SRIGEE DLM LIMITED

CIN: U32109UP2005PLC031105

REGD. OFFICE: Plot No. 434, Udyog Kendra 2,
Ecotech 3, Greater Noida, 201306, Uttar Pradesh.

Email: info@srigee.com **Website:** www.srigee.com **Mobile No.:** +91-9911786252

Date: 8th September, 2026

To
Department of Corporate Services
Bombay Stock Exchange Limited
Floor 25, P. J. Towers,
Dalal Street,
Mumbai – 400 001.

Dear Sir/Madam

SUB.: Annual Report for the Financial Year 2025-2026 of the Company.

<u>Ref.: SRIGEE DLM LTD (SCRIP CODE: 544399)</u>

In compliance with Regulation 34 (1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the 21st Annual Report of the Company for the Financial year 2025-2026, to be approved and adopted by the Members of the Company in the 21st Annual General Meeting going to be held on Wednesday, 30th September, 2026 at 11:00 A.M. at the Office of the Company situated at Plot 39 and 40 Udyog Vihar Extension, Ecotech II, Greater Noida, Uttar Pradesh, India, 201306.

Kindly take the same in your records.

Yours faithfully,

For, SRIGEE DLM LIMITED

SUCHITRA SINGH Digitally signed by SUCHITRA SINGH Date: 2026.09.08 18:08:35 +05'30'

SUCHITRA SINGH
WHOLE-TIME DIRECTOR & CFO
DIN: 08586042

Date: 08th September, 2026
Place: Greater Noida

Moulding Lifestyle

SRIGEE DLM LIMITED

INNOVATION | QUALITY | GROWTH

21st ANNUAL REPORT

FY 2025-26

CIN: U32109UP2005PLC031105

REGD. OFFICE:
Plot No. 434, Udyog Kendra 2,
Ecotech 3, Greater Noida, 201306,
Uttar Pradesh.

Email: info@srigee.com

Crafting a Better Tomorrow Together

OUR FOUNDERS

SHASHI KANT SINGH

SUCHITRA SINGH

FROM THE DESK OF MANAGING DIRECTOR

Dear Stakeholders,

It gives me immense pleasure to present to you the Annual Report for FY 2025–26 - a landmark year that tested global resilience, sharpened competitive edges, and, for Srigee DLM Limited, marked a defining moment with our successful public listing on the BSE SME platform w.e.f. May 08, 2025.

We are proud to report that despite macroeconomic uncertainties, Srigee DLM has delivered robust growth, reinforced customer confidence, and expanded our footprint across core sectors.

Integrated Strength Across Four Business Segments:
We continued to build on our vertically integrated model with operations classified under four strategic business units:

- Plastic Injection Moulding & Assembly
- Tool Room & Die Manufacturing
- Job Work – Moulding
- Polymer Compounding & Trading

This structure allowed us to respond faster to customer needs, control cost more effectively and provide end-to-end solutions to all critical differentiators in a turbulent global market.

Sectoral Excellence with Product Innovation:
Our reach spans across three high-growth verticals:

1. Home Appliances & Utility

We manufacture a wide range of products including:

- Air coolers and their components
- Inverter enclosures
- Television plastic casings
- Household goods like buckets, chairs, and dustbins

The rebound in consumer demand post-festival season and rising tier-2/tier-3 market penetration gave this segment strong tailwinds.

2. Electrical & Electronic Components

Our precision-engineered products like switches, plugs, MCB covers, and emergency lights have seen increasing demand with the expansion of the EV ecosystem and smart-home products.

3. Automotive Components:
We supply critical parts such as:

- Front Fenders, Tail Covers
- Seat Knee Grips, M-Flaps
- Guide Air Panels and Upper Covers

While the global automotive market faced headwinds, India's two-wheeler and compact vehicle segments remained buoyant — giving us room to grow our automotive product line profitably.

A Defining Milestone: Our Public Listing

The successful listing of Srigee DLM Limited this year stands as a testament to the market's confidence in our strategy, financial strength and execution capabilities. The capital raised is being channelized toward:

- Capacity expansion
- Automation and process efficiency

This milestone reflects not just financial growth but a firm commitment to transparency, governance, and long-term value creation.

Outlook for FY 2026–27

Our company has experienced rapid growth over the past three years. During this period, turnover has seen a substantial increase, accompanied by a significant rise in profitability. The company aims to strengthen its position as a key player in the OEM and EMS sectors, providing comprehensive solutions ranging from plastic injection moulding and assembly to custom polymer compounding and die design. We are committed to delivering high-quality products and services to our existing clients in the home appliance and consumer electronics industries while also exploring new customer segments across diverse sectors.

On Behalf of the Board and Our Entire team
I thank you for your continued trust and support.

Warm Regards,
Shashi Kant Singh
Managing Director

OUR MANAGEMENT TEAM

Shashi Kant Singh
Managing Director & Promoter

A founding member of the company, he holds an MBA from Sharda University and MA & BA degrees from the University of Delhi. With over 19 years of experience, he leads the management team, driving strategic growth and innovation.

Randhir Singh
Chairman & Non-Executive Director

Holds multiple MA degrees in Political Science, Sociology, and Hindi Literature from Chhatrapati Shahu Ji Maharaj University, along with a law degree from Prof. Rajendra Singh (Rajju Bhaiya) University. A member of the Bar Council of Uttar Pradesh, he supports decision-making with his vast experience.

Suchitra Singh
Whole-time Director, CFO & Promoter

Holds a B.Tech in Computer Science and a Digital Marketing & Communication certification from MICA. With 6+ years of engineering experience, she plays a key role in business development, excellence, and company management. She has also completed a course of Nuances of Financial Management of Enterprises by SBI.

Suresh Kumar Singh
Whole-time Director

A retired IAS officer with a postgraduate degree in Arts from Allahabad University. Formerly served as Secretary at Uttar Pradesh State Sugar Corporation Ltd., bringing strategic business insights to daily operations.

Mukti Chowdhary
Independent Director

A practicing advocate and Supreme Court Bar Association member with extensive experience in legal practice at the Supreme Court and other legal forums.

Indu Shekhar Tripathi
Independent Director

Holds a Degree of Bachelor of Architecture from the University of Roorkee. He is a proprietor of M/s Tripathi and Associates and has experience in the filed of Architecture.

OUR MANUFACTURING FACILITIES

Unit I

Plot No. 434, Udyog Kendra 2, Ecotech 3, **Greater Noida** - 201306, Uttar Pradesh, India

Area
450 Sq. m.

Unit II & III

Plot No-039 -040 , Udyog Vihar, Extn-II, **Greater Noida**, Gautam Budh Nagar-201306

Area
450 Sq. m.

Unit IV

Plot No-D20, Site C, UPSIDC INDS AREA, Surajpur, Greater Noida, Gautam Budha Nagar, **Uttar Pradesh** - 201306

Area
1,800 Sq. m.

LISTING CEREMONY

INSIDE OUR MANUFACTURING FACILITY

GEOGRAPHICAL REVENUE BIFURCATION

Name of State	Financial Year 2025-26 (Amount in ₹ Lakhs)	%
Himachal Pradesh	2.70	0.04%
Punjab	44.16	0.61%
Uttarakhand	82.31	1.14%
Haryana	264.53	3.66%
Rajasthan	170.22	2.35%
Uttar Pradesh	4,964.84	68.67%
Bihar	279.07	3.86%
West Bengal	77.86	1.08%
Jharkhand	68.89	0.95%
Odisha	10.00	0.14%
Chhattisgarh	66.21	0.92%
Madhya Pradesh	71.94	0.99%
Gujarat	576.26	7.97%
Maharashtra	247.81	3.43%
Karnataka	43.78	0.61%
Tamil Nadu	34.44	0.48%
Telangana	186.93	2.59%
Andhra Pradesh	38.54	0.53%
Grand Total	**7,230.50**	**100.00%**

OUR PRODUCTS

Home Appliances- Air Cooler













Home Appliances- Washing Machine













Automotive Components


Guide Air


Cover Upper MD


Seat Knee Grip


Sheet Knee Grip


M- Flap


Front Fender


Fender 2 GS

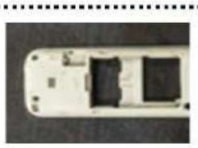

Panel Inner B97


Cover Tail

Mobile Phone Components


M135 Front


M135 Rear

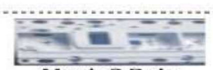

B312 Rear


M013 Rear


B312 Front

MCB components


Mccb 4 Pole


Mccb 3 Pole

Our Trusted Customers

STARION

SEKISUI DLJM
Sekisui DLJM Molding Pvt. Ltd.
One Stop Solution

Nilkamal

HAVELLS

Elentec
electronics & technology

akc Kunstocom
Giving shape to ideas

Moulding Lifestyle

SUNPLAST
ELECTRONICS PVT. LTD.

Symphony

Panasonic

C&S
Heating · Cooling

SRIGEE DLM LIMITED

Meeting No. : **(21st) Twenty-first Annual General Meeting of the Company**

Date : **30th September, 2026**

Day : **Wednesday**

Time : **11 A.M. (IST)**

Venue : **Plot 39 and 40, Udyog Vihar Extension, Ecotech II, Greater Noida, Uttar Pradesh, India, 201306**

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General Information:

❖ **Board of Directors and Key Managerial Personnel:**

1)	Mr. Randhir Singh	: Non-Executive Director & Chairman
2)	Mr. Shashi Kant Singh	: Managing Director
3)	Mrs. Suchitra Singh	: Whole-Time Director & CFO
4)	Mr. Suresh Kumar Singh	: Whole-Time Director
5)	Ms. Mukti Chowdhary	: Independent Director
6)	Mr. Indu Shekhar Tripathi	: Independent Director
7)	Ms. Aishwarya Vinodkumar Kothari	: Company Secretary & Compliance Officer

❖ **Compliance Officer:**

Ms. Aishwarya Vinodkumar Kothari
Company Secretary

❖ **Registered Office:**

Plot No. 434, Udyog Kendra 2, Ecotech 3,
Greater Noida, Uttar Pradesh, India, 201306.
Contact No.: +91-9911786252
E-mail: info@srigee.com
CIN: U32109UP2005PLC031105
Website: www.srigee.com

❖ **Statutory Auditor:**

M/s. AMGK & Associates.
Chartered Accountants
Faridabad, Delhi

❖ **Internal Auditor:**

M/s. Manish Pandey & Associates
Chartered Accountants
Delhi

❖ **Secretarial Auditor:**

M/s HM & Associates
Company Secretaries
Ahmedabad

- **Listed at:**

SME Platform of BSE Limited (BSE)

- **Bankers:**

ICICI Bank Limited Union Bank of India Limited

- **Registrar & Share Transfer Agent:**

Bigshare Services Private Limited, Office No. S6-2, 6th Floor, Pinnacle Business Park, Next to Ahura Centre, Mahakali Caves Road, Andheri East, Mumbai-400 093, Maharashtra, India. Investor Grievance Email: investor@bigshareonline.com Tel no: +91 022 6263 8200

- **Committees of the Board:**
- Audit Committee:

Ms. Mukti Chowdhary	: Chairperson
Mr. Indu Shekhar Tripathi	: Member
Mrs. Suchitra Singh	: Member

- Nomination and Remuneration Committee:

Ms. Mukti Chowdhary	: Chairperson
Mr. Indu Shekhar Tripathi	: Member
Mr. Randhir Singh	: Member

- Stakeholder Relationship Committee:

Mr. Randhir Singh	: Chairperson
Mr. Shashi Kant Singh	: Member
Ms. Mukti Chowdhary	: Member

NOTICE OF 21ST ANNUAL GENERAL MEETING

Notice is hereby given that the 21st Annual General Meeting of the Members of Srigee DLM Limited will be held on Wednesday, 30th September, 2026 at 11:00 A.M. at Plot 39 and 40, Udyog Vihar Extension, Ecotech II, Greater Noida, Uttar Pradesh, India, 201306, to transact the following businesses:

Ordinary Business:

1) **To receive, consider and adopt the Audited Financial Statements of the Company for the Financial Year ended on March 31, 2026 and the report of the Board of Directors and Auditors thereon.**

2) **To re-appoint Mrs. Suchitra Singh (DIN: 08586042), who retires by rotation and, being eligible, offers herself for re-appointment.**

Special Business:

3) **Variation in the Objects of the Initial Public Offer (IPO):**

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

"RESOLVED THAT pursuant to the provisions of Section 13(8) and Section 27 of the Companies Act, 2013 read with Rule 32 of the Companies (Incorporation) Rules, 2014 and Rule 7 of the Companies (Prospectus and Allotment of Securities) Rules, 2014 (in each case, as amended from time to time), the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, and all other applicable provisions, and subject to necessary approvals, if any, the consent of the members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter called the "Board" which term shall be deemed to include any duly constituted committee thereof) to the proposal for variation in the Objects of the Initial Public Offer ("IPO") of the Company, as disclosed in the Prospectus dated May 8, 2025 ("Prospectus"), in the following manner:

A. Variation in the Object relating to reallocating the unutilised amount between objects of the Issue

The original Object relating to "**Acquisition of machineries to be installed at proposed manufacturing facility**" under which an amount of INR 833.00 Lakhs is in unutilized, the company be and is hereby proposed to be re-allocation of the unutilised amount of **INR 424.40 Lakhs**, originally earmarked towards the Object of the Issue namely **"Acquisition of machineries to be installed at proposed manufacturing facility"**, towards the increased fund requirement for the Object of the Issue namely **"To set up a manufacturing facility at Plot No. 15, Ecotech-X, Industrial Area, Greater Noida, Gautam Budh Nagar – 201310, Uttar Pradesh,** which was subsequently amended to **Plot No. R-11A, Integrated Industrial Township, Greater Noida –**

201310, Uttar Pradesh", as disclosed in the Prospectus of the Company, while it is clarified that all other objects of the issue as stated in the Prospectus shall remain unchanged and in the manner as mentioned in the explanatory statement annexed to this Notice, and based on the particulars as required under the Companies (Prospectus and Allotment of Securities) Rules, 2014 and the Companies (Incorporation) Rules, 2014 set out in explanatory statement.

RESOLVED FURTHER THAT the aforesaid purposes were specifically disclosed as Objects of the Issue in the Prospectus and that the Prospectus expressly provides that, in case of variations in the actual utilisation of funds allocated for the purposes set forth therein, increased fund requirements for a particular purpose may be financed by unutilise funds, if any, available in respect of the other purposes for which funds are being raised in the Issue.

RESOLVED FURTHER THAT the Members hereby approve the aforesaid re-allocation/variation in utilisation of the unutilised Net Proceeds of the Issue and authorise the Company to utilise the said funds towards the increased expenditure requirement for setting up the manufacturing facility, subject to applicable laws and regulatory requirements.

RESOLVED FURTHER THAT the Company shall make the requisite disclosures and filings in respect of the aforesaid re-allocation/variation with the Stock Exchange(s), SEBI and such other regulatory authorities as may be required under applicable laws, including the applicable requirements relating to deviation/variation in utilisation of issue proceeds.

RESOLVED FURTHER THAT the Directors of the company be and are hereby authorized to take all such steps, actions and measures, and to do all such acts, deeds, matters and things as may be necessary, expedient or desirable in connection with or incidental to the aforesaid variation, including obtaining such approvals, consents, permissions and sanctions as may be required from the Stock Exchange(s), Securities and Exchange Board of India, Registrar of Companies and/or any other statutory, regulatory or governmental authority, making all necessary applications, filings, intimations and disclosures, and signing and executing all such documents, forms, applications, declarations and writings as may be necessary to give effect to this resolution.

RESOLVED FURTHER THAT the Directors of the company be and are hereby authorized to settle any question, difficulty or doubt that may arise in connection with the aforesaid matter and to do all such acts, deeds and things as may be necessary, desirable or expedient for giving full force and effect to this resolution."

Registered Office:
Plot No. 434, Udyog Kendra 2, Ecotech 3,
Greater Noida, Uttar Pradesh, 201306.

Date: September 7, 2026

BY ORDER OF THE BOARD,
FOR, **SRIGEE DLM LIMITED**

SD/-
SHASHI KANT SINGH
MANAGING DIRECTOR
DIN: 00775112

Notes:

1. A member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and vote on a poll instead of himself, and the proxy so appointed need not be a member of the company.

2. Proxies in order to be effective must be received at the Company's Registered Office not less than 48 hours before the meeting. Proxies submitted on behalf of limited companies, societies, Trusts, etc., must be backed by appropriate resolution/authority as applicable, issued on behalf of the nominating organization.

3. A person can act as proxy on behalf of members not exceeding fifty (50) and holding in the aggregate not more than ten per cent of the total share capital of the Company. A member holding more than ten per cent of the total share capital of the Company carrying voting rights may appoint a single person as proxy and such person shall not act as a proxy for any other person or shareholder.

4. A proxy shall not have a right to speak at the AGM and shall not be entitled to vote except on poll.

5. Corporate members intending to send their authorized representatives to attend the Meeting are requested to send to the Company a certified copy of the Board Resolution authorizing their representative to attend and vote on their behalf at the Meeting. For convenience of members, an attendance slip, proxy form and the route map of the venue of the Meeting are annexed hereto. Members are requested to affix their signature at the space provided and hand over the attendance slip at the place of meeting. The proxy of a member should mark on the attendance slip as 'proxy'.

6. In compliance with the provisions of Section 108 of the Companies Act and Rule 20 of the Companies (Management and Administration) Amendment Rules, 2015, and in terms of Regulation 44 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Including any Statutory Modification or re-enactment thereof for the time being in force), the Company is providing e-Voting facility as an alternative mode of voting which will enable the Members to cast their votes electronically. The instructions for e-voting are enclosed herewith.

7. Relevant documents referred to in the Notice, statutory register and the Statement pursuant to Section 102(1) of the Companies Act, 2013 will be available for inspection by the members at the Registered Office of the Company during normal business hours between (11:00 am to 2:00 pm) on all working days except Saturdays and Sundays up to the date of the Annual General Meeting.

8. Members seeking any information or clarification on the accounts are requested to send written queries to compliance@srigee.com to the Company, at least 10 days before the date of the Meeting to enable the management to keep the required information available at the Meeting.

9. In line with the various Ministry of Corporate Affairs (MCA) Circulars and SEBI Circulars, the Notice of AGM, along with other documents, is being sent only through electronic mode to those Members whose email addresses are registered with the Company/ Depositories. The Notice of the Annual General Meeting and Annual Report of the Company for the year ended 31st March, 2026 are uploaded on the Company's website https://www.srigee.com/ and may be accessed by the members.

10. In case of joint holders attending the AGM together, only the holder whose name appears first will be entitled to vote.

11. Members are requested to register their email IDs with the demat accounts and encourage paper-free communications. The Company would send its annual reports and other communications to the members on their registered email IDs. The shareholders may register their email IDs with their Brokers or with the Company's Registrar and Share Transfer Agent,

Bigshare Services Private Limited,
E-2 & 3, Ansa Industrial Estate, Saki-Vihar Road,
Sakinaka, Andheri (East), Mumbai, 400072
Investor Grievance Email: info@bigshareonline.com

12. The Securities and Exchange Board of India (SEBI) has mandated the submission of Permanent Account Number (PAN) by every participant in the securities market. Members holding shares in electronic form are, therefore, requested to submit the PAN to their Depository Participants with whom they are maintaining their demat accounts. Members holding shares in physical form can submit their PAN details to the Company's Registrar and Share Transfer Agent,

Bigshare Services Private Limited,
E-2 & 3, Ansa Industrial Estate, Saki-Vihar Road,
Sakinaka, Andheri (East), Mumbai, 400072
Investor Grievance Email: info@bigshareonline.com

13. Electronic copy of the Notice of the Annual General Meeting of the Company inter alia indicating the process and manner of e-voting along with Attendance Slip and Proxy Form is being sent to all the members whose email IDs are registered with the Company / Depository Participants(s) for communication purposes unless any member has requested for a hard copy of the same.

14. Nomination Facility: As per the provisions of Section 72 of the Act and Rule 19(1) of the Companies (Share Capital and Debentures) Rules, 2014, as amended, Members holding shares in physical form may file nomination in the prescribed Form SH-13 with the Company's Registrar and Share Transfer Agent. In respect of shares held in dematerialized form, the nomination form may be filed with the respective Depository Participant.

