S.A.T.LTD.

SREE AKKAMAMBA TEXTILES LIMITED

TANUKU

72nd ANNUAL REPORT

2025 - 2026

SREE AKKAMAMBA TEXTILES LIMITED

Registered Office : Venkatarayapuram, Tanuku - 534 215
West Godavari District, Andhra Pradesh.
CIN : U51909 AP1954 PLC 000525
Email: akkamamba@gmail.com, Website: www.akkamamba.com
Phone: 08819-224945 / 224946

Board of Directors

Sri M.S.R.V.K. Rangarao	Managing Director
Sri M. Narendranath (upto 29-09-2025)	Director
Sri V.S. Raju	Independent Director
Dr. (Smt.) D. Manjulata (upto 17-10-2025)	Independent Director
Sri Nekkanti Satyanarayana (w.e.f 01-10-2025)	Whole-time Director
Sri Kancharla Srinivasa Rao (w.e.f 01-10-2025)	Whole-time Director

Bankers :

Union Bank of India
State Bank of India

Auditors :

M/s. Brahmayya & Co.,
Chartered Accountants
Vijayawada.

Registered Office & Mills :

Venkatarayapuram,
Tanuku - 534 215
Andhra Pradesh.

Cost Auditors :

M/s. Narasimha Murthy & Co.,
Hyderabad.

Registrar & Share Transfer Agents :

XL Softech Systems Ltd.,
3, Sagar Society, Road No. 2,
Banjara Hills, Hyderabad - 500 034
email : xlfield@gmail.com
Ph : 23545913 / 14 / 15

Company CIN :
U51909AP1954PLC000525

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ANNEXURE- F

Notice to Shareholders

NOTICE is hereby given that 72nd Annual General Meeting of the Company will be held on 26th September, 2026 at 10.00 AM at the Registered Office of the Company at Venkatarayapuram, Tanuku, Andhra Pradesh, to transact the following business.

ORDINARY BUSINESS:

1. To consider and adopt the Statement of Profit and Loss for the year ended 31st March, 2026 and Balance Sheet as at that date and the Reports of the Directors and Auditors thereon.
2. To appoint a Director in place of Sri N.Satyanarayana (DIN:11258211) who retires by rotation and being eligible offers himself for re-appointment.
3. To ratify the appointment of M/s. Brahmayya & Co., Vijayawada (Reg.No.000513S) as Statutory Auditors of the Company for the year 2026-27 and to fix their remuneration.

SPECIAL BUSINESS:

4. To consider and if thought fit to pass with or without modification the following Resolution as a Special Resolution:

   "RESOLVED THAT pursuant to the provisions of Section 73 and other applicable provisions of the Companies Act, 2013 read with Companies (Acceptance of Deposits) Rules, 2014, the consent of the Members, be and is hereby accorded to the Board of Directors of the Company for accepting/renewing Fixed Deposits from Members within the limits prescribed in the Act."

   "RESOLVED FURTHER THAT the Board of Directors or any person authorized thereof, be and is hereby authorized to take all such steps as per the provisions of the Companies Act, 2013 and Rules made thereunder in this regard to give effect to this Resolution."

5. To consider and if thought fit to pass with or without modification the following Resolution as an Ordinary Resolution:

   "RESOLVED THAT pursuant to the provisions of Sec.148 of the Companies Act, 2013 and other applicable provisions, if any, and rules made thereunder, the Company hereby ratifies the payment of remuneration of Rs.1,00,000/- (Rupees one lakh only) per annum to M/s.Narasimha Murthy & Co., Cost Accountants, Hyderabad, who were appointed as Cost Auditors by the Board at its meeting held on 13th August, 2026 for conducting the Cost Audit for the year 2026-27 in respect of the products viz., Cotton and Blended Yarns".

6. To consider and if thought fit, to pass with or without modification the following Resolution as an Ordinary Resolution:

   "RESOLVED that in accordance with the provisions of Section 197 read with schedule V of the Companies Act, 2013 and other applicable statutory provisions, if any, consent and approval of the company, be and is hereby accorded for re-appointment of Sri M.S.R.V.K. Rangarao (DIN: 00031720) as Managing Director of the company for a period of five years with effect from 1st October,2026 upon the terms and conditions set out hereunder with liberty to the Board of Directors to revise and / or accept any variation in the under mentioned terms and conditions of remuneration within the maximum limits prescribed in Schedule V to the Companies Act,2013.

Sri M.S.R.V.K.Rangarao shall not be subject to retirement by rotation.

I. Remuneration:

a) Salary: Rs.3,30,000/- (Rupees three lakhs thirty thousand only) per month.

b) Commission:

Subject to overall ceilings laid down in section 197 of the Companies Act, 2013.

II. Perquisites:

(i) Housing: The expenditure incurred by the company on hiring furnished accommodation will be subject to the ceiling of 50% of the salary, over and above 10% payable by Managing Director. In case the accommodation provided is owned by the company, 10% of the salary shall be deducted by the company.

In case the company does not provide accommodation, the house rent allowance will be paid by the company, to the Managing Director not exceeding 50% of the salary.

The expenditure incurred by the company on gas, electricity, water and furnishings shall be valued as per the Income Tax Rules, 1962. This will however, be subject to a ceiling of 10% of the salary of the Managing Director.

(ii) Medical Reimbursement: Medical benefits for self and family. Reimbursement of expenses actually incurred, the total cost of which to the company shall not exceed one month's salary in a year or three months salary over a period of three years.

(iii) Leave Travel Concession: For self and family once in a year in accordance with the rules of the company.

(iv) Club Fees: Subject to a maximum of two clubs. This will not include admission and life membership fees.

(v) Personal Accident Insurance: Premium not exceeding Rs.10,000/- (Rupees ten thousand only) per annum.

(vi) Provident Fund / Superannuation Fund / Annuity Fund: Company's contribution to Provident Fund, Superannuation Fund and Annuity Fund, to the extent these either singly or put together are not taxable under the Income Tax Act, 1961.

(vii) Gratuity: Half a month's salary for each completed year of service.

(viii) Leave: Entitled to one month's leave, as per the rules of the company on full pay, for every 11 months of service. Encashment of leave at the end of the tenure will not be included in the computation of the ceiling on perquisites.

(ix) Telephone: Free telephone facility at the residence for use on the company's business.

(x) Car: Use of company's car on company's business with driver and all expenses on maintenance, repairs and cost of petrol.

(Provision of car for use of company's business and telephone at the residence will not be considered as perquisites. Personal long distance calls on telephone and use of car for private purpose shall be billed by the company)

"RESOLVED further that in the event of loss or inadequacy of profits in any financial year, the aforesaid remuneration including perquisites, subject to the conditions or restrictions as prescribed in Schedule V of the Companies Act, 2013 be paid to the Managing Director as minimum remuneration".

(BY ORDER OF THE BOARD)

Registered Office: for SREE AKKAMAMBA TEXTILES LTD
Venkatarayapuram,
TANUKU - 534 215, (M.S.R.V.K. RANGARAO)
13th August, 2026 Managing Director

NOTES:

1. A member entitled to attend and vote can appoint a proxy to attend and vote instead of himself and that a proxy need not be a member. A person can act as a proxy on behalf of members not exceeding fifty and holding in the aggregate not more than ten percent of the total share capital of the company. A member holding more than ten percent of the total share capital of the company may appoint a single person as proxy and such person cannot act as a proxy for any other person or shareholder.
2. The Register of Members of the Company will remain closed from 21st September, 2026 to 26th September, 2026 (both days inclusive).
3. Members are requested to intimate to the Company, changes if any, in their registered addresses at an early date.
4. Dividends, if sanctioned, at the meeting will be payable to those shareholders, whose names are on the Company's Register on 29th September, 2026.
5. As per the provisions of Investor Education and Protection Fund (Awareness and Protection of Investors) Rules, 2001, the un-claimed dividend in respect of dividend for the year 2017-18 has been transferred to Investor Education and Protection Fund as envisaged in Section 125 (2) (c) of the Companies Act, 2013. Shareholders, who have not encashed the dividends, may make a request to the Company for the payment of un-encashed dividend amount in respect of dividend declared from the years 2018-19 onwards in order to enable the Company to proceed with their request in case the dividend warrants remain un-encashed.

ANNEXURE TO NOTICE:

Explanatory Statement as required under section 102 (1) of the Companies Act, 2013.

Item No.4:

As per the provisions of the Companies Act, 2013, the Company can accept fixed deposits only from its members. As such, your Board of Directors considers it advisable to continue acceptance / renewal of Fixed Deposits from Members which would enable the Company to augment its Financial Resources for working capital requirements.

Your Directors therefore recommend the resolution for your approval.

Directors and Key Managerial Personnel may be deemed to be interested in the resolution in the event they place Fixed Deposits with the Company.

Item No.5:

The Board on the recommendation of the Audit Committee, approved the appointment and remuneration of M/s.Narasimha Murthy & Co., the Cost Auditors to conduct the audit of the Cost records of the company for the financial year ending 31 March,2027 and remuneration of Rs.1,00,000/- plus applicable taxes, out-of-pocket and travelling expenses have been fixed for this purpose.

In accordance with the provisions of Section 148 of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014, ratification for the remuneration payable to the Cost Auditors for the financial year 2026-27 by way of Ordinary Resolution is being sought from the members.

Your Directors therefore recommend the Resolution for approval.

None of the Directors or Key Managerial Personnel of the company or their relatives are concerned or interested in the resolution.

Item No.6:

The present term of Sri M.S.R.V.K.Rangarao as Managing Director of the company completes by 30th September, 2026.

The Board of Directors at its meeting held on 13th August, 2026 has approved the re-appointment of Sri M.S.R.V.K.Rangarao as Managing Director of the company for a further period of five years with effect from 1st October, 2026 subject to approval of the company in General Meeting on the terms and conditions set out in the proposed resolution. The Board recommends the resolution for approval of the shareholders.

None of the Directors of the company except Sri M.S.R.V.K.Rangarao himself may be deemed to be concerned or interested in the resolution.

(BY ORDER OF THE BOARD)

Registered Office:
Venkatarayapuram,
TANUKU - 534 215,
13th August, 2026

for SREE AKKAMAMBA TEXTILES LTD

(M.S.R.V.K. RANGARAO)
Managing Director

Directors' Report :

Your Directors have pleasure in presenting the 72nd Annual Report together with the Audited Statement of Accounts for the year ended 31st March,2026.

FINANCIAL RESULTS:

	This year (Rs.in lakhs)	Previous year (Rs.in lakhs)
Profit/(Loss) for the year	**41.80**	(1449.54)
Add: Balance brought forward from prev. year	**(2264.72)**	(925.02)
	(2222.92)	(2374.56)
Less: Provision for taxation :	–	–
- Current	**7.30**	–
- Deferred	**(182.89)**	(109.84)
- for earlier years	–	–
Add: Excess provision for earlier year	–	–
Add: MAT credit entitlement	**7.30**	--
Total available for appropriation	**(2040.03)**	(2264.72)
Dividend paid during the year	–	–
Balance carried forward	**(2040.03)**	(2264.72)

Dividend:

In view of the operating losses, your Directors have not recommended any Dividend for the year 2025-26.

