCNRB Term Loan - IX from The Karur Vysya Bank is secured by First charge on entire assets created out of term loan . Total outstanding as on 31.03.2026 is Rs. 808.36 lakhs (Previous year Rs. 831.71 Lakhs). Term Loan - IX is payable in 84 installments commencing from Dec 2023. Last installment is due in Nov 2030.

18.9 FCNRB Term Loan - X from The Karur Vysya Bank is secured by First charge on entire assets created out of term loan . Total outstanding as on 31.03.2026 is Rs. 309.11 lakhs (Previous year Rs.318.05 Lakhs).

(₹ in lakhs)

Term Loan - X is payable in 84 installments commencing from Dec 2023. Last installment is due in Nov 2030.

18.10 FCNRB Term Loan - XI from The Karur Vysya Bank is secured by First charge on entire assets created out of term loan . Total outstanding as on 31.03.2026 is Rs. 365.55 lakhs (Previous year Rs.369.68 Lakhs). Term Loan - XI is payable in 84 installments commencing from Jun 2024. Last installment is due in May 2031.

18.11 FCNRB Term Loan - XII from The Karur Vysya Bank is secured by First charge on entire assets created out of term loan . Total outstanding as on 31.03.2026 is Rs. 95.43 lakhs (Previous year Rs. 96.50 Lakhs). Term Loan - XII is payable in 84 installments commencing from Jun 2024. Last installment is due in May 2031.

18.12 FCNRB Term Loan - XIII from The Karur Vysya Bank is secured by First charge on entire assets created out of term loan . Total outstanding as on 31.03.2026 is Rs. 594.72 lakhs (Previous year Rs. 590.30 Lakhs). Term Loan - XIII is payable in 84 installments commencing from Feb 2025. Last installment is due in Feb 2032.

18.13 One Whole Time Director and one relative of the Director have given personal guarantee for the term loans and working capital loans from Karur Vysya Bank and no Guarantee Commission has been paid to the director and their relative in this connection.

One Whole Time Director and one relative of the Director have given personal guarantee for the term loans and working capital loans from Bank of India and no Guarantee Commission has been paid to any director and their relative in this connection.

Details of pledge of shares held by directors for availing loan facilities for the company:

The Whole Time Director has pledged 11.24 lakh shares of the company held by her as collateral security for the loan sanctioned by Karur Vysya Bank and 10.50 lakh shares of the company held by her as collateral security for the loan sanctioned by Bank of India.

One of the relative of the Whole time director has given personal guarantee for the Residential property loan from Bank of India and no Guarantee Commission has been paid to the director's relative in this connection.

18.14 Installments falling due in respect of all the above Loans upto 31.03.2026 have been grouped under "Current Maturities of Long-Term Debt" (Refer Note - 22)

18.15 The carrying amounts of financial and non financial assets as securtity for secured borrowings are disclosed in Note - 39.

18.16 The company has used the borrowings from banks and financial institutions for the specific purpose for which it was taken at the balance sheet date.

(₹ in lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Note - 19 - OTHER FINANCIAL LIABILITIES - (NON-CURRENT)		
Security Deposits	90.80	81.81
Total	**90.80**	**81.81**
Note - 20 - PROVISIONS - (NON-CURRENT)		
Provision for employee Benefits		
(i)Provision for Gratuity (Unfunded)	155.63	158.97
Total	**155.63**	**158.97**
Note - 21 - OTHER NON CURRENT LIABILITIES		
Rental Advance	-	-
Government Grant #	30.41	40.90
Total	**30.41**	**40.90**
# Represents unamortised amount of duty saved referred to in note 49		
Note - 22 - BORROWINGS - (CURRENT)		
(a) Loans repayable on demand		
From banks (Secured)		
Foreign currency Loans	-	-
Other Loans	-	-
(b) Current Maturities of Long-Term Debts		
From Banks	745.09	1,209.62
From Non-Banking Financial Companies	-	-
Total	**745.09**	**1,209.62**
Note - 23 - TRADE PAYABLES		
Total outstanding dues of Micro & Small Enterprises & Medium Enterprises	23.47	36.60
Total outstanding dues other than Micro & Small Enterprises & Medium enterprises	380.84	286.60
Total	**404.31**	**323.19**

Dues to Micro and Small Enterprises

Particulars	As at 31st March, 2026	As at 31st March, 2025
a) The Principal amount remaining unpaid to any supplier at the end of the year	23.47	36.60
b) Interest due remaining unpaid to any supplier as at the end of the year	-	-
c) The amount of interest paid by the buyer in terms of section 16 of MSMED Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during the year.	-	-

(₹ in lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
d) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act, 2006	-	-
e) The amount of interest accrued and remaining unpaid at the end of each accounting year.	-	-
f) The amount of further interest remaining due and payable even in the succeeding years, until such date which the interest dues above are actually paid to the small enterprises, for the purpose of disallownace of a deductable expenditure under section 23 of the MSMED act, 2006.	-	-

Trade Payable Ageing Schedule (₹ in lakhs)

Particulars	As at March 31, 2026				
	< 1 year	1-2 years	2-3 years	> 3 year	Total
MSME	23.47	-	-	-	23.47
Others	350.50	30.33	-	0.02	380.84
Disputed dues - MSME	-	-	-	-	-
Disputed dues - Others	-	-	-	-	-
Total	**373.96**	**30.33**	**-**	**0.02**	**404.31**

Particulars	As at March 31, 2025				
	< 1 year	1-2 years	2-3 years	> 3 year	Total
MSME	36.60	-	-	-	36.60
Others	286.44	0.14	-	0.02	286.60
Disputed dues - MSME	-	-	-	-	-
Disputed dues - Others	-	-	-	-	-
Total	**323.04**	**0.14**	**-**	**0.02**	**323.19**

(₹ in lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Note - 24 - OTHER FINANCIAL LIABILITIES - (CURRENT)		
(a)Interest accrued but not due on borrowings	2.77	2.77
(b) Unpaid dividends	4.92	6.21
(c) Payable to Employees	250.11	262.15
Total	**257.81**	**271.13**
Note - 25 - PROVISIONS - (CURRENT)		
Provisions for Employee Benefits		
(i) Provision for Gratuity (Unfunded) - (Refer Note - 42)	12.28	8.32
Total	**12.28**	**8.32**
Note - 26 - CURRENT TAX LIABILITIES (NET)		
Provision for Taxation	289.50	207.50
Total	**289.50**	**207.50**
Note - 27 - OTHER CURRENT LIABILITIES		
Statutory Dues	28.13	28.25
Government Grant to type c/y	10.49	10.49
Rental Advance	-	-
Other Payables	183.34	224.67
Total	**221.96**	**263.41**

Represents unamortised amount of duty saved referred to in Note-49.

(₹ in lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Note - 28 - REVENUE FROM OPERATIONS		
Sale of Products		
(i) Manufactured goods	16,784.56	16,736.63
(ii) Traded Goods	5,217.42	4,976.12
Other Operating Revenue		
(i) Export Incentives, etc.	29.71	34.15
(ii) Process waste sale	-	-
(iii) Income from Real Estate	191.98	167.16
(iv) Income from Power Generation	1,571.94	1,252.56
Total	**23,795.62**	**23,166.61**
Note - 29 - OTHER INCOME		
Interest Income	347.34	322.96
Other non-operating income	6.64	11.74
Apportioned income from Government Grant (Refer Note - 49)	10.49	13.64
Profit on Sale of Assets	0.02	13.72
Profit on Sale of Investments	144.07	64.70
Net gain arising on Financial Assets and Liabilities designated as at FVTPL	-	-89.43
Net gain on foreign currency transactions and translation (other than considered as finance cost)	15.87	-
Total	**524.42**	**337.33**
Note - 30 - COST OF MATERIALS CONSUMED		
Opening stock	603.68	300.10
Add : Purchases	11,892.80	12,487.01
Less: Closing stock	1,019.75	603.68
Total	**11,476.73**	**12,183.43**
Note - 31 - PURCHASE OF STOCK IN TRADE		
Traded Goods	3,046.63	2,755.39
Total	**3,046.63**	**2,755.39**
Note - 32 - CHANGES IN INVENTORIES OF FINISHED GOODS, WORK-IN-PROGESS AND STOCK-IN-TRADE		
Opening inventories		
Finished goods	546.98	1,068.01
Work-in-Progress	171.97	144.36
Stock in Trade	67.44	109.14
	786.39	**1,321.51**