15. Voting through electronic means:
In terms of the provisions of Section 108 of the Companies Act, 2013 read with Companies (Management and Administration) Rules, 2014 as amended from time to time and Regulation 44 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company is providing to the members facility of voting by electronic means in respect of businesses to be transacted at the Meeting which includes remote e-voting (i.e. voting electronically from a place other than the venue of the Meeting). The Company also proposes to provide the option of voting by means of poll paper at the venue of the Meeting in addition to the remote electronic voting mentioned above. The Company has engaged the services of National Securities Depository Limited (NSDL) for facilitating voting by electronic means.

The facility for voting through poll paper shall also be made available at the meeting and members attending the meeting who have not already cast their vote by remote e-voting shall be able to exercise their right at the meeting. The members who have cast their vote by remote e-voting prior to the meeting may also attend the meeting but shall not be entitled to cast their vote again. In case of joint holders attending the Meeting, only such joint holder who is higher in the order of names will be entitled to vote. The voting rights of Members shall be in the proportion of their shareholding in the Company as on Cut-off Date.

The Company has appointed Mr. Himanshu Surendrakumar Gupta, proprietor of M/s. Himanshu SK Gupta & Associates, Practicing Company Secretary, as the Scrutinizer, to scrutinize the entire voting process including physical poll voting in a fair and transparent manner.

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING ARE AS UNDER:-

The remote e-voting period begins on Saturday, 26th September 2026 at 09:00 A.M. and ends on Tuesday, September 29, 2026 at 05:00 P.M. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. Wednesday, September 23, 2026, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being Wednesday, September 23, 2026.

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

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

Step 1: Access to the NSDL e-Voting system

A) Login method for e-Voting for Individual shareholders holding securities in demat mode

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

Type of shareholders	**Login Method**
Individual Shareholders holding securities in demat mode with NSDL.	1. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2. Existing **IDeAS** user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the "**Beneficial Owner"** icon under **"Login"** which is available under **'IDeAS'** section , this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on **"Access**

	to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select **"Register Online for IDeAS Portal"** or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period. 4. Shareholders/Members can also download NSDL Mobile App "**NSDL Speede**" facility by scanning the QR code mentioned below for seamless voting experience. **NSDL Mobile App is available on** App Store Google Play
Individual Shareholders holding securities in demat mode with CDSL	1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is

	in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) log in through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period.

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

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

Login type	**Helpdesk details**
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000

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

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

How to log in to NSDL e-Voting website?

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

4. Your User ID details are given below:

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12****** then your user ID is IN300***12******.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12************** then your user ID is 12**************
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:
   a) If you are already registered for e-Voting, then you can user your existing password to login and cast your vote.

b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.

c) How to retrieve your 'initial password'?

(i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.

(ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered.**

6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:
    a) Click on "**Forgot User Details/Password?**"(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
    b) **Physical User Reset Password?**" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
    c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
    d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.
7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.
8. Now, you will have to click on "Login" button.
9. After you click on the "Login" button, Home page of e-Voting will open.

Step 2: Cast your vote electronically on NSDL e-Voting system.

How to cast your vote electronically on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status.
2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on "VC/OAVM" link placed under "Join Meeting".
3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.
5. Upon confirmation, the message "Vote cast successfully" will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to himanshuskgupta@live.com with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "**Upload Board Resolution / Authority Letter**" displayed under "**e-Voting**" tab in their login.

2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.

3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on : 022 - 4886 7000 or send a request to Ms. Pallavi Mhatre at evoting@nsdl.com

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

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

General Instructions:

a. The Scrutinizer shall within a period not exceeding two (2) working days from the conclusion of the e-voting period unblock the votes in the presence of at least two (2) witnesses not in the employment of the Company and make a Scrutinizer's Report of the votes cast in favor or against, if any, forthwith to the Chairman of the Company.
b. The Results declared along with the Scrutinizer's Report shall be placed on the Company's website https://www.srigee.com/ within two (2) working days of passing of the resolutions at the AGM of the Company and communicated to the BSE Limited.

Moulding Lifestyle

<u>**Explanatory Statement as per Section 102 of the Companies Act, 2013 is mentioned below**</u>

Item: 3: Variation in the Objects of the Initial Public Offer (IPO):

The Company had filed its prospectus dated May 8, 2025 ("Prospectus") with the Registrar of Companies, Kanpur, in connection with its initial public offering ("Offer") of its equity shares of INR 10/- each ("Equity Shares") with an object of the Offer, inter alia;

1. To meet capital expenditure requirements
   - To set up a manufacturing facility at Plot No. 15, Ecotech-X, Industrial Area, Greater Noida, Gautam Budh Nagar – 201310, Uttar Pradesh, which was subsequently relocated, pursuant to the approval obtained at the shareholders' meeting held on September 30, 2025, to Plot No. R-11A, Integrated Industrial Township, Greater Noida – 201310, Uttar Pradesh and

   - Acquisition of machineries to be installed at proposed manufacturing facility as mentioned in above point along with other objects.

Since the management is considering the change of objects in the prospectus with respect to re-allocation of unutilise fund from Acquisition of machineries to set up a manufacturing facility, the disclosure in compliance with sections 13(8) and 27 of the Companies Act, 2013, as amended ("Companies Act"), read with Rule 32 of the Companies (Incorporation) Rules, 2014, Rule 7 of the Companies (Prospectus and Allotment of Securities) Rules, 2014, Regulation 32 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, and the applicable provisions of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended, are set out below:

A. Amount Raised in the Initial Public Offering:

Pursuant to the Prospectus dated May 8, 2025, the Company made a Fresh Issue of **17,14,800 Equity Shares** of face value of **INR 10 each** ("Equity Shares"), aggregating to **INR 1,697.65 Lakhs** ("Fresh Issue"). Out of the proceeds of the Fresh Issue, an amount of **INR 951.00 Lakhs** was earmarked towards **acquisition of machinery**.

Against the aforesaid amounts, the Company has identified **unutilized amount of INR 833.00 Lakhs** out of the funds earmarked towards acquisition of machinery.

B. Original purpose or object of the Issue:

The Original Objects were as follows:

- To set up a manufacturing facility at Plot No. 15, Ecotech-X, Industrial Area, Greater Noida, Gautam Budh Nagar – 201310, Uttar Pradesh, which was subsequently relocated, pursuant to the approval obtained at the shareholders' meeting held on September 30, 2025, to Plot No. R-11A, Integrated Industrial Township, Greater Noida – 201310, Uttar Pradesh;

- Acquisition of machineries to be installed at proposed manufacturing facility as mentioned in above point;
- General Corporate Purpose
- IPO & Issue Related Expenses

C. The money utilised for the objects of the company stated in the prospectus as on August 31, 2026;

The Initial Public Offering (IPO) of the Company was successfully completed on May 12, 2025.

Based on the recommendation of the Audit Committee and approval of the Board of Directors of the Company, the consent of the Members be and is hereby accorded for the **re-allocation of the unutilised amount in total INR 424.40 Lakhs**, originally earmarked towards the Objects of the Issue, namely **"Acquisition of machineries to be installed at proposed manufacturing facility"**, towards the increased fund requirement for the Object of the Issue, namely **"To set up a manufacturing facility at Plot No. 15, Ecotech-X, Industrial Area, Greater Noida, Gautam Budh Nagar – 201310, Uttar Pradesh, which was subsequently relocated, pursuant to the approval obtained at the shareholders' meeting held on September 30, 2025, to Plot No. R-11A, Integrated Industrial Township, Greater Noida – 201310, Uttar Pradesh"**, as disclosed in the Prospectus of the Company.

The proposed re-allocation is necessitated on account of the **increased fund requirement for setting up the aforesaid manufacturing facility** at the said location. Accordingly, the unutilised amount of **INR 424.40 Lakhs** shall be utilised towards meeting the additional funding requirement for the establishment and development of the said manufacturing facility.

This change pertains only to the re-allocation of unutilised funds for manufacturing facility and does not affect the object or purpose of the expenditure, which remains in line with the stated use of IPO proceeds.

The status of utilisation of the Net Proceeds as on August 31, 2026, based on the Statement of Utilisation of Funds certified by the Company's statutory auditor, is as under:

(Rupees in Lakhs)

Sr. No	Item heads	Amount Proposed in Issue	Amount Utilized	Amount Unutilized
1.	To set up a manufacturing facility at Plot No. 15, Ecotech-X, Industrial Area, Greater Noida, Gautam Budh Nagar – 201310, Uttar Pradesh, which was subsequently relocated, pursuant to the approval obtained at the shareholders' meeting held on September 30, 2025, to Plot No. R-11A, Integrated Industrial Township, Greater Noida – 201310, Uttar Pradesh	542.78	542.78	Nil

2.	Acquisition of machineries to be installed at proposed manufacturing facility as mentioned in above point.	951	118	833
3.	General Corporate Purpose	49.85	49.85	Nil
4.	Issue Expenses	154.02	141.43	12.59
	Total	**1697.65**	**852.06**	**845.59**

D. The extent of achievement of proposed objects (that is fifty percent, sixty percent, etc.);

The Initial Public Offering (IPO) of the Company was successfully completed on May 12, 2025.

As on August 31, 2026, an amount of INR 852.06 Lakhs, representing 50.19% of the total Net Proceeds of INR 1697.65 Lakhs, has been utilised towards the Objects stated in the Prospectus. The balance amount of INR 424.40 Lakhs, constituting 24.99% of the Net Proceeds, remains unutilised, lying under the Object relating to Acquisition of machineries, are proposed to be re-allocated towards setting up a manufacturing facility, subject to the approval of the Shareholders and other applicable regulatory requirements, if any. The remaining unutilised amount will continue to be utilised in accordance with the Objects as originally disclosed in the Prospectus.

E. The unutilised amount out of the money raised through the prospectus

The Company proposes to modify the relevant Object Clause relating to the utilisation of the proceeds raised through the Initial Public Offer ("IPO"), which is proposed to be placed before the ensuing Board Meeting and Shareholders' Meeting for consideration and approval.

Out of the amount of **INR 951.00 Lakhs** originally earmarked towards the Object of **"Acquisition of machineries to be installed at proposed manufacturing facility"**, an amount of **INR 866.00 Lakhs** remains unutilised as on the date of this Notice.

Further, the Object relating to **"Setting up of a manufacturing facility"** is proposed to be varied solely to facilitate the deployment of the funds earmarked under the said Object towards the revised requirement of funds of the Company. The amount of **INR 424.40 Lakhs** earmarked towards the said Object shall remain unchanged and no alteration is proposed in the amount earmarked or remaining unutilised under such Object.

The proposed variation is being undertaken based on the current assessment of the Company's fund requirements and is intended to enable optimum utilisation of the unutilised IPO proceeds, as more particularly set out in Clause F below.

F. The particulars of the proposed variation in the terms of contracts referred to in the prospectus or objects for which prospectus was issued:

The allocation of fund is proposed to be changed as per the below table:

Sr. No.	Original objects of the IPO as stated in the Prospectus	Amount	Amount unutilized as	Amount remain unutilized after

			on August 31, 2026 (in Lakhs)	Re-allocation of Funds
1.	To set up a manufacturing facility at Plot No. 15, Ecotech –X, Industrial Area, Greater Noida, Gautam Budh Nagar -201310, Uttar Pradesh, subsequently relocated to Plot No. R-11A, Integrated Industrial Township, Greater Noida – 201310, Uttar Pradesh	542.78	Nil	424.40
2.	Acquisition of machineries to be installed at proposed manufacturing facility as mentioned in above	951	833	408.6

G. The reason and justification for seeking variation

Considering the revised project requirements and availability of unutilised funds under the object relating to the acquisition of machinery, the Company proposes to utilize the unutilised amount towards the establishment of the aforesaid manufacturing facility at the revised location. The proposed variation is intended to optimize the utilization of the funds raised, facilitate timely implementation of the project and meet the capital expenditure requirements associated with setting up the manufacturing facility. The proposed change does not alter the overall objective of strengthening and expanding the Company's manufacturing capabilities and is expected to support the Company's long-term business plans and operational growth.

H. The proposed time limit within which the proposed varied objects would be achieved

Particulars	Proposed Time Limit
To set up a manufacturing facility at Plot No. 15, Ecotech-X, Industrial Area, Greater Noida, Gautam Budh Nagar – 201310, Uttar Pradesh, which was subsequently relocated, pursuant to the approval obtained at the shareholders' meeting held on September 30, 2025, to Plot No. R-11A, Integrated Industrial Township, Greater Noida – 201310, Uttar Pradesh	By March 2027

I. The risk factors pertaining to the new objects

The risk factors associated with the objects of the Issue remain consistent with those disclosed in the Prospectus dated May 8, 2025. The proposed variation in the utilization of funds does not introduce any material new risks beyond those already identified and disclosed in the Prospectus. The risks associated with setting up and operating the manufacturing facility, including risks relating to project implementation, availability and procurement of machinery and other equipment, cost overruns, delays in commencement of operations, market conditions, demand for the Company's products, operational and financial risks, and changes in applicable laws and regulations, continue to remain relevant to the revised objects. Accordingly, the risks pertaining to the revised/new objects are substantially similar to the risks disclosed in the Prospectus dated May 8, 2025.

J. The particulars of the proposed alteration or change in the objects

The Company proposes to utilise the unutilised amount available under the Object of the Issue relating to acquisition of machinery towards the Object of setting up a manufacturing facility. Accordingly, the unutilised funds originally earmarked for acquisition of machinery are proposed to be reallocated and utilised for setting up and developing the manufacturing facility, in line with the revised requirements of the Company.

K. Justification for the alteration or change in the objects;

The proposed alteration in the Objects of the Issue is necessitated by the availability of unutilised funds under the object relating to acquisition of machinery and the Company's revised funding requirements for setting up the manufacturing facility. The Company considers that utilization of such unutilised funds towards setting up the manufacturing facility would result in more efficient and optimal deployment of the funds raised and facilitate timely implementation of the proposed project. The proposed reallocation is therefore intended to meet the Company's current business requirements and support the expansion of its manufacturing capabilities.

L. Amount proposed to be utilised for setting up the manufacturing facility

The Company proposes to utilise the unutilised amount of **INR 424.40 Lakhs** towards the increased fund requirement for setting up the manufacturing facility at **to set up a manufacturing facility at Plot No. 15, Ecotech-X, Industrial Area, Greater Noida, Gautam Budh Nagar – 201310, Uttar Pradesh, which was subsequently relocated, pursuant to the approval obtained at the shareholders' meeting held on September 30, 2025, to Plot No. R-11A, Integrated Industrial Township, Greater Noida – 201310, Uttar Pradesh**, as disclosed in the Prospectus.

M. Estimated financial impact of the proposed alteration on the earnings and cash flow of the company

The proposed alteration in the Objects of the Issue is not expected to have any material adverse impact on the earnings or cash flow of the Company. The proposed utilization of the unutilised amount from the object relating to acquisition of machinery towards setting up of the manufacturing facility represents a reallocation of the funds raised and does not involve any additional financial burden on the Company. The proposed utilization is expected to facilitate timely establishment of the manufacturing facility and, upon commencement of operations, may contribute to the Company's future revenue generation and earnings. The actual financial impact on the earnings and cash flows of the Company will depend on the timely implementation of the project, operational performance and prevailing market conditions.

N. The Place from where any Interested Person may obtain a copy of the notice of resolution to be passed

Any interested person may access the notice of the resolution from the Company's website at https://www.srigee.com/ and the website of BSE Limited at www.bseindia.com, the Stock Exchange where the securities of the Company are listed.

O. The other relevant information which is necessary for the members to take an informed decision on the proposed resolution;

Accordingly, in terms of the provisions of Section 27 of the Companies Act, 2013 and any other applicable provisions and the rules made thereunder, the Company seeks the approval of the Members by way of Special Resolutions for variation in the Objects/terms of utilisation of the IPO proceeds relating to Acquisition of machineries, as disclosed in the Prospectus, and for the consequential reallocation of the unutilised IPO proceeds towards funding to set up a manufacturing facility, as set out in the resolutions at Item No. 3 of the accompanying Notice.

None of the Directors or Key Managerial Personnel of the Company, or their respective relatives, is, in any way, concerned or interested, financially or otherwise, in the resolution set out at Item No. 3 of the Notice, except to the extent of their respective shareholding in the Company, if any.

The Board recommends the Special Resolutions set out at Item No. 3 of the Notice for approval by the Members of the Company.

Registered Office:
Plot No. 434, Udyog Kendra 2, Ecotech 3,
Greater Noida, Uttar Pradesh, 201306.

Date: September 7, 2026

BY ORDER OF THE BOARD,
FOR, **SRIGEE DLM LIMITED**

SD/-
SHASHI KANT SINGH
MANAGING DIRECTOR
DIN: 00775112

ANNEXURE TO NOTICE

Additional information on Directors recommended for appointment/ re-appointment as required under Regulation 36 of the SEBI (LODR) Regulations, 2015 and applicable Secretarial Standards issued by the Institute of Company Secretaries of India (ICSI)

Particulars	Suchitra Singh
Director Identification Number	08586042
Date of Birth	08/04/1991
Age	35 yrs
Educational Qualification.	Graduate
Experience (No. of Years)	More than 10 years
Business field in which Experience.	System Engineering, Incubation Centers
Date of Initial Appointment	22/09/2023
Terms and conditions of appointment or re- appointment	Liable to retire by rotation
Directorship held in any other Company.	Sarv Shri Solutions Private Limited
Member of any Committees of the Directors in the Company.	Member of the Audit Committee & Nomination and Remuneration Committee
Member of any committees of the Directors in other Companies with names of the Company.	Nil
Member of any Trade Association/ Charitable Organization/ NGOs etc.	Nil
Shareholding in Company as on September 07, 2026	7,00,500 Equity Shares
Remuneration paid or sought to be paid	Not exceeding Rupees Three Lakhs only per annum.
Relationship with other Directors/KMPs	Mr. Shashi Kant Singh, Managing Director and Ms. Suchitra Singh, Whole-time Director of the company, are the son and daughter of Mr. Suresh Kumar Singh
No. of meetings attended during the year	8 out of 8 board meetings

BOARD REPORT

To,
The Members,

Your directors have the pleasure of presenting the 21st Annual Report of the Company together with the Audited Statements of Accounts for the year ended March 31, 2026.

FINANCIAL PERFORMANCE:

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

(Amount in Lakhs.)

PARTICULARS	**Standalone**	
	For the year ended on 31.03.2026	**For the year ended on 31.03.2025**
Net Income from Business Operations	7230.50	7123.39
Other Income	345.13	13.46
Total Income	**7575.63**	**7136.85**
Total Expenses except depreciation	**6713.58**	**6,416.13**
Profit / (loss) before depreciation	862.05	720.72
Less Depreciation	93.87	70.48
Profit before Tax	768.18	650. 24
Less Tax Expenses:		
Current Tax	114.63	165.41
Deferred Tax	(33.17)	(15.83)
Provision of tax for Earlier Year	-	-
Net Profit after Tax	**686.72**	**500.66**

STATE OF AFFAIRS:

The Company is engaged in the business of manufacturing, purchasing, importing, producing, selling, exporting, and distributing all types of consumer goods, home appliances, electrical and electronic goods, equipment, machines, their spare parts, and other allied products, including acting as selling agents, distributors, retailers, and service providers through dedicated service centres. Additionally, we intend to carry on the business of manufacturing, trading, importing, exporting, buying, and selling packing materials such as bags, polyethene sheets, pouches, and related allied products, including the provision of printing services on such packing materials.

Highlights of the Company's Performance

The highlights of the Company's performance during the financial year ended 31st March, 2026, as compared to the previous financial year, are as under:

i. Total Income: During the financial year ended 31st March, 2026, the Company reported Standalone Total Income of ₹7,575.63 Lakhs, as compared to ₹7,136.85 Lakhs for the corresponding previous financial year ended 31st March, 2025, representing a growth of 6.15%.

ii. Total Expenditure: During the financial year ended 31st March, 2026, the Company incurred Standalone Total Expenditure of ₹6,807.45 Lakhs, as compared to ₹6,486.61 Lakhs for the corresponding previous financial year ended 31st March, 2025, representing an increase of 4.95%.

iii. Profit Before Tax (PBT): The Standalone Profit Before Tax (PBT) for the financial year ended 31st March, 2026 amounted to ₹768.18 Lakhs, as compared to ₹650.24 Lakhs for the corresponding previous financial year ended 31st March, 2025, representing a growth of 18.14%.

iv. Net Profit: The Standalone Net Profit for the financial year ended 31st March, 2026 stood at ₹686.72 Lakhs, as compared to ₹500.66 Lakhs for the corresponding previous financial year ended 31st March, 2025, representing a growth of 37.16%.