Performance:

During the year under review, your company achieved a turnover of Rs.83.01 Crores as compared to Rs.117.75 Crores in the previous year and registered a profit of Rs.41.80 lakhs (before tax) as against the loss of Rs.14.50 crores in the previous year. The decrease in turnover was due to reduction in spindle capacity from 80,208 spindles to 42,912 spindles.

Capital investment:

During the year under review, no capital items were installed

Outlook for the Current Year:

During the current financial year, the Yarn prices are substantially increased from the lowest level in the last 4 years due to improved export demand and hence your company is expected to achieve profits.

Fixed Deposits:

The details of Fixed Deposits accepted by the company from it's members under section 73(2) of the Companies Act, 2013 are as under:

i)	Deposits accepted/renewed during the year:	Rs.1,50,22,000/-
ii)	Remained unpaid or unclaimed as at the end of the year:	NIL
iii)	Whether there has been any default in repayment of deposits or payment of interest thereon during the year and if so, number of such cases and the total amount involved:	NIL
iv)	The details of deposits which are not in compliance with the requirements of Chapter V of the Act:	NIL

Conservation of Energy, Technology Absorption and Foreign Exchange earning and outgo:

Information pursuant to Section 134(3) (m) of the Companies Act, 2013 read with rule 8 of The Companies (Accounts) Rules, 2014 is given in **Annexure 'A'** forming part of this Report.

Particulars of Employees:

None of the employees have drawn the salary in excess of the amount specified in Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

Investor Education and Protection Fund (IEPF):

During the year under review, the company has transferred to IEPF an amount of Rs.98,989/- on 01-09-2025 towards unclaimed dividend for the year 2017-18 corresponding to 98,989 equity shares.

Prevention of Sexual harassment at work place policy:

The company has in place a Prevention of Sexual Harassment Policy in line with the requirements of the Sexual Harassment of Women at workplace (Prevention, Prohibition and Redressal) Act, 2013. An Internal Compliance Committee (ICC) has been set up to redress the complaints received regarding sexual harassment. All employees are covered under this policy and the following is the status of complaints during the year:

(a)	No. of complaints received	:	NIL
(b)	No. of complaints disposed off	:	NIL
(c)	No. of cases pending more than 90 days	:	NIL

Maternity Benefit:

The company is in compliance with the provisions of the Maternity Benefit Act 1961.

The Directors' responsibility statement:

Pursuant to section 134 (3)(c) of the Companies Act, 2013, your Directors state that -

a. In the preparation of annual accounts, the applicable Accounting Standards have been followed along with proper explanation relating to material departures;

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

c. The proper and sufficient care has been taken for maintenance of accounting records in accordance with provisions of the Companies Act, 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

d. The annual accounts of the company have been prepared on a going concern basis; and

e. 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.

Extract of Annual Return:

An extract of Annual Return in Form MGT-9 as on 31 March, 2026 is placed in the company's website www.akkamamba.com.

Board Meetings held during the year:

During the year under review, 4 meetings of the Board of Directors of the Company were held on 31-05-2025, 14-08-2025, 15-11-2025 and 11-02-2026.

Nomination and Remuneration Policy:

The Board of Directors of your company has, on recommendation of the Nomination & Remuneration Committee, adopted a Nomination & Remuneration Policy which lays down the framework in relation to the criteria for selection and appointment of Board members and remuneration of Directors/Key Managerial Personnel and Senior Management of the company. This policy can be accessed on the company's website *www.akkamamba.com*.

Particulars of loans, guarantees or investments:

During the year under review, the company has neither given any loans/ guarantees nor made any investments covered under the provisions of Section 186 of the Companies Act, 2013.

Related party transactions:

The particulars of contracts or arrangements with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 are furnished in **Annexure-B** (in form AOC 2) forming part of this report.

Material changes and commitments affecting the financial position of the Company which have occurred between end of the financial year and the date of Report:

There were no material changes and commitments affecting the financial position of the Company between end of the financial year (31st March, 2026) and the date of the Report (13 August, 2026).

Risk Management Policy:

The company has not developed any risk management policy, as in the opinion of the Board, the elements which may threaten the existence of the company are insignificant.

Corporate Social Responsibility:

In view of the losses incurred, your company has not spent any amount towards CSR activity during the financial year 2025-26.

Directors:

Under Article 111 of the Articles of Association of the company, Sri N. Satyanarayana, (DIN:11258211), retires by rotation at the ensuing Annual General Meeting and being eligible for re-appointment.

Smt. D. Manjulata, (DIN: 02788338), submitted her resignation for Directorship of the company with effect from 17-10-2025.

The Independent Directors of the company have declared that they meet the criteria of Independence in terms of Section 149(6) of the Companies Act, 2013 and that there is no change in their status of Independence.

Names of Companies which have become or ceased to be Subsidiaries/ Joint Ventures/Associates:

There are no Subsidiaries / Joint Ventures / Associates existing / become/ ceased during the year.

Significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future:

There are no significant and material orders passed by the Regulators or Courts or Tribunals which would impact the going concern status or operations of the Company.

Adequacy of internal financial controls:

Your company conducts a review of the financial and operating controls. The internal control system of your company commensurate with its size and nature of the business.

Audit committee:

Audit Committee comprises of 1 non whole-time Independent Director Sri V.S.Raju and 1 whole-time Director Sri.M.S.R.V.K.Rangarao. Sri V.S.Raju is the Chairman of the Committee.

Auditors:

At the 68th Annual General Meeting (AGM) held on 6th August, 2022, M/s.Brahmayya & Co., Chartered Accountants, Vijayawada, were appointed as the statutory auditors of the company from the conclusion of 68th AGM till the conclusion of 73rd AGM.

In terms of Section 139 (1) of the Companies Act, 2013, the said appointment shall be subject to ratification by members at every annual general meeting.

Observations made by Statutory Auditors:

In view of the continuous losses incurred by the company for the last 4 years, the current liabilities have been increased. Necessary steps have already been taken to infuse the funds by monetization of investments held by the company during the year under review and further steps are being taken to raise the long term loans from Banks so as to ensure to continue as a going concern.

Cost Auditors:

M/s.Narasimha Murthy & Co., Cost Accountants, Hyderabad are re-appointed by the Board as Cost Auditors of the Company for the financial year 2026-27.

Industrial relations:

The relations with the employees at all levels are continued to be cordial.

Acknowledgement:

The Directors wish to place on record their appreciation for the co-operation the company received from various departments of Central and State Governments, Consortium of Banks, Deposit holders, Insurance Companies, APEPDCL, GAIL and a host of customers, for their continued support and assistance. The Directors also wish to place on record their appreciation to employees at all levels for their hard work, dedication and commitment.

Venkatarayapuram
Tanuku - 534 215
Date: 13th August, 2026

For and on behalf of the Board of Directors

(M.S.R.V.K. Rangarao)
Managing Director

(N.Satyanarayana)
Whole-time Director

Annexure 'A' to Directors' Report

Particulars of Conservation of Energy, Technology Absorption and Foreign Exchange.

A. Conservation of Energy:

Efforts to conserve and optimise the use of energy through operational methods and other means are continued.

Significant Initiatives

- Use of Indian Energy Exchange (IEX) power has resulted in savings of Rs.71.58 lakhs.
- Existing conventional tube lights replaced with LED tubes in Auto Cone winding section and thereby saved power consumption of around 49,550 units.

B. Disclosure of particulars with respect to Absorption of Technology, Research & Development:

Research and Development activities are carried out on an ongoing basis for improving the efficiency and also for improving quality of its products. No separate expenditure was incurred for R & D.

C. Foreign Exchange earnings and outgo:

There were no foreign exchange earnings during the year. The expenditure in foreign currency was Nil (previous year Rs.6,99,84,597/-) towards import of raw materials, capital goods, spares etc.

Annexure 'B' to Directors' Report

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) Rule, 2014)

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

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

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

b) Nature of contracts/arrangements/transactions: NIL

c) Duration of the contracts/arrangements/transactions: NIL

d) Salient terms of the contracts/arrangements/transactions including the value, if any: NIL

e) Justification for entering into such contracts/arrangements/transactions: NIL

f) Date(s) of approval by the Board: NIL

g) Amount paid as advances, if any: NIL

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

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

Name(s) of the related party and nature of relationship	Nature of contracts / arrangements / transactions	Duration of the contracts / arrangements/ transactions	Salient terms of the contracts/ arrangements/ transactions including the value, if any (Rs. Lakhs)	Date(s) of approval by the Board, if any	Amount paid as advance, if any
M/s. Sree Venkataraya Printers & Packers Pvt.Ltd.	Purchase of paper cones and boxes / pads	01.04.2025 to 31.03.2026	99.43	05-02-2025	Nil
M/s.Royal Printing Works	Printing & supply of stationery	01.04.2025 to 31.03.2026	0.57	05-02-2025	Nil
M/s VSM Spg. Mills Pvt. Ltd.	Payment of Rent	01.04.2025 to 31.03.2026	3.94	05-02-2025	Nil

Annexure 'C' to Directors' Report

ANNUAL REPORT ON CSR ACTIVITIES

A brief outline of the company's CSR policy, including overview of projects or programs proposed to be undertaken and a reference to the web-link to the CSR policy and projects or programs.

The Composition of the CSR Committee: - NA-

Average net profit of the company for last three financial years

Average Net Loss Rs. (16,61,22,582/-)

Prescribed CSR expenditure (2% of the average net profit of last three financial years)

Since the profit during last 3 consequent years is less than Rs.5 crores, the company during the financial year 2025-26 was not required to spend any amount towards CSR.

Details of CSR spent during the financial year;

(a) Amount to be spent for the year: NIL

(b) Amount spent during the year NIL

(c) Balance unspent amount; NIL

(d) Manner in which the amount spent during the financial year is detailed below:

Sl. No.	CSR project or activity identified	Sector in which the project is covered	Projects or programs (1) Local area or other (2) Specify the State and district where projects or programs were undertaken	Amount outlay (budget) project or programs-wise	Amount spent on the projects or programs Sub-heads (1) Direct expenditure on projects or programs (2) overheads	Cumulative expenditure up to the reporting period	Amount spent Direct or through implementing agency
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Responsibility Statement by the Corporate Social Responsibility Committee:

The implementation and monitoring of CSR Policy, is in compliance with CSR objectives and policy of the Company.

Tanuku	(N.Satyanarayana)	(M.S.R.V.K. Rangarao)
13th August, 2026	Whole-time-Director	Managing Director

INDEPENDENT AUDITORS' REPORT

To The Members of **SREEAKKAMAMBATEXTILES LIMITED,TANUKU**

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **SREE AKKAMAMBA TEXTILES LIMITED ("the Company")** which comprise the Balance sheet as at 31st March, 2026, the Statement of Profit and Loss and Statement of Cash Flows for the year then ended, and notes to the financial Statements including a summary of material accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act,2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2026, its profit and its Cash Flow Statement for the year ended on that date.