(₹ in lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Closing inventories		
Finished goods	357.40	546.98
Work-in-Progress	200.84	171.97
Stock in Trade	49.55	67.44
	607.78	**786.39**
Total	**178.61**	**535.12**
Note - 33 - EMPLOYEE BENEFIT EXPENSES		
Salaries and Wages	1,282.06	1,180.35
Managerial Remuneration	106.32	108.26
Contribution to Provident funds and other funds	51.29	44.93
Gratuity expense	33.87	32.22
Workmen and Staff welfare expenses	159.59	113.65
Total	**1,633.14**	**1,479.41**
Note - 34 - FINANCE COSTS		
Interest on Borrowings	229.78	316.46
Interest expenses - Right-to-Use Assets	0.23	0.18
Applicable net loss on foreign currency transactions and translation	631.59	100.61
Other Borrowing Costs	5.52	8.60
Total	**867.11**	**425.85**

* The exchange fluctuation loss represents reinstatement of foreign currency borrowings at the reporting date in accordance with IND AS

Note - 35 - DEPRECIATION AND AMORTISATION EXPENSE		
Depreciation on Property, Plant and Equipment	1,088.74	1,060.48
Depreciation on Right-to-Use Assets	-	2.32
Depreciation on Investment Property	-	
Total	**1,088.74**	**1,062.80**

Particulars	As at 31st March, 2026		As at 31st March, 2025	
Note - 36 - OTHER EXPENSES				
Manufacturing expenses				
Consumption of stores and spares #	780.45		540.72	
Power and fuel	2,029.70		1,805.84	
Conversion charges	436.54		391.15	
Repairs to Buildings	75.15		45.87	
Repairs to Machinery	82.91	**3,404.76**	32.86	**2,816.45**

(₹ in lakhs)

Particulars	As at 31st March, 2026		As at 31st March, 2025	
Selling and Distribution Expenses				
Freight and forwarding	357.21		328.77	
Marine Insurance	1.20		0.93	
Sales commission	184.14		123.83	
Business promotion	18.86		15.84	
Discount on Script	0.16		0.31	
Advertisement	3.40	**564.97**	3.79	**473.46**
Establishment Expenses				
Rent	0.07		0.07	
Repairs and maintenance - Others	496.13		415.12	
Insurance	28.56		22.89	
Rates and taxes, excluding taxes on income	32.95		34.87	
Postage and Telephone	3.26		3.60	
Travelling and conveyance	46.65		22.63	
Printing and stationery	5.70		4.64	
Audit Fees and Expenses	9.53		12.81	
Subscription	1.40		1.49	
Legal, Professional and Consultancy Fees	63.70		53.73	
Net loss on foreign currency transactions and translation (other than considered as finance cost)	-		-12.16	
Net loss arising on Financial Assets and Liabilities designated as at FVTPL	113.58			
Loss on Sale of Fixed Assets	3.65		-	
Loss on Sale of Investments	33.69		4.61	
Miscellaneous expenses	11.76	850.65	6.29	570.59
Corporate Social Responsibilty Expenses	29.00	29.00	37.00	37.00
Total		**4,849.37**		**3,897.50**
# Consumption of stores and spares				
Indigenous	780.45		540.72	
Imported	-		-	
Total	**780.45**		**540.72**	
Note - 37 - Tax Expenses				
Tax expenses recognised in the Statement of profit and Loss				
Current Tax				
On Taxable Income for the year	287.00		204.88	
Deferred Tax				
Deferred Tax charge	-211.00		279.01	
Tax in respect of earlier years	3.24		-1.95	
Total Tax expense	**79.24**		**481.93**	

Note - 38 - STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

I. Background

Lambodhara Textiles Limited incorporated in India in the year 1994 and is a leading premium quality synthetic fancy yarn manufacturing Company. The Company has its wide network of operations in domestic as well as international market.

II. Significant Accounting Policies followed by the Company `

(a) Basis of preparation

(i) Compliance with Ind AS

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

The accounting policies are applied consistently to all the periods presented in the financial statements.

(ii) Historical cost convention

The financial statements have been prepared on a historical cost basis, except for the following:

1) Certain financial assets and liabilities that are measured at fair value;

2) Assets held for sale - measured at lower of carrying amount or fair value less cost to sell;

3) Defined benefit plans - plan assets measured at fair value;

(iii) Current non-current classification

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle (twelve months) and other criteria set out in the Schedule III to the Act.

(iv) Rounding of amounts

All amounts disclosed in the financial statements and notes have been rounded off to the nearest lakhs as per the requirement of Schedule III, unless otherwise stated.

(b) Use of estimates and judgments

The estimates and judgments used in the preparation of the financial statements are continuously evaluated by the Company and are based on historical experience and various other assumptions and factors (including expectations of future events) that the Company believes to be reasonable under the existing circumstances. Differences between actual results and estimates are recognised in the period in which the results are known/materialised.

The said estimates are based on the facts and events, that existed as at the reporting date, or that occurred after that date but provide additional evidence about conditions existing as at the reporting date.

(c) Property, Plant and Equipment

The Company has applied for the one-time transition exemption of considering the carrying cost on the transition date i.e., April 1, 2016 as the deemed cost under IND AS, hence regarded thereafter as historical cost.

Freehold land is carried at cost. All other items of property, plant and equipment are stated at cost less depreciation and impairment, if any. Historical cost includes expenditure that is directly attributable to the acquisition of the items

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognised when replaced. All other repairs and maintenance are charged to the Statement of Profit and Loss during the reporting period in which they are incurred.

Depreciation methods, estimated useful lives and residual value

Depreciation on tangible fixed assets is provided using the straight-line method as prescribed under Schedule II to the Companies Act 2013 and is charged to the statement of profit and loss. In respect of individual assets costing less than ₹ 5000 the policy of the Company is to charge depreciation at 95% of the cost on pro-rata basis to the period of use, considering the useful life of assets as less than 1 year.

The residual values are not more than 5% of the original cost of the asset. The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

In case of pre-owned assets, the useful life is estimated on a case-to-case basis.

Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the Statement of Profit and Loss.

(d) Investment properties

Property that is held for long-term investments for capital appreciation, and that is not occupied by the Company, is classified as investment property. Investment property is measured at its cost, including related transaction costs and where applicable borrowing costs and impairment if any.

(e) Intangible assets

Computer software

Computer software are stated at cost, less accumulated amortisation and impairments, if any.

Amortisation method and useful life

The Company amortizes computer software using the straight-line method over the period of 3 years.

Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the Statement of Profit and Loss.

(f) Lease

Operating Lease

The Company has adopted the new accounting standard Ind AS 116 "Leases" Ind AS 116 is a single lessee accounting model and sets out the principles for the recognition, measurement, presentation and disclosure of leases for both lessees and lessors.

As a lessee: The Company's lease assets primarily consist of office premises which are of short-term lease with the term of twelve months or less and low value leases. For these short term and low value leases, the Company has recognized the lease payments as an expense in the Statement of

Profit and Loss on a straight-line basis over the term of lease. At the date of commencement of the lease, the Company recognizes a right-of-use (ROU) asset and a corresponding lease liability for all lease arrangements in which it is a lessee, except for leases with a term of 12 months or less (short-term leases) and low value leases. ROU assets and lease liabilities includes these options when it is reasonably certain that they will be exercised. The ROU assets are initially recognized at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or prior to the commencement date of the lease plus any initial direct costs less any lease incentives. They are subsequently measured at cost less accumulated depreciation and impairment losses.

ROU assets are depreciated from the commencement date on a straight-line basis over the shorter of the lease term and useful life of the underlying asset. ROU assets are evaluated for recoverability whenever events or changes in circumstances indicate that their carrying amounts may not be recoverable. For the purpose of impairment testing, the recoverable amount (i.e. the higher of the fair value less cost to sell and the value-in-use) is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the Cash Generating Unit (CGU) to which the asset belongs. The lease liability is initially measured at amortized cost at the present value of the future lease payments. The lease payments are discounted using the interest rate implicit in the lease or, if not readily determinable, using the incremental borrowing rates. Lease liabilities are remeasured with a corresponding adjustment to the related ROU asset if the Company changes its assessment of whether it will exercise an extension or a termination option. Lease liability and ROU assets have been separately presented in the Balance Sheet and lease payments have been classified as financing cash flows.

As a lessor: Leases in which the Company does not transfer substantially all the risks and rewards of ownership of an asset are classified as operating leases. Rental income from operating lease is recognised on a straight-line basis over the term of the relevant lease unless the receipts are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised over the lease term on the same basis as rental income. Contingent rents are recognised as revenue in the period in which they are earned.

Leases are classified as finance leases when substantially all of the risks and rewards of ownership transfer from the Company to the lessee. Amounts due from lessees under finance leases are recorded as receivables at the Company's net investment in the leases. Finance lease income is allocated to accounting periods so as to reflect a constant periodic rate of return on the net investment outstanding in respect of the lease.