The Directors remain optimistic about the Company's future prospects and are committed to leveraging its existing resources efficiently to achieve sustainable growth and further improve its performance. The Company shall continue to focus on effective planning, adoption of appropriate technology, operational efficiencies and sound management practices to enhance its performance in the coming years.

CHANGE IN NATURE OF BUSINESS:

There has been no change in the Company's business operations during the financial year ended 31st March, 2026.

SHARE CAPITAL AND CHANGES THEREON:

The Authorized Share Capital of the Company as on 31st March, 2026 was INR 6,00,00,000/- divided into 60,00,000 Equity shares.

The Paid-up share capital of the Company as on 31st March, 2026 was INR 5,97,36,000/- divided into 59,73,600 Equity Shares.

- ***Increase in Authorised Share Capital:***

During the year under review, there has been no change in the Authorised share capital of the Company.

- ***Increase in Paid Up Share Capital:***

During the year company has allotted 17,14,800 (Seventeen Lakh Fourteen Thousand Eight Hundred) Equity Shares of INR 10/- each through an Initial Public Offering vide Allotment Resolution dated 08th May 2025.

During the year, there was no buyback of securities, and there was no issue of sweat Equity Shares/Bonus Shares.

EMPLOYEES' STOCK OPTION PLAN:

The Company has not provided stock options to any employee.

LISTING INFORMATION:
The Equity Shares of the Company are listed on the BSE SME Platform w.e.f. May 12, 2025 and are held in dematerialized form. The ISIN No. of the Company is INE0RJ901010.

RESERVES:
The Board of Directors has decided to retain the entire amount of profits in the profit and loss account.

DIVIDEND:
In view of the Company's strategic focus on reinvestment for future growth and expansion, the Board of Directors has not recommended any dividend on the equity share capital for the financial year 2025–26. Your Company's policy on Dividend Distribution is available at https://www.srigee.com/policies/dividend-distribution-policy/

UNCLAIMED DIVIDEND AND SHARES TRANSFERRED TO INVESTOR EDUCATION AND PROTECTION FUND ("IEPF"):
In accordance with the provisions of sections 124 and 125 of the Act and Investor Education and Protection Fund (Accounting, Audit, Transfer and Refund) Rules, 2016 ("IEPF Rules"), dividends which remain unpaid or unclaimed for a period of seven years from the date of transfer to the Unpaid Dividend Account shall be transferred by the Company to the Investor Education and Protection Fund ("IEPF").

The IEPF Rules mandate companies to transfer all shares in respect of which dividend has not been paid or claimed for seven consecutive years or more in the name of IEPF. The Members whose dividend/ shares are transferred to the IEPF Authority can claim their shares/dividend from the IEPF Authority following the procedure prescribed in the IEPF Rules.

During the year under review, the Company was neither liable to transfer any amount to the Investor Education and Protection Fund (IEPF), nor was any amount lying in the Unpaid Dividend Account of the Company for the Financial Year 2025–2026.

DEPOSITS:
The Company, during the year, has not invited/ accepted any deposit other than the exempted deposit as prescribed under the provisions of the Companies Act, 2013, and the rules framed thereunder, as amended from time to time. Hence, there are no particulars to report about the deposit falling under Rule 8 (5) (v) and (vi) of Companies (Accounts) Rules, 2014.

However, during the financial year, the Company has accepted a loan or facility from banking company, received amount from other company and borrowed money(ies) from Directors of the Company said amount is not being given out of funds acquired by him/them by borrowing or accepting loans or deposits from others pursuant to Rule 2(c)(iii), 2(c)(v), 2(c)(viii) respectively of the Companies (Acceptance of Deposits) Rules, 2014, amended from time to time.

INSURANCE:
The properties/assets of the Company are adequately insured.

PARTICULARS OF LOANS / GUARANTEES / INVESTMENT:
During the year under review, the Company has not provided any loan, guarantee, security or made any investment covered under the provisions of Section 186 of the Companies Act, 2013 to any person or other body corporate.

STATUTORY AUDITORS & THEIR REPORT:

The Auditor, M/s. A M G K & Associates Chartered Accountants (FRN: 005237N) were appointed as Statutory Auditor of the Company to hold office from the 19th AGM to the 24th AGM of the Company for a term of five financial years in terms of the first proviso to Section 139 of the Companies Act, 2013.

Further, the observations of the Statutory Auditors, when read together with the relevant notes to the accounts and accounting policies, are self-explanatory and do not call for any further comment.

There are no qualifications or adverse remarks in the Auditor's Report.

SECRETARIAL AUDITORS AND SECRETARIAL AUDIT REPORT:

Pursuant to the provisions of Section 204 of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Company has appointed M/s. HM & Associates, Practicing Company Secretaries (FRN P2025GJ103300 and Peer Review No. 6987/2025), Ahmedabad, have been appointed as Secretarial Auditors of the Company for conducting the Secretarial Audit of the Company for the 5 consecutive financial years w.e.f. financial year 2025-26 to financial year 2029-30.

M/s. HM & Associates have conducted the Secretarial Audit for the financial year 2025-26, and their report in Form MR-3 is annexed to this report as **Annexure I** to this Annual Report. The Secretarial Audit Report confirms that the Company has complied with the relevant provisions of the Companies Act, 2013, and other applicable laws, regulations, and guidelines. The report does not contain any qualification, reservation, or adverse remark.

INTERNAL AUDITOR:

The Company follows a robust Internal Audit process, and audits are conducted on a regular basis throughout the year. During the year under review, Manish Pandey & Associates, Chartered Accountants, were appointed as Internal Auditors for conducting the Internal Audit for the financial years 2025-26 to 2029-30 of key functions and assessment of Internal Financial Controls, etc.

COST AUDITORS:

Section 148 read with Companies (Audit & Auditors) Rules, 2014 and other applicable provisions, if any, of the Companies Act, 2013 are not applicable to the Company. Hence, the Board of Directors of your company has not appointed a Cost Auditor for obtaining the Cost Compliance Report of the Company for the financial year 2025-26. However, maintenance of cost records is applicable to the Company, and the same has been adequately maintained by the Company.

REPORTING OF FRAUDS BY AUDITORS:

During the period under review, neither the statutory auditors nor the secretarial auditors reported to the Audit Committee, under section 143(12) of the Act, any instances of fraud committed against the Company by its officers or employees, the details of which would need to be mentioned in the Board's Report.

INTERNAL FINANCIAL CONTROL SYSTEM AND THEIR ADEQUACY:

The Company's internal financial control systems are commensurate with the nature of its business, and the size and complexity of its operations. The organization is adequately staffed with qualified and experienced personnel for implementing and monitoring the internal control environment. The internal audit function operates independently and reports directly to the Audit Committee, ensuring objectivity and transparency.

The Company has adopted accounting policies in line with the Accounting Standards prescribed in the Companies (Accounting Standards) Rules, which continue to apply under Section 133 and other applicable provisions, if any, of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014. These policies are in accordance with Generally Accepted Accounting Principles (GAAP) in India. Any changes in accounting policies are approved by the Audit Committee in consultation with the statutory auditors.

DIRECTORS AND KEY MANAGERIAL PERSONNEL

In accordance with the provisions of Section 152(6) of the Act read with the rules made thereunder and the Company's Articles of Association, Mrs. Suchitra Singh, Whole Time Director (DIN: 08586042) of the Company, is liable to retire by rotation at the 21st AGM for re-appointment in this ensuing annual general meeting.

Board of Directors

The Composition of the Board of Directors of the Company as on 31.03.2026 is as follows:

S. No.	Name	Designation
1.	Randhir Singh	Non-Executive Director & Chairman
2.	Shashi Kant Singh	Managing Director
3.	Suchitra Singh	Whole Time Director
4.	Suresh Kumar Singh	Whole Time Director
5.	Mukti Chowdhary	Independent Director
6	Indu Shekhar Tripathi	Independent Director

CHANGES IN BOARD OF DIRECTORS & KEY MANAGERIAL PERSONNEL:

The following changes occurred during the year in the composition of the board of directors and key managerial personnel:

Sr.	Name of Director & KMP	DIN	Date of Appointment	Nature Of Change	Date of Change/Resignation/Designation	Designation
1	Shuchi	-	05/09/2024	Resignation	31/07/2025	Company Secretary & Compliance Officer
2	Aishwarya Vinodkumar Kothari	-	01/08/2025	Appointment	-	Company Secretary &

						Compliance Officer
3	Indu Shekhar Tripathi	00654167	22/11/2024	Change in designation	30/09/2025	Independent Director

DETAILS OF BOARD MEETINGS:

During the year, 8 (Eight) Board meetings were held.

Sr. No.	Date of Board Meeting	Directors Strength	Directors Present
1.	25th April, 2025	6	6
2.	08th May, 2025	6	6
3.	08th May, 2025	6	6
4.	02nd June, 2025	6	6
5.	31st July, 2025	6	6
6.	05th September, 2025	6	6
7.	14th November, 2025	6	6
8.	11th March, 2026	6	6

DIRECTORS' RESPONSIBILITY STATEMENT:

a) Pursuant to Section 134(3)(c) & 134(5) of the Companies Act, 2013, the Board of Directors of the in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;

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

c) they have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of your Company and for preventing and detecting Au and other irregularities;

d) the Annual Accounts had been prepared on a going concern basis;

e) they have laid down internal financial controls to be followed by the Company and that such internal financial control are adequate and operating effectively; and

f) they have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively

BOARD EVALUATION:

Pursuant to the provisions of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board had adopted a formal mechanism for evaluating its own performance as well as that of its committees and individual Directors, including the chairperson of the Board. The Exercise was carried out through a structured evaluation process covering the various aspects of the Board's functioning, such as composition of the Board & committees, experience & competencies, performance of specific duties & obligations, governance issues, etc.

The evaluation of the independent Directors was carried out by the Board, except the independent Director being evaluated, and the evaluation of the chairperson and the non-independent Directors was carried out by the independent Directors.

POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION:

The broad terms of reference of the Nomination and Remuneration Committee ("NRC") of the Company are as under:

- To identify suitable persons and recommend them as suitable candidates to fill up vacancies on the Board or augment the Board and Senior Management.

- To lay down criteria for the evaluation of the Board including Independent Directors and carrying out evaluation of every Director's performance.

- To formulate a criterion for determining qualifications, positive attributes and independence of a director and recommending to the Board appointment, remuneration and removal of directors and senior management.

- Ensuring remuneration paid to Directors, Key Managerial Personnel and Senior Management involves a balance between fixed and incentive pay reflecting short and long-term performance objectives appropriate to the working of the Company and its goals.

- Devising a policy on Board diversity.

- To do such act as specifically prescribed by Board and

- Carry out such other activities as maybe prescribed by the Companies Act 2013, read with Rules and regulations as maybe specified by the regulator from time to time, including any modification or amendment thereto.

The Company has adopted a Nomination and Remuneration Policy as recommended by "NRC" and the objective of the Nomination and Remuneration Policy is to ensure rationale and objectivity in the appointment and remuneration of the Directors, Senior Management Personnel and employees of the Company. The Policy also provides bringing in a pragmatic methodology in screening candidates who may be recommended for the position of Directors and to establish effective evaluation criteria to evaluate the performance of every Director.

The Policy also serves as a guiding principle to ensure good Corporate Governance as well as to provide sustainability to the Board of Directors of the Company. The remuneration paid to the Directors of the Company is in accordance with the provisions of the Companies Act, 2013 and the Remuneration Policy adopted by the Company.

The Nomination and Remuneration Policy is available on the website of the Company at https://www.srigee.com/policies/nomination-and-remuneration-policy/

The NRC evaluated the performance of the Board, its committees and of individual directors during the year.

DECLARATION BY INDEPENDENT DIRECTORS:

Your Company has received declarations from all the Independent Directors of the Company confirming that they meet the criteria of independence as prescribed both under sub-section (6) of Section 149 of the Companies Act, 2013 along with Rules framed thereunder and Regulation 16(1)(b) of the SEBI Listing Regulations. There has been no change in the circumstances affecting their status as independent directors of the Company.

Independent Directors are familiarized with their roles, rights and responsibilities as well as with the nature of industry and business model through an induction program at the time of their appointment as Directors and through presentations on economy & industry overview, key regulatory developments, strategy and performance which are made to the Directors from time to time.

Code Of Conduct of Independent Directors

Independent Directors are persons who are not related with the company in any manner. A code of conduct is required for them for their unbiased comments regarding the working of the company. They will follow the code while imparting in any activity of the company. The policy deals with the code of conduct of the Independent Directors, their duties and responsibilities towards the company, is available at the website https://www.srigee.com/policies/code-for-independent-directors/

MANAGEMENT DISCUSSION AND ANALYSIS:

The Management Discussion and Analysis as required in terms of the Listing Regulations is annexed to the report as **Annexure IV** and is incorporated herein by reference and forms an integral part of this report.

COMMITTEES OF THE BOARD:

Matters of policy and other relevant and significant information are furnished regularly to the Board. To provide better Corporate Governance & transparency, currently, your Board has three (3) Committees viz., Audit Committee, Nomination & Remuneration Committee, and Stakeholder Relationship Committee to investigate various aspects for which they have been constituted. The Board fixes the terms of reference of Committees and delegates powers from time to time.

Moulding Lifestyle

AUDIT COMMITTEE:

The Audit Committee comprises 2 non-executive Independent Directors and 1 Executive Director as its Members. The Chairman of the committee is an Independent Director.

The primary objective of the Audit Committee is to monitor and provide effective supervision of the Management's financial reporting process, to ensure accurate and timely disclosures, with the highest levels of transparency, integrity and quality of financial reporting. The Committee oversees the work carried out in the financial reporting process by the Management, the statutory auditor and notes the processes and safeguards employed by each of them.

During the Financial year 2025-26, two (2) meetings of audit committee held on 02.06.2025 and 14.11.2025.

The Composition of the Audit Committee and the details of meetings attended by members during the year are given below.

Name of the Director	Designation in the Committee	Nature of Directorship	No. of Audit Committee Meetings Held & Entitled to Attend	No. of Audit Committee Meetings Attended
Ms. Mukti Chowdhary	Chairman of Committee	Non-Executive Independent Director	2	2
Mr. Indu Shekhar Tripathi	Member	Non-Executive Independent Director	2	2
Mrs. Suchitra Singh	Member	Whole-Time Director & CFO	2	2

Recommendations by the Audit Committee which were not accepted by the Board along with reasons:

All the recommendations made by the Audit Committee are accepted and implemented by the Board of Directors.

NOMINATION AND REMUNERATION COMMITTEE:

The Nomination and Remuneration Committee comprises Independent Directors and non-executive Directors as its members. The Chairman of the Committee is an Independent Director.

During the Financial year 2025-26, two (2) meetings of the Nomination and Remuneration Committee were held on 31.07.2025 and 05.09.2025.

The Composition of the Nomination and Remuneration Committee and the details of meetings attended by members during the year are given below.

Name of the Director	Designation in the Committee	Nature of Directorship	No. of Meetings Held	No. of Meetings Attended

			& Entitled to Attend	
Ms. Mukti Chowdhary	Chairman of Committee	Non-Executive Independent Director	2	2
Mr. Indu Shekhar Tripathi	Member	Non-Executive Independent Additional Director	2	2
Mr. Randhir Singh	Member	Non-Executive Director	2	2

The Nomination and remuneration policy is available on the website of the company at https://www.srigee.com/policies/nomination-and-remuneration-policy/

STAKEHOLDER RELATIONSHIP COMMITTEE:

The stakeholder relationship committee comprises a Non-executive Director, Executive Director and an Independent Director as its members. The Chairman of the Committee is a Non-Executive Director.

During the Financial year 2025-26, one (1) meeting of the Stakeholder Relationship Committee was held on 05.09.2025.

The Composition of the Stakeholder and Relationship Committee and the details of meetings attended by the members during the year are given below:

Name of the Director	Designation in the Committee	Nature of Directorship	No. of Meetings Held & Entitled to Attend	No. of Meetings Attended
Mr. Randhir Singh	Chairman of Committee	Non-Executive Director	1	1
Mr. Shashi Kant Singh	Member	Managing Director	1	1
Ms. Mukti Chowdhary	Member	Non-Executive Independent Director	1	1

DISCLOSURES WITH RESPECT TO DEMAT SUSPENSE ACCOUNT/ UNCLAIMED SUSPENSE ACCOUNT:

a. aggregate number of shareholders and the outstanding shares in the suspense account lying at the beginning of the year: Nil
b. number of shareholders who approached listed entity for transfer of shares from suspense account during the year: Nil
c. number of shareholders to whom share were transferred from suspense account during the year: Nil
d. aggregate number of shareholders and the outstanding shares in the suspense account lying at the end of the year: Nil
e. voting rights on shares which remain frozen till the rightful owner of such shares claims the shares: Nil

DETAILS OF SUBSIDIARY, JOINT VENTURE OR ASSOCIATE COMPANIES:
The Company does not have any Holding, Subsidiary, Joint Venture or Associate Company.

PARTICULARS OF EMPLOYEES:
The information required pursuant to Section 197 read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Amendment Rules, 2016 in respect of employees of the Company, is enclosed as **Annexure II** and forms part of this Report.

Further, as per the provisions specified in Chapter XIII of Companies (Appointment & Remuneration of Managerial Personnel) Amendment Rules, 2016 none of the employees of the Company are in receipt of remuneration exceeding Rs. 1,02,00,000/- per annum, if employed for whole of the year or Rs. 8,50,000/- per month if employed for part of the year.

Further, the names of top ten employees in terms of remuneration drawn are disclosed in **Annexure II** and form part of this Report.

MATERIAL CHANGES DURING THE YEAR:
There were no material changes during the year which may have an adverse effect on the operations of the Company.

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS:
During the year under review, no significant and material orders were passed by the regulators or courts or tribunals which impact the going concern status and the Company's operations.

ANNUAL RETURN:

Pursuant to Notification dated 28th August, 2020 issued by the Ministry of Corporate Affairs as published in the Gazette of India on 28th August, 2020, the details forming part of the extract of Annual Return in Form MGT-9 is not required to be annexed herewith to this report. However, the Annual Return will be made available on the website of the Company under https://www.srigee.com/annual-returns/.

STATEMENT CONCERNING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY:

The Company has laid down the procedure to inform the Board about the risk assessment and minimization procedures. These procedures are reviewed by the Board from time to time to ensure that there is timely identification and assessment of risks, measures to mitigate them, and mechanisms for their proper and timely monitoring and reporting.

The Company has also adopted and implemented a risk management policy which identifies major risks which may threaten the existence of the Company. The same has also been adopted by your Board and is also subject to its review from time to time. The Risk Management Policy has been uploaded on the website of the Company at https://www.srigee.com/policies/risk-management-policy/

The Company does not fall under the ambit of top 1000 listed entities, determined on the basis of market capitalization as at the end of the immediately preceding financial year. Hence, compliance under Regulation 21 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is not applicable.

VIGIL MECHANISM:

In pursuance to the provisions of section 177(9) & (10) of the Companies Act, 2013, a Vigil Mechanism for directors and employees to report genuine concerns has been established. The Vigil Mechanism Policy has been uploaded on the website of the Company at https://www.srigee.com/policies/whistle-blower-policy/

The functioning of the Whistle Blower mechanism is reviewed by the Audit Committee on regular basis. The employees of the Company are made aware of the said policy at the time of joining the Company.

CORPORATE GOVERNANCE REPORT:

Pursuant to the Listing Regulations, the Corporate Governance Report regarding compliance of conditions of Corporate Governance is not applicable to the companies listed on SME Exchange of stock exchanges; therefore, the said report is not applicable to your company.

RELATED PARTY TRANSACTIONS:

All related party transactions that were entered into during the financial year were on an arm's length basis and were in the ordinary course of business. There are no materially significant related party transactions made by the company with related parties which may have potential conflict with the interest of the company at large. Your directors draw your attention to notes to the financial statements for detailed related parties' transactions entered during the year.

Accordingly, as per third proviso to Section 188(1) of the Act, required approvals of the Board or Members/ Shareholders have been obtained for such transactions. However, as part of good corporate governance, all related party transactions covered under Section 188 of the Act are approved by the Audit Committee.

The form AOC- 2 is attached as **Annexure – III** with this report.