Basis for Opinion

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

Material uncertainty related to Going Concern

In view of current liabilities exceeds the value of current assets, as on 31st March 2026, which indicates that a material uncertainty exists that may cast a significant doubt on the company's ability to continue as a going concern and the financial statements do not adequately disclose the matter. The management has prepared the financial statements as going concern, keeping in view of the future business prospects as envisaged in the meeting of the directors, and the management mentioned that they are taking necessary steps for the revival of business operations. Our opinion is not modified in respect of this matter.

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

The Company's Board of Directors are responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report and shareholder's Information, but does not include the financial statements and our auditor's report thereon.

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

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

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

Management's Responsibilities for the Financial Statements

The Company's Board of Directors are responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under 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 of the assets of the company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

Those 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 scepticism 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 controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that 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.

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

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

Report on Other Legal and Regulatory Requirements:

1) As required by the Companies (Auditor's Report) Order,2020("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure- A", a statement on the matters specified in the paragraph 3 and 4 of the Order, to the extent applicable.
2) As required by Section 143(3) of the Companies Act,2013, 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, the Cash Flow Statement dealt with by this Report are in agreement with the books of account.

d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules,2014.

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

f) With respect to the adequacy of internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B", and our report express an unmodified opinion on the adequacy and operating effectiveness of the company's Internal Financials Controls with reference to financials.

g) With respect to Managerial remuneration to be included in the Auditor's report under Section 197(16). -

According to the information and explanations given to us and based on our examination of the records of the Company, the Company has paid/provided for managerial remuneration in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act. The remuneration paid to the Managing Director is not in excess of the limits prescribed in Section 197 read with Schedule V to the Companies Act, 2013. The Ministry of Corporate Affairs has not prescribed other details under Section 197(16) which are required to be commented upon by us.

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

i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements - Refer Note 24(1)to the financial statements;

ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses as at 31st March 2026.

iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

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

(c) Based on the audit procedures that 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 24(18) to the financial statements

(a) There is no dividend proposed in the previous year, declared and paid by the Company during the year and hence, reporting under Rule 11(f) of Companies (Audit and Auditors) Rules 2014 is not applicable.

(b) The Board of Directors of the Company has not proposed dividend for the year under report.

(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 has a feature of recording Audit Trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software systems. Further, during the course of our audit we did not come across any instance of the Audit Trail feature being tampered with and the audit trail has been preserved by the Company as per the statutory requirements for record retention.

For Brahmayya & Co.,
Chartered Accountants
Firm Registration Number : 000513S

T.V.RAMANA
Partner
ICAI Membership. No. 200523
UDIN:26200523ULIUBR7319

Place : Tanuku
Date : 13.08.2025

ANNEXURE"A" TO THE INDEPENDENT AUDITORS' REPORT:

The Annexure referred to in Paragraph 1 under the heading of "Report on other Legal and Regulatory Requirements" of our report of even date, to the members of **SREE AKKAMAMBA TEXTILES LIMITED ("the Company"),** for the year ended 31st March 2026.

We report that:

(i) In respect of the Company's Property, Plant and Equipment and Intangible Assets

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

(B) The company does not have any intangible assets and hence reporting under this clause is not applicable to that extent.

(b) The Property, Plant & Equipment are physically verified by the management according to a phased program designed to cover all the items over a period of three years which, in our opinion, is reasonable having regard to the size of the company and the nature of its assets. No material discrepancies were noticed on such physical verification.

(c) According to the information and explanations furnished to us, the title deeds of immovable properties are held in the name of the company.

(d) The company has not revalued any Property, Plant & Equipment during the year and hence reporting under this clause is not applicable to that extent.

(e) According to the information and explanations furnished 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) According to the information and explanation given to us, the inventory has been physically verified by the management at reasonable intervals. The coverage and procedure of such verification is appropriate and the discrepancies noticed during such physical verification of inventories as compared to books have been properly dealt with in the books of account. The discrepancies in each class of inventory does not exceed 10% of the aggregate of each class of inventory.

(b) The company has been sanctioned working capital limits in excess of Rs.5 crore, in aggregate from banks or financial institutions on the basis of security of current assets and the company has submitted stock statements and the other quarterly returns (i.e 30th June,2025, 30th September, 2025, 31st December 2025 and 31st March 2026), the company has not submitted the same on the respective dates, hence, we are unable to comment on the said returns submitted to the banks.

(iii). During the year the Company has not made investments in, granted any loans or advance in the nature of loans, guarantee or security, secured or unsecured to companies, firms, Limited Liability Partnerships or other parties. Therefore, the provisions of clause 3(iii)(a), 3(iii)(b), 3(iii)(c), 3(iii)(d), 3(iii)(e) & 3(iii)f of the said Order are not applicable for the year under report.

(iv). In our opinion and according to the information and explanations given to us, the company has not granted any loans, guarantees and security in accordance with the provisions of section 185 of the Companies Act 2013. The company has complied with the provisions of section 186 of the Companies Act 2013, in respect of investments made.

(v). In our opinion the Company has complied with the provisions of section 73 to 76 and other applicable provisions of the Companies Act, 2013 and Companies (Acceptance of Deposits) Rules, 2014 with regard to the deposits accepted from the members or amounts which are deemed to be deposits except for an amount of Rs.1,52,22,080/- exceeded the limits specified in Rule 3(3),due to the losses incurred by the company during the earlier years. The Company has not accepted any deposits from shareholders except repayment of existing deposits upon maturity from the last AGM held on 29th September, 2025. According to the information furnished to us, no order has been passed on the Company by the Company Law Board or National Company Law Tribunal or Reserve Bank of India or any Court or any other Tribunal for non-compliance with the provisions of Sections 73 to 76 of the Companies Act 2013.

(vi). We have broadly reviewed the books of account and records maintained by the company, pursuant to the Rules made by the Central Government for the maintenance of Cost Records under section 148 (1) of the Companies Act, 2013 and are of the opinion that prima facie the prescribed accounts and records have been made and maintained.

(vii). (a) According to the information and explanations given to us and on the basis of our examination of the records of the company, in our opinion, the company is regular in depositing with the appropriate authorities, the undisputed statutory dues including Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Goods and Service Tax, Service Tax, Duty of Customs, Duty of Excise, Value Added Tax, Cess and other statutory dues applicable to it. There were no undisputed amounts payable in respect of Provident Fund, Income Tax, Sales Tax, Goods and Service Tax, Service Tax, Duty of Customs, Duty of Excise, Value Added Tax, Cess and other material statutory dues applicable to it 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 were no amounts of Sales Tax, Customs Duty, Goods and Service Tax Excise Duty, Cess, Income Tax, Service Tax that have been disputed by the company at the date of the balance sheet under report. Hence, reporting under clause 3(vii)(b) is not applicable.

(viii) There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.Hence, reporting under clause 3(viii) is not applicable.

(ix). (a) According to the records of the company examined by us, and the information and explanations given to us, there were no defaults in repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year under report.

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

(c) The Company has not taken any term loan during the year under report. Hence, reporting under clause 3(ix)(c) of the order is not applicable.

(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 does not have any subsidiaries, associates or joint ventures and hence, reporting under clauses 3(ix)(e) and 3(ix)(f) are 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) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.

(xi) (a) No fraud by the Company and no fraud on the Company has been noticed or reported during the year.

(b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and upto the date of this report.

(c) We have taken into consideration the whistle blower complaints received by the Company during the year (and upto the date of this report), while determining the nature, timing and extent of our audit procedures.

(xii). In our opinion and according to the information and explanations furnished to us, the company is not a Nidhi and hence, the requirement of clause 3(xii) of the Order is not applicable to the company during the year under report.

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

(xiv). (a) In our opinion 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 for the year under audit, issued to the Company during the year and till date, in determining the nature, timing and extent of our audit procedures.

(xv) . According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with 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). (a) In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a) and 3(xvi)(b) of the Order is not applicable.

(b) In our opinion, the Company is not a core investment company (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clauses 3(xvi)(c) and 3(xvi)(d) of the Order is not applicable.

(xvii) The Company has not incurred cash losses during the financial year covered by our audit and the company has incurred cash losses amounts to Rs.10,27,84,548 during the immediately preceding financial year.

(xviii). There has been no resignation of the statutory auditors of the Company during the year. Hence, reporting under Clause 3(xviii) of the Order is not applicable.

(xix). 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, the auditor's knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, which causes us to believe that 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.

(xx) During the year the company is not liable to spend any amount towards Corporate Social Responsibility (CSR) expenditure in pursuance to section 135 of The Companies Act 2013. Accordingly reporting under clause 3(xx) is not applicable.

(xxi) The company do not have any subsidiaries, associates or joint ventures and hence consolidation of accounts does not arise and hence, reporting under clause 3(xxi) is not applicable.

For Brahmayya & Co.,
Chartered Accountants
Firm Registration Number : 000513S
T.V.RAMANA
Partner
ICAI Membership. No. 200523
UDIN:26200523ULIUBR7319

Place : Tanuku
Date : 13.08.2026

ANNEXURE - B TO THE INDEPENDENT AUDITORS' REPORT

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

We have audited the internal financial controls with reference to financial statements of **SREE AKKAMAMBA TEXTILES LIMITED, ("the Company")** as of 31st March 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on "the internal control with reference to financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI')". These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to 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.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to financial statements based on our audit.

We have conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls issued by the Institute of Chartered Accountants of India.

Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to financial statements was established and maintained and if such controls operated effectively in all material respects. Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system with reference to financial statements and their operating effectiveness.

Our audit of internal financial controls with reference to financial statements included obtaining an understanding of internal financial controls with reference to financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the decisive factor, 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 so obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system with reference to financial statements.