(g) Cash and Cash Equivalents

For the purpose of presentation in the statement of cash flows, cash and cash equivalents includes cash on hand, bank overdraft, deposits held at call with financial institutions, other short-term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

(h) Inventories

Inventories of Raw Materials, Work-in-Progress, Stores and spares, Finished Goods and Stock-in-trade are stated 'at cost or net realisable value, whichever is lower'. Goods-in-Transit are stated 'at cost'. Cost comprises all cost of purchase, cost of conversion and other costs incurred in bringing the inventories to their present location and condition. Cost formulae used are 'First-in-First-out', 'Weighted Average cost' or 'Specific identification', as applicable. Due allowance is estimated and made for defective and obsolete items, wherever necessary.

(i) Investments and other financial assets

(i) Classification

The Company classifies its financial assets in the following measurement categories:

(1) Those to be measured subsequently at fair value (either through other comprehensive income, or through the Statement of Profit and Loss), and

(2) Those measured at amortised cost.

The classification depends on the Company's business model for managing the financial assets and the contractual terms of the cash flows.

(ii) Measurement

At initial recognition, the Company measures a financial asset at its fair value. Transaction costs of financial assets carried at fair value through the Profit and Loss are expensed in the Statement of Profit and Loss.

(1) **Amortised cost:** Assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortised cost. Interest income from these financial assets is included in other income using the effective interest rate method.

(2) **Fair value through profit and loss:** Assets that do not meet the criteria for amortised cost are measured at fair value through Profit and Loss. Interest income from these financial assets is included in other income.

(3) **Fair value through other comprehensive income:** Assets are measured at fair value through other comprehensive income if financial assets are held within business model whose objective is achieved by both collecting contractual cash flows on specified dates that are solely payments of principal and interest on the principal amount outstanding and/ or selling financial assets.

Equity instruments:

The Company measures its equity investment other than in subsidiaries, joint ventures and associates at fair value through profit and loss. However, where the Company's management makes an irrevocable choice on initial recognition to present fair value gains and losses on specific equity investments in other comprehensive income (Currently no such choice made), there is no subsequent reclassification, on sale or otherwise, of fair value gains and losses to the Statement of Profit and Loss.

(iii) Impairment of financial assets

The Company measures the expected credit loss associated with its assets based on historical trend, industry practices and the business environment in which the entity operates or any other appropriate basis. The impairment methodology applied depends on whether there has been a significant increase in credit risk in the normal operation at the end of each reporting period.

(iv) Income Recognition

Interest Income

Interest on investments is recognized on a time proportion basis taking into account the amounts invested and the rate of interest.

Dividends

Dividends are recognised in the Statement of Profit and Loss only when the right to receive payment is established.

(j) Impairment of non-financial assets

Goodwill and intangible assets that have an indefinite useful life are not subject to amortisation and are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they might be impaired. Other assets are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs of disposal and value in use. For the purpose of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows which are largely independent of the cash inflows from other assets or group of assets (cash-generating units). Non-financial assets other than goodwill that suffered an impairment are reviewed for possible reversal of the impairment at the end of each reporting period.

(k) Non-current assets held for sale

Non-current assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use and a sale is considered highly probable. They are measured at the lower of their carrying amount and fair value less costs to sell, except for assets such as deferred tax assets, assets arising from employee benefits, financial assets and contractual rights under insurance contracts, which are specifically exempt from this requirement.

Non-current assets are not depreciated or amortised while they are classified as held for sale.

(l) Derivative financial instruments

Derivative financial instruments such as forward contracts, option contracts and cross currency swaps, to hedge its foreign currency risks are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured at their fair value with changes in fair value recognised in the Statement of Profit and Loss in the period when they arise.

(m) Segment Reporting:

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker.

(n) Borrowings

Borrowings are initially recognised at net of transaction costs incurred and measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in the Statement of Profit and Loss over the period of the borrowings using the effective interest method.

(o) Borrowing costs

Interest and other borrowing costs attributable to qualifying assets are capitalised. Other interest and borrowing costs are charged to Statement of Profit and Loss.

(p) Provisions and contingent liabilities

Provisions are recognised when the Company has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation and the amount can be reliably estimated. Provisions are not recognised for future operating losses.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the end of the reporting period. The discount rate used to determine the present value is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the passage of time is recognised as interest expense.

Contingent Liabilities are disclosed in respect of possible obligations that arise from past events but their existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or where any present obligation cannot be measured in terms of future outflow of resources or where a reliable estimate of the obligation cannot be made.

(q) Revenue recognition

The Company derives revenues primarily from sale of manufactured goods, traded goods and related services. The Company derives revenues from real estate segment. The Company applies Indian Accounting Standard 115 (Ind AS 115) -'Revenue from contracts with customers' using the cumulative catch-up transition method.

Revenue is recognized on satisfaction of performance obligation upon transfer of control of promised products or services to customers in an amount that reflects the consideration the Company expects to receive in exchange for those products or services.

The Company recognises provision for sales return, based on the historical results, measured on net basis of the margin of the sale. Therefore, a refund liability, included in other current liabilities, are recognized for the products expected to be returned.

The Company does not expect to have any contracts where the period between the transfer of the promised goods or services to the customer and payment by the customer exceeds one year. As a consequence, it does not adjust any of the transaction prices for the time value of money.

Other operating revenue - Export incentives : Export Incentives under various schemes are accounted in the year of export.

(r) Employee benefits

(i) Short-term obligations

Liabilities for wages and salaries, earned leave and sick leave including non-monetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled.

(ii) Other long-term employee benefit obligations

The benefits are discounted using the Government Securities (G-Sec) at the end of the reporting period that have terms approximating to the terms of the related obligation. Remeasurements as a result of experience adjustments and changes in actuarial assumptions are recognised in the Statement of Profit and Loss.

(iii) Post-employment obligations

The Company operates the following post-employment schemes:

(a) Defined benefit plans such as gratuity and

(b) Defined contribution plans such as provident fund.

Gratuity obligations

The liability or asset recognised in the balance sheet in respect of defined benefit gratuity plans is the present value of the defined benefit obligation at the end of the reporting period less the fair value of plan assets. The defined benefit obligation is calculated annually by actuaries using the projected unit credit method.

The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows by reference to market yields at the end of the reporting period on government bonds that have terms approximating to the terms of the related obligation.

The net interest cost is calculated by applying the discount rate to the net balance of the defined benefit obligation and the fair value of plan assets. This cost is included in employee benefit expense in the Statement of Profit and Loss.

Re-measurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognised in the period in which they occur, directly in other comprehensive income. They are included in retained earnings in the statement of changes in equity and in the balance sheet.

Presently the company provides for the liability as above but not funding the same.

Defined Contribution Plans

Defined Contribution Plans such as Provident Fund etc., are charged to the Statement of Profit and Loss as incurred.

Termination benefits

Expenditure on termination benefits is recognised in the statement of profit and loss in the period of incurrence.

(s) Foreign currency translation

(i) Functional and presentation currency

The financial statements are presented in Indian rupee (INR), which is Company's functional and presentation currency.

(ii) Transactions and balances

Transactions in foreign currencies are recognised at the prevailing exchange rates on the transaction dates. Realised gains and losses on settlement of foreign currency transactions are recognised in the Statement of Profit and Loss.

Monetary foreign currency assets and liabilities at the year-end are translated at the year-end exchange rates and the resultant exchange differences are recognised in the Statement of Profit and Loss.

(t) Income tax

Current Income Tax is measured at the amount expected to be paid to the tax authorities in accordance with Income Tax Act, 1961.

Deferred income tax is provided in full, using the liability method on temporary differences arising between the tax bases of assets and liabilities and their carrying amount in the financial statement. Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the end of the reporting period and are expected to apply when the related deferred income tax assets is realised or the deferred income tax liability is settled.

Deferred tax assets are recognised for all deductible temporary differences and unused tax losses, only if, it is probable that future taxable amounts will be available to utilise those temporary differences and losses.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority. Current tax assets and tax liabilities are off set where the Company has a legally enforceable right to offset and intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously.

Current and deferred tax is recognised in the Statement of Profit and Loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, the tax is also recognised in other comprehensive income or directly in equity, respectively.

Minimum Alternate Tax credit is recognised as deferred tax asset only when and to the extent there is convincing evidence that the Company will pay normal income tax during the specified period. Such asset is reviewed at each Balance Sheet date and the carrying amount of the MAT credit asset is written down to the extent there is no longer convincing evidence to the effect that the Company will pay normal income tax during the specified period.