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

The information on conservation of energy, technology absorption and foreign exchange earnings and outgo stipulated under Section 134(3)(m) of the Companies Act, 2013 read with Rule, 8 of The Companies (Accounts) Rules, 2014, are as follows:

(A) Conservation of energy-

i. ***The steps taken or impact on conservation of energy:*** The operations of your company are not energy intensive. However, adequate measures have been initialed to reduce energy consumption. Your Company continuously strives to conserve energy, adopt environment-friendly practices and employ technology for more efficient operations.

ii. ***The steps taken by the Company for utilizing alternate sources of energy:*** Nil

iii. ***The capital investment on energy conservation equipment:*** Nil

(B) Technology absorption-

i. ***The efforts made towards technology absorption:*** The Company has undertaken various initiatives to enhance its technological capabilities. These include upgrading manufacturing facilities with automated machinery, adopting advanced quality testing equipment, and integrating ERP systems for better operational control. We have also collaborated with technology partners for knowledge transfer and innovation. In packaging, eco-friendly materials and high-speed printing technologies have been introduced. Continuous employee training ensures effective utilization of new technologies across all functions.

ii. ***The benefits derived like product improvement, cost reduction, product development or import substitution:*** The Company has derived several benefits from its ongoing technology adoption and operational enhancements. These include:

- **Product Improvement:** Enhanced quality and performance of consumer goods and electronic products through advanced manufacturing and testing processes.
- **Cost Reduction:** Reduction in production and operational costs due to automation, efficient supply chain management, and optimized resource utilization.
- **Product Development:** Introduction of innovative and value-added products tailored to market needs, supported by in-house R&D and technology partnerships.
- **Import Substitution:** Development of certain components and packaging materials domestically, reducing dependency on imports and improving supply chain resilience.

iii. ***In case of imported technology:*** The Company has not imported any technology during the year; NA

a. The details of technology imported: NA
b. The year of import: NA
c. Whether the technology been fully absorbed: NA
d. If not fully absorbed, areas where absorption has not taken place, and the reasons thereof: NA
e. The expenditure incurred on Research and Development: Nil

iv. ***The expenditure incurred on Research and Development.*** The Company has not incurred any expenditure towards Research and Development during the year.

(C) Foreign exchange earnings and Outgo:

The Foreign Exchange earned in terms of actual inflows during the year and the Foreign Exchange outgo during the year in terms of actual outflows are as follows:

Particulars	**Current Year (2025-26) (Rs.)**	**Previous Year (2024-25) (Rs.)**
C.I.F. Value of Imports	NIL	NIL
F.O.B. Value of Exports	NIL	NIL

SEXUAL HARASSMENT:

In order to prevent sexual harassment of women at the workplace, a new Act, the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, has been notified on 9th December, 2013. Under the said Act every company is required to set up an Internal Complaints Committee to look into complaints relating to sexual harassment at the workplace of any woman employee.

The summary of sexual harassment complaints during the financial year is as follows:

The details of the complaints received during the year under review were as follows:

Particulars	Nos.
Number of complaints of sexual harassment received	0
Number of complaints disposed of during the year	0
Number of cases pending for more than 90 days	0

The Company is committed to provide a safe and conducive work environment to its employees during the year under review. The Company has adopted a policy for prevention of Sexual Harassment of Women at the workplace and has set up a Committee for implementation of said policy. During the year, the Company has not received any complaint of harassment.

MATERNITY BENEFIT:

The Company declares that it has duly complied with the provisions of the Maternity Benefit Act, 1961. All eligible women employees have been extended the statutory benefits prescribed under the Act, including paid maternity leave, continuity of salary and service during the leave period, and post-maternity support such as nursing breaks and flexible return-to-work options, as applicable. The Company remains committed to fostering an inclusive and supportive work environment that upholds the rights and welfare of its women employees in accordance with applicable laws.

The summary of maternity benefit-related records for the financial year is as follows:

Particulars	Nos.
Number of women employees working	6
Number of women employees eligible for Maternity Benefit	4
Number of women employees who availed Maternity Benefit	Nil

MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFTER BALANCE SHEET DATE:

There were no material changes and commitments which occurred after the close of the year till the date of this report, which may affect the financial position of the Company.

CORPORATE SOCIAL RESPONSIBILITY:

During the financial year ended March 31, 2026, the Company incurred CSR spending of INR 9.70/- Lakhs. The CSR initiatives of the Company were under the areas of Promoting Education Activity, Education & Literacy, Rural development projects, and Health & Family Welfare. Further, the information pursuant to Section 134(3)(O) of the Companies Act, 2013 and Rule 9 of the Companies (Corporate Social Responsibility) Rules, 2014 is given in Annexure – V outlining the main initiatives during the year under review. Further, your Company has obtained a certificate from the Chief Financial Officer as required under Section 135 of the Companies Act, 2013.

CSR Policy of the Company: The CSR Policy of the Company is available on the website of the Company at https://www.srigee.com/policies/corporate-social-responsibility-policy/

The projects that will be undertaken will be within the broad framework of Schedule VII of the Companies Act, 2013.

PREVENTION OF INSIDER TRADING:

Your company has adopted the "Code of Conduct on Prohibition of Insider Trading" and "Code of Conduct for Directors and Senior Management Personnel" for regulating the dissemination of Unpublished Price Sensitive Information and trading in securities by insiders. The company's website link is mentioned below:

Code of Conduct on Prohibition of Insider Trading: https://www.srigee.com/policies/code-of-conduct-to-regulate-monitor-and-report-trading-by-insiders/

Code of Conduct for Directors and Senior Management Personnel: https://www.srigee.com/policies/code-of-conduct-for-directors-senior-management-personnel/

INDUSTRIAL RELATIONS:

During the period under review, the personal and industrial relations with the employees remained cordial in all respects. The management has always carried out systematic appraisal of performance and imparted training at periodic intervals. The Company recognizes talent and has judiciously followed the principle of rewarding performance.

SEBI COMPLAINTS REDRESS SYSTEM (SCORES):

The investor complaints are processed in a centralized web-based complaints redress system. The salient features of this system are centralized database of all complaints, online upload of Action Taken Reports (ATRs) by the concerned companies and online viewing by investors of actions taken on the complaint and its status. Your Company has been registered on SCORES and makes every effort to resolve all investor complaints received through SCORES or otherwise within the statutory time limit from the receipt of the complaint. The Company has not received any complaint on SCORES during financial year 2025-26.

INVESTOR GRIEVANCES REDRESSAL STATUS:

During the Financial Year 2025-26, there were no complaints or queries pending from the shareholders of the Company. The investor complaints are processed in a centralized web-based complaints redress system. The salient features of this system are centralized database of all complaints, online upload of Action Taken Reports (ATRs) by the concerned companies and online viewing by investors of actions taken on the complaint and its status. Your Company has been registered on SCORES and makes every effort to resolve all investor complaints received through SCORES or otherwise within the statutory time limit from the receipt of the complaint. The Investor can send their query to https://www.srigee.com/

Particulars	Nos.
Number of Complaints Received at the Beginning of the Financial Year	0
Number of Complaints Received During Financial Year	1
Number of Complaints Resolved During Financial Year	1
Number of Complaints Pending at the End of the Financial Year	0

COMPLIANCE WITH THE SECRETARIAL STANDARD:

The Company has in place proper systems to ensure compliance with the provisions of the applicable secretarial standards issued by The Institute of Company Secretaries of India and such systems are adequate and operating effectively.

OTHER REGULATORY REQUIREMENT:

The Company has complied with all regulatory requirements of central government and state government and there were no significant and material orders passed by the Regulators or Courts or Tribunals during the year impacting the going concern status and the Company's operations in future.

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

There were no applications which are made by or against the company under the Insolvency and Bankruptcy Code, 2016 during the year.

WEBSITE:

As per Regulation 46 of SEBI (LODR) Regulations, 2015, the Company is maintaining a functional website namely https://www.srigee.com/ containing basic information about the Company. The website of the Company is also containing information like Policies, Financial Results, Annual Reports and information of the designated officials of the Company who are responsible for assisting and handling investor grievances for the benefit of all stakeholders of the Company, etc.

ACKNOWLEDGEMENT:

Your directors thank the various Central and State Government Departments, Organizations and Agencies for the continued help and co-operation extended by them. The Directors also gratefully acknowledge all stakeholders of the Company viz. members, vendors, banks and other business partners for the excellent support received from them during the year. The Directors place on record their sincere appreciation to all employees of the Company for their unstinted commitment and continued contribution to the Company.

Registered Office:
Plot No. 434, Udyog Kendra 2, Ecotech 3, Greater Noida, Uttar Pradesh, India, 201306.

Date: September 07, 2026

BY ORDER OF THE BOARD,
FOR, **SRIGEE DLM LIMITED**

Sd/-
Suchitra Singh
Whole Time Director & CFO
DIN: 08586042

Sd/-
Shashi Kant Singh
Managing Director
DIN: 00775112

Annexure-I

SECRETARIAL AUDIT REPORT
FORM NO. MR-3
FOR THE FINANCIAL YEAR ENDED ON 31ST MARCH, 2026

[Pursuant to section 204(1) of the Companies Act, 2013 and Rule 9 of the Companies (Appointment and Remuneration of Personnel) Rules, 2014]

To,
The Members,
Srigee DLM Limited
Plot 39 and 40, Udyog Vihar Extension,
Ecotech II, Greater Noida,
Uttar Pradesh, India, 201306

We have conducted the secretarial audit of the compliance with applicable statutory provisions and the adherence to good corporate practices by **Srigee DLM Limited** (**CIN: U32109UP2005PLC031105**) (hereinafter called the Company). Secretarial Audit was conducted in a manner that provided us with a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon for the financial year ended on March 31, 2026 **("Review Period").**

It is also noted that the Company is listed on SME Bombay Stock Exchange (BSE). The Company is engaged in the business of **manufacturing and trading of Plastic Moulding Goods, Plastic Granules and Assembly of Mobile Parts**. These industries are experiencing rapid transformation, driven by the demand for innovation, efficiency, and enhanced performance.

Auditor's Responsibility:

Our responsibility is to express an opinion on the compliance of the applicable laws and maintenance of records based on audit. We have conducted the audit in accordance with the applicable Auditing Standards issued by The Institute of Company Secretaries of India. The Auditing Standards requires that the Auditor shall comply with statutory and regulatory requirements and plan and perform the audit to obtain reasonable assurance about compliance with applicable laws and maintenance of records.

Due to the inherent limitations of audit including internal, financials and operating controls, there is an unavoidable risk that some material misstatements or material non-compliances may not be detected, even though the audit is properly planned and performed in accordance with the Standards.

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

We have examined the books, papers, minute books, forms and returns filed and other records maintained by **Srigee DLM Limited** ("the Company") for the financial year ended on ***31st March, 2026*** according to the provisions of:

(i) The Companies Act, 2013 (the Act) and the rules made thereunder;

(ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;

(iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;

(iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings; **(Not Applicable to the Company during the Audit Period)**

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

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

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

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

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

e) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **(Not Applicable to the Company during the Audit Period)**

f) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **(Not Applicable to the Company during the Audit Period)**

g) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with clients;

h) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; **(Not Applicable to the Company during the Audit Period);** and

i) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **(Not Applicable to the Company during the Audit Period)**

(vi) We have relied on the representation made by the Company, its Officers and on the reports given by designated professionals for systems and processes formed by the Company to monitor and ensure compliance under other applicable Acts, Laws and Regulations to the Company.

(vii) As declared by the Management, at present there is no law which is specifically applicable to the Company.

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

I. Secretarial Standards issued by The Institute of Company Secretaries of India.

II. The Listing Agreements entered into by the Company with Stock Exchanges read with Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Other laws as applicable specifically to the Company; as reported to us, the Company, being into manufacturing and trading activities, the Company has complied with all the applicable laws during the period under review, including the Sexual Harassment of Women at Workplace (Prevention and Prohibition and Redressal) Act, 2013.

We have also examined compliance with the applicable Secretarial Standards issued by the Institute of Company Secretaries of India (ICSI); and the Listing Agreements entered into by the Company with National Stock Exchange of India Limited;

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

We further report that;
The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The composition of the Board of Directors during the period under review was in compliance with the provisions of the Act.

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

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

As per the minutes of the Board Meetings duly recorded and signed by the Chairman, the decisions at the Meetings were unanimous and no dissenting views have been recorded.

We further report that during the audit period, there were following instances of:

a) Changes in the Key Managerial personnel of the Company;
   - Resignation of Company Secretary
   - Appointment of Company Secretary

We have not examined compliance by the company with respect to:

a. Applicable financial laws, like direct and indirect tax laws, maintenance of financial records, etc., since the same have been subject to review by statutory auditors, tax auditors and other designated professionals.

b. As informed by the company, there were no industry-specific laws applicable to the company; however, general laws as applicable to the Company have been complied with. The management has also represented and confirmed that all the general laws, rules, regulations, orders, standards and guidelines as are applicable to the Company relating to Industry/Labour etc., have been complied with.

We further report that, during the audit period, there were no other specific events/actions in pursuance of the above referred laws, rules, regulations, guidelines, etc. having a major bearing on the Company's affairs in pursuance of the above referred laws, rules etc., except;

During the year under review, the company has made an Initial Public Offering (IPO) comprising a fresh offer of 17,14,800 equity shares of face value ₹10 each, aggregating to Rs. 1,697.65 Lakhs. Pursuant to the IPO, the company's Equity Shares were listed on the SME platform of the Bombay Stock Exchange on May 8, 2025.

Place: Ahmedabad
Date: 07th September, 2026

For, HM & Associates
Practicing Company Secretary

Sd/-
Himanshu Surendrakumar Gupta
Partner
FCS: 12183, CP No.:22596
Peer Review No.: 6987/2025
UDIN: F012183H001407291

Annexure: A

To,
The Members,
Srigee DLM Limited
Plot 39 and 40, Udyog Vihar Extension,
Ecotech II, Greater Noida,
Uttar Pradesh, India, 201306

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

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

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

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

4) Wherever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happenings of events etc.

5) The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.

6) The secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficiency or effectiveness with which the management has conducted the affairs of the company.

Place: Ahmedabad
Date: 07th September, 2026

For, HM & Associates
Practicing Company Secretary

Sd/-
Himanshu Surendrakumar Gupta
Partner
FCS: 12183, CP No.:22596
Peer Review No.: 6987/2025
UDIN: F012183H001407291

ANNEXURE-II

PARTICULARS OF EMPLOYEE

Information required under Section 197 of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Amendment Rules, 2016

i. **The Ratio of the remuneration of each Director to the median remuneration of the employees of the Company for the financial year 2025-26** and

ii. **The percentage Increase in remuneration of each Director, Managing Director, Chief Financial Officer and Company Secretary of the Company in the financial year 2025-26.**

Name & Designation	Remuneration of each Director & KMP for Financial Year 2025–26	% increase /decrease in remuneration for Financial Year 2025-26	Ratio of remuneration of each Director to median remuneration of employees
Shashi Kant Singh (MD)	12,00,000	-	3.64:1
Randhir Singh (Director)	4,20,000	-	1.27:1
Suresh Kumar Singh (WTD)	-	-	-
Suchitra Singh (WTD & CFO)	5,40,000	-	1.64:1
Indu Shekhar Tripathi (ID)	-	-	-
Mukti Chowdhary (ID)	-	-	-

MD - Managing Director, WTD – Whole-time Director, CFO – Chief Financial Officer, CS – Company Secretary, ID- Independent Director.

Notes: Median remuneration of all the employees of the Company for the financial year 2025-26 is Rs. 3,30,000/- p.a.

iii. **The percentage increase/decrease in the median remuneration of employees in the financial year 2025-26.**

Particulars	Financial year 2025-26	Financial year 2024-25	Increase

Median remuneration of all employees	3,30,000	2,40,000	37.5

Note: The calculation of % decrease in the median remuneration has been done based on comparable employees.

iv. The number of permanent employees on the rolls of the Company.

There were [56] permanent employees on the rolls of the Company as on March 31, 2026.

v. Average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration.

Percentile Increase for Employees other than Managerial Personnel: 41 %.

Percentile Increase for Managerial Personnel: 0 %.

Justification: N.A.

vi. Affirmation that the remuneration is as per the Remuneration Policy of the Company

Pursuant to Rule 5(1)(xii) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, it is affirmed that the remuneration paid to the Directors, KMPs, Senior Management and other employees of the Company is as per the Remuneration Policy of the Company.

vii. The key parameters for any variable component of remuneration availed by the directors: N.A.

Registered Office:
Plot No. 434, Udyog Kendra 2, Ecotech 3, Greater Noida, Uttar Pradesh, India, 201306.

Date: September 07, 2026

BY ORDER OF THE BOARD,
FOR, **SRIGEE DLM LIMITED**

Sd/-
Suchitra Singh
Whole Time Director & CFO
DIN: 08586042

Sd/-
Shashi Kant Singh
Managing Director
DIN: 00775112

Moulding Lifestyle

Information required under Section 197 of the Companies Act, 2013 read with Rule 5(2)(a) of the Companies (Appointment and Remuneration of Managerial Personnel) Amendment Rules, 2016

A. Names of top 10 employees in terms of remuneration drawn during FY 2025-26:

Name of Employees	Designation	Nature of employment, whether contractual or otherwise;	Remuneration Received (in INR)	Qualification	Experience in years	Age in years	Date of commencement of employment	Last employment held	% of shareholding
Rajeev Kumar Saini	Admin	Full Time	24,00,000	Diploma (Govt.Poly Technic-Electronic)	23 Year	48 Year	05-12-2018	Ping Telematics Private Limited	-
Suresh Kumar Verma	Manager	Full Time	21,00,000	B. Tech	30 Year	54 Year	14-01-2026	Injectoplast Pvt Limited	-
Rajeev Ratra	Manager	Full Time	12,00,000	B. Tech	30 Year	60 Year	05-03-2026	K-Three Electronics Pvt Ltd	-
Arjun Singh	Accountant	Full Time	7,80,000	B.Com	10 Year	40 Year	15-12-2016	NA	-
Manoj Kumar Tyagi	Manager	Full Time	6,12,000	ITI	15 Year	45 Year	05-12-2018	Neumann Components	-
Jyoti Singh	Ass. Manager	Full Time	6,00,000	B.A	6 Year	35 Year	01-04-2018	NA	-
Shivani Rawat	Finance Manager	Full Time	6,00,000	MBA Finance	8 Year	30 Year	01-04-2025	Growup Delivery Service LLC	-
Divyanshu Singh	Manager	Full Time	5,64,000	B.Tech	9 Year	30 Year	02-01-2019	NA	-
Aishwarya Kothari	Company Secretary	Full Time	5,52,000	CS & LLB	1 Year	32 years	01-08-2025	NA	-
Jeetendra Kumar	ENGINEER	Full Time	5,40,000	Diploma In Plastic Technology	5 Year	28 Year	05-12-2018	Green Earth Sustainability Solutions Private Limited	-

The above employees are not related to the Directors of the Company

B. **Names of other employees who are in receipt of aggregate remuneration of not less than rupees one crore and two lakhs during the FY 2025-26 or not less than rupees eight lakh and fifty-thousand per month (if employed for part of the FY 2024-25)**: NA

C. If employed for a part of the financial year, was in receipt of remuneration for any part of that year, at a rate which, in the aggregate, was not less than five lakh rupees per month or eight lakh and fifty thousand rupees per month: NA

D. If employed throughout the financial year or part thereof, was in receipt of remuneration in that year which, in the aggregate, or as the case may be, at a rate which, in the aggregate, is in excess of that drawn by the managing director or whole-time director or manager and holds by himself or along with his spouse and dependent children, not less than two percent of the equity shares of the company: NA

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FOR, **SRIGEE DLM LIMITED**

Sd/-
Suchitra Singh
Whole Time Director & CFO
DIN: 08586042

Sd/-
Shashi Kant Singh
Managing Director
DIN: 00775112

ANNEXURE- III

FORM NO. AOC-2

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

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

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

All contracts/arrangements entered into by the Company with related parties referred to in sub-section (1) of Section 188 of the Companies Act, 2013 are at arm's length basis.