Meaning of Internal Financial Controls with reference to financial statements

A company's internal financial control with reference to financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control with reference to financial statements includes those policies and procedures that

(1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

(2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and

(3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls with reference to financial statements

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

Opinion

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

For Brahmayya & Co.,
Chartered Accountants
Firm Registration Number : 000513S
T.V.RAMANA
Partner
ICAI Membership. No. 200523
UDIN:26200523ULIUBR7319

Place : Tanuku
Date : 13.08.2026

Balance Sheet As at 31st March, 2026

(Rs. in lakhs)

Particulars	Notes	As at 31st March 2026	As at 31st March 2025
Equity and Liabilities			
Shareholders' Funds			
Share Capital	2	**170.08**	170.08
Reserves and Surplus	3	**963.52**	738.83
		1,133.60	908.91
Non-Current Liabilities			
Long-term Borrowings	4	**926.63**	1,365.03
Other Long-term liabilities	5	**247.31**	323.61
Deferred Tax Liability (Net)	6	--	87.07
Long-term Provisions	7	**12.92**	23.90
		1,186.85	1,799.61
Current Liabilities			
Short-term Borrowings	8	**2,471.27**	3,105.12
Trade Payables:	9.1		
a) Total outstanding dues of micro and small enterprises		**4.19**	1.25
b) Total outstanding dues of creditors other than micro and small enterprises		**896.66**	1,311.31
Other Current Liabilities	9.2	**628.82**	847.64
Short term Provisions	7	**10.98**	7.75
		4,011.92	5,273.08
TOTAL		**6,332.37**	7,981.60
Assets			
Non current Assets			
Property, Plant and Equipment and Intangible Assets:			
Property, Plant and Equipment (Net Block)	10	**3,712.73**	4,627.27
Intangible Assets		--	--
Capital Work in Progress		--	--
Non-current Investments	11	**0.51**	37.33
Deferred Tax Assets (net)	6	**95.81**	--
Long term Loans and Advances	12	**481.07**	473.77
Trade Receivables	13.1	--	--
Other Non Current assets	13.2	**291.31**	291.31
		4,581.43	5,429.67
Current Assets			
Inventories	14	**1,138.73**	1,586.75
Trade Receivables	13.1	**508.91**	798.92
Cash and Bank Balances	15	**25.61**	31.51
Short term Loans and Advances	12	**61.86**	76.93
Other Current Assets	13.2	**15.82**	57.81
		1,750.94	2,551.92
TOTAL		**6,332.37**	7,981.60
Summary of Significant Accounting policies	1		

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

As per our report of even date
for BRAHMAYYA & CO.
Chartered Accountants
Firm Regn.No.000513S
T.V.Ramana
Partner
Membership No:200523
Place: Venkatarayapuram, Tanuku
Date: 13th August,2026

For and on behalf of the Board of Directors
M.S.R.V.K Ranga Rao, Managing Director
(DIN: 00031720)
N.Satyanarayana, Whole-time Director
(DIN: 11258211)

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

(Rs. In lakhs except no.of equity shares, EPS and per equity share data)

Particulars	Notes	**Current Reporting Period 2025-26**	Previous Reporting Period 2024-25
Income:			
Revenue from operations	16	**8,301.45**	11,775.40
Other Income	17	**46.09**	47.00
Total Income (I)		**8,347.54**	11,822.40
Expenses:			
Cost of raw materials and components consumed	18	**4,589.00**	6,867.22
[Increase]/Decrease in Inventories of finished goods	19	**97.40**	49.25
Employee benefits expense	20	**1,601.10**	1,956.77
Finance Costs	21	**366.33**	441.72
Depreciation and amortization expense	22	**413.95**	421.69
Other expenses	23	**2,460.74**	3,130.97
Total Expenses (II)		**9,528.52**	12,867.62
Profit/(Loss) before exceptional items & tax		**(1,180.98)**	(1,045.22)
Exceptional item			
FPPCA Charges for 2022-23 & 2023-24		-	404.32
True Down charges received for 2024-25		**28.14**	-
Profit on sale of Investments		**1,194.64**	-
Profit/(Loss) before tax		**41.80**	**(1,449.54)**
Less : Tax expenses:			
Short/(Excess) provision of IT for earlier years		-	-
Tax		**7.30**	-
MAT credit entitlement		**(7.30)**	-
Deferred tax		**(182.89)**	(109.84)
Tax for earlier years		-	-
Total tax expense		**(182.89)**	**(109.84)**
Profit/(Loss)(after tax) for the year from continuing operations		**224.69**	**(1,339.70)**
Earning per Equity Share: Basic and diluted		**13.21**	(78.77)
Summary of Significant Accounting policies	1		

As per our report of even date
for BRAHMAYYA & CO.
Chartered Accountants
Firm Regn.No.000513S
T.V.Ramana
Partner
Membership No:200523

For and on behalf of the Board of Directors
M.S.R.V.K Ranga Rao, Managing Director
(DIN: 00031720)
N.Satyanarayana, Whole-time Director
(DIN: 11258211)

Place: Venkatarayapuram, Tanuku
Date: 13th August,2026

CASH FLOW STATEMENT FOR THE YEAR 2025-26

(Rs. in lakhs)

		2025-26	2024-25
I.	**CASH FLOW FROM OPERATING ACTIVITIES:**		
	Net Profit before Tax	**41.80**	(1,449.54)
	Add/Less:		
	Adjustments for:		
	Depreciation	**413.95**	421.69
	Interest paid	**349.46**	429.05
	Interest received	**(20.06)**	(23.14)
	Dividends received	**(6.04)**	(15.10)
	Profit on sale of assets	**(15.75)**	-
	Loss on sale of assets/written off	**335.95**	-
	Operating Profit before working capital changes	**1,099.31**	(637.03)
	Adjustments for		
	Inventories	**448.02**	169.02
	Investments	**36.82**	-
	Long Term Liability	**(76.30)**	57.51
	Long Term Provision	**(10.98)**	(0.19)
	Trade Payables	**(411.71)**	607.76
	Current Liability	**(218.82)**	211.17
	Short term Provision	**(4.08)**	(0.55)
	Trade Receivables	**290.01**	128.37
	Long term Loans & Advances	**-**	-
	Short term Loans & Advances	**22.37**	18.16
	Current Assets	**42.00**	(0.68)
	Other non -current assets	**-**	(34.31)
	Cash Generated from operations	**1,216.64**	519.23
	Less:Direct Taxes paid/Refund (Net)	**7.30**	-
	Net Cash from operating activities before extra ordinary items	**1,209.33**	519.23
	Net cash from Operating activities (A)	**1,209.33**	519.23

(Rs. in lakhs)

	2025-26	2024-25
II. CASH FLOW FROM INVESTMENT ACTIVITIES:		
Purchase of Fixed Assets	-	-
Proceeds from sale of assets	**180.38**	-
Interest received	**20.06**	23.14
Dividends received	**6.04**	15.10
Net cash used in Investment activities (B)	**206.48**	**38.24**
III. CASH FLOW FROM FINANCING ACTIVITIES:		
Acceptance/(Repayment) of loans	**(1,072.25)**	(128.49)
Dividends paid	-	-
Dividend Tax paid	-	-
Interest paid	**(349.46)**	(429.05)
Net cash used for Financing activities (C)	**(1,421.71)**	(557.55)
Net increase in cash and its equivalents (A+B+C)	**(5.90)**	(0.08)
Opening cash & bank balances as on 1-4-2025	**31.51**	31.59
Closing cash & bank balances as on 31-3-2026	**25.61**	31.51
	5.90	0.08

As per our report of even date
for BRAHMAYYA & CO.
Chartered Accountants
Firm Regn.No.000513S
T.V.Ramana
Partner
Membership No:200523

Place: Venkatarayapuram, Tanuku
Date: 13th August,2026

For and on behalf of the Board of Directors
M.S.R.V.K Ranga Rao, Managing Director
(DIN: 00031720)
N.Satyanarayana, Whole-time Director
(DIN: 11258211)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Note 1 - ACCOUNTING POLICIES

i. GENERAL

a. The financial statements of the company have been prepared in accordance with generally accepted accounting principles in India (Indian GAAP). The company has prepared these financial statements to comply in all material respects with the accounting standards as prescribed under section 133 of the Companies Act 2013 read with Rule 7 of the Companies (Accounts) Rules 2014 and the provisions of the Act (to the extent notified). The financial statements have been prepared under the historical cost convention on accrual basis.

b. Use of Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in India requires management, where necessary, to make the estimates and assumptions that effect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from the estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revision to accounting estimates are recognized in the period in which the estimate is revised.

ii. PROPERTY, PLANT AND EQUIPMENT

Freehold Land is carried at historical cost. All other items of Property Plant and Equipment are stated at cost of acquisition or construction less accumulated depreciation / amortization and impairment, if any. Cost includes purchase price, taxes and duties, labor cost and directly attributable overheads incurred up to the date the asset is ready for its intended use. However, cost excludes Goods and Service Tax, to the extent credit of the duty or tax is availed of.

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. The carrying amount of any component accounted for as separate asset is derecognized when replaced. All other repairs and maintenance are charged to Profit or Loss during the reporting period in which they are incurred.

Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in profit or loss within other gains/ (losses).

Depreciation and Amortization:

Depreciation is provided under straight line method in accordance with Schedule II to the Companies Act, 2013 treating the plant as a continuous process plant. Depreciation is computed at a uniform rate treating each Machine/Equipment as a single unit, since the value of components forming part thereof is insignificant.

Residual values and useful lives are reviewed and adjusted if appropriate for each reporting period.

Advances paid towards the acquisition of Property, Plant and Equipment outstanding at each Balance Sheet date is classified as capital advances under other Non-current assets and the cost of assets not put to use before such date are disclosed under capital work-in-progress.

Assets to be disposed off are reported at the lower of carrying value or fair value less cost of sales.

iii. INVESTMENTS

Investments are stated at cost and income thereon is accounted for on accrual. Provision towards decline in the value of investments is made only when such decline is other than temporary.

iv. BORROWING COSTS

Borrowing costs that are directly attributable to the acquisition, construction or production of assets that necessarily take a substantial period of time to get ready for their intended use or sale are capitalized as part of cost of such assets. Other borrowing costs are recognized as an expense in the period in which they are incurred.

v. INVENTORIES

a) Inventories are valued at lower of cost or net realizable value. In respect of Raw Materials and Stores and Spares, cost is determined using FIFO and weighted average methods respectively except, where the net realizable value of the finished goods in which they are used is less than the cost of finished goods and in such event, if the replacement cost of such materials etc., is less than their book values, they are valued at replacement cost. Cost of work-in-progress and finished goods include appropriate portion of overheads etc.,

b) Stock of scrap and cotton waste are valued at estimated net realizable value.

c) Tools and implements are valued at cost after providing for obsolescence.

d) Machinery spares which can be used only in connection with an item of fixed assets and whose use is expected to be irregular are amortized over the life of the principal asset.

vi. SALES

Sales are inclusive of packing charges, freight and handling charges and are exclusive of Sales Tax/GST.

vii. EMPLOYEE BENEFITS:

a) Company's contributions to Employees' Provident fund and Employee State Insurance are made under a Defined Contribution Plan, and are accounted for at actual cost in the year of accrual.

b) The company's liability to gratuity on retirement of its eligible employees is funded with the Life Insurance Corporation of India. The incremental expense thereon for each year is arrived at as per actuarial valuation and is recognized and charged to the Statement of Profit and Loss in the year in which the employee has rendered service.

c) Expense on account of unutilized/ unencashed leave is arrived at as per actuarial valuation and is recognized and charged to the Statement of Profit and Loss in the year in which employee has rendered services in lieu of such leave.

d) Gains/losses arrived at in the above actuarial valuations are charged to the statement of profit and loss immediately in each year.

viii. FOREIGN EXCHANGE TRANSACTIONS

a) Export sales are initially accounted at the exchange rate prevailing on the date of documentation/invoicing and the same is adjusted with the difference in the rate of exchange arising on actual receipt of proceeds in foreign exchange.

b) Import of materials/capital equipment is accounted at the rates at which the actual payments are affected.

c) Assets and liabilities arising out of foreign exchange transactions, as mentioned above, are translated at the rates of exchange ruling on the date of Balance Sheet and are suitably adjusted to the appropriate revenue/capital account.

ix. DIVIDEND

Final dividends on shares are recorded as liability on the date of approval by the shareholders and interim dividend are recorded as liability on the date of declaration by the company Board of Directors.

x. TAXATION

Provision is made for income tax liability estimated to arise on the results for the year at the current rate of tax in accordance with the Income Tax Act, 1961.