(u) Earnings per Share

Basic earnings per Share

Basic earnings per share is calculated by dividing:

- The profit attributable to owners of the Company
- by the weighted average number of equity-shares outstanding during the financial year, adjusted for bonus elements in equity shares issued during the year and excluding treasury shares.

Diluted earnings per share

Diluted earnings per share, adjusts the figures used in the determination of basic earnings per share to take into account:

- the after-income tax effect of interest and other financing costs associated with dilutive potential equity shares, and

(₹ in lakhs)

- the weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilutive potential equity shares.

(v) Government Grants

Grants from the government are recognised at their fair value where there is reasonable assurance that the grant will be received and the Company will comply with all attached conditions.

Government grants relating to the purchase of property, plant and equipment are included in non-current liabilities as deferred income and are credited to Profit and Loss on a straight - line basis over the expected lives of related assets and presented within other income.

(w) Exceptional items

When items of income and expense within statement of profit and loss from ordinary activities are of such size, nature or incidence that their disclosure is relevant to explain the performance of the enterprise for the period, the nature and amount of such material items are disclosed separately as exceptional items.

(x) Critical estimates and judgements

The preparation of financial statements requires the use of accounting estimates which by definition will seldom equal the actual results. Management also need to exercise judgement in applying the accounting policies.

This note provides an overview of the areas that involved a higher degree of judgement or complexity, and items which are more likely to be materially adjusted due to estimates and assumptions turning out to be different than those originally assessed. Detailed information about each of these estimates and judgements is included in relevant notes together with information about the basis of calculation for each affected line item in the financial statements.

The areas involving critical estimates or judgement are:

i. Estimation of tax expenses and tax payable

ii. Probable outcome of matters included under Contingent Liabilities

iii. Estimation of Defined benefit obligation.

Note - 39 - ASSETS PLEDGED AS SECURITY

The carrying amounts of assets Pledged as security for current and non-current borrowings are:

Particulars	As at 31st March, 2026	As at 31st March, 2025
Current Assets		
Financial Assets		
Floating Charge		
Receivables	990.82	992.76
	990.82	**992.76**
Non Financial Assets		
Floating Charge		
Inventories	1,789.49	1,552.78
Total Current assets Pledged as security	**1,789.49**	**1,552.78**

Particulars	As at 31st March, 2026	As at 31st March, 2025
Non Current Assets		
Land	1,059.66	1,059.66
Building	2,307.74	2,386.93
Plant and Machinary	5,514.77	5,693.01
Wind Mill	1,676.09	1,588.15
Vehicles	128.68	154.13
Total non-current assets Pledged as security	**10,686.94**	**10,881.89**
Total assets Pledged as security	**13,467.26**	**13,427.42**

Note - 40 - Details of Contingent liabilities and Contingent assets (₹ in lakhs)

i. Cross Subsidy surcharge to TNGDCL	39.52	39.52
ii. Dispute with TNEB on Payment of tax on self-generation units	6.96	6.96
iii. Dispute is under Appeal under GST Act, 2017	7.24	7.24
iv. Dispute on Networking charges with TNEB	1.73	1.73

Note - 41 - COMMITMENTS

Capital Commitments

Estimated value of contract remaining to be executed on Capital account is Nil (Previous year Rs.200.00 lakhs)

EPCG & Advance Licence Commitments

EPCG & Advance Licence Commitments Future export obligations / commitments under import of Capital Goods at Concessional rate of customs duty. As at 31st March, 2026 Rs. 417.16 Lakhs (31st March, 2025 Rs. 417.16 Lakhs)

Note - 42 - POST RETIREMENT BENEFIT PLANS

Defined Benefits Plan

Gratuity

The Company provides 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. The gratuity plan is an unfunded plan.

In accordance with IND AS details are given below which is certified by the actuary and relied upon by the auditors and the company has provided the liability in accounts, to meet its liability from internal generation.

(₹ in lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
I. PRINCIPAL ACTUARIAL ASSUMPTIONS		
[Expressed as weighted averages]		
Discount Rate	7.25%	6.57%
Salary escalation rate	6.00%	6.00%
Attrition rate	5.00%	5.00%
Expected rate of return on Plan Assets	0.00%	0.00%
II CHANGES IN THE PRESENT VALUE OF THE OBLIGATIONS (PVO)		
RECONCILIATION OF OPENING AND CLOSING BALANCES (₹ in lakhs)		
PVO as at the beginning of the period	167.29	155.53
Interest Cost	10.72	10.62
Current service cost	23.15	21.60
Past service cost	-	-
Benefits paid	(8.30)	(6.21)
Actuarial loss/(gain) on obligation (balancing figure)	(24.95)	(14.25)
PVO as at the end of the period	**167.91**	**167.29**
III CHANGES IN THE FAIR VALUE OF PLAN ASSETS - RECONCILIATION OF OPENING AND CLOSING BALANCE		
Fair value of plan assets as at the beginning of the period	-	-
Expected return on plan assets	-	-
Contributions	8.30	6.21
Benefits paid and charges deducted	(8.30)	(6.21)
Actuarial gain/(loss) on plan assets [balancing figure]	-	-
Fair value of plan assets as at the end of the period	-	-
IV ACTUAL RETURN ON PLAN ASSETS		
Expected return on plan assets	-	-
Actuarial gain (loss) on plan assets	-	-
Actual return on plan assets	-	-
V ACTURIAL GAINS AND LOSSES RECOGNIZED		
Actuarial gain / (loss) for the period - Obligation	24.95	14.25
Actuarial gain / (loss) for the period- Plan Assets	-	-
Total (gain) / loss for the period	24.95	14.25
Actuarial (gain) / loss recognized in the period	(24.95)	(14.25)
Unrecognized actuarial (gain) / loss at the end of the year	-	-

(₹ in lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
VI AMOUNTS RECOGNISED IN THE BALNACE SHEET AND RELATED ANALYSIS		
Present value of the obligation	167.91	167.29
Fair value of plan assets	-	-
Amount determined under para 63 of Ind AS 19	167.91	167.29
Net Defined benefit liability recognized in the balance sheet	167.91	167.29
Present value of future reduction in contribution under para 65 of Ind AS 19	-	-
Net Defined Benefit Asset recognized under para 64 of Ind AS 19	-	-
VII EXPENSES RECOGNISED IN THE STATEMENT OF PROFIT AND LOSS ACCOUNT		
Current service cost	23.15	21.60
Net Interest on Net Defined Benefit Obligations	10.72	10.62
Net acturial (gain) / loss recognised during the period	-	-
Past service	-	-
Expenses recognized in the statement of profit and loss	33.87	32.22
VIII AMOUNT RECOGNISED FOR THE CURRENT PERIOD IN THE STATEMENT OF OTHER COMPREHENSIVE INCOME (OCI)		
Acturial (gain)/ Loss on Plan obligations	(24.95)	(14.25)
Difference between Actual return and interest income on Plan Assets-(gain)/loss	-	-
Effect of Balance Sheet asset limit	-	-
Amount recognized in OCI for the current period	(24.95)	(14.25)
IX MOVEMENTS IN THE LIABILITY RECOGNISED IN THE BALANCE SHEET		
Opening net liability adjusted for effect of balance sheet	167.29	155.53
Amount recognized in Profit and Loss Account	33.87	32.22
Amount recognised in OCI	(24.95)	(14.25)
Contribution paid	(8.30)	(6.21)
Closing net liability	167.91	167.29
X AMOUNT FOR CURRRENT PERIOD		
Present value of obligation	167.91	167.29
Plan Assets	-	-
Surplus (Deficit)	(167.91)	(167.29)
Experience adjustments on plan liabilities (Loss) / gain	15.24	19.79
Impact on change in assumptions on plan liabilities (loss) / gain	9.71	(5.54)
Experience adjustments on plan liabilities (loss) / gain	-	-

(₹ in lakhs)

Date of valuation	As at 31st March, 2026	As at 31st March, 2025
Average Duration of defined benefit obligations (in years)	9.0	9.4
Sensitivity analysis		
A. Discount Rate +50 BP	7.75%	7.07%
Defined benefit obligation (PVO)	161.32	160.41
Current Service Cost	21.70	22.01
B. Discount rate -50 BP	6.75%	6.07%
Defined benefit obligation (PVO)	174.96	174.67
Current Service Cost	24.02	24.39
C. Salary Escalation Rate +50 BP	6.50%	6.50%
Defined benefit obligation (PVO)	175.23	174.90
Current Service Cost	24.06	24.42
D. Salary Escalation Rate -50 BP	5.5%	5.5%
Defined benefit obligation (PVO)	161.01	160.14
Current Service Cost	21.65	21.97
EXPECTED CONTRIBUTION IN FOLLOWING YEARS (MID YEAR CASH FLOWS)		
YEAR 1	13.17	8.87
YEAR 2	15.30	18.95
YEAR 3	13.12	14.44
YEAR 4	15.64	12.05
YEAR 5	19.42	14.72
NEXT 5 YEARS	77.31	75.35
EXPECTED BENEFIT PAYMENTS IN FOLLOWING YEARS		
(MID YEAR CASH FLOWS)		
YEAR 1	13.17	8.87
YEAR 2	15.30	18.95
YEAR 3	13.12	14.44
YEAR 4	15.64	12.05
YEAR 5	19.42	14.72
NEXT 5 YEARS	77.31	75.35

Note - 43 - SEGMENT REPORTING

Operating Segments:

a) Textile
b) Power Generation
c) Real Estate

Identification of Segments:

The chief operational decision maker monitors the operating results of its Business segment separately for the purpose of making decision about resource allocation and performance assessment. Segment performance is evaluated based on profit or loss and is measured consistently with profit or loss in the financial statements, Operating segment have been identified on the basis of nature of products and other quantitative criteria specified in the Ind AS 108.