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

All the transactions were entered by the Company in the ordinary course of business and were on an arm's length basis:

(Amount in lakhs)

Name of Related Party	Nature of relationship	Nature of Contract / agreement / transactions	Duration of contracts / agreements / transactions	Salient terms of contracts or agreements, or transactions including the value	Date(s) of approval by the Board, if any:	Amount paid as advances
Syntyche Tradex Enterprises OPC Pvt. Ltd	Relative of Director is director in the company	Sales (Incl GST)	5 years	1094.73	15th April, 2024	Nil
		Rent Income (Incl GST)		4.25		
		Purchase (Incl GST)		401.55		

The Company has entered into contracts or arrangements with related parties as referred to in Section 188(1) of the Companies Act, 2013. However, all such transactions are entered into in the ordinary course of business, and in the opinion of the Board, all such transactions are at arm's length. Accordingly, by virtue of the third proviso to Section 188(1) of the Act, no approval of the Board or General Meeting as referred to in Section 188(1) and its first proviso is required for such transactions. However, as part of good corporate governance, all related party transactions covered under Section 188 of the Act are approved by the Audit Committee.

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BY ORDER OF THE BOARD,
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Date: September 07, 2026

Sd/-
Suchitra Singh
Whole Time Director & CFO
DIN: 08586042

Sd/-
Shashi Kant Singh
Managing Director
DIN: 00775112

ANNEXURE –IV

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

OVERVIEW

INDUSTRY STRUCTURE AND DEVELOPMENT

The Indian plastics and electronics industries continue to play an important role in the manufacturing sector, with increasing demand for plastic moulding goods, plastic granules and electronic components driven by applications across consumer goods, packaging, automotive, electrical and electronics industries. The plastic processing industry is supported by advancements in moulding technologies, automation and increasing demand for lightweight, durable and cost-effective products, while the growth of domestic electronics and mobile manufacturing is creating opportunities in the assembly of mobile parts and components. The industry is also influenced by factors such as fluctuations in raw material prices, crude oil prices, competitive pressures, technological developments and evolving environmental and regulatory requirements. Overall, the Company believes that continued growth in domestic manufacturing, electronics consumption and demand for polymer-based products presents opportunities for sustainable growth and expansion.

OPPORTUNITIES AND OUTLOOK

The Company expects a positive outlook, supported by growing demand for plastic moulding products, plastic granules and mobile components. Increasing domestic manufacturing and expansion of the electronics sector are expected to provide further business opportunities. The Company will continue to focus on improving operational efficiency, product quality and customer base. The Company remains committed to sustainable growth and strengthening its market position.

Opportunities:

- Growing demand for plastic moulding products and granules due to their wide industrial applications.
- Expansion of the mobile and electronics industry creating opportunities for mobile parts assembly.
- Product diversification and new market opportunities through development of value-added products.
- Adoption of advanced technology and automation to improve efficiency, quality and competitiveness.

RISK, CONCERNS AND THREATS

Risk:

- **Raw Material Price Risk:** Fluctuations in the prices and availability of plastic polymers and other raw materials may impact margins and profitability.
- **Market & Competition Risk:** Intense competition and changes in customer preferences may affect the Company's market share and pricing.
- **Technology Risk:** Rapid technological changes in the mobile and electronics industry may require continuous investment in technology and processes.
- **Regulatory & Environmental Risk:** Changes in environmental regulations, plastic-related restrictions and other statutory requirements may increase compliance costs and operational challenges.

Threats:

- **Intense Market Competition:** Increasing competition from domestic and international players may put pressure on pricing and market share.
- **Raw Material Price Volatility:** Significant fluctuations in the prices of polymers and other raw materials may adversely affect profitability.

- **Regulatory Changes:** Changes in environmental, plastic usage and other regulatory requirements may increase compliance costs.
- **Technological Changes:** Rapid technological developments in the electronics and mobile industry may require continuous investment in new technology and processes.

INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

The Company has adequate internal control systems commensurate with the size and nature of its business to ensure efficient operations, safeguarding of assets, accuracy of financial records and compliance with applicable laws and regulations. The internal controls are periodically reviewed and strengthened to ensure effective risk management and operational efficiency.

SEGMENT–WISE OR PRODUCT-WISE PERFORMANCE

The segment continues to be the primary revenue driver from Manufacturing of Plastic Moulding Goods, Trading and Plastic Granules and Sub-assembly of Mobile parts.

DISCUSSION ON FINANCIAL PERFORMANCE WITH RESPECT TO OPERATIONAL PERFORMANCE

The company's financial performance has shown resilience despite challenging market conditions. Revenue growth has been primarily driven by the Engineering Solutions segment, which has seen increased demand across all sectors. Operational efficiencies have been improved through process optimization and cost control measures, contributing to a healthy profit margin.

A. Standalone Financial Performance:

(i) Net Sales and Other Income:

Net Sales and other income for the financial years 2024-2025 & 2025-2026 is INR 7136.85/- lakhs and INR 7575.63/- lakhs, respectively.

(ii) Expenditure:

Total expenditure for the financial years 2024-2025 & 2025-2026 is INR 6486.61/- lakhs to INR 6807.45/- lakhs, respectively.

B. Profit/Loss:

Total Profit for the financial years 2024-2025 & 2025-2026 is INR 500.66/- lakhs & INR 686.72/- lakhs, respectively.

MATERIAL DEVELOPMENTS IN HUMAN RESOURCES / INDUSTRIAL RELATIONS FRONT, INCLUDING NUMBER OF PEOPLE EMPLOYED

The company continues to prioritize employee development and engagement. Significant investments have been made in upskilling our workforce to keep pace with technological advancements. The total number of employees as of the end of the financial year stood at 56. Industrial relations remained harmonious, with no significant disruptions during the year.

The number permanent employees on the roles of the Company as on 31st March 2026 is 56 employees.

DETAILS OF SIGNIFICANT CHANGES IN KEY FINANCIAL RATIOS

Ratio	Current Period	Previous Period	Variance in %	Reason for variance by more than 25%
Current Ratio	2.70	1.80	50.06	Increase due to Increase in Inventories
Debt-Equity Ratio	0.20	0.20	0	NA

Debt service coverage ratio	16.48	6.03	173.37	Increase due to Increase in Profit on Sale of Fixed Assets
Return in equity ratio	22.39	29.53	(24.18)	NA
Inventory turnover ratio	4.12	6.80	(39.39)	Decrease Due to Increase in Inventory
Trade Receivables Turnover ratio	16.37	13.56	20.74	NA
Trade payables turnover ratio	7.19	10.67	32.60	Increase due to increase in Purchase
Net capital turnover ratio	4.58	10.29	(55.51)	Decrease due to increase in working capital due to increase in Inventories
Net profit ratio	9.50	7.03	35.13	Increase due to Increase in Profit on Sale of Fixed Assets
Return on capital employed	16.43	22.44	(26.79)	Decrease due to increase in capital by IPO
Return on investment	-	-	-	-

DETAILS OF ANY CHANGE IN RETURN ON NET WORTH AS COMPARED TO THE IMMEDIATELY PREVIOUS FINANCIAL YEAR ALONG WITH A DETAILED EXPLANATION THEREOF

The Return on Net Worth for the current financial year improved compared to the previous year, primarily due to higher net profits and efficient capital allocation. The company's strategic focus on high-margin projects and cost optimization efforts contributed to this improvement.

ENVIRONMENT, HEALTH & SAFETY (EHS)

The Company commits to ethical and sustainable operation in all business activities. Company maintains and implements an Environmental Management System (EMS) for meeting the purpose of organization's policy and objectives regarding environment. The aims of the system is use of processes, practices, techniques, materials, products, services or energy to avoid, reduce or control the creation, emission or discharge of any type of pollutant or waste, in order to reduce adverse environmental impacts. Adequate Occupational Health & Safety Management System is adopted by the Company for ensuring the conformance to the Occupational Health & Safety Management System, legal & statutory requirements, continual improvement and satisfaction of interested parties (i.e. customers, suppliers, employees and public).

DISCLOSURE OF ACCOUNTING TREATMENT

The Company has followed all the treatments in the Financial Statements as per the prescribed Accounting Standard: our company has followed all required accounting standards also disclosed significant accounting policy. Financial statements include balance sheet, profit and loss, cash flow statement with schedules/Notes.

CORPORATE GOVERNANCE REPORT

As per regulation 15(2) of the Listing Regulation, compliance with the Corporate Governance provisions shall not apply in respect of the following class of the Companies:

a. Listed entity having paid-up equity share capital not exceeding Rs. 10 Crore and Net worth not exceeding Rs. 25 Crore, as on the last day of the previous financial year;

b. Listed entity which has listed its specified securities on the SME Exchange.

Since, our Company falls in the ambit of aforesaid exemption (b); hence compliance with the provisions of Corporate Governance shall not apply to the Company and it does not form the part of the Annual Report for the financial year 2025-26.

DECLARATION SIGNED BY THE CHIEF EXECUTIVE OFFICER STATING THAT THE MEMBERS OF BOARD OF DIRECTORS AND SENIOR MANAGEMENT PERSONNEL HAVE AFFIRMED COMPLIANCE WITH THE CODE OF CONDUCT OF BOARD OF DIRECTORS AND SENIOR MANAGEMENT

Since, our Company falls in the ambit of SME Listed entity; hence compliance with the provisions of declaration signed by the chief executive officer stating that the members of board of directors and senior management personnel have affirmed compliance with the code of conduct of board of directors and senior management shall not apply to the Company and it does not form the part of the Annual Report for the financial year 2025-26.

COMPLIANCE CERTIFICATE FROM EITHER THE AUDITORS OR PRACTICING COMPANY SECRETARIES REGARDING COMPLIANCE OF CONDITIONS OF CORPORATE GOVERNANCE

Since, our Company falls in the ambit of SME Listed entity; hence compliance with the provisions of Compliance certificate from either the auditors or practicing company secretaries regarding compliance of conditions of corporate governance shall not apply to the Company and it does not form the part of the Annual Report for the financial year 2025-26.

DISCLOSURES WITH RESPECT TO DEMAT SUSPENSE ACCOUNT/ UNCLAIMED SUSPENSE ACCOUNT

During the year under review, there are no shares in the DEMAT suspense account or unclaimed suspense account; hence, this provision is not applicable.

DISCLOSURE OF CERTAIN TYPES OF AGREEMENTS BINDING LISTED ENTITIES (1) INFORMATION DISCLOSED UNDER CLAUSE 5A OF PARAGRAPH A OF PART A OF SCHEDULE III OF SECURITIES AND EXCHANGE BOARD OF INDIA (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

During the year under review, the Company has not executed certain types of agreements binding listed entities as required to be disclosed under clause 5A of paragraph A of Part A of Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

CAUTIONARY STATEMENT

The statements in the "Management Discussion and Analysis Report" section describes the company objectives, projections, estimates, expectations, and predictions, which may be "forward looking statements" within the meaning of the applicable laws and regulations. The annual results can differ materially from those expressed or implied, depending upon the economic and climatic conditions, Government policies and other incidental factors.

Registered Office:
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Date: September 07, 2026

BY ORDER OF THE BOARD,
FOR, **SRIGEE DLM LIMITED**

Sd/-
Suchitra Singh
Whole Time Director & CFO
DIN: 08586042

Sd/-
Shashi Kant Singh
Managing Director
DIN: 00775112

ANNEXURE-V

Annual Report on Corporate Social Responsibility

Brief outline on CSR Policy of the Company:

Corporate Social Responsibility (CSR) is a significant part of our overall sustainability policy, encompassing social, economic, and environmental actions. The policy aims to demonstrate care for the community through its focus on education, healthcare, community development projects/programs, etc., and to support local institutions/NGOs in addressing the needs of marginalized and underserved communities to help them become self-reliant. These efforts are preferably undertaken in the local area and around our work centers/project sites, or in other areas if public needs so demand.

The Company approaches CSR strategically to ensure a sustainable future for people and the planet. By focusing our talent, technology, and capital on social welfare, healthcare issues, and educational concerns, we strive to enact positive social change in society.

The CSR activities undertaken can be briefly summarized as follows:

- Education
- Betterment of life
- Food & Basic Needs of People
- Sports & Activities
- Women Empowerment
- Old Age Homes

The projects/programmes/activities undertaken or to be undertaken will be within the broad framework of Schedule VII of the Companies Act, 2013.

Detailed CSR Policy is available on website of the Company at https://www.srigee.com/policies/corporate-social-responsibility-policy/

Composition of CSR Committee:

The provisions relating to the constitution of the Corporate Social Responsibility Committee under Section 135 of the Companies Act, 2013 are not applicable to the Company, as the amount required to be spent by the Company towards CSR activities pursuant to Section 135(5) does not exceed **INR 50 lakh** during the financial year. Accordingly, pursuant to the proviso to Section 135(9) of the Companies Act, 2013, the functions of the CSR Committee are required to be discharged by the Board of Directors of the Company and, hence, the Company has not constituted a separate CSR Committee.

Provide the web-link(s) where Composition of CSR Committee, CSR Policy and CSR Projects approved by the board are disclosed on the website of the company:

The Composition of CSR Committee, CSR Policy, and CSR projects approved by the Board are disclosed on the company's website at https://www.srigee.com/ipo/

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

Pursuant to Rule 8(3) of the Companies (Corporate Social Responsibility) Rules, 2014, the Company does not have average CSR spending exceeding Rs. 10 Cr in the three immediately preceding financial year, therefore it is not required to undertake the impact assessment for the FY 2025-26.

(Amount in Lakhs)

a)	Average net profit of the company as per sub-section (5) of section 135	INR 484.90
b)	Two per cent of average net profit of the company as per sub-section (5) of section 135	INR 9.70
c)	Surplus arising out of the CSR Projects or programmes or activities of the previous financial years	NA
d)	Amount required to be set-off for the financial year, if any	NA
e)	Total CSR obligation for the financial year [(b)+(c)-(d)]	INR 9.70

(Amount in Lakh)

a)	Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project)	INR 9.75
b)	Amount spent on administrative overheads	Nil
c)	Amount spent on Impact Assessment, if applicable	Nil
d)	Total amount spent for the Financial Year [(a)+(b)+(c)]	INR 9.75

CSR amount spent or unspent for the Financial Year:

(Amount in Lakh)

	Amount Unspent				
Total Amount Spent for the Financial Year (Rs.)	**Total Amount transferred to Unspent CSR Account as per sub-section (6) of section 135**		**Amount transferred to any fund specified under Schedule VII as per second proviso to sub-section (5) of section 135**		
	Amount	**Date of transfer**	**Name of the Fund**	**Amount**	**Date of transfer**
INR 9.75	Nil				

Excess amount for set-off, if any:

Sr. No.	Particular	Amount in Lakhs
(i)	Two percent of average net profit of the company as per sub-section (5) of section 135	INR 9.70
(ii)	Set off Available from previous year	Nil
(iii)	Amount required to spend during the year (i-ii)	INR 9.70
(iv)	Total amount spent for the Financial Year	INR 9.75
(v)	Excess amount spent for the Financial Year [(iv-iii]	INR 0.05
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous Financial Years, if any	Nil
(v)	Amount available for set off in succeeding Financial Years [(iii)-(iv)]	INR 0.05

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

1	2	3	4	5	6		7	8
Sr. No.	**Preceding Financial Year(s)**	**Amount transferred to Unspent CSR Account under sub-section (6) of section 135 (in Rs.)**	**Balance Amount in Unspent CSR Account under sub-section (6) of section 135 (in Rs.)**	**Amount Spent in the Financial Year (in Rs)**	**Amount transferred to a Fund as specified under Schedule VII as per second proviso to sub-section (5) of section 135, if any**		**Amount remaining to be spent in succeeding Financial Years (in Rs)**	**Deficiency, if any**
					Amount (in Rs)	**Date of Transfer**		
1	2022-2023	Nil						
2	2023-2024							
3	2024-2025							

Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year – **No**
If yes, enter the number of capital assets created/ acquired: **NA**

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

Sr. No.	Short particulars of the property or asset(s) [including complete address and location of the property]	Pincode of the property or asset(s)	Date of creation	Amount of CSR amount spent	Details of entity/ Authority/ beneficiary of the registered owner		
1	**2**	**3**	**4**	**5**	**6**		
					CSR Registration Number, if applicable	**Name**	**Registered address**
Not Applicable							

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

Registered Office:
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Date: September 07, 2026

BY ORDER OF THE BOARD,
FOR, **SRIGEE DLM LIMITED**

Sd/-
Suchitra Singh
Whole Time Director & CFO
DIN: 08586042

Sd/-
Shashi Kant Singh
Managing Director
DIN: 00775112

CA INDIA

A.M.G.K & Associates

Address: C-87/6, Prem Nagar 3, Gaurav Nagar 2
Mubarakpur Road, Kirari, New Delhi – 1100086
(Contact No.: 7217821430, E-mail: casagar72427@gmail.com)

INDEPENDENT AUDITOR'S REPORT

To,
The Members of,
Srigee DLM Limited (Formerly Known as Srigee DLM private Limited and Srigee Enterprises Private Limited)

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying Standalone financial statements of **Srigee DLM Limited (Formerly Known as Srigee DLM private Limited and Srigee Enterprises Private Limited)** (the "Company") which comprise the balance sheet as at March, 31 2026, and the statement of profit and loss , statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information hereinafter referred to as a "Financial Statement"

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

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We have determined the matters described below to be key audit matters to be communicated in our report.

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

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

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these financial statements.

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

- Identify and assess the risk of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether adequate internal financial controls systems are in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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 exits related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Fin anci al 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.

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

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

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

We also provide those charged with governance with a statement that we may 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 Companies Act, 2013, we give in the **Annexure 'A'** statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143(3) of the Act, we report that:

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

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

(c) The Company has NIL branches (Hence, the provisions of section 143(3)(c) are not applicable.

(d) The balance sheet, the statement of profit and loss, the statement of cash flows dealt with by this Report agree with the books of account.

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

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

(g) There are no observations or comments on financial transactions or matters which have any adverse effect on the functioning of the company.

(h) There is no any qualification, reservation or adverse remark relating to maintenance of accounts and other matters connected therewith.

(i) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in **"Annexure B"**. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the company's internal financial controls over financial reporting.

(j) with respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended,

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

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

i. The Company does not have any pending litigations which would impact its financial position

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

iii. There have been no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

iv.

1) The management has represented that, to the best of its knowledge and belief, no funds (Which are material either Individually or in 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 persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:

- directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the ultimate beneficiaries.
- provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries

2) The management has represented, that, to the best of its knowledge and beliefs, no funds (Which are material either individually or in the aggregate) have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall:

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- directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever or on behalf of the Funding Parties or Ultimate Beneficiaries.

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

3) Based on such audit procedures as 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 clause (1) and (2) contain any material misstatement.

v. The company has neither declared nor paid any dividend during the year. Hence, reporting the compliance with section 123 of the Act is not applicable.

vi. Based on our examination which included test checks, the company has used accounting software for maintaining its books of accounts for the financial year ended March 31, 2026, which has a feature of recording audit trail (edit log) facility and the same has been operative throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with

For A M G K & Associates
Chartered Accountants
FRN: 005237N

Sagar Verma

A.M.G.K. & ASSOCIATES New Delhi Chartered Accountants

CA Sagar Verma
Partner
M. No.: 583875
Place: Greater Noida

UDIN: 26583875RGTRRG8362
Date: 30-05-2026

ANNEXURE “A” TO INDEPENDENT AUDITORS’ REPORT

(Referred to in Paragraph 1 under the heading of “Report on other Legal and Regulatory Requirements” of our report to the members of Srigee DLM Limited (Formerly Known as Srigee DLM Private Limited and Srigee Enterprises Private Limited) of even date)

Report on the Companies (Auditor’s Report) Order, 2020, issued in terms of Section 143(11) of the Companies Act, 2013 (“the Act”) of Srigee DLM Limited (Formerly Known as Srigee DLM Private Limited and Srigee Enterprises Private Limited) (“the Company”):

On the basis of such checks as we considered appropriate and in terms of information and explanation given to us, we report that –

i. In respect of company’s property, Plant & Equipment

a. The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, plant and equipment.

b. The Company has maintained proper records showing full particulars of Intangible assets.

c. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has a regular program of physical verification of its property, plant and equipment by which all Property, plant and equipment are verified on an annual basis. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. In accordance with this program, Property, plant and equipment were verified during the year. No material discrepancies were noticed on such verification.

d. The Company own immovable properties in its name.

e. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its property, plant and equipment or Intangible assets or both during the year.

f. According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act. 1988 and rules made thereunder.

ii.

a. The inventories were physically verified during the year by management at reasonable intervals. In our opinion and according to the information and explanations given to us, the coverage and procedure of such verification by the management is appropriate having regard to the size of the company and the nature of its operations. No discrepancies of 10% or more in the aggregate for each class of inventories were noticed on such physical verification of inventories when compared with books of accounts.