- Deferred tax resulting from timing differences between book and tax profits is accounted for under the liability method, at the current rate of tax.
- Deferred tax assets arising on account of brought forward losses and unabsorbed depreciation are recognized only when there is virtual certainty supported by convincing evidence that such assets will be realized. Deferred tax assets arising on other temporary timing differences are recognized only if there is a reasonable certainty of realization.
- Minimum alternate tax payable under the provisions of the Income Tax Act,1961 is recognized as an asset in the year in which credit become eligible and is set off to the extent allowed in the year in which the company becomes liable to pay income taxes at the enacted tax rates.

xi. IMPAIRMENT OF ASSETS

An asset is treated as impaired when the carrying cost of the same exceeds its recoverable amount. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognized in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

xii. CONTINGENT LIABILITIES

Contingent liabilities are not recognized in the accounts, but are disclosed after a careful evaluation of the concerned facts and the legal issues involved.

(Rs. in lakhs)

Note 2 - Share Capital	**As At 31st March 2026 Rs.**	As At 31st March 2025 Rs.
Authorised Shares :		
27,50,000(31st March 2025 : 27,50,000) equity shares of Rs.10/-each	**275.00**	275.00
25,000 (31st March 2025: 25,000) 9.50% Cumulative redeemable preference shares of Rs.100/- each.	**25.00**	25.00
	300.00	300.00
Issued Shares :		
17,69,308(31st March 2025 :17,69,308) equity shares of Rs.10/- each.	**176.93**	176.93
	176.93	176.93
Subscribed and fully paid-up shares :		
17,00,807(31st March 2025 :17,00,807) equity shares of Rs.10/- each.	**170.08**	170.08
Total issued, subscribed and fully paid-up capital	**170.08**	170.08

(Rs. in lakhs except equity shares)

a. Reconciliation of the shares outstanding at the beginning and at the end of the reporting period.	**As At 31st March 2026 (Rs.)**		As At 31st March 2025 (Rs.)	
	No.	**Amt. in Lakhs**	No.	Amt. in Lakhs
Equity Shares :				
At the beginning of the period	**17,00,807**	**170.08**	17,00,807	170.08
Issued during the period - Bonus issue	-	-	-	-
Issued during the period - ESOP	-	-	-	-
Bought back during the period	-	-	-	-
Outstanding at the end of the period	**17,00,807**	**170.08**	17,00,807	170.08

b. Details of shareholders holding more than 5% shares in the company

Equity shares of Rs.10/- each fully paid	**As At 31st March 2026**		As At 31st March 2025	
	No.	**% holding in the class**	No.	% holding in the class
1) The Andhra Sugars Ltd.	**1,40,000**	**8.23%**	1,40,000	8.23%
2) Sri Mullapudi Narendranath	**2,01,000**	**11.82%**	2,01,000	11.82%
3) Sri Mullapudi Thimmaraja	**1,15,600**	**6.80%**	1,15,600	6.80%
4) Sri Mullapudi Mrutyumjaya Prasad	**1,07,800**	**6.34%**	1,07,800	6.34%
Total	**5,64,400**	**33.19%**	5,64,400	33.19%

c. Rights, Preference and restrictions attached to equity shares:

1) The company has only one class of equity shares having a face value of Rs.10/- each. Each holder of Equity Share is entitled to one vote per share held. In the event of liquidation of Company, the holders of equity share will be entitled to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to the number of equity shares held by the shareholders.

2) The financial statements of the company were approved by the Board of Directors on 13-08-2026.

e. Disclosure of Shareholding of Promoters as at 31st March 2026

S. No.	Promoter Name	No. of Shares as on 31.03.2026	% of total shares	No. of Shares as on 31.03.2025	% of total shares	% Change during the year
1	MULLAPUDI NARENDRANATH (IND)	2,01,000	11.82%	2,01,000	11.82%	0.00%
2	MULLAPUDI THIMMARAJA (IND)	1,15,600	6.80%	1,15,600	6.80%	0.00%
3	MULLAPUDI MRUTYUMJAYA PRASAD	1,07,800	6.34%	1,07,800	6.34%	0.00%
4	MULLAPUDI SATYANARAYANAMMA	55,677	3.27%	55,677	3.27%	0.00%
5	M S R V K RANGA RAO	49,600	2.92%	49,600	2.92%	0.00%
6	DR.M HARISCHANDRA PRASAD	49,600	2.92%	49,600	2.92%	0.00%
7	MULLAPUDI RENUKA	43,200	2.54%	43,200	2.54%	0.00%
8	MULLAPUDI NARAYANAMMA	47,240	2.78%	47,240	2.78%	0.00%
9	PENDYALA S R V K RANGA RAO	40,000	2.35%	40,000	2.35%	0.00%
10	PENDYALA NARENDRANADH CHOWDARY	40,000	2.35%	40,000	2.35%	0.00%
11	MULLAPUDI VIKRAM PRASAD	26,800	1.58%	26,800	1.58%	0.00%
12	PENDYALA V KRISHNA RAO	20,000	1.18%	20,000	1.18%	0.00%
13	GOLI DEVI	20,000	1.18%	20,000	1.18%	0.00%
14	GADDIPATI ANURADHA	20,000	1.18%	20,000	1.18%	0.00%
15	MADDIPOTI KAMALA DEVI	14,857	0.87%	14,857	0.87%	0.00%
16	JUJJAVARAPU USHA RANI	14,857	0.87%	14,857	0.87%	0.00%
17	PENDYALA VENKATA RAYUDU	14,000	0.82%	14,000	0.82%	0.00%
18	PENDYALA RAVI	14,000	0.82%	14,000	0.82%	0.00%
19	SRI BALUSU RANGANAYAKI	12,000	0.71%	12,000	0.71%	0.00%
20	MULLAPUDI VENKATARAYUDU	7,000	0.41%	7,000	0.41%	0.00%
21	MULLAPUDI RUKMINI	7,000	0.41%	7,000	0.41%	0.00%
22	MULLAPUDI RAMYATARA	7,000	0.41%	7,000	0.41%	0.00%
23	PENDYALA ACHUTARAMAYYA	4,000	0.24%	4,000	0.24%	0.00%
24	VENKATARAYA SPORTS PVT LTD	3,360	0.20%	3,360	0.20%	0.00%
25	SREE VENKATARAYA DEVELOPERS&SEC P LTD.	3,360	0.20%	3,360	0.20%	0.00%
26	E RAMALAKSHMI	2,858	0.17%	2,858	0.17%	0.00%
27	S B RADHIKA	2,857	0.17%	2,857	0.17%	0.00%
28	N ANANTALAKSHMI DEVI	-	0.00%	2,857	0.17%	-0.17%
29	MULLAPUDI SRIVANI	2,500	0.15%	2,500	0.15%	0.00%
30	J ANANTHA LAKSHMI	2,000	0.12%	2,000	0.12%	0.00%
31	SRI VENKATARAYA INV & FIN. CO LTD.,	1,760	0.10%	1,760	0.10%	0.00%
32	M ASHA RANI	953	0.06%	953	0.06%	0.00%
33	THULSI RAJKUMAR	952	0.06%	952	0.06%	0.00%
34	P SUJATHA	952	0.06%	952	0.06%	0.00%
35	THE MULLAPUDI INV & FINANCE CO (P) LTD.,	200	0.01%	200	0.01%	0.00%
36	SREE THIMMARAJA INV & FINANCE CO (P) LTD	200	0.01%	200	0.01%	0.00%
	Total	9,53,183	56.04%	9,56,040	56.21%	-0.17%

(Rs. in lakhs)

Note 3 - Reserves and Surplus	**As At 31st March 2026**	As At 31st March 2025
General Reserve		
Balance as per the last Financial Statements	**3,000.00**	3,000.00
Add : Transfer from Surplus balance in the Statement of Profit and Loss.		-
Closing Balance	**3,000.00**	3,000.00
Capital redemption reserve	**3.55**	3.55
Surplus / (Deficit) in	-	-
Profit and Loss Statements	**(2,264.72)**	(925.02)
Profit/Loss(-) for the year	**224.69**	(1,339.70)
	(2,040.04)	(2,264.72)
Less : Deductions		
Dividend paid	-	-
Total Deductions	-	-
Net Surplus in statement of Profit “and Loss	**(2,040.04)**	(2,264.72)
Total Reserves and Surplus taken to Balance Sheet	**963.52**	738.83

Note 4 - Long Term Borrowings	Non-current portion		Current maturities	
	As At 31st March 2026	As At 31st March 2025	**As At 31st March 2026**	As At 31st March 2025
Term Loans				
Rupee loan from banks (secured)				
Term Loan from UBI	-	-	-	-
UGEC Loan from UBI (Covid)	-	-	-	-
GECL Loan (Ext) from SBI	-	64.75	**64.69**	86.33
UGECL Loan (Ext) from UBI	-	55.92	**45.75**	50.83
CELC Loan from SBI	-	-	-	-
	-	120.67	**110.44**	137.17
Inter Corporate Loan (Unsecured)	**650.00**	850.00	**200.00**	-
Other Loans and advances:				
Deposits (unsecured)				
Deposit from Directors	-	30.07	-	-
Deposits from share holders	**276.63**	364.29	-	-
	926.63	1,244.36	**200.00**	-
Total Amount	**926.63**	1,365.03	**310.44**	137.17
The above amount includes				
Secured borrowings	-	120.67	**110.44**	137.17
Unsecured borrowings	**926.63**	1,244.36	**200.00**	-
Amount disclosed under the head				
"Short term borrowings"(note 8)	-	-	**310.44**	137.17
Net Amount	**926.63**	1,365.03	-	-

Term Loans from Banks comprise of:

(Rs. in lakhs)

	ii SBI	iii UBI
a) Loan availed (Rs.) b) No. of instalments c) Instalment commencing from d) Rate of Interest e) Instalment amount per quarter/month (Rs.)	259.00 36 Monthly 31-01-2024 9.25% 7.19	183.00 36 Monthly 08-02-2024 7.50% 5.08
f) Extent and operation of the charge	Paripassu first charge on Raw-materials, Finished goods , Stock in process, Stores & Spares and Book Debts and Paripassu second charge on Plant and Machinery	Paripassu first charge on Raw-materials, Finished Goods, Stock in process, Stores & Spares and Book Debts and Paripassu second charge on Plant and Machinery and other Fixed assets"

There are no pending charges or satisfaction of charges that are yet to be registered with Registrar of Companies beyond the statutory period.