Segment revenue and results:

The expenses and income which are not directly attributable to any business segment are shown as un-allocable expenditure (net of allocable income).

Segment assets and Liabilities:

Segment assets include all operating assets used by the operating segment and mainly consist of property, plant and equipments, trade receivables, Inventory and other operating assets. Segment liabilities primarily includes trade payable and other liabilities. Common assets and liabilities which can not be allocated to any of the business segment are shown as un-allocable assets / liabilities.

Segment Reporting	31.03.2026	31.03.2025
Segment Revenue		
(i) Textiles	22,552.35	22,080.84
(ii) Power Generation	1,571.94	1,252.56
(iii) Real Estate	195.75	170.54
Net Segment Revenue	**24,320.04**	**23,503.94**
Segment Results (Profit Before Finance cost & Tax)		
(i) Textiles	1,139.08	901.05
(ii) Power Generation	873.22	668.48
(iii) Real Estate	173.03	140.25
Total	**2,185.34**	**1,709.78**
Less : Finance cost		
(i) Textiles	453.61	280.08
(ii) Power Generation	402.29	132.12
(iii) Real Estate	11.21	13.65
Total	867.11	425.85
Less : Unallocable Expenses	138.51	119.50
Profit before Tax	**1,179.72**	**1,164.42**
Segment Assets		
(i) Textiles	13,634.97	13,208.25
(ii) Power Generation	4,169.80	4,523.95
(iii) Real Estate	1,611.03	1,610.74
Add: Unallocable Assets	4.33	2.14
Total Assets	**19,420.13**	**19,345.08**
Segment Liabilities		
(i) Textiles	3,203.49	3,707.19
(ii) Power Generation	1,755.36	2,043.00
(iii) Real Estate	91.34	191.56
Add: Unallocable Liabilities	1,545.40	1,669.22
Total Liabilities	**6,595.59**	**7,610.96**

(₹ in lakhs)

Summary of segment Revenue and Segment Assets

Particulars	India		Rest of the world		Total	
	Current Year	Previous year	Current Year	Previous year	Current Year	Previous Year
Segment Revenue *	23,258.88	22,400.40	1,061.15	1103.54	24,320.04	23,503.94
Carrying Cost of segment assets **	19,230.03	19,279.79	185.77	63.15	19,415.80	19,342.94
Carrying Cost of segment Non Current assets @	1,511.82	1,139.38	-	-	1,511.82	1,139.38
Additions to Property, plant and equipments	762.57	1,219.29	-	-	762.57	1,219.29

* Based on location of Customers

** Based on location of assets

@ Excluding Property, plant and equipments

Note 44 - Related Party Disclosures

List of Related Parties as identified by the Management

S.No.	Party	Particulars
1	Bosco Giulia	Key Managerial Personnel
2	Santossh R	Key Managerial Personnel
3	Balu K N	Key Managerial Personnel
4	Nishanth Balu	Key Managerial Personnel
5	R Baba Chandrasekar	Non-Independent Director
6	Vishnu Rajkumar Nischal	Independent Director
7	Krishnamoorthy Narendra	Independent Director
8	Mohan Ramaseshan	Independent Director
9	Strikeright Integrated Services Limited	Other Significant influences (with whom transactions have taken place)

Disclosure of Related Party Transactions for the year ended 31st March, 2026

S. No.	Nature of Transac-tions	Related Parties								
		Strikeright Integrated Services Limited	Bosco Giulia	Santossh R	Nishanth Balu	Balu KN	R Baba Chandrasekar	Vishnu Rajkumar Nischal	Krishnamoorthy Narendra	MohanRamaseshan
1	Purchase of Yarn & Fibre	3,681.52	-	-	-	-	-	-	-	-
2	Sale of Fibre	2,187.60	-	-	-	-	-	-	-	-

(₹ in lakhs)

S. No.	Nature of Transactions	Related Parties								
		Strikeright Integrated Services Limited	Bosco Giulia	Santossh R	Nishanth Balu	Balu KN	R Baba Chandrasekar	Vishnu Rajkumar Nischal	Krishnamoorthy Narendra	MohanRamaseshan
3	Lease Rent on Vehicles	-	4.66	-	-	-	-	-	-	-
4	Interest Paid on unsecured Loan	-	-	-	-	-	36.25	-	-	-
5	Sitting fees	-	-	-	-	-	0.40	0.40	0.40	0.40
6	Remuneration to KMPs	-	60.00	25.80	7.16	11.76	-	-	-	-
	Total	**5,869.12**	**64.66**	**25.80**	**7.16**	11.76	**36.65**	**0.40**	**0.40**	**0.40**

Disclosure of Related Party Transactions for the year ended 31st March, 2025

S. No.	Nature of Transactions	Related Parties								
		Strikeright Integrated Services Limited	Bosco Giulia	Santossh R	Nishanth Balu	Balu KN	R Baba Chandrasekar	Vishnu Rajkumar Nischal	Krishnamoorthy Narendra	MohanRamaseshan
1	Purchase of Yarn & Fibre	3,542.83	-	-	-	-	-	-	-	-
2	Sale of Fibre	2,412.60	-	-	-	-	-	-	-	-
3	Lease Rent on Vehicles	-	4.86	-	-	-	-	-	-	-
4	Interest Paid on unsecured Loan	-	-	-	-	-	36.25	-	-	-
5	Sitting fees	-	-	-	-	-	0.30	0.30	0.30	0.20
6	Remuneration to KMPs	-	60.00	28.80	6.95	11.41	-	-	-	-
	Total	**5,955.43**	**64.86**	**28.80**	**6.95**	**11.41**	**36.55**	**0.30**	**0.30**	**0.20**

(₹ in lakhs)

Outstanding Balances

Particulars	Year ended 31st March 2026	Year ended 31st March 2025
Payables (Trade payables and other liabilities)		
Other Significant Influences	155.81	114.61
Key Managerial Personnel	3.07	3.95
End of the year	**158.88**	**118.56**
Receivables (Trade receivables and other receivables)		
Other Significant Influences	184.47	150.20
Key Managerial Personnel	-	-
End of the year	**184.47**	**150.20**
Loans		
R Baba Chandrasekar - Non Independent Director		
Beginning of the year	502.77	502.77
Loans received	-	-
Interest Charged during the year	36.25	36.25
Interest Paid	36.25	36.25
End of the year	**502.77**	**502.77**
Bosco Giulia - Whole Time Director		
Beginning of the year	1.48	7.50
Loans received	24.29	69.93
Interest Charged during the year	-	-
Loan repayments	25.77	75.95
End of the year	**-**	**1.48**
End of the year	**502.77**	**504.25**

NOTE - 45 - FAIR VALUE MEASUREMENTS

Financial Instrument by category and hierarchy

The fair values of the financial assets and liabilities are included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

The following methods and assumptions were used to estimate the fair values:

1. Fair value of cash and short-term deposits, trade and other short-term receivables, trade payables, other current liabilities, short term loans from banks and other financial institutions approximate their carrying amounts largely due to short term maturities of these instruments.
2. Financial instruments with fixed and variable interest rates are evaluated by the Company based on parameters such as interest rates and individual credit worthiness of the counterparty.

Based on this evaluation, allowances are taken to account for expected losses of these receivables. Accordingly, fair value of such instruments is not materially different from their carrying amounts.

The fair values for loans security deposits were calculated based on cash flows discounted using a current lending rate. They are classified as level 3 fair values in the fair value hierarchy due to the inclusion of unobservable inputs including counter party credit risk.

The fair values of non-current borrowings are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy due to the use of unobservable inputs, including own credit risk.