According to the information and explanation given to us, the company has not been sanctioned working capital limits in excess of Rs.5 Crores, in aggregate during the year from banks or financial institutions on the basis of security of current assets.

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b. In our opinion and according to the information and explanation given to us, quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of accounts of the respective quarter.

iii. The Company has not made any investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms. Limited Liability Partnerships or any other parties. Accordingly, paragraphs 3(iii)(a), paragraph 3(iii)(b), paragraph 3(iii)(c), paragraph 3(iii)(d), paragraph 3(iii)(e) and paragraph 3(iii)(f) of the Order are not applicable to the company

iv. The company has not given any loans, investments, guarantees and securities covered under the provisions of Section 185 and 186 of the Companies Act, 2013. Accordingly, paragraph 3 (iv) of the Order is not applicable to the company.

v. The company has not accepted any deposits or amounts deemed to be deposits as per provisions of Sections 73 to 76 of the Act and the rules framed there under to the extent notified. Accordingly, paragraph 3(v) of the Order is not applicable to the company.

vi. The maintenance of cost records has been specified by central government under section 148(1) of the companies Act,2013 for the business activities carried out by the company, thus reporting under clause 3(vi) of the order is applicable to the company and company has been maintained it adequately.

vii.

(a) According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the company is generally regular in depositing the undisputed statutory dues including provident fund, employees' state insurance, income tax, goods & services tax, duty of customs, and other material statutory dues, as applicable, with the appropriate authorities. According to the information and explanations given to us, there were no outstanding statutory dues as on March 31, 2026 for a period more than six months from the date they become payable.

(b) According to the information and explanations given to us, there are no dues of GST, Provident fund, Employees' State Insurance, Income-tax, Sales tax, Service tax, Duty of Customs, Value added tax, Cess or other statutory dues which have not been deposited by the Company on account of disputes.

viii. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income-tax Act, 1961 as income during the year.

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New Delhi
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ix.

a. According to the information and explanations given to us, the company has not defaulted in the repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year.
b. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared a willful defaulter by any bank or financial institution or government or government authority.
c. To the best of our knowledge and belief, in our opinion, term loans availed by the company were, applied by the company during the year for the purpose for which the loan were obtained.
d. According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds have been raised on short-term basis by the Company. Accordingly, paragraph 3(ix)(d) of the Order is not applicable.
e. According to the information and explanations given to us and on an overall examination of the financial statements of the Company, we report that the Company does not have any subsidiary, associate or joint venture as defined under the Companies Act, 2013. Accordingly, paragraph 3(ix)(e) of the Order is not applicable.
f. According to the information and explanations given to us and procedures performed by us, we report that the Company does not have any subsidiary, associate or joint venture as defined under the Companies Act, 2013. Accordingly, paragraph 3(ix)(f) of the Order is not applicable.

x.

a. The Company has raised money by way of an initial public offer. Accordingly, paragraph 3(x)(a) of the Order is applicable. Company issued 17,14,800 Equity Shares of face value of ₹10 each at a price of ₹99 per share.
b. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, paragraph 3(x)(b) of the Order is not applicable.

xi.

a. Based on examination of the books and records of the Company and according to the information and explanations given to us, considering the principles of materiality outlined in Standards on Auditing, we report that no fraud by the Company or on the Company has been noticed or reported during the course of the audit.
b. According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Companies Act, 2013 has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

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New Delhi
Chartered Accountants

c. As represented to us by the management, there are no whistle blower complaints received by the company during the year. Accordingly, paragraph 3(xi)(c) of the Order is not applicable to the company

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

xiii. In our opinion and according to the information and explanations given to us, the transactions with related parties are in compliance with Sections 177 and 188 of the Companies Act, 2013, where applicable, and the details of the related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.

xiv. (a) Based on information and explanations provided to us and our audit procedures, in our opinion, the Company is not required to have an internal Audit System under section 138 of the companies act 2013.

(b) Company do not have internal Audit Procedures hence Internal Audit report not available.

xv. In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with its directors or persons connected to its directors and hence, provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company.

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

(b) According to the information and explanations provided to us during the course of audit, the company has not conducted any Non-Banking Financial or Housing Finance activities. Accordingly, paragraph 3(xvi)(b) of the Order is not applicable.

(c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, paragraph 3(xvi)(c) of the Order is not applicable

(d) According to the information and explanations provided to us during the course of audit, the Group does not have any CIC. Accordingly, the requirements of paragraph 3(xvi)(d) of the Order are not applicable.

xvii. The Company has not incurred cash losses in the current and in the immediately preceding financial year.

xviii. There has been resignation of the statutory auditors during the year, and we have taken in to consideration the issue, objection or concerns raised by the outgoing auditor.

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New Delhi
Chartered Accountants

xix. According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the 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 froth the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company

We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

xx. In our opinion and according to the information and explanations given to us, there is no unspent amount under sub-section (5) of Section 135 of the Companies Act, 2013 pursuant to any project. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.

For A M G K & Associates
Chartered Accountants
FRN: 005237N

Sagar Verma

A.M.G.K. & ASSOCIATES New Delhi Chartered Accountants

CA Sagar Verma
Partner
M. No.: 583875
Place: Greater Noida

UDIN: 26583875RGTRRG8362
Date: 30-05-2026

ANNEXURE "B" TO INDEPENDENT AUDITORS' REPORT ON THE FINANCIAL STATEMENTS OF SRIGEE DLM LIMITED (Formerly Known as Srigee DLM Private Limited and Srigee Enterprises Private Limited) FOR THE YEAR ENDED 31 MARCH 2026

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

We have audited the internal financial controls over financial reporting of Srigee DLM Limited **(Formerly Known as Srigee DLM Private Limited and Srigee Enterprises Private Limited) (**the "Company") as of March 31, 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date

Management's Responsibilities for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

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

Meaning of Internal Financial Controls with Reference to Financial Statements

Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for

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external purposes in accordance with generally accepted accounting principles.

A. Company's internal financial control over financial reporting includes those policies and procedures that.

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

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

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

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

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

For A M G K & Associates
Chartered Accountants
FRN: 005237N

A.M.G.K. & ASSOCIATES New Delhi Chartered Accountants

Sagar Verma

CA Sagar Verma
Partner
M. No.: 583875
Place: Greater Noida

UDIN: 26583875RGTRRG8362
Date: 30-05-2026

SRIGEE DLM LIMITED

Plot No 434, Udyog Kendra II, Ecotech III, Greater Noida, Uttar Pradesh -201306

CIN: U32109UP2005PLC031105

BALANCE SHEET AS AT 31-03-2026

(₹ In Lakhs)

Sr. No.	Particulars	Note No.	As at 31.03.2026	As at 31.03.2025
	EQUITY AND LIABILITIES			
1)	**Shareholders Funds**			
	a. Share Capital	2	597.36	425.88
	b. Reserves & Surplus	3	3,591.33	1,519.87
2)	**Non - Current Liabilities**			
	a. Long-term Borrowings	4	726.97	189.23
	b. Deferred Tax Liabilites	5	3.07	36.23
	c. Long-term Provisions	6	14.97	9.43
3)	**Current Liabilities**			
	a. Short Term Borrowings	7	99.25	208.90
	b. Trade Payables			
	(i) total outstanding dues of micro and small enterprises; and		-	-
	(ii)total outstanding dues of creditors other than micro and small enterprises	8	1,111.33	638.56
	c. Other Current liabilites	9	32.63	83.21
	d. Short Term Provisions	10	100.30	156.03
	T O T A L		**6,277.20**	**3,267.35**
	ASSETS			
1)	**Non Current Assets**			
	a. Property, Plant & Equipment and Intangible Assets			
	- Property, Plant & Equipment	11	2,240.84	887.76
	- Intangible Assets		-	-
	- Capital Work-in-Progress		356.24	-
	b. Non-Current Investments		-	-
	c. Deferred Tax Assets		-	-
	d. Long-term Loans & Advances	12	21.88	394.13
	e. Other Non-current assets	13	26.46	27.89
2)	**Current Assets**			
	a. Current Investment		-	-
	a. Inventories	14	2,144.31	1,363.73
	b. Trade Receivables	15	406.35	476.95
	c. Cash and Bank Balance	16	923.52	58.83
	d. Short term loan and advances	17	44.89	11.24
	e. Other current assets	18	112.71	46.82
	T O T A L		**6,277.20**	**3,267.35**

See accompanying annexures forming part of the financial statements. 1 to 39

For A M G K & Associates
Chartered Accountants
FRN 005237N

Sd/-
Sagar Verma
Partner
M. NO -583875
UDIN :- 26583875RGTRRG8362

Date 30/05/2026

Place Noida

For and on behalf of the Board of Director of
Srigee DLM Limited

Sd/-	**Sd/-**
(Shashi Kant Singh)	**(Randhir Singh)**
(Managing Director)	**(Director)**
DIN - 00775112	**DIN - 03061147**
Sd/-	**Sd/-**
(Suchitra Singh)	**(Aishwarya Vinodkumar Kothari)**
(Whole time Director & CFO)	**Company Secretary**
DIN - 08586042	**M. No - A77586**

SRIGEE DLM LIMITED
Plot No 434, Udyog Kendra II, Ecotech III, Greater Noida, Uttar Pradesh -201306
CIN: U32109UP2005PLC031105

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENBDED 31-03-2026

(₹ In Lakhs)

Sr. No.	Particulars	Note No.	For the Period ended	
			31-03-2026	**31-03-2025**
A	**INCOME**			
	Revenue from Operations	19	7,230.50	7,123.39
	Other Income	20	345.13	13.46
	Total Income (A)		**7,575.63**	**7,136.85**
B	**EXPENDITURE**			
	Cost of material consumed	21	5,203.51	5,682.94
	Direct Expenses	22	614.86	281.17
	Purchase of Stock-in-Trade		1,030.31	636.49
	Changes In Inventories Of Work In Progess ,Finished Goods & Stock-In-Trade	23	-720.17	-552.03
	Employee benefits expense	24	321.69	173.84
	Finance costs	25	61.04	29.24
	Depreciation and amortization expense	26	93.87	70.48
	Other expenses	27	202.34	164.47
	Total Expenses (B)		**6,807.45**	**6,486.61**
C	**Profit before extraordinary items and tax(A-B)**		**768.18**	**650.24**
	Prior period items (Net)		-	-
	Profit before exceptional, extraordinary items and tax		768.18	650.24
	Exceptional items		-	-
	Profit before extraordinary items and tax		768.18	650.24
	Extraordinary items		-	-
D	**Profit before tax**		**768.18**	**650.24**
E	**Tax Expense:**			
	(i) Current tax		114.63	165.41
	(ii) Deferred tax expenses/(credit)	-	-33.17	-15.83
	(iii) Short /excess provision for tax		-	-
	Total Expenses (D)		**81.46**	**149.58**
F	**Profit for the year (C-D)**		**686.72**	**500.66**
G	**Earnings per share (Face value of ₹ 10/- each):**			
	i. Basic		**11.50**	**11.76**
	ii. Diluted		**11.50**	**11.76**

1 to 39

For A M G K & Associates
Chartered Accountants
FRN 005237N

Sd/-
Sagar Verma
Partner
M. NO -583875

UDIN :- 26583875RGTRRG8362

Date 30/05/2026
Place Noida

For and on behalf of the Board of Directors of Srigee DLM Limited

Sd/-	**Sd/-**
(Shashi Kant Singh)	**(Randhir Singh)**
(Managing Director)	**(Director)**
DIN - 00775112	**DIN - 03061147**
Sd/-	**Sd/-**
(Suchitra Singh)	**(Aishwarya Vinodkumar Kothari)**
(Whole time Director & CFO)	**Company Secretary**
DIN - 08586042	**M. No - A77586**

SRIGEE DLM LIMITED
Plot No 434, Udyog Kendra II, Ecotech III, Greater Noida, Uttar Pradesh -201306
CIN: U32109UP2005PLC031105
CASH FLOW STATEMENT FOR THE YEAR ENDED 31-03-2026

(₹ In Lakhs)

Particulars	For the year ended	
	31.03.2026	**31.03.2025**
Cash Flow From Operating Activities:		
Net Profit before tax as per Profit And Loss A/c	768.18	650.24
Adjustments for:		
Provision for gratuity	6.96	2.43
Interest income	(68.83)	(0.46)
Finance cost	61.04	29.25
Profit on Sale of Assets	259.61	-
Depreciation and Amortisation expense	93.87	70.48
Operating Profit Before Working Capital Changes	**1,120.85**	**751.94**
Adjusted for (Increase)/Decrease in operating assets		
Long-Term Loans and advances	372.25	(73.76)
Inventories	(780.58)	(632.57)
Trade Receivables	70.60	96.76
Loan & Advance	(33.66)	10.81
Other Assets (Current & Non Cutrrent)	(64.45)	(11.02)
Adjusted for Increase/(Decrease) in operating liabilties:		
Trade Payables	472.77	77.94
Other Current Liabilites	(50.58)	(27.42)
Cash Generated From Operations Before Extra-Ordinary Items	**1,107.20**	**192.69**
Net Income Tax (paid)/ refunded	(171.79)	(105.72)
Net Cash Flow from/(used in) Operating Activities: (A)	**935.41**	**86.97**
Purchase of property, plant & equipment and intangible assets	(2,062.81)	(284.25)
(Increase)/Decrease In Fixed Deposits	-	21.86
Interest income	68.83	0.46
Net Cash Flow from/(used in) Investing Activities: (B)	**(1,993.98)**	**(261.93)**
Cash Flow from Financing Activities:		
Proceeds /(Repayment) of Borrowings	428.09	170.80
Proceeds from Issue of Shares during the year (Net of IPO Expenses)	1,556.22	-
Finance Cost Paid	(61.04)	(29.24)
Net Cash Flow from/(used in) Financing Activities (C)	**1,923.26**	**141.56**
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	864.69	(33.41)
Cash & Cash Equivalents As At Beginning of the Year	58.84	92.25
Cash & Cash Equivalents As At End of the Year	**923.52**	**58.84**
Cash & Cash Equivalent Consist of :		
Cash-in-Hand	1.06	0.98
Balance in Current accounts	12.36	3.20
Balance in Cash Credit accounts	-	26.41
Fixed Deposits	910.09	28.25
Total	**923.52**	**58.83**

Note: The Cash Flow Statements has been prepared under Indirect Method as set out in Accounting Standard 3, 'Cash Flow Statements' notified under section 133 of the Companies Act, 2013.

For A M G K & Associates
Chartered Accountants

Sagar Verma
Partner
M. NO -583875
UDIN :- 26583875RGTRRG8362

Date 30/05/2026
Place Noida

For and on behalf of the Board of Directors of
Srigee DLM Limited

Sd/-	**Sd/-**
(Shashi Kant Singh)	**(Randhir Singh)**
(Managing Director)	**(Director)**
DIN - 00775112	**DIN - 03061147**
Sd/-	**Sd/-**
(Suchitra Singh)	**(Aishwarya Vinodkumar Kothari)**
(Whole time Director & CFO)	**Company Secretary**
DIN - 08586042	**M. No - A77586**

SRIGEE DLM LIMITED

Plot No 434, Udyog Kendra II, Ecotech III, Greater Noida, Uttar Pradesh -201306

CIN: U32109UP2005PLC031105

CORPORATE INFORMATION, SIGNIFICANT ACCOUNTING POLICIES,

1. CORPORATE INFORMATION

Srigee DLM limited is a company Incorporated on 20 th December 2012, as formerly Known as Srigee DLM private Limited & Srigee Enterprises private Limited. The corporate identification number of the company is U32109UP2005PLC031105. The company has been converted from Private Company to Public Company on October 10 , 2023. The Company is engaged in the business of Manufacturing of Plastic Moulding Goods,Trading and Plastic Granules and Sub-assembly of Mobile parts.

2. SIGNIFICANT ACCOUNTING POLICIES

2.01 BASIS OF ACCOUNTING AND PREPARATION OF FINANCIAL STATEMENTS

The financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013 and the relevant provisions of the Companies Act, 2013 ("the 2013 Act"), as applicable. The financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistent with those followed in the previous year.

Accounting policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles in India.

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in Schedule III to the Companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realization in cash and cash equivalents, the Company has determined its operating cycle as twelve months for the purpose of current – non-current classification of assets and liabilities.

2.02 USE OF ESTIMATES

The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognised in the years in which the results are known / materialise.

2.03 PROPERTY, PLANT & EQUIPMENT

All Fixed Assets are recorded at cost including taxes, duties, freight and other incidental expenses incurred in relation to their acquisition and bringing the asset to its intended use.

2.04 DEPRECIATION / AMORTISATION

Depreciation on fixed assets is calculated on a Straight Line mehtod using the rates arrived at based on the useful lives estimated by the management, or those prescribed under the Schedule II to the Companies Act, 2013. Individual assets cost of which doesn't exceed Rs. 5,000/- each are depreciated in full in the year of purchase. Intangible assets including internally developed intangible assets are amortised over the year for which the company expects the benefits to accrue. Intangible Asset - Software is amortised with a useful life of decided by the management.

2.05 INVENTORIES

Inventories comprises of Raw Material , Finished Goods and Stock- In- trade

Inventories are measured at the lower of cost and net realisable value. The cost of inventories is based on the first-in, first-out principle.

2.06 IMPAIRMENT OF ASSETS

An asset is treated as impaired when the carrying cost of asset exceeds its recoverable value. Recoverable amount is the higher of an asset's net selling price and its value in use. Value in use is the present value of estimated future cash flows expected to arise from the continuing use of the asset and from its disposal at the end of its useful life. Net selling price is the amount obtainable from sale of the asset in an arm's length transaction between knowledgeable, willing parties, less the costs of disposal. 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 recognised in prior accounting years is reversed if there has been a change in the estimate of the recoverable value.

CORPORATE INFORMATION, SIGNIFICANT ACCOUNTING POLICIES,

2.07 BORROWING COSTS

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

2.08 PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

Provision involving substantial degree of estimation in measurement is recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent liabilities are not recognized but are disclosed in the notes. Contingent assets are neither recognized nor disclosed in the financial statements.

2.09 REVENUE RECOGNITION

Revenue is Recognised only when significant risk and rewards of ownership has been transferred to the buyer and it can be reliabily measured and its reasonable to expect ultimate collection of it. Gross sales are of net trade discount and sales returns.

The Company adopts accrual concepts in preparation of accounts. Claims /Refunds not ascertainable with reasonable certainity are accounted for ,on final settlement.

2.10 OTHER INCOME

Other Income is accounted for when right to receive such income is established.

2.11 EMPLOYEE BENEFITS

Gratuity

The Company has an obligation towards gratuity, a defined benefit retirement plan covering eligible employees. The plan provides for lump sum payment to vested employees at retirement, death while in employment or on termination of employment of an amount equivalent to 15 days salary payable for each completed year of service without any monetary limit. Vesting occurs upon completion of five years of service. Provision for gratuity has been made in the books as per actuarial valuation done as at the end of the year.

Provident fund , ESIC and others

Company Make Contribution towards provident fund & ESIC for employees to the regulatory authorities.

2.12 TAXES ON INCOME

Income taxes are accounted for in accordance with Accounting Standard (AS-22) – “Accounting for taxes on income”, notified under Companies (Accounting Standard) Rules, 2014. Income tax comprises of both current and deferred tax.

Current tax is measured on the basis of estimated taxable income and tax credits computed in accordance with the provisions of the Income Tax Act, 1961.

The tax effect of the timing differences that result between taxable income and accounting income and are capable of reversal in one or more subsequent years are recorded as a deferred tax asset or deferred tax liability. They are measured using substantially enacted tax rates and tax regulations as of the Balance Sheet date.

Deferred tax assets arising mainly on account of brought forward losses and unabsorbed depreciation under tax laws, are recognized, only if there is virtual certainty of its realization, supported by convincing evidence. Deferred tax assets on account of other timing differences are recognized only to the extent there is a reasonable certainty of its realization.

2.13 CASH AND CASH EQUIVALENTS

Cash and cash equivalents comprises Cash-in-hand, Current Accounts, Fixed Deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

CORPORATE INFORMATION, SIGNIFICANT ACCOUNTING POLICIES,

2.14 EARNINGS PER SHARE

Basic earning per share is computed by dividing the profit/ (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity share outstanding during the year. Diluted earning per share is computed by dividing the profit/ (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income (net of any attributable taxes) relating to the dilutive potential equity shares, by the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares.