Note 5 - Other Long Term Liabilities	**As At 31st March 2026 Rs.**	As At 31st March 2025 Rs.
Trade payables	-	-
Total	-	-
<u>Others</u>		
Outstanding Liabilities for expenses	**223.43**	295.77
Trade Deposits	**1.25**	1.25
Advance from customers	-	-
Interest accrued but not due on deposits	**22.63**	26.59
Unearned revenue	-	-
Total	**247.31**	323.61

(Rs. in lakhs)

Note 6 - Deferred Tax Liability (Net)	**As At 31st March 2026 Rs.**	As At 31st March 2025 Rs.
Deferred Tax Liability Fixed assets:Impact of difference between tax depreciation and depreciation/amortisation charged for the financial reporting others	**725.29**	904.60
Gross deferred tax liability	**725.29**	904.60
Deferred tax asset Impact of expenditure charged to the statement of profit and loss in the current year but allowed for tax purposes on payment basis	**47.54**	53.93
"Provision for diminution in the value “of investments"	-	-
"Provision for doubtful debts “and advances"	-	-
Others - Un-absorbed depreciation loss	**773.57**	763.59
Gross deferred tax asset	**821.10**	817.52
Net Deferred Tax Liability	**(95.81)**	87.07

Note 7 - Provisions	Long Term		Short Term	
	As At 31st March 2026 Rs.	As At 31st March 2025 Rs.	**As At 31st March 2026 Rs.**	As At 31st March 2025 Rs.
Provision for employee benefits:				
Provision for gratuity	-	-	3.60	-
Provision for leave benefits	12.92	23.90	0.08	7.75
	12.92	23.90	3.67	7.75
Other Provisions:				
Provision for Income tax	-	-	7.30	-
	-	-	7.30	-
	12.92	23.90	10.98	7.75

(Rs. in lakhs)

Note 8 - Short Term Borrowings	**As At 31st March 2026 Rs.**	As At 31st March 2025 Rs.
Cash credit from Banks (Secured)	**1,361.31**	2,593.23
Loan repayable on demand (Unsecured)		
- from Directors	**605.81**	4.32
Deposits (unsecured)		
- from Directors	-	-
- from Shareholders	**193.71**	370.41
Current maturities of long term borrowings	**310.44**	137.17
	2,471.27	3,105.12
The above amount includes		
Secured borrowings	**1,361.31**	2,593.23
Unsecured borrowings	**999.52**	374.73

Note: The above Cash Credit loan from Banks are secured by way of first charge on Cotton, Yarn, Stock-in-process, Stores and spares and book debts and second charge on the fixed assets. The same is repayable on demand.

Note 9 - Other Current Liabilities	**As At 31st March 2026**	As At 31st March 2025
9.1 - Trade payables		
Due to Micro,Small and Medium Enterprises (See Note No.24.12)	**4.19**	2.13
Due to Others	**896.66**	1,311.31
	900.85	1,313.44
9.2 - Other Liabilities:		
Interest accrued but not due on borrowings	**35.11**	59.34
Advance from customers	**124.03**	2.87
Unclaimed dividend	**3.33**	4.37
Unclaimed Fixed Deposits	-	0.40
Interest accrued on unclaimed FDs	-	-
Accrued Salaries and Benefits	**159.66**	192.58
Directors Remuneration	-	-
Trade Deposits	-	-
Statutory Dues	**26.48**	6.95
Outstanding Liabilities for expenses	**179.15**	443.17
Other payables	**101.05**	137.96
	628.82	847.64
	1,529.67	2,161.08

Trade Payables ageing schedule outstanding as at 31st March 2026

(Rs. in lakhs)

Particulars	Not Due	Outstanding for following periods from due date of payment				Total
		Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	4.19	-	-	-	-	4.19
(ii) Others	-	895.79	-	-	0.86	896.66
(iii) Disputed dues- MSME	-	-	-	-	-	-
(iv) Disputed dues- Others	-	-	-	-	-	-
Total:	4.19	895.79	-	-	0.86	900.85

Trade Payables ageing schedule outstanding as at 31st March 2025

Particulars	Not Due	Outstanding for following periods from due date of payment				Total
		Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	1.25	-	-	-	-	1.25
(ii) Others	-	1,310.45	-	0.86	-	1,311.31
(iii) Disputed dues- MSME	-	-	-	-	-	-
(iv) Disputed dues- Others	-	-	-	-	-	-
Total:	1.25	1,310.45	-	0.86	-	1,312.56

Note 10 - Property, Plant and Equipment

(Rs. in lakhs)

Sl. No.	Description	Cost upto 31.03.25	Gross Block			Depreciation				Net Block	
			Additions during the year	Deductions during the year	Cost upto 31.03.26	upto 31.03.25	for the year	on Deductions	upto 31.03.26	W.D.V. As At 31.03.26	W.D.V. As At 31.03.25
1.	Land	22.62	-	-	22.62	-	-	-	-	22.62	22.62
2.	Buildings	791.48	-	-	791.48	507.80	19.76	-	527.56	263.92	283.68
3.	Roads	2.36	-	-	2.36	2.24	-	-	2.24	0.12	0.12
4	Plant & Machinery	12,862.65	-	2,176.08	10,686.58	8,602.32	388.19	1,675.49	7,315.02	3,371.55	4,260.33
5	Electrical Installations	305.60	-	-	305.60	290.09	0.02	-	290.11	15.49	15.51
6	Laboratory Equipment	268.01	-	-	268.01	251.79	0.34	-	252.13	15.89	16.23
7	Computers	29.37	-	-	29.37	27.90	-	-	27.90	1.47	1.47
8	Furniture & Fittings	21.55	-	-	21.55	19.47	0.12	-	19.59	1.96	2.08
9	Motor Vehicles	58.28	-	-	58.28	33.04	5.52	-	38.55	19.72	25.24
	Total	**14,361.91**	**-**	**2,176.08**	**12,185.84**	**9,734.65**	**413.95**	**1,675.49**	**8,473.10**	**3,712.73**	**4,627.27**
	Previous year	14,361.91	-	-	14,361.91	9,312.95	421.69	-	9,734.65	4,627.27	5,048.96

Note: (1) No impairment of assets, hence, the relevent disclusure was not made herein above.

(Rs. in lakhs)

Note 11 - Non-current Investments	**As At 31st March 2026**	As At 31st March 2025
Trade Investments (valued at cost unless stated otherwise)		
Unquoted equity instruments 268000 (31 March 2025:268000) Equity shares of Rs. 10/- each, Fully paid up in Andhra Pradesh Gas Power Corporation Ltd.,	**350.88**	350.88
Less: Provision for dimunition in value of shares	**350.88**	350.88
Non-trade investments (valued at cost unless stated otherwise)	-	-
Investment in equity "instruments(quoted) 1509700(31 March2024:1509700) Equity "shares of Rs.2/-each, fully paid up in		
The Andhra Sugars Ltd., Tanuku	-	36.82
Equity Shares (Unquoted)		
5100 (31 March 2024:5100) Equity Shares of Rs. 10/-each,		
fully paid up in The Andhra Farm Chemicals Corporation Ltd.,Kovvur	**0.51**	0.51
	0.51	37.33
	0.51	37.33
Aggregate amount of quoted Investments		
- Market Value	-	1,007.57
- Cost	-	36.82
Aggregate amount of unquoted investments	**0.51**	0.51
Aggregate provision for diminution in value of investments	**350.88**	350.88

(Rs. in lakhs)

Note 12 - Loans and advances	Non-current		Current	
	As At 31st March 2026	As At 31st March 2025	**As At 31st March 2026**	As At 31st March 2025
Capital Advances				
Secured, considered good	-	-	-	-
Unsecured, considered good	-	-	-	-
(A)	-	-	-	-
Loans and advances to related parties				
Unsecured, considered good				
(B)	-	-	-	-
Advances recoverable in cash or kind				
Secured, considered good				
Unsecured, considered good			**37.94**	51.80
Doubtful				
			37.94	51.80
Provision for doubtful advances	-	-	-	-
(C)	-	-	**37.94**	51.80
Other Loans and Advances				
Foreign Currency				
MAT Credit	**481.07**	473.77	-	-
Advances to Trade Payables	-	-	-	-
Advance Income-tax / TDS	-	-	**7.73**	10.50
True Down charges receivable	-	-	**12.95**	-
Prepaid expenses	-	-	**3.24**	14.63
Loans and Advance to employees	-	-	-	-
Balances with Statutory / government "authorities	-	-	-	-
(D)	**481.07**	473.77	**23.92**	25.13
Total [A+B+C+D]	**481.07**	473.77	**61.86**	76.93

(Rs. in lakhs)

Note 13.1 - Trade receivables	Non-current		Current	
	As At 31st March 2026	As At 31st March 2025	**As At 31st March 2026**	As At 31st March 2025
Unsecured, considered good, unless stated otherwise: Outstanding for a period exceeding six months from the due date of payment				
Secured, considered good	-	-	-	-
Unsecured, considered good	-	-	-	-
Doubtful			-	-
	-	-	-	-
Provision for doubtful receivables			-	-
(A)	-	-	-	-
Other receivables				
Secured, considered good			-	-
Unsecured, considered good			**508.91**	798.92
Doubtful			-	-
	-	-	**508.91**	798.92
Provision for doubtful receivables			-	-
(B)	-	-	**508.91**	798.92
Total [A+B]	-	-	**508.91**	798.92

Trade Receivables Ageing Schedule :

Trade Receivables ageing schedule outstanding as on 31st March 2026

Particulars	Not Due	Outstanding for following periods from due date of payment					Total
		Less than 6 months	6 months - 1 Year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade Receivables- considered good	508.91	-	-	-	-	-	508.91
(ii) Undisputed Trade Receivables- considered doubtful	-	-	-	-	-	-	-
(iii) Disputed Trade Receivables- considered good	-	-	-	-	-	-	-
(iv) Disputed Trade Receivables- considered doubtful	-	-		-	-	-	-

Trade Receivables ageing schedule outstanding as on 31st March 2025 (Rs. in lakhs)

Particulars	Not Due	Outstanding for following periods from due date of payment					Total
		Less than 6 months	6 months-1 Year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade Receivables- considered good	798.92	-	-	-	-	-	798.92
(ii) Undisputed Trade Receivables- considered doubtful	-	-	-	-	-	-	-
(iii) Disputed Trade Receivables- considered good	-	-	-	-	-	-	-
(iv) Disputed Trade Receivables- considered doubtful	-	-	-	-	-	-	-

Note 13.2 - Other Non-Current Assets	Non-current		Current	
	As At 31st March 2026	As At 31st March 2025	**As At 31st March 2026**	As At 31st March 2025
Security Deposit				
Secured, considered good	-	-	-	-
Unsecured, considered good	**291.31**	291.31	-	-
Doubtful	-	-	-	-
[A]	**291.31**	291.31	-	-
<u>Unsecured, considered good unless stated otherwise</u>				
Non-current bank balances	-	-	-	-
[B]	-	-	-	-
<u>Others</u>				
Gratuity Fund (Net planned assets)	-	-	-	39.32
Interest accrued	-	-	**15.82**	18.50
[C]	-	-	**15.82**	57.81
Total [A+B+C]	**291.31**	291.31	**15.82**	57.81

(Rs. in lakhs)

Note 14 - Inventories (valued at lower of cost and net realizable value)	**As At 31st March 2026**	As At 31st March 2025
Raw materials and components at Cost	**509.37**	845.11
Work-in-progress at Cost	**175.49**	267.16
Finished goods(including cotton waste) at Cost	**239.39**	245.11
Stores and spares at Cost (including in transit Rs.60,167/- (Prev.year Rs.2,06,402/-)	**212.78**	227.47
Loose tools & Implements	**1.71**	1.89
Total	**1,138.73**	1,586.75