For Financial assets and Liabilities that are measured at fair value, the carrying amounts are equal to the fair values.

The Company uses the following hierarchy for determining and disclosing the fair value of financial instruments by valuation technique:

Level 1	:	quoted (unadjusted) prices in active markets for identical assets or liabilities.
Level 2	:	other techniques for which all inputs which have a significant effect on the recorded fair value are observable, either directly or indirectly.
Level 3	:	techniques which use inputs that have a significant effect on the recorded fair value that are not based on observable market data.

Note - 45 - FAIR VALUE MEASUREMENT (CONTD..)

₹ in lakhs

Financial Assets and Liabilities as at 31st March, 2026	Non Current	Current	Total	Routed through Profit and Loss				Routed through OCI				Carried at amortised cost				Total Amount
				Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total	Level 1	Level 2	Level 3	Total	
Financial Assets																
Investments																
Equity Instruments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mutual Funds	-	1,034.64	1,034.64	1,034.64	-	-	1,034.64	-	-	-	-	-	-	-	-	1,034.64
Investment in Portfolio Management Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Investment in Alternative Investment Fund	1,058.00	48.35	1,106.34	-	-	1,106.34	1,106.34	-	-	-	-	-	-	-	-	1,106.34
Investment in Bonds	-	1,445.79	1,445.79	-	-	-	-	1,445.79	-	-	1,445.79	-	-	-	-	1,445.79
	1,058.00	**2,528.78**	**3,586.78**	**1,034.64**	**-**	**1,106.34**	**2,140.98**	**1,445.79**	**-**	**-**	**1,445.79**	**-**	**-**	**-**	**-**	**3,586.78**
Other Assets																
Loans to Employees	-	5.24	5.24	-	-	-	-	-	-	-	-	-	-	5.24	5.24	5.24
Other Financial Assets	0.99	13.11	14.11	-	-	0.99	0.99	-	-	-	-	-	-	13.11	13.11	14.11
Trade receivable	-	990.70	990.70	-	-	990.70	990.70	-	-	-	-	-	-	-	-	990.70
Cash and Cash equivalents	-	676.90	676.90	-	-	-	-	-	-	-	-	-	-	676.90	676.90	676.90
Other Bank Balance	-	4.92	4.92	-	-	-	-	-	-	-	-	-	-	4.92	4.92	4.92
	0.99	**1,690.87**	**1,691.86**	**-**	**-**	**991.69**	**991.69**	**-**	**-**	**-**	**-**	**-**	**-**	**700.17**	**700.17**	**1,691.86**
Financial Liabilities																
Borrowings	3,140.94	745.09	3,886.03	-	-	-	-	-	-	-	-	-	-	5,684.20	5,684.20	5,684.20
Other Financial Liabilities	90.80	257.81	348.61	-	-	90.80	90.80	-	-	-	-	-	-	257.81	257.81	348.61
Trade Payables	-	404.31	404.31	-	-	-	-	-	-	-	-	-	-	404.31	404.31	404.31
Lease Liabilities	2.68	1.23	3.91	-	-	-	-	-	-	-	-	-	-	3.91	3.91	3.91
	3,234.42	**1,408.43**	**4,642.85**	**-**	**-**	**90.80**	**90.80**	**-**	**-**	**-**	**-**	**-**	**-**	**6,350.22**	**6,350.22**	**6,441.02**
Financial Assets and Liabilities as at 31st March, 2025																
Financial Assets																
Investments																
Equity instruments	7.30	45.34	52.64	45.34	-	7.30	52.64	-	-	-	-	-	-	-	-	52.64
Mutual Funds	-	758.90	758.90	758.90	-	-	758.90	-	-	-	-	-	-	-	-	758.90
Investment in Portfolio Management Fund	-	132.20	132.20	-	132.20	-	132.20	-	-	-	-	-	-	-	-	132.20
Investment in Alternative Investment Fund	563.92	-	563.92	-	-	563.92	563.92	-	-	-	-	-	-	-	-	563.92
Investment in Bonds	-	1,544.74	1,544.74	-	-	-	-	1,544.74	-	-	1,544.74	-	-	-	-	1,544.74
	571.22	**2,481.18**	**3,052.40**	**804.24**	**132.20**	**571.22**	**1,507.66**	**1,544.74**	**-**	**-**	**1,544.74**	**-**	**-**	**-**	**-**	**3,052.40**
Other Assets																
Loans to Employees	-	2.58	2.58	-	-	-	-	-	-	-	-	-	-	2.58	2.58	2.58
Other Financial Assets	139.25	13.02	152.26	-	-	1.07	1.07	-	-	-	-	-	-	151.20	151.20	152.26
Trade receivable	-	992.76	992.76	-	-	992.76	992.76	-	-	-	-	-	-	-	-	992.76
Cash and Cash equivalents	-	725.99	725.99	-	-	-	-	-	-	-	-	-	-	725.99	725.99	725.99
Other Bank Balance	-	352.61	352.61	-	-	-	-	-	-	-	-	-	-	352.61	352.61	352.61
	139.25	**2,086.95**	**2,226.20**	**-**	**-**	**993.82**	**993.82**	**-**	**-**	**-**	**-**	**-**	**-**	**1,232.38**	**1,232.38**	**2,226.20**
Financial Liabilities																
Borrowings	3,590.90	1,209.62	4,800.53	-	-	-	-	-	-	-	-	-	-	5,684.20	5,684.20	5,684.20
Other Financial Liabilities	81.81	271.13	352.95	-	-	81.81	81.81	-	-	-	-	-	-	271.13	271.13	352.95
Trade Payables	-	323.19	323.19	-	-	-	-	-	-	-	-	-	-	323.19	323.19	323.19
Lease Liabilities	-	1.23	1.23	-	-	-	-	-	-	-	-	-	-	1.23	1.23	1.23
Total	**3,672.72**	**1,805.18**	**5,477.89**	**-**	**-**	**81.81**	**81.81**	**-**	**-**	**-**	**-**	**-**	**-**	**6,279.75**	**6,279.75**	**6,361.56**

NOTE - 46 - FINANCIAL RISK MANAGEMENT

Financial risk management objectives and policies

The Company's financial risk management is an integral part of how to plan and execute its business strategies. The Company's financial risk management policy is set by the Managing Board.

Market risk is the risk of loss of future earnings, fair values or future cash flows that may result from a change in the price of a financial instrument. The value of a financial instrument may change as a result of changes in the interest rates, foreign currency exchange rates, equity prices and other market changes that affect market risk sensitive instruments. Market risk is attributable to all market risk sensitive financial instruments including investments and deposits, foreign currency receivables, payables and loans and borrowings.

The Company manages market risk through a treasury department, which evaluates and exercises independent control over the entire process of market risk management. The treasury department recommend risk management objectives and policies, which are approved by Senior Management and the Audit Committee. The activities of this department include management of cash resources, implementing hedging strategies for foreign currency exposures like foreign exchange forward contracts, borrowing strategies and ensuring compliance with market risk limits and policies.

Market Risk- Interest rate risk

Interest rate risk is the risk that the fair value of future cash flows of the financial instruments will fluctuate because of changes in market interest rates. In order to optimize the Company's position with regards to interest income and interest expenses and to manage the interest rate risk, treasury performs a comprehensive corporate interest rate risk management by balancing the proportion of fixed rate and floating rate financial instruments in its total portfolio.

According to the Company, interest rate risk exposure is only for floating rate borrowings. For floating rate liabilities, the analysis is prepared assuming the amount of the liability outstanding at the end of the reporting period was outstanding for the whole year. A 50-basis point increase or decrease is used when reporting interest rate risk internally to key management personnel and represents management's assessment of the reasonably possible change in interest rates.