2.15 SEGMENT REPORTING

A. Business Segments :

Based on the guiding principles given in Accounting Standard 17 (AS - 17) on Segment Reporting issued by ICAI, the Company has only one reportable Business Segment which is engaged in business of Manufacturing of Plastic Moulding Goods,Trading and Plastic Granules and Sub-assembly of Mobile parts.

B.Geographical Segments

The Company activities / operations are confined to India and as such there is only one geographical segment. Accordingly, the figures appearing in these financial statements relate to the Company's single geographical segment.

Srigee DLM Limited
(Formerly known as "Srigee DLM Private Limited" and "Srigee Enterprises Private Limited)
CIN: U32109UP200PTC031105

DETAILS OF SHARE CAPITAL

Note - 2
(₹ In Lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
AUTHORISED SHARE CAPITAL		
Equity Share Capital:		
60,00,000 equity shares of ₹.10 each	600.00	600.00
Preference Share Capital:	-	-
	600.00	600.00
ISSUED, SUBSCRIBED AND PAID UP		
42,58,800 equity shares of ₹.10 each	-	425.88
5973600 equit shares of Rs. 10 each	597.36	-
	597.36	**425.88**
TOTAL	**597.36**	**425.88**

2A. Reconciliation of number of shares outstanding at the end of the year:

Particulars	31-03-2026	31.03.2025
Equity Shares at the beginning of the year @ 10	42,58,800	42,58,800
Add: Share Issued During the Year	17,14,800	-
Equity Shares at the end of the year : Rs 10	**59,73,600**	**42,58,800**

Notes

During the year, the Company issued 17,14,800 Equity Shares of face value of ₹10 each at a price of ₹99 per share pursuant to its Initial Public Offer (IPO), and all 59,73,600 shares were listed on the SME Platform of BSE Limited (BSE SME Exchange) with effect from May 12, 2025.

2B. Equity Share Alloted as fully paid bonus shares by the Capitalisation of Reserves & Surplus

Year	No of Shares Alloted
2024-25	-
2023-24	22,66,000.00
2022-23	-
2021-22	-
2020-21	-

a. Bonus shares were issued at the rate of 5 equity shares for every 4 equity share held on 10th October, 2023.

(2C) Proposed Dividend on Equity Shares

Year	Amount
2024-25	-
2023-24	-
2022-23	-
2021-22	-
2020-21	-

Note:

1) Terms/Rights attached to Equity Shares: The company has only one class of Equity Shares having a par value of ₹ 10/- per share. Each holder of Equity share is entitled to one vote per share. In the event of liquidation of the Company, the holders of equity share will be entitled to receive remaining Assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the Share holders.

2) The equity shares are not repayable except in the case of a buy back, reduction of capital or winding up in terms of the provisions of the Companies Act, 2013.

3) Every member of the company holding equity shares has a right to attend the General Meeting of the Company and has a right to speak and on a show of hands, has one vote if he is present in person and on a poll shall have the right to vote in proportion to his share of the paid-up capital of the company.

Srigee DLM Limited
(Formerly known as "Srigee DLM Private Limited" and "Srigee Enterprises Private Limited)
CIN: U32109UP200PTC031105

2D. Details of Shareholders holding more than 5% of the aggregate shares of the company:

Name of Shareholders		Ast At 31-03-2026	
		No.of Share @ 10	(% of holding)
Equity Share Holders			
Shashi Kant Singh		20,05,875	33.58%
Suchitra Singh		7,00,500	11.73%
Randhir Singh		3,87,450	6.49%
Ripu Dhaman Singh		2,55,825	4.28%
Sarita Singh		2,51,550	4.21%
Ranti Deo Singh		2,43,450	4.08%
TOTAL		**38,44,650**	**64.36%**

Name of Shareholders	31-03-2025	
	No.of Share @ 100	(% of holding)
Shashi Kant Singh	20,05,875	47.10%
Suchitra Singh	6,95,700	16.34%
Randhir Singh	3,87,450	9.10%
Ripu Dhaman Singh	2,55,825	6.01%
Sarita Singh	2,51,550	5.91%
Ranti Deo Singh	2,43,450	5.72%
TOTAL	**38,39,850**	**90.16%**

2E. Details of Shareholders holding of the promoters of the company

Name of Shareholders	As at 31.03.2026		
	No.of Share	(% of holding)	(% of Change)
Shashi Kant Singh	20,05,875	33.58%	0.00%
Suchitra Singh	7,00,500	11.73%	0.69%
TOTAL	**27,06,375.00**	**45.31%**	

Name of Shareholders	As at 31.03.2025		
	No.of Share	(% of holding)	(% of Change)
Equity Share Holders			
Shashi Kant Singh	20,05,875	47.10%	0.00%
Suchitra Singh	6,95,700	16.34%	0.00%
TOTAL	**27,01,575**	**63.44%**	-

2F. Aggregate number and class of shares bought back. - NIL

2G. Terms of any securities convertible into equity/preference shares issued along with the earliest date of conversion in descending order starting from the farthest such date - - NIL

2H. calls unpaid (showing aggregate value of calls unpaid by directors and officers) - Nil

2I. forfeited shares (amount originally paid-up). - Nil

DETAILS OF RESERVE & SURPLUS

Note-3

(₹ In Lakhs)

Particulars	As at 31-03-2026	As at 31-03-2025
Securities Premium		
Opening Balance	81.00	81.00
Add: Received during the year	1,526.17	-
Less : IPO Expenses	141.43	-
Closing Balance	**1,465.74**	**81.00**
Surplus balance in profit & loss :		
Opening Balance	1,438.87	938.21
Add : Net profit / (Loss) after Tax for the year	686.72	500.67
Closing Balance	**2,125.59**	**1,438.87**
TOTAL	**3,591.33**	**1,519.87**

DETAILS OF LONG TERM BORROWINGS

Note-4

(₹ In Lakhs)

Particulars	As at 31-03-2026	As at 31-03-2025
Secured		
Term Loan		
- Banks	580.00	-
- Other Financial Institutions	23.52	53.02
Loan from Director & Relatives	14.60	14.60
Lease Liability	108.86	121.61
TOTAL	**726.97**	**189.23**

Refer Note -28 for terms of security, repayment and other relevant details)

DETAILS OF DEFERRED TAX LIABILITIES

Note-5

(₹ In Lakhs)

Particulars	As at 31-03-2026	As at 31-03-2025
Deferred Tax Liabilities	3.07	36.23
TOTAL	**3.07**	**36.23**

DETAILS OF LONG TERM PROVISIONS

Note-6

(₹ In Lakhs)

Particulars	As at 31-03-2026	As at 31-03-2025
Provision for Gratuity	14.97	9.43
TOTAL	**14.97**	**9.43**

Refer Note -32 for gratuity details.

DETAILS OF SHORT TERM BORROWINGS

Note-7

(₹ In Lakhs)

Particulars	As at 31-03-2026	As at 31-03-2025
Secured		
From Banks		
- Working Capital limit With ICICI Bank	45.34	54.81
Unsecured		
From Others	-	-
- Overdraft Facilities from National Small Industries Corporation Limited	-	99.14
Current maturities of long-term debt	-	-
- From EFL	29.50	20.77
- Lease Liability	24.41	34.19
TOTAL	**99.25**	**208.90**

Refer Note -28 for terms of security, repayment and other relevant details)

DETAILS OF TRADE PAYABLES AS

Note-8

(₹ In Lakhs)

Particulars	As at 31-03-2026	As at 31-03-2025
Due to Micro, Small and Medium Enterprises	-	-
Due to Others	1,111.33	638.56
TOTAL	**1,111.33**	**638.56**

Refer Note :- 30 for Trade Payable Ageing.

DETAILS OF OTHER CURRENT LIAIBILITES

Note-9

(₹ In Lakhs)

Particulars	As at	
	31-03-2026	**31-03-2025**
Other payables		
-Audit fees payable	0.60	0.50
- Director's Remuneration payable	3.08	2.80
- Wages & salary payable	21.32	18.98
- EPF & ESIC Payable	1.17	1.34
-TDS & TCS Payable	3.39	3.48
-GST Payable	-	40.88
-Other Payables	3.08	15.22
TOTAL	**32.63**	**83.21**

DETAILS OF SHORT TERM PROVISIONS

Note-10

(₹ In Lakhs)

Particulars	As at	
	31-03-2026	**31-03-2025**
Provision for Income Tax (Net)	98.32	155.49
Provision for employee benefits - Gratuity	1.97	0.54
	-	-
TOTAL	**100.30**	**156.03**

Refer Note :- 32 for Gratuity Details .

DETAILS OF LONG-TERM LOANS & ADVANCES

Note-12

(₹ In Lakhs)

Particulars	As at	
	31-03-2026	**31-03-2025**
Capital Advance against property	21.88	394.13
TOTAL	**21.88**	**394.13**

DETAILS OF OTHER NON CURRENT ASSETS

Note-13

(₹ In Lakhs)

Particulars	As at	
	31-03-2026	**31-03-2025**
Securities Deposits		
- Sales Tax Securities	0.25	0.25
- Electricity Securities	11.31	8.42
- Electronica Finance Ltd	7.90	7.90
- Rent Security	7.00	10.02
- Other	-	1.30
TOTAL	**26.46**	**27.89**

DETAILS OF INVENTORIES

Note-14

(₹ In Lakhs)

Particulars	As at	
	31-03-2026	**31-03-2025**
Inventoires consist of		
Raw Material	412.79	352.37
Work-in- Progess	441.53	-
Finished Goods	1,065.98	919.68
Stock In Trade	224.01	91.68
TOTAL	**2,144.31**	**1,363.73**

DETAILS OF TRADE RECEIVABLES

Note-15

(₹ In Lakhs)

Particulars	As at	
	31-03-2026	**31-03-2025**
Unsecured, Considered Good		
Trade Receivable More than Six Months	-	-
Trade Receivable Less than Six Months	406.35	476.95
TOTAL	**406.35**	**476.95**

Refer Note :- 29 for Trade Receivable Ageing.

DETAILS OF CASH & BANK BALANCE

Note-16

(₹ In Lakhs)

Particulars	As at	
	31-03-2026	31-03-2025
a. Cash and Cash Equivalents		
Cash-in-Hand	1.06	0.98
Bank Balance -		
-Current Account	12.36	3.20
-Cash Credit Account	-	26.41
Fixed Deposits (having original maturity of less than 3 months)	700.17	-
b. Other Bank Balances with Scheduled Bank		
Fixed Deposit with bank (*having original maturity of more than 3 months and remaining maturity of more than 12 months including given as collateral)	209.93	28.25
TOTAL	**923.52**	**58.83**

DETAILS OF SHORT TERM LOAN AND ADVANCES

Note-17

(₹ In Lakhs)

Particulars	As at	
	31-03-2026	31-03-2025
Vendor and other advances	44.89	11.24
TOTAL	**44.89**	**11.24**

DETAILS OF OTHER CURRENT ASSETS

Note-18

(₹ In Lakhs)

Particulars	As at	
	31-03-2026	31-03-2025
Prepaid Expenses	15.64	4.78
Advance to employees	38.42	34.13
OTher assest	7.97	7.91
Balance with Revenue Authorities	50.67	-
TOTAL	**112.71**	**46.82**

Srigee DLM Limited

(Formerly known as "Srigee DLM Private Limited" and "Srigee Enterprises Private Limited)

CIN: U32109UP200PTC031105

2D. Details of Shareholders holding more than 5% of the aggregate shares of the company:

Name of Shareholders		Ast At	
		31-03-2026	
		No.of Share @ 10	(% of holding)
Equity Share Holders			
Shashi Kant Singh		20,05,875	33.58%
Suchitra Singh		7,00,500	11.73%
Randhir Singh		3,87,450	6.49%
Ripu Dhaman Singh		2,55,825	4.28%
Sarita Singh		2,51,550	4.21%
Ranti Deo Singh		2,43,450	4.08%
TOTAL		**38,44,650**	**64.36%**

Name of Shareholders	31-03-2025	
	No.of Share @ 100	(% of holding)
Shashi Kant Singh	20,05,875	47.10%
Suchitra Singh	6,95,700	16.34%
Randhir Singh	3,87,450	9.10%
Ripu Dhaman Singh	2,55,825	6.01%
Sarita Singh	2,51,550	5.91%
Ranti Deo Singh	2,43,450	5.72%
TOTAL	**38,39,850**	**90.16%**

2E. Details of Shareholders holding of the promoters of the company

Name of Shareholders	As at 31.03.2026		
	No.of Share	(% of holding)	(% of Change)
Shashi Kant Singh	20,05,875	33.58%	0.00%
Suchitra Singh	7,00,500	11.73%	0.69%
TOTAL	**27,06,375.00**	**45.31%**	

Name of Shareholders	As at 31.03.2025		
	No.of Share	(% of holding)	(% of Change)
Equity Share Holders			
Shashi Kant Singh	20,05,875	47.10%	0.00%
Suchitra Singh	6,95,700	16.34%	0.00%
TOTAL	**27,01,575**	**63.44%**	-

2F. Aggregate number and class of shares bought back. - NIL

2G. Terms of any securities convertible into equity/preference shares issued along with the earliest date of conversion in descending order starting from the farthest such date - - NIL

2H. calls unpaid (showing aggregate value of calls unpaid by directors and officers) - Nil

2I. forfeited shares (amount originally paid-up). - Nil

DETAILS OF RESERVE & SURPLUS

Note-3

(₹ In Lakhs)

Particulars	As at	
	31-03-2026	**31-03-2025**
Securities Premium		
Opening Balance	81.00	81.00
Add: Received during the year	1,526.17	-
Less : IPO Expenses	141.43	-
Closing Balance	**1,465.74**	**81.00**
Surplus balance in profit & loss :		
Opening Balance	1,438.87	938.21
Add : Net profit / (Loss) after Tax for the year	686.72	500.67
Closing Balance	**2,125.59**	**1,438.87**
TOTAL	**3,591.33**	**1,519.87**

DETAILS OF LONG TERM BORROWINGS

Note-4

(₹ In Lakhs)

Particulars	As at	
	31-03-2026	**31-03-2025**
Secured		
Term Loan		
- Banks	580.00	-
- Other Financial Institutions	23.52	53.02
Loan from Director & Relatives	14.60	14.60
Lease Liability	108.86	121.61
TOTAL	**726.97**	**189.23**

Refer Note -28 for terms of security, repayment and other relevant details)

DETAILS OF DEFERRED TAX LIABILITIES

Note-5

(₹ In Lakhs)

Particulars	As at	
	31-03-2026	**31-03-2025**
Deferred Tax Liabilities	3.07	36.23
TOTAL	**3.07**	**36.23**

DETAILS OF LONG TERM PROVISIONS

Note-6

(₹ In Lakhs)

Particulars	As at	
	31-03-2026	**31-03-2025**
Provision for Gratuity	14.97	9.43
TOTAL	**14.97**	**9.43**

Refer Note -32 for gratuity details.

DETAILS OF SHORT TERM BORROWINGS

Note-7

(₹ In Lakhs)

Particulars	As at	
	31-03-2026	**31-03-2025**
Secured		
From Banks		
- Working Capital limit With ICICI Bank	45.34	54.81
Unsecured		
From Others	-	-
- Overdraft Facilities from National Small Industries Corporation Limited	-	99.14
Current maturities of long-term debt	-	-
- From EFL	29.50	20.77
- Lease Liability	24.41	34.19
TOTAL	**99.25**	**208.90**

Refer Note -28 for terms of security, repayment and other relevant details)

DETAILS OF TRADE PAYABLES AS

Note-8

(₹ In Lakhs)

Particulars	As at	
	31-03-2026	**31-03-2025**
Due to Micro, Small and Medium Enterprises	-	-
Due to Others	1,111.33	638.56
TOTAL	**1,111.33**	**638.56**

Refer Note :- 30 for Trade Payable Ageing.

DETAILS OF OTHER CURRENT LIAIBILITES Note-9

(₹ In Lakhs)

Particulars	As at 31-03-2026	As at 31-03-2025
Other payables		
-Audit fees payable	0.60	0.50
- Director's Remuneration payable	3.08	2.80
- Wages & salary payable	21.32	18.98
- EPF & ESIC Payable	1.17	1.34
-TDS & TCS Payable	3.39	3.48
-GST Payable	-	40.88
-Other Payables	3.08	15.22
TOTAL	**32.63**	**83.21**

DETAILS OF SHORT TERM PROVISIONS Note-10

(₹ In Lakhs)

Particulars	As at 31-03-2026	As at 31-03-2025
Provision for Income Tax (Net)	98.32	155.49
Provision for employee benefits - Gratuity	1.97	0.54
	-	-
TOTAL	**100.30**	**156.03**

Refer Note :- 32 for Gratuity Details .

DETAILS OF LONG-TERM LOANS & ADVANCES Note-12

(₹ In Lakhs)

Particulars	As at 31-03-2026	As at 31-03-2025
Capital Advance against property	21.88	394.13
TOTAL	**21.88**	**394.13**

DETAILS OF OTHER NON CURRENT ASSETS

Note-13

(₹ In Lakhs)

Particulars	As at	
	31-03-2026	31-03-2025
Securities Deposits		
- Sales Tax Securities	0.25	0.25
- Electricity Securities	11.31	8.42
- Electronica Finance Ltd	7.90	7.90
- Rent Security	7.00	10.02
- Other	-	1.30
TOTAL	**26.46**	**27.89**

DETAILS OF INVENTORIES

Note-14

(₹ In Lakhs)

Particulars	As at	
	31-03-2026	31-03-2025
Inventoires consist of		
Raw Material	412.79	352.37
Work-in- Progess	441.53	-
Finished Goods	1,065.98	919.68
Stock In Trade	224.01	91.68
TOTAL	**2,144.31**	**1,363.73**

DETAILS OF TRADE RECEIVABLES

Note-15

(₹ In Lakhs)

Particulars	As at	
	31-03-2026	31-03-2025
Unsecured, Considered Good		
Trade Receivable More than Six Months	-	-
Trade Receivable Less than Six Months	406.35	476.95
TOTAL	**406.35**	**476.95**

Refer Note :- 29 for Trade Receivable Ageing.