Note 15 - Cash and Bank balances	Non-current		Current	
	As At 31st March 2026	As At 31st March 2025	**As At 31st March 2026**	As At 31st March 2025
Cash and Cash Equivalents :				
Balances with Banks:				
In current accounts			**0.04**	0.04
Deposits with original maturity of less than 3 months			**13.39**	23.46
In unclaimed dividend accounts			**3.33**	4.37
Cash on hand			**7.35**	2.13
			24.11	30.01
Other Bank Balances :				
Deposits with original maturity for more than 12 months	-	-	-	-
Deposits with original maturity for more than 3 months but less than 12 months	-	-	-	-
Margin money deposit	-	-	**1.50**	1.50
	-	-	**1.50**	1.50
Amount disclosed under non-current assets(Note: 13.2)	-	-	-	-
Total	-	-	**25.61**	31.51

(Rs. in lakhs)

Note 16 - Revenue from operations	2025-2026	2024-2025
Sale of products:		
Finished goods	**7,620.11**	10,822.52
Sale of Cotton Waste	**681.33**	952.87
	8,301.44	11,775.40
Other Operating Revenue		
Packing& Forwarding charges collected	-	-
Revenue from operations	**8,301.45**	11,775.40

Details of products sold	2025-2026	2024-2025
Finished goods sold:		
Cotton Yarn	**7,620.11**	10,822.52
Cotton Waste	**681.33**	952.87
	8,301.44	11,775.38

Note 17 - Other Income	2025-2026	2024-2025
Interest income on:		
Bank deposits	-	-
Others	**20.06**	23.14
Dividend received from The Andhra sugars Ltd	**6.04**	15.10
Other non-operating income #	**19.99**	8.76
	46.09	47.00

Note :

# Other non-operating income includes	2025-2026	2024-2025
Miscellaneous Receipts	**3.63**	8.10
Rent received	**0.60**	0.66
Net gain on sale of assets	**15.75**	-
Excess Provision written back	-	-
Total	**19.99**	8.76

(Rs. in lakhs)

Note 18 - Cost of raw material consumed	**2025-2026**	2024-2025
Inventory at the beginning of the year	**845.11**	953.50
Add:Purchases	**4,601.94**	6,758.83
	5,447.05	7,712.33
Less: Sale of Cotton	**348.68**	-
Less: Inventory at the end of the year	**509.37**	845.11
Cost of raw material consumed	**4,589.00**	6,867.22

Details of raw material consumed	**2025-2026**	2024-2025
i) Cotton	**4,589.00**	6,867.22
Total	**4,589.00**	6,867.22

Details of Inventory	**2025-2026**	2024-2025
Raw materials:		
i) Cotton	**509.37**	845.11
Total	**509.37**	845.11

Note 19 - (Increase) / Decrease in inventories	**2025-2026**	2024-2025	(Increase) / Decrease
Inventories at the end of the year			2025-26
Work in progress	**175.49**	267.16	91.67
Finished goods	**171.63**	217.00	45.37
Cotton waste	**67.76**	28.11	(39.65)
	414.88	512.27	97.40
Inventories at the beginning of the year			2024-25
Work in progress	**267.16**	259.23	(7.93)
Finished goods	**217.00**	235.39	18.39
Cotton waste	**28.11**	66.90	38.79
	512.27	561.52	49.25

Details of Inventory	**2025-2026**	2024-2025
Work-in-progress		
Cotton -in-process	**175.49**	267.16
	175.49	267.16
Finished goods		
Cotton waste	**67.76**	28.11
Yarn at factory	**171.63**	217.00
	239.39	245.11

(Rs. in lakhs)

Note 20 - Employee benefit expense	**2025-2026**	2024-2025
Salaries, wages and bonus	**1,287.09**	1,602.30
Contribution to provident and other fund	**140.05**	154.56
Gratuity expense	**71.99**	25.61
Staff welfare expenses	**101.98**	174.29
	1,601.10	1,956.77

Note 21 - Finance Costs	**2025-2026**	2024-2025
Interest	**349.46**	429.05
Other Borrowing cost	**16.87**	12.67
	366.33	441.72

Note 22 - Depreciation and amortization expense	**2025-2026**	2024-2025
Depreciation of tangible assets	**413.95**	421.69
	413.95	421.69

Note 23 - Other expenses	**2025-2026**	2024-2025
Consumption of stores and spares	**133.74**	196.79
Power and fuel	**1,529.75**	2,230.99
Freight and forwarding charges	**86.47**	119.48
Rent	**3.94**	16.77
Rates and taxes	**9.97**	8.72
Insurance	**28.99**	26.14
Repairs and maintenance		
Plant and machinery	**115.56**	280.60
Buildings	**11.54**	11.12
Others	**48.06**	21.36
Expenditure on CSR/ Donations	-	2.00
Sales commission	**56.23**	95.49
Travelling and conveyance	**3.04**	6.71
Communication costs	**1.09**	1.15
Hank Yarn Obligation charges	**2.38**	4.62
Directors' sitting fee	**1.70**	1.85
Payment to auditors (Refer details below)	**4.12**	4.15
Loss on sale of fixed assets	**335.95**	-
Bad debts written off	-	-
Tools written off	**0.19**	0.21
Bank Charges	**0.88**	1.16
Miscellaneous expenses	**87.14**	101.64
	2,460.74	3,130.97

(Rs. in Lakhs)

Payment to Auditors	**2025-2026**	2024-2025
As Auditor:		
Audit fee	**2.00**	2.00
Tax audit fee	**0.50**	0.50
Other services (certification fees)	**0.48**	0.48
Reimbursement of expenses	**0.14**	0.14
Cost Auditors:		
Cost Audit Fee	**1.00**	1.00
Reimbursement of expenses	-	0.03
Total	**4.12**	4.15

Note 24	**2025-2026 Rs.**	2024-2025 Rs.
1. Contingent liabilities not provided for:		
a) Counter guarantees given to bankers for issue of Bank guarantees in favour of Government authorities.	-	-
b) Estimated amount of contracts to be executed on Capital accounts.	**NIL**	NIL
c) Claims against the company not acknowledged as debts;		
- Income tax matters	-	-
d) Bills discounted with Banks	**NIL**	NIL
2. Earnings in Foreign Currency	**NIL**	NIL
3. Expenditure incurred in Foreign Currency :		
- on account of foreign travel (excluding tickets purchased in Indian currency)	-	-
- CIF value of Imports made during the year :-		
- Raw materials	-	694.13
- Components and spare parts	-	5.72
- Capital Goods	-	-
	-	699.85
4. Commitments		
- Commitments in respect of sale contracts	**512.44**	241.14
- Commitments in respect of purchase contracts	**6.70**	25.98

(Rs. in lakhs except quantitative data given below)

5. Sales :	**2025-2026**		2024-2025	
	Quantity (Kgs.)	**Value**	Quantity (Kgs.)	Value
Cotton yarn	**19,15,741**	**7,620.11**	26,46,457	10,822.52
Waste	**8,12,532**	**681.34**	11,93,385	952.88
		8,301.45		11,775.40

(Rs. in lakhs except quantitative data given below)

	2025-2026		2024-2025	
	Quantity (Kgs.)	**Value**	Quantity (Kgs.)	Value
6. Raw Material Consumed				
Cotton	**27,49,785**	**4,589.00**	38,91,492	6,867.22
7. Opening Stock of Finished goods:				
Yarn	**56,224**	**217.00**	51,852	235.39
Waste	**40,673**	**28.11**	70,020	66.90
8. Closing stock of finished goods:				
Yarn	**38,845**	**171.63**	56,224	217.00
Waste	**77,525**	**67.76**	40,673	28.11

9. Details of Licenced, installed and actual production:

(Rs. in lakhs except quantitative data given below)

	2025-2026	2024-2025
a) Capacity registered with the Government:		
Spindles (Nos.)	**80,208**	80,208
b) Installed Capacity:		
Spindles (Nos.)	**80,208**	80,208
c) Actual Production:		
Yarn (Kgs.)	**18,98,363**	26,50,829
Waste (Kgs.)	**8,49,383**	11,64,038

Note: The licenced and installed capacities are as certified by the Management.

10. Comparision between indigeneous and imported raw materials, components and spare parts during the year

(Rs. in lakhs except quantitative data given below)

	2025-26		2024-25	
a) Raw materials:				
Imported	-	0.00	528.53	7.70
Indigenous	**4,589.00**	100.00	6,338.69	92.30
	4,589.00	100%	6,867.22	100%
b) Components and spare parts: (charged to appropriate heads)				
Imported	**0.31**	0.23	6.54	2.71
Indigenous	**132.76**	99.77	234.79	97.29
	133.07	100%	241.33	100%

11. The balances in the accounts of various parties are subject to confirmation by and reconciliation with the concerned parties.

12. Disclosures on payments and dues to suppliers as defined in Micro, Small and Medium Enterprises Development Act,2006:

(Rs. in Lakhs)

	Particulars	Current year	Previous year
1.	Amount remaining unpaid to any "Supplier" at the end of the year a) Principal amount of bills to be paid b) Interest due thereon	 **4.19** **Nil**	 1.25 Nil
2.	Payments made to suppliers during the year but beyond appointed / agreed by a) Payments made to Suppliers b) Interest paid along with such payments during the year u/s 16 of the Act	 **Nil** **Nil**	 Nil Nil
3.	The amount of interest due and payable for the period of delay in making payment but without adding the interest specified under MSMED Act,2006	**Nil**	Nil
4.	Amount of interest accured and remaining unpaid at the end of each accounting year	**Nil**	Nil
5.	Amount of further interest remaining due and payable even in succeding years until such date when the interest dues above are actually paid to the small enterprises for the purpose of disallowance of deductible expenditure under section 23 of MSMED Act, 2006	**Nil**	Nil

Note: For the purpose of the above details of the status of the suppliers under the Act has been determined to the extent of and based on information furnished by the respective parties and has accordingly been relied upon by the Company and its Auditors.