Exposure to interest rate risk **(₹ in lakhs)**

Particulars	As at 31st March 2026	As at 31st March 2025
Non-Current Borrowings	2,640.94	3,089.42
Current Maturities of Long Term-Debts	745.09	1,209.62
Total Borrowings (excl. Int. accrued but not due and unsecured loans)	**3,386.03**	**4,299.05**
Borrowings carrying variable rate of interest	3,386.03	4,299.05
% of borrowings out of above bearing variable rate of interest	100.00%	100.00%

Interest rate sensitivity

A change of 50 bps in interest rates would have following Impact on profit before tax

Particulars	2025-26	2024-25
50 bps increase would decrease the profit before tax by	16.93	21.50
50 bps decrease would Increase the profit before tax by	-16.93	-21.50

Market Risk- Foreign currency risk

The Company operates internationally and portion of the business is transacted in foreign currencies and consequently the Company is exposed to foreign exchange risk through its sales in overseas and purchases from overseas suppliers in foreign currencies. Foreign currency exchange rate exposure is partly balanced by purchasing of goods and commodities in the foreign currencies

a) Unhedged foreign currency exposure

Particulars of unhedged foreign currency exposures as at the reporting date (Foreign Currency in Lakhs)

Particulars	USD	EURO
As at 31st March, 2026		
Trade Receivable	0.99	-
Trade payables	-	-
Loans taken	-	29.88
Advance to import creditors	0.07	-
Advance from Debtors	-	-
Cash and Bank balances	-	-
As at 31st March, 2025		
Trade Receivable	0.74	-
Trade payables	-	-
Loans taken	-	45.62
Advance to import creditors	-	-
Advance from Debtors	-	-
Cash and Bank balances	0.01	-

Market Risk - Price risk

(a) Exposure

The Company's exposure to equity securities price risk arises from Investments held by the Company and classified in the balance sheet either at fair value through OCI or at fair value through profit and loss. To manage its price risk arising from investments in equity securities, the company diversifies its portfolio. Diversification of the portfolio is done in accordance with the limits set by the Company

(b) Sensitivity

The table below summarizes the impact of increases/decreases of the BSE index on the company's equity and Gain/Loss for the period. The analysis is based on the assumption that the index has increased by 5% or decreased by 5% with all other variables held constant, and that all the company's equity instruments moved in line with the index.

Impact on Profit before tax ₹ in lakhs

Particulars	31.03.2026	31.03.2025
BSE Sensex Increase 5%	51.73	40.21
BSE Sensex Decrease 5%	-51.73	-40.21

Above Referred sensitivity pertains to quoted equity investments (Refer Note 9). Profit for the year would increase/(decrease) as a result of gains/losses on equity securities as at fair value through profit or loss.

(c) Foreign Currency Risk Sensitivity

A change of 5% in Foreign currency would have following impact on profit before tax

Particulars	2025-26		2024-25	
	5% Increase	5% Decrease	5% Increase	5% Decrease
USD	4.99	-4.99	3.18	-3.18
EURO	-162.87	162.87	-210.60	210.60
Increase / (decrease) in profit or loss	**-157.88**	**157.88**	**-207.42**	**207.42**

Credit risk

Credit risk arises from the possibility that the counter party may not be able to settle their obligations as agreed. To manage this, the Company periodically assesses financial reliability of customers and other counter parties, taking into account the financial condition, current economic trends, and analysis of historical bad debts and ageing of financial assets. Individual risk limits are set and periodically reviewed on the basis of such information.

The Company considers the probability of default upon initial recognition of asset and whether there has been a significant increase in credit risk on an ongoing basis through each reporting period. To assess whether there is a significant increase in credit risk the Company compares the risk of default occurring on asset as at the reporting date with the risk of default as at the date of initial recognition. It considers reasonable and supportive forwarding-looking information such as:

i) Actual or expected significant adverse changes in business,

ii) Actual or expected significant changes in the operating results of the counterparty,

iii) Financial or economic conditions that are expected to cause a significant change to the counterparty's ability to meet its obligations,

iv) Significant increase in credit risk on other financial instruments of the same counterparty,

v) Significant changes in the value of the collateral supporting the obligation or in the quality of the third-party guarantees or credit enhancements.

Financial assets are written off when there is no reasonable expectations of recovery, such as a debtor failing to engage in a repayment plan with the Company. Where loans or receivables have been written off, the Company continues to engage in enforcement activity to attempt to recover the receivable due. Where recoveries are made, these are recognized as income in the statement of profit and loss.

The Company measures the expected credit loss of trade receivables and loan from individual customers based on historical trend, industry practices and the business environment in which the entity operates. Loss rates are based on actual credit loss experience and past trends. Based on the historical data, loss on collection of receivables is not material hence no additional provision considered.

Trade receivables

Customer credit risk is managed by each business unit subject to the Company's established policy, procedures and control relating to customer credit risk management. Trade receivables are non-interest bearing and are generally on 7 days to 180 days credit term. Credit limits are established for all customers based on internal rating criteria. Outstanding customer receivables are regularly monitored and any shipments to major customers are generally covered by letters of credit. The Company has no concentration of credit risk as the customer base is widely distributed both economically and geographically.

An impairment analysis is performed at each reporting date on an individual basis for major clients. In addition, a large number of minor receivables are grouped into homogenous groups and assessed for impairment collectively. The calculation is based on actual incurred historical data. The maximum exposure to credit risk at the reporting date is the carrying value of each class of financial assets disclosed in Note 10. The Company does not hold collateral as security. The Company evaluates the concentration of risk with respect to trade receivables as low, as its customers are located in several jurisdictions and industries and operate in largely independent markets.

Liquidity Risk

Prudent liquidity risk management implies maintaining sufficient cash and marketable securities and the availability of funding through an adequate amount of committed credit facilities to meet obligations when due and to close out market positions. Due to the dynamic nature of the underlying businesses, Company treasury maintains flexibility in funding by maintaining availability under committed credit lines. Management monitors rolling forecasts of the Company's liquidity position (comprising the undrawn borrowing facilities below) and cash and cash equivalents on the basis of expected cash flows.

(i) Financing arrangements

The Company had access to the following borrowings facilities at the end of the reporting period

Particulars	As at 31st March, 2026	As at 31st March, 2025
Fixed rate		
Expiring within one year (bank overdraft and other facilities)	1,500.00	1,500.00
Expiring beyond one year (bank loans)	-	-

The bank overdraft facilities may be drawn at any time and may be terminated by the bank without notice. Subject to the continuance of satisfactory credit ratings, the bank loan facilities may be drawn at any time in INR.

(ii) Maturity patterns of borrowings

(₹ in Lakhs)

Particulars	As at 31st March, 2026				As at 31st March, 2025			
	0-1 years	1-5 years	Beyond 5 years	Total	0-1 years	1-5 years	Beyond 5 years	Total
Long term borrowings (Including current maturity of long term debt)	745.09	2,640.92	-	3,386.01	1,209.61	3,004.81	84.63	4,299.05
Short term borrowings	-	-	-	-	-	-	-	-
Total	**745.09**	**2,640.92**	**-**	**3,386.01**	**1,209.61**	**3,004.81**	**84.63**	**4,299.05**

(iii) Maturity patterns of other Financial Liabilities

As at 31st March, 2026	0-3 months	3-6 months	6 months to 12 months	beyond 12 months	Total
Trade Payable	356.72	3.81	43.76	0.02	404.31
Other Financial liability (Current and Non Current)	2.77	250.11	0.89	94.84	348.61
Total	**359.49**	**253.92**	**44.65**	**94.86**	**752.92**
As at 31st March, 2025					
Trade Payable	290.71	30.42	1.91	0.15	323.19
Other Financial liability (Current and Non Current)	2.89	262.15	1.03	86.87	352.94
Total	**293.60**	**292.57**	**2.94**	**87.02**	**676.13**

NOTE - 47 - CAPITAL RISK MANAGEMENT

(a) Risk Management

The Company aim to manages its capital efficiently so as to safeguard its ability to continue as a going concern and to optimise returns to our shareholders.

The capital structure of the Company is based on management's judgement of the appropriate balance of key elements in order to meet its strategic and day-to-day needs. We consider the amount of capital in proportion to risk and manage the capital structure in light of changes in economic conditions and the risk characteristics of the underlying assets. In order to maintain or adjust the capital structure, the Company may adjust the amount of dividend paid to shareholders, return capital to shareholders or issue new shares.

The Company's policy is to maintain a stable and strong capital structure with a focus on total equity so as to maintain investor, creditors and market confidence and to sustain future development and growth of its business. The Company will take appropriate steps in order to maintain, or if necessary, adjust, its capital structure.

(b) Dividend

(₹ in lakhs)

Particulars	31st March, 2026	31st March, 2025
Equity shares		
Final dividend for the year ended 31st March, 2025 and 31st March 2024 respectively.	51.89	51.89
Re. 0.50 per equity share (10%) of face value Rs. 5 each (31st March 2025 - Re. 0.50) per fully paid share distributed based on approval by the shareholders at the AGM held on 22nd September 2025.		
Dividends not recognised at the end of the reporting period		
In addition to the above dividends, since year end the Directors have recommended the payment of a final dividend of Re. 0.50 per fully paid equity share (31st March 2026 – Re. 0.50). This proposed dividend is subject to the approval of Shareholders in the ensuing Annual General Meeting.	51.89	51.89

NOTE - 48 - EARNINGS PER SHARE

Particulars	31st March, 2026	31st March, 2025
Earnings per share has been computed as under		
Profit / (Loss) for the year	1,100.47	682.49
Weighted average number of equity shares outstanding	1,03,77,600	1,03,77,600
Earnings per shares (Rs.) - Basic (Face value ₹ 5 per share)	10.60	6.58
Diluted earnings per share is same as basic earnings per share	10.60	6.58

NOTE - 49 - EXPORT PROMOTION OF CAPITAL GOODS (EPCG)

Export Promotion Capital Goods (EPCG) scheme allows import of certain capital goods including spares at concessional duty subject to an export obligation for the duty saved on capital goods imported under EPCG scheme. The duty saved on capital goods imported under EPCG scheme being Government Grant, is accounted as stated in the accounting policy on Government Grant.