13. DISCLOSURE REQUIRED BY ACCOUNTING STANDARD-15 (REVISED) - EMPLOYEE BENEFITS

(Rs. in Lakhs)

		2025-26		2024-25	
		GRATUITY	Leave Encashment	GRATUITY	Leave Encashment
a)	**Reconcilation for present value of obligations**				
	Present value of obligations as at beginning of year	**769.26**	**31.65**	723.20	32.39
	Interest Cost	**55.77**	**1.48**	52.43	2.08
	Current Service Cost	**42.02**	**1.03**	41.13	2.02
	Benefits paid	**(112.59)**	**(18.52)**	(36.94)	(6.12)
	Acturarial (gain)/loss on obligation	**33.08**	**(2.64)**	(10.56)	1.27
	Present value of obligations as at end of year	**787.55**	**13.00**	769.26	31.65
b)	**Reconcilation for Fair Value of Plan Assets**				
	Fair value of plan assets at beginning of year	**808.58**		765.03	
	Expected return on plan assets	**58.89**		57.38	
	Contributions	**29.08**		23.10	
	Benefits paid	**(112.59)**		(36.94)	
	Actuarial gain on plan assets	**-**		-	
	Fair value of plan assets at the end of year	**783.96**		808.58	
c)	**Expenses Recognised in statement of Profit & loss a/c**				
	Current Service cost	**42.02**	**1.03**	41.13	2.02
	Interest Cost	**55.77**	**1.48**	52.43	2.08
	Expected return on plan assets	**58.89**	-	57.38	-
	Net Actuarial gain recognized in the year	**33.08**	**(2.64)**	(10.56)	1.27
	Expenses to be recognised in the profit & loss	**71.99**	**(0.13)**	25.61	5.37
d)	**Net Liability Recognised in the Balance Sheet**				
	Present value of obligations as at the end of year	**787.55**	**13.00**	769.26	31.65
	Fair value of plan assets as at the end of the year	**783.96**	-	808.58	-
	Funded status	**(3.60)**	**(13.00)**	39.32	(31.65)
	Net Liability Recognized in the Balance Sheet	**3.60**	**13.00**	(39.32)	31.65
e)	**Acturial Assumptions**				
	Assumptions				
	Discount Rate	**7.25%**	**7.24%**	7.25%	6.61%
	Salary Escalation	**7.00%**	**5.00%**	7.00%	5.00%
	Mortality rate	LIC 1994-96 Ultimate Mortality Table			

14. As the company is engaged in manufacture of a single line of products, identification of the company's business into segments does not arise, as contemplated in Accounting Standard (AS-17) "Segment reporting" issued by the Institute of Chartered Accountants of India.

15. Related Party Disclosures:

A. List of related parties

1	Key Managerial Personnel	Sri M.S.R.V.K. Rangarao Sri Nekkanti Satyanarayana Sri Kancharla Srinivasa Rao
2	Relatives of Key Managerial Personnel	Smt. M.Satyanarayanamma - Mother of Sri M.S.R.V.K.Rangarao Smt. M.Srivani - Wife of Sri M.S.R.V.K. Rangarao Sri M.Harischandra Prasad - Brother of Sri M.S.R.V.K.Rangarao Sri M.Venkatarayudu - Son of Sri MSRVK Rangarao Ms.M.Rukmini - Daughter of Sri MSRVK Rangarao Mr. M Rushyant -Son in law of Sri MSRVK Rangarao Ms.M.Ramya Tara - Daughter of Sri MSRVK Rangarao
3	Enterprises controlled by Key Managerial Personnel and Relatives of Key Managerial Personnel	The Andhra Sugars Ltd., VSM Spinning Mills Pvt. Ltd., Sree Venkataraya Printers and Packers Pvt. Ltd. Sree Venkataraya Threads Private Ltd., Royal Printing Works Hindustan Allied Chemicals Ltd.,

B. Transactions with the related parties : (Rs. in Lakhs)

Sl. No.	Nature of transaction	Enterprises Controlled by Key Managerial Personnel and relatives of Key Managerialpersonnel	Key Managerial Personnel	Relatives of Key Managerial Personnel
1.	Purchase of Goods from			
	Sree Venkataraya Printers & Packers Pvt. Ltd.	99.43 (150.28)		
2	Sale of Goods to The Andhra Sugars Ltd.	1.78 (9.09)		
3	Dividends received from The Andhra Sugars Ltd.	6.04 (15.10)		
4	Services Rendered by Royal Printing Works	0.57 (1.45)		
5	Remuneration paid to (Including Commission)			
	Sri M.S.R.V.K. Rangarao		57.30 (71.18)	
	Sri Nekkanti Satyanarayana		12.42 -	
	Sri K Srinivasa Rao		12.53 -	

(Rs. in Lakhs)

Sl. No.	Nature of transaction	Enterprises Controlled by Key Managerial Personnel and relatives of Key Managerialpersonnel	Key Managerial Personnel	Relatives of Key Managerial Personnel
6	Interest paid to			
	Hindustan Allied Chemicals Ltd.,	72.25 (81.72)		
	Sri M.S.R.V.K. Rangarao		2.25 (0.63)	
	Ms. M Rukmini			- (0.44)
	Ms. M Ramya Tara			- (0.71)
	Smt. Mullapudi Satyanarayanamma			0.47 (2.17)
7	Loan Repaid to			
	Hindustan Allied Chemicals Ltd.,	- (150.00)		
8	Rent paid to			
	VSM Spinning Mills Pvt. Ltd.	3.94 (15.52)		
	Sree Venkataraya Threads P Ltd.	- (2.33)		
	Balances as at 31.3.2026			
9	Share capital of the Company held by			
	The Andhra Sugars Ltd.	14.00 (14.00)		
	Sri M.S.R.V.K. Rangarao		4.96 (4.96)	
	Dr. M. Harischandra Prasad			4.96 (4.96)
	Smt. Mullapudi Satyanarayanamma			5.57 (5.57)
	Smt. Mullapudi Srivani			0.25 (0.25)
	Sri Mullapudi Venkata Rayudu			0.70 (0.70)
	Ms. Mullapudi Rukmini			0.70 (0.70)
	Ms. Mullapudi Ramya Tara			0.70 (0.70)
10	Investments held in			
	The Andhra Sugars Ltd.	- (36.82)		
	The Andhra Farm Chemicals Corp. Ltd.	0.51 (0.51)		
11	Amount due to			
	Hindustan Allied Chemicals Ltd.,	850.00 (850.00)		
	Sri M.S.R.V.K. Rangarao		605.81 (4.32)	
	Smt. Mullapudi Satyanarayanamma			6.09 (11.34)

16. Earning Per Share - the numerators and denominators used to calculate Basic and Diluted Earning per Share for the years: (Rs. in lakhs)

Particulars		2025-2026 Rs.	2024-2025 Rs.
Profit attributable to the Shareholders	A	**224.69**	(1,339.70)
Basic/Weighted Average No of Equity Shares Outstanding during the year	B	**17.01**	17.01
Nominal value of Equity Share Rs.		**10.00**	10.00
Basic and Diluted Earning Per Share	A/B	**13.21**	(78.77)

17. Corporate Social Responsibilty(CSR)

As per section 135 of Companies Act, 2013 the CSR committee has been formed by the company.

(Rs. in lakhs)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
(i) amount required to be spent by the company during the year,	-	-
(ii) amount of expenditure incurred,	-	-
(iii) shortfall at the end of the year,	Nil	Nil
(iv) total of previous years shortfall,	Nil	Nil
(v) reason for shortfall,	NA	NA
(vi) nature of CSR activities,	NA	NA
(vii) details of related party transactions	NA	NA
(viii) where a provision is made with respect to a liability incurred by entering into a contractual obligation, the movements in the provision during the year shall be shown separately.	Nil	Nil

18 In respect of the year ended 31-03-2026, the company has not proposed any dividend.

19 Relationship with Struck off Companies (Rs. in Lakhs)

Name of struck off Company	Nature of transactions with struck-off Company	Balance outstanding as at March 31, 2026	Relationship with the Struck off company, if any, to be disclosed	Balance outstanding as at March 31, 2025	Relationship with the Struck off company, if any, to be disclosed
-	-	-	-	-	-

20 Ratios

Ratio	Numerator	Denominator	Current year	Previous year	% Variance	Reasons for variance more than 25%
Current Ratio (in times)	Current assets	Current liabilities	0.44	0.48	-10%	
Debt-Equity Ratio (in times)	Total Debt	Share holder's Equity	3.00	4.92	-39%	Debt Repaid during the Period and Loss Turned into Profit during the year
Debt Service Coverage Ratio (in times)	Earnings available for debt service	Debt service	1.96	(0.82)	-338%	Due to the loss turned into Profit during the year.
Return on Equity Ratio (in %)	Net profit after taxes - Preference dividend (If any)	Average shareholders equity	22.00	(84.86)	-126%	Due to the loss turned into Profit during the year.
Inventory turnover ratio (in times)	Cost of goods sold or sales	Average inventory	6.09	7.05	-14%	
Trade Receivables turnover ratio (in times)	Net credit sales	Average Accounts receivable	12.69	13.64	-7%	
Trade payables turnover ratio (in times)	Net credit purchases	Average trade payables	4.16	6.70	-38%	Due to increase in o/s trade payables
Net capital turnover ratio (in times)	Net sales	Working capital	(3.67)	(4.33)	-15%	
Net profit ratio* (in %)	Net profit	Net sales	2.71	(11.38)	-124%	Due to the loss turned into Profit during the year.
Return on Capital employed (in %)	Earning before interest and taxes	Capital employed	9.20	(18.44)	-149.9%	Due to the loss turned into Profit during the year.
Return on investment (in %) (in equity shares)	Income generated from investment	Average investment	23.28	(26.82)	-187%	Due to Investments sold for Profits during the year

21 Previous year figures have been regrouped wherever necessary and figures have been rounded off to the nearest rupee.

22 Previous year figures have been shown in brackets.

As per our report of even date
for BRAHMAYYA & CO.
Chartered Accountants
Firm Regn.No.000513S
T.V.Ramana
Partner
Membership No:200523

For and on behalf of the Board of Directors
M.S.R.V.K Ranga Rao, Managing Director
(DIN: 00031720)
N.Satyanarayana, Whole-time Director
(DIN: 11258211)

Place : Venkatarayapuram, Tanuku
Date : 13th August,2026

PROXY FORM

SREE AKKAMAMBA TEXTILES LIMITED

Registered Office : Venkatarayapuram, TANUKU - 534 215 (A.P.)
CIN : U51909 AP1954 PLC 000525
Email: akkamamba@gmail.com, Website: www.akkamamba.com
Phone: 08819-224945 / 224946

(1) Name: ....Address: ....
E-mail ID .... Signature .... or failing him

(2) Name: ....Address: ....
E-mail ID .... Signature .... or failing him

(3) Name: ....Address: ....
E-mail ID .... Signature ....

As my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 72nd Annual General Meeting of the Company to be held on Saturday, 26th September, 2026 at 10.00 A.M at the Registered Office, Venkatarayapuram, Tanuku and any adjournment thereof in respect of such Resolutions as are indicated below:

Resolution No.	Resolutions	Optional for	Optional against
	Ordinary Business		
1.	Adoption of Financial Statements for the year ended 31st March, 2026		
2.	Re-appointment of Sri N.Satyanarayana (DIN: 11258211) as Whole-time Director who retires by rotation.		
3.	Ratification of Appointment of M/s. Brahmayya & Co., Chartered Accountants as Auditors and fix their remuneration.		
	Special Business		
4.	Acceptance / Renewal of Fixed Deposits		
5.	Ratification of remuneration of Cost Auditors		
6.	Re-appointment of Managing Director for a further period of five years		

Signed this ……………… day of ………………………2026.

Affix Re.1/- Revenue stamp

Signature of shareholder:…………………….......…………………
Signature of Proxy holder (s) …………………………………………

Note:

1. This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company not less than 48 hours before the commencement of the Meeting.
2. For the Resolutions, Explanatory Statement and Notes, please refer to the Notice of the 72nd Annual General Meeting.
3. It is optional to put a 'X' in the appropriate column against the Resolutions indicated in the Box. If you leave the For or Against column blank against any or all Resolutions, your proxy will be entitled to vote in the manner as he/she thinks appropriate.
4. Please complete all details including details of member(s) in above box before submission.