NOTE - 50 - BREAK UP OF AUDIT FEES

(₹ in lakhs)

Particulars	31st March, 2026	31st March, 2025
For Audit	6.25	5.00
For Certification	1.65	2.00
For Taxation Services	1.30	5.55
For reimbursement of expenses	0.33	0.26

NOTE - 51 - CORPORATE SOCIAL RESPONSIBILITY (CSR) EXPENSES

Particulars	For the year ended 31.03.2026	For the year ended 31.03.2025
Amount required to be spent by the company during the year	28.99	37.00
Amount of expenditure incurred - towards educational aid	29.00	37.00
Shortfall at the end of the year	Nil	Nil
Total of previous year shortfall	Nil	Nil
Reasons for shortfall	NA	NA
Nature of CSR activities	Amount spent for Education aid.	
Details of related party transactions	-	
Movements during the year for provision made with respect to liability incurred by entering into as contractual obligation.	NA	NA

NOTE - 52 - EVENT OCCURING AFTER BALANCE SHEET DATE

The board of directors has recommended Equity dividend of Re.0.50 per share (previous year Re. 0.50) for the financial year 2025-26.

NOTE-53-FINANCIAL RATIOS

S. No.	Particulars	As at March 31, 2026	As at March 31, 2025	Variation	Remarks for variation more than 25%
1	Current Ratio (in times)	3.66	3.07	19.03%	Not Applicable
2	Debt Equity Ratio (in times)	0.32	0.44	-26.31%	Loan repayment was done resulting decrease in debt
3	Debt Service Coverage Ratio (in times)	1.91	1.51	26.97%	Increase in profit and decrease in loan liability
4	Return on Equity Ratio (in %)	9.56%	6.42%	49.02%	Profit after Tax was increased when compared to previous year.
5	Inventory Turnover Ratio (in times)	13.18	12.99	1.45%	Not Applicable
6	Trade Recievables Turnover Ratio (in times)	22.22	24.70	-10.06%	Not Applicable

S. No.	Particulars	As at March 31, 2026	As at March 31, 2025	Variation	Remarks for variation more than 25%
7	Trade Payables Turnover Ratio	43.22	54.47	-20.66%	Not Applicable
8	Net Capital Turnover Ratio	4.82	5.02	-3.84%	Not Applicable
9	Net Profit Ratio (in %)	4.62%	2.95%	56.98%	Profit after Tax was increased when compared to previous year.
10	Return on Capital Employed (in %)	11.91%	9.23%	28.95%	Profit before Interest & Tax was increased when compared to previous year.
11	Return on Investment (in %)	12.93%	10.43%	23.97%	Not Applicable

Explanations to items included in computing the above ratios

i. Current Ratio: Current Asset over Current Liabilities

ii. Debt-Equity Ratio: Debt (includes Borrowings and current & non-current lease liabilities) over total shareholders' equity (including Reserves & Surplus excluding Revaluation reserve)

iii. Debt Service Coverage Ratio: EBIT + Depreciation + Profit or loss on sale of assets / investments over lease payments (Principal & Interest) + Loans repayments (Principal & Interest).

iv. Return on Equity Ratio: PAT over average Equity (including Reserves & Surplus excluding Revaluation reserve)

v. Inventory Turnover Ratio: Revenue from Textiles operations only considered over average Inventory.

vi. Trade Receivables Turnover Ratio: Revenue from Textiles operations only considered over average Trade Receivables.

vii. Trade Payables Turnover Ratio: Purchases over average Turnover Payable

viii. Net Capital Turnover Ratio: Revenue from Operations over average Working Capital (Current Assets - Current Liabilities)

ix. Net Profit Ratio: Net profit after tax over Revenue from operations

x. Return on Capital Employed: PBIT over Capital Employed (Capital Employed includes total shareholders' equity (Excluding revaluation reserve), borrowings, short term and long-term lease liabilities and Deferred Tax Liability)

xi. Return on Investment: Interest Income + Dividend Income + Realised gain on investment in MF / Equities / Bonds over average investments (includes Investment in MF, Shares, Bonds and other bank deposits)

The Non-GAAP Measures presented may not be comparable to similarly titled measures reported by other companies. Further, it should be noted that EBIDTA, EDITDA Margin, Gross Margin, Net Worth, Return on Net Worth, Net Asset Value (Per Equity Share), Debt Equity Ratio, Return on Capital Employed, Return on Equity is not a measure of operating performance or liquidity defined by generally accepted accounting principles and may not be comparable to similarly titled measures presented by other companies.

54. No proceedings have been initiated during the year or are pending against the company as at March 31, 2026 for holding any benami property under Benami Property Transactions (Prohibition) Act, 1988.

55. Transactions and balances with companies which have been removed from register of Companies (Struck off companies) as at the above reporting periods is Nil.

56. The company has not traded / invested in Crypto currency or virtual currency.

57. The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

    i. Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or

    ii. Provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries

58. 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

59. The company has no such transactions which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (Such as search or survey or any other relevant provisions of Income Tax Act, 1961).

60. The company has not granted any loans or advances in the nature of loans to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013), either severally or jointly with any other person.

61. Audit Trail

The Company has used accounting software for maintaining its books of account which have a feature of audit trail (edit log) facility and the same was enabled at the application level. During the year ended 31 March 2026. Additionally, the audit trail has been preserved by the Company as per the statutory requirements for record retention where such feature was enabled.

62. Registration of charges or satisfaction with Registrar of companies (ROC)

The Company does not have any charges or satisfaction, which is yet to be registered with ROC beyond the statutory period.

63. The Company was not declared wilful defaulter by any bank or financial institutions or other lender.

64. The Company has borrowed from banks on the basis of security of current assets. Quarterly returns or Statements of current assets filed by the company with banks are in agreement with books of accounts. Summary of reconciliation and reasons for material discrepancies are given below:

STOCK STATEMENT SUBMISSION WITH BANKS (₹ in lakhs)

Particulars	As at March 31,2026	As at December 31, 2025	As at September 30, 2025	As at June 30, 2025	As at March 31,2025
Inventories as per declaration with Bank	1,789.49	1,259.24	1,251.98	1,387.66	1,552.78
Trade receivables as per Declaration with Bank	991.40	1,091.52	1,410.95	1,172.22	993.46
Total (A)	**2,780.89**	**2,350.76**	**2,662.93**	**2,559.88**	**2,546.24**
Inventories as per Books	1,789.49	1,259.24	1,251.98	1,387.66	1,552.78
Trade Receivables as per Books	991.40	1,091.52	1,410.96	1,172.22	993.46
Total (B)	**2,780.89**	**2,350.76**	**2,662.94**	**2,559.89**	**2,546.24**
Difference in Inventories	-0.00	-0.00	0.00	-0.00	-0.00
Difference in Trade Receivables	-0.00	0.00	-0.01	-0.00	0.00
Total Differences (A)-(B)	**-0.00**	**0.00**	**-0.01**	**-0.01**	**0.00**

65. Approval of Financial Statements:

The Board of Directors of the company has reviewed the realisable value of all the current assets and has confirmed that the value of such assets in the ordinary course of business will not be less than the value at which these are recognized in the financial statements. In addition, the board has also confirmed the carrying value of the non-current assts in the financial statements. The Board, duly taking into account all the relevant disclosures made, has approved these financial statements in its meeting held on 30th May 2026.

66. Previous year's figures have been regrouped wherever considered necessary.

Vide Our Report of even date

For **M/s. Mohan & Venkataraman LLP**
Chartered Accountants
FRN 007321S/S000235

(Sd/-) Ramesh P
Partner
M.No.: 202682

Place : Coimbatore
Date : 30th May 2026

(Sd/-) **Baba Chandrasekar Ramakrishnan**
Chairman
(DIN: 00125662)

(Sd/-) **Radhakrishnan Santossh**
Chief Financial Officer

(Sd/-) **Bosco Giulia**
Whole-Time Director
(DIN : 01898020)

(Sd/-) **Shanthi P**
Company Secretary
Membership No. A60402