DETAILS OF CASH & BANK BALANCE

Note-16

(₹ In Lakhs)

Particulars	**As at**	
	31-03-2026	**31-03-2025**
a. Cash and Cash Equivalents		
Cash-in-Hand	1.06	0.98
Bank Balance -		
-Current Account	12.36	3.20
-Cash Credit Account	-	26.41
Fixed Deposits (having original maturity of less than 3 months)	700.17	-
b. Other Bank Balances with Scheduled Bank		
Fixed Deposit with bank (*having original maturity of more than 3 months and remaining maturity of more than 12 months including given as collateral)	209.93	28.25
TOTAL	**923.52**	**58.83**

DETAILS OF SHORT TERM LOAN AND ADVANCES

Note-17

(₹ In Lakhs)

Particulars	**As at**	
	31-03-2026	**31-03-2025**
Vendor and other advances	44.89	11.24
TOTAL	**44.89**	**11.24**

DETAILS OF OTHER CURRENT ASSETS

Note-18

(₹ In Lakhs)

Particulars	**As at**	
	31-03-2026	**31-03-2025**
Prepaid Expenses	15.64	4.78
Advance to employees	38.42	34.13
OTher assest	7.97	7.91
Balance with Revenue Authorities	50.67	-
TOTAL	**112.71**	**46.82**

SRIGEE DLM LIMITED
Plot No 434, Udyog Kendra II, Ecotech III, Greater Noida, Uttar Pradesh -201306
CIN: U32109UP2005PLC031105

DETAILS OF REVENUE FROM OPERATIONS **Note -19**

(In Lakhs)

Particulars	For the Year ended	
	31.03.2026	31.03.2025
Income from:		
Sale of products	5,776.40	6,405.95
Sale of products - Trading Goods	888.90	690.74
Sale of services	565.20	26.69
		-
TOTAL	**7,230.50**	**7,123.39**

DETAILS OF OTHER INCOME **Note -20**

(In Lakhs)

Particulars	For the Year ended	
	31.03.2026	31.03.2025
Interest Income (in case of a company other than a finance company)	68.83	0.46
Rent received	3.60	12.55
Others	0.00	0.45
Discount Received	13.09	-
Profit on Sale of Assets	259.61	-
TOTAL	**345.13**	**13.46**

DETAILS OF COST OF MATERIAL CONSUMED **Note -21**

(In Lakhs)

Particulars	For the Year ended	
	31.03.2026	31.03.2025
Opening Stock of Raw material & Stores and spares	352.37	271.82
Add: Purchase During the year	5,263.93	5,763.49
Less : Closing Stock of Raw material Raw material & Stores and spares	-412.79	-352.37
	-	
TOTAL	**5,203.51**	**5,682.94**

SRIGEE DLM LIMITED
Plot No 434, Udyog Kendra II, Ecotech III, Greater Noida, Uttar Pradesh -201306
CIN: U32109UP2005PLC031105

DETAILS OF DIRECT EXPENSES **Note -22**

(In Lakhs)

Particulars	For the Year ended	
	31.03.2026	**31.03.2025**
Electricity Exp	129.09	96.35
Generator Running & Maintenance	-	-
Wages Expenses	450.24	142.48
Job Work Exp	19.51	8.64
Freight , Loading & Unloading	16.02	24.61
Printing Charges	-	9.09
TOTAL	**614.86**	**281.17**

DETAILS OF CHANGES IN INVENTORIES OF WORK IN PROGESS ,FINISHED GOODS **Note -23**

(In Lakhs)

Particulars	For the Year ended	
	31.03.2026	**31.03.2025**
Work in Progress		
Opening Stock	-	-
Less: Closing Stock	-441.53	-
	-	-
Finished Goods	-	-
Opening Stock	919.68	350.11
Less: Closing Stock	-1,065.98	-919.68
Stock in Trade	-	-
Opening Stock	91.68	109.22
Less: Closing Stock	-224.01	-91.68
	-	-
TOTAL	**-720.17**	**-552.03**

SRIGEE DLM LIMITED
Plot No 434, Udyog Kendra II, Ecotech III, Greater Noida, Uttar Pradesh -201306
CIN: U32109UP2005PLC031105

DETAILS OF EMPLOYEE BENEFIT EXPENSES **Note -24**

(In Lakhs)

Particulars	For the Year ended	
	31.03.2026	**31.03.2025**
Salaries and wages	224.24	121.41
Contribution to provident and other funds	15.08	12.39
Staff welfare expenses	47.57	17.95
Director's Remuneration	21.60	16.20
Other Employee Benefit (Bonus)	6.24	3.46
Gratutiy Expenses	6.96	2.43
	-	-
	-	-
	-	-
TOTAL	**321.69**	**173.84**

DETAILS OF FINANCE COST **Note -25**

(In Lakhs)

Particulars	For the Year ended	
	31.03.2026	**31.03.2025**
Interest expense	44.03	19.97
Other borrowing costs - bank charges	5.37	3.90
Interest on Lease Liability	11.65	5.37
TOTAL	**61.04**	**29.24**

DETAILS OF DEPRECIATION AND AMORTIZATION EXPESNES **Note -26**

(In Lakhs)

Particulars	For the Year ended	
	31.03.2026	**31.03.2025**
Depreciation and Amortization expense	93.87	70.48
TOTAL	**93.87**	**70.48**

Refer Note -11

SRIGEE DLM LIMITED
Plot No 434, Udyog Kendra II, Ecotech III, Greater Noida, Uttar Pradesh -201306
CIN: U32109UP2005PLC031105

DETAILS OF OTHER EXPENSES **Note -27**

(In Lakhs)

Particulars	For the Year ended 31.03.2026	For the Year ended 31.03.2025
Software Expenses	-	1.02
Power and fuel	11.42	15.97
Rent	60.04	42.00
Discount charges	-	0.96
Tours and travels	4.45	0.92
Insurance	1.62	3.57
Miscellaneous expenses	1.37	1.39
Audit fees	0.60	0.50
Conveyance expenses	13.90	12.22
Courier charges	0.56	0.37
Festival expenses	3.02	2.90
Fees & subscription	0.87	0.25
Rates, Taxes & Fees	7.99	0.21
legal and consultancy charges	11.75	17.32
Office maintenance expenses	18.78	20.38
Printitng and stationery	3.53	1.17
Repair and mainetenance expenses	15.67	21.45
Telephone and internet expenses	1.85	1.86
Security expenses	14.92	11.45
Vehicle running and maintenance expenses	4.55	3.74
Statutory Interest Late Fees & Penalty	14.91	2.08
Business Promotion	0.79	0.56
Balance written off	-	2.17
CSR Expenses	9.75	
TOTAL	**202.34**	**164.47**

SRIGEE DLM LIMITED

(Formerly known as "SRIGEE DLM PRIVATE LIMITED & SRIGEE ENTERPRISES PRIVATE LIMITED")

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DETAILS OF PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS **Note -11**

Particulars	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	AS AT 01.04.2025	ADDITIONS	DEDUCTIONS	AS AT 31.03.2026	UPTO 01.04.2025	FOR THE YEAR	DEDUCTIONS	UPTO 31.03.2026	AS AT 31.03.2026	AS AT 31.03.2025
Property, Plant & Equipment										
(a) Builidings	197.52	-	101.30	96.22	48.26	3.84	18.45	33.66	62.57	149.26
(b) Computer	4.37	0.47	-	4.84	3.85	0.15	-	4.00	0.84	0.52
(c) Plant and Machinery	644.60	101.70	6.00	740.31	243.61	45.88	0.84	288.66	451.65	400.99
(d) Furniture and Fixtures	3.50	-	-	3.50	2.39	0.27	-	2.65	0.85	1.11
(e) Office equipment	9.35	19.56	-	28.90	7.81	1.91	-	9.72	19.18	1.53
(f) Electrical Equipment	14.35	-	-	14.35	10.51	0.79	-	11.30	3.05	3.83
(g) Leasehold land	149.26	1,510.41	97.17	1,562.50	-	-	-	-	1,562.50	149.26
Total	**1,022.95**	**1,632.14**	**204.46**	**2,450.62**	**316.44**	**52.84**	**19.28**	**349.99**	**2,100.63**	**706.51**
Lease assets (Plant & Machinery)	205.19	-	-	205.19	23.94	41.04	-	64.98	140.21	181.25
G. Total	**1,228.14**	**1,632.14**	**204.46**	**2,655.81**	**340.38**	**93.87**	**19.28**	**414.97**	**2,240.84**	**887.76**
Previous Year Figures	**943.88**	**284.25**	**-**	**1,228.14**	**269.90**	**70.48**	**-**	**340.38**	**887.76**	**673.99**

SRIGEE DLM LIMITED
(Formerly known as "SRIGEE DLM PRIVATE LIMITED & SRIGEE ENTERPRISES PRIVATE LIMITED")
CIN : U32109UP2005PLC031105

ANNEXURE FOR TERMS OF BORROWINGS: **Note -28**

Name of Lender	Date of Sanction	Nature of Security	Repayment Terms	Sanction (₹ In Lakhs)	Rate of Interest	Tenure (Months)	Instalment (₹)	Outstanding as on March 31, 2026 (₹ In Lakhs)	Outstanding as on March 31, 2025 (₹ In Lakhs)
ELECTRONICA FINANCE LIMITED	December 12, 2024	Secure by Way of Hypothication of Machinery	Loan shall be Repyable in 39 Equal Monthly Instalments.	77.00	12.50%	39	2,40,218	53.02	73.78
ICICI BANK	March 26, 2026	Primary Securities :- 1. Plot No - R11A, DMIC Integrated Industrial Township, Greater Noida, Uttar Pradesh. 2.Hypothecation of All Current assets and receivables both Present and future.	NA	150.00	9.75%	NA	NA	45.34	54.81
THE NATIONAL SMALL INDUSTRIES CORPORATION LIMI	August 17, 2020	Such Overdraft facility is secured against bank guarantee of upto Rs.1 crore issued by ICICI Bank at 10 % margin where such bank guarantee is lien against Fixed deposit of Rs.10 lakhs.	NA	100.00	9.50%	NA	NA	-	99.14
ICICI BANK	June 25,2025	Primary Securities :- 1. Plot No - R11A, DMIC Integrated Industrial Township, Greater Noida, Uttar Pradesh - Personal Gurantee :- Suresh Kumar Singh, Shashi Kant Singh, Suchitra Singh, Randhir Singh,	Loan shall be Repyable in 108 Equal Monthly Instalments. Moratrioum Period 12 Months , Total Months 120	580.00	9.30%	108 Month	5,37,037	580.00	-
Loan from Director's & Realted Parties								14.60	14.60

SRIGEE DLM LIMITED

(Formerly known as "Srigee DLM Private Limited" and "Srigee Enterprises Private Limited")

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Notes to the Financial Statements

(All amounts in Indian Rupees in Lakhs unless otherwise stated)

AGEING OF TRADE RECEIVABLE **Note -29**

I. Ageing of Debtors as at March 31, 2026 **(₹ In Lakhs)**

	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(a) Undisputed Trade receivables - considered good	334.50	65.16	6.68	-	-	406.35
(b) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-
(c) Disputed Trade Receivables - considered good	-	-	-	-	-	-
(d) Disputed Trade Receivables - considered doubtful	-	-	-	-	-	-
Total	**334.50**	**65.16**	**6.68**	**-**	**-**	**406.35**
Less - Provisions for doubtful receivables	-	-	-	-	-	0.00
Total	**334.50**	**65.16**	**6.68**	**-**	**-**	**406.35**

II. Ageing of Debtors as at March 31, 2025 **(₹ In Lakhs)**

	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(a) Undisputed Trade receivables - considered good	408.53	6.68	61.74	-	-	476.95
(b) Undisputed Trade Receivables - considered doubtful	-	-	-	-	-	-
(c) Disputed Trade Receivables - considered good	-	-	-	-	-	-
(d) Disputed Trade Receivables - considered doubtful	-	-	-	-	-	-
Total	**408.53**	**6.68**	**61.74**	**-**	**-**	**476.95**
Less - Provisions for doubtful receivables	-	-	-	-	-	0.00
Total	**408.53**	**6.68**	**61.74**	**-**	**-**	**476.95**

SRIGEE DLM LIMITED

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Notes to the Financial Statements

(All amounts in Indian Rupees in Lakhs unless otherwise stated)

AGEING OF TRADE PAYABLES **Note -30**

I. Ageing of Creditors as at March 31, 2026 **(₹ In Lakhs)**

Particulars	< 1 Year	1-2 years	2-3 years	> 3 Year	Total
(a) MSME	-	-	-	-	-
(b) Others	1,111.33	-	-	-	1,111.33
(c) Disputed Dues - MSME	-	-	-	-	-
(d) Disputed Dues - Others	-	-	-	-	-
Total	**1,111.33**	**-**	**-**	**-**	**1,111.33**

I. Ageing of Creditors as at March 31, 2025 **(₹ In Lakhs)**

Particulars	< 1 Year	1-2 years	2-3 years	> 3 Year	Total
(a) MSME	-	-	-	-	-
(b) Others	606.70	31.86	-	-	638.56
(c) Disputed Dues - MSME	-	-	-	-	-
(d) Disputed Dues - Others	-	-	-	-	-
Total	**606.70**	**31.86**	**-**	**-**	**638.56**

DETAILS OF RELATED PARTY TRANSACTION

Note -31
(₹ In Lakhs)

Name of Related Party	Nature of Relationship	Nature of Transaction	Amount of transaction during the year ended March, 2026	Amount outstanding as on March 31, 2026 (Payable)/ Receivable	Amount of transaction during the year ended March 31, 2025	Amount outstanding as on March 31, 2025 (Payable)/ Receivable
Shashi Kant Singh	Promotor / Director	Director's Remuneration	12.00	(1.00)	12.00	(1.00)
		Loan Taken	-	(14.60)	10.00	(14.60)
		Loan Repaid	-		25.00	
		Reimbursement of expense	-		-	
Randhir Singh	Director	Director's Remuneration	4.20	(1.80)	4.20	(1.80)
		Loan Taken	-		-	
		Loan Repaid	-		-	
Suchitra Singh	Whole time director/CFO	Remuneration	5.40	(5.40)	5.40	(5.40)
Shuchi	Company Secretary	Remuneration	1.60	(1.60)	2.80	(2.80)
Aishwarya Kothari	Company Secretary	Remuneration	3.68	(3.68)	2.80	(2.80)
Suresh Kumar Singh	Whole time director	Loan Taken	10.00	-	-	
		Loan Repaid	10.00			
Syntyche Tradex Enterprises OPC Pvt. Ltd	Relative of Director in another company	Sales (Incl GST)	1,094.73	236.35	1,198.45	96.81
		Rent Income (Incl GST)	4.25		4.25	
		Purchase (Incl GST)	401.55		512.63	
		Payment	39.48		71.79	
		Receipt	597.37		682.28	
		Reimbursement of expense	-		-	

ANNEXURES FORMING PART OF THE FINANCIAL STATEMENTS

DETAILS OF GRATUITY AS PER AS-15 **Note -32**

Provision is made for gratuity (unfunded) based upon actuarial valuation done at the end of every financial year. Major drivers in actuarial assumptions, typically, are years of service and employee compensation. Commitments are actuarially determined using the 'Projected Unit Credit' method. Gains and losses on changes in actuarial assumptions are accounted for

I. ASSUMPTIONS:	For the year ended March 31, 2026	For the year ended March 31, 2025
Discount rate	7.16%	6.71%
Salary Growth Rate	7.00%	7.00%
Withdrawal Rates	10.00%	10.00%
Mortality Table	100 % of IALM 2012-14	100 % of IALM 2012-14
Retirement	58 Years	58 Years

II. CHANGE IN THE PRESENT VALUE OF DEFINED BENEFIT OBLIGATION:	For the year ended March 31, 2026	For the year ended March 31, 2025
	(₹ in Lakhs)	(₹ in Lakhs)
Defined Benefit Obligation at beginning of the year	9.98	7.54
Current Service Cost	3.31	1.95
Interest cost	0.67	0.55
Benefits Paid	-	-
Actuarial (Gains)/Losses on Obligations - Due to Change in Demographic Assumptions	-	-
Actuarial (Gains)/Losses on Obligations - Due to Change in Financial Assumptions	(0.51)	0.34
Actuarial (Gains)/Losses on Obligations - Due to Experience	3.49	(0.40)
Defined Benefit Obligation as at end of the year	**16.94**	**9.98**

III. AMOUNT RECOGNIZED IN THE BALANCE SHEET:	For the year ended March 31, 2026	For the year ended March 31, 2025
	(₹ in Lakhs)	(₹ in Lakhs)
Net liability as at beginning of the year	9.97	7.54
Net expense recognized in the Statement of Profit and Loss	6.96	2.43
Benefits Paid	-	-
Net Liability/(Asset) Transfer In	-	-
Net liability as at end of the year	**16.93**	**9.97**
Current Liabilities	**1.97**	**0.54**
Non Current Liabilities	**14.97**	**9.43**

IV. EXPENSES RECOGNISED	For the year ended March 31, 2026	For the year ended March 31, 2025
	(₹ in Lakhs)	(₹ in Lakhs)
Current Service Cost	3.31	1.95
Interest Cost	0.67	0.55
Actuarial (Gains)/Losses on Obligations - Due to Change in Demographic Assumptions	-	-
Actuarial (Gains)/Losses on Obligations - Due to Change in Financial Assumptions	(0.51)	0.34
Actuarial (Gains)/Losses on Obligations - Due to Experience	3.49	(0.40)
Expense charged to the Statement of Profit and Loss	**6.96**	**2.43**

V. EXPERIENCE ADJUSTMENTS	For the year ended March 31, 2026	For the year ended March 31, 2025
	(₹ in Lakhs)	(₹ in Lakhs)
On Plan Liability (Gains)/Losses	3.49	(0.40)

VII) The estimates of rate of salary increase considered in the actuarial valuation takes into account inflation, seniority, promotion and all other relevant factors including supply and demand in the employment market.

VIII) The company operates an unfunded gratuity plan wherein employees are entitled to the benefit as per scheme of the company for each completed year of service. The same is payable on retirement or termination whichever is earlier. The benefit vests only after five years of continuous service.

SRIGEE DLM LTD
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CIN: U32109UP2005PLC031105

DETAILS OF CONTINGENT LIABILITIES & COMMITMENTS **Note -33**

(₹ In Lakhs)

Particulars	31.03.2026	31.03.2025
I. Contingent Liabilities		
(a) claims against the company not acknowledged as debt;	-	-
(b) guarantees excluding financial guarantees; and	-	-
(c) Others money for which the company is contingently liable*	37.49	37.49
	-	-
II. Commitments-	-	-
(a) estimated amount of contracts remaining to be executed on capital account and not provided for	1,482.81	2,315.69
(b) uncalled liability on shares and other investments partly paid	-	-
(c) other commitments	-	-

Note*

1 For AY 2015 - 16, under Section (1431a) of the Income Tax Act 1961 , a scrutiny assessment notice/demand was issued with a tax amount of Rs.1.97 Lakhs which is Pending

2 For AY 2014-15, under Section (1431a) of the Income Tax Act 1961 , a scrutiny assessment notice/demand was issued with a tax amount of Rs.0.288 Lakhs which is Pending

3 For AY 2021-22, under Section (1431a) of the Income Tax Act 1961 , a scrutiny assessment notice/demand was issued with a tax amount of Rs.28.96 Lakhs which is Pending

4 For AY 2019-20, under Section (1431a) of the Income Tax Act 1961 , a scrutiny assessment notice/demand was issued with a tax amount of Rs.2.51 Lakhs which is Pending

5 For AY 2020-21, under Section 154 of the Income Tax Act 1961 , a scrutiny assessment notice/demand was issued with a tax amount of Rs.1.96 Lakhs which is Pending

6 For AY 2022-23, under Section (1431a) of the Income Tax Act 1961 , a scrutiny assessment notice/demand was issued with a tax amount of Rs.0.33 Lakhs which is Pending

7 For AY 2017-18, under Section (1431a) of the Income Tax Act 1961 , a scrutiny assessment notice/demand was issued with a tax amount of Rs.0.96 Lakhs which is Pending

8 For AY 2020-21, under Section 125 OF UPGST/CGST Act 2017 , a scrutiny assessment notice/demand was issued with a tax amount of Rs.0.50 Lakhs which is Pending

** Note : ii) As per Allotment letter Dtd.29.03.2025, the Company has allotted with a 79 year Lease hold industrial property by DMIC Integrated industrial township greater Noida limited situated at Plot No. R11A ,Integrated industrial township, Greater Noida , Out of the Total consideration lease amount for Rs.24.41 Crore , Balance of Rs.14.82 Crore crore is payable on Balance sheet date..

VALUE OF IMPORTS CALCULATED ON C.I.F BASIS BY THE COMPANY DURING THE FINANCIAL YEAR **Note -34**

Particulars	31.03.2026	31.03.2025
(a) Raw Material	-	-
(b) Components and spare parts	-	-
(c) Capital goods	-	-
(a) Finished Goods for Trading	-	-

EXPENDITURE IN FOREIGN CURRENCY DURING THE FINANCIAL YEAR: **Note -35**

RESTATED EXPENDITURE IN FOREIGN CURRENCY DURING THE FINANCIAL YEAR:

Particulars	31.03.2026	31.03.2025
	-	-
(a) Royalty	-	-
(b) Know-How	-	-
(c) Professional and consultation fees	-	-
(d) Interest	-	-
(b) Other Matters	-	-
- Purchase of Stock in Trade (CIF)	-	-
- Commission	-	-
- Freight	-	-

EARNINGS IN FOREIGN EXCHANGE : **Note -36**

Particulars	31.03.2026	31.03.2025
	-	-
(a) Export of goods calculated on F.O.B. basis	-	-
(b) Royalty, know-how, professional and consultation fees	-	-
(c) Interest and dividend	-	-
(d) Other income	-	-

DUES OF SMALL ENTERPRISES AND MICRO ENTERPRISES **Note -37**

Particulars	31.03.2026	31.03.2025
	-	-
(a) Dues remaining unpaid to any supplier at the end of each accounting year		
-Principal	-	-
-Interest on the above	-	-
(b) the amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year;	-	-
(c) the amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;	-	-
(d) the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	-	-

Note : Based on the information available with the Company, there are dues to Small and Micro enterprises as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006. The information regarding Micro and Small enterprises has been determined to the extent such parties have been identified on the basis of information available with the Company.

Corporate Social Responsibility (CSR): **Note -38**

Pursuant to the provisions of Section 135 of the Companies Act, 2013 and the Companies (Corporate Social Responsibility Policy) Rules, 2014 as amended, the details regarding Corporate Social Responsibility are as follows :-

Particulars	31.03.2026	31.03.2025
Gross amount required to be spent by the company during the year	9.70	-
Amount spent during the year - Construction/acquisition of asset	-	-
Amount spent during the year - On purposes other than above		-
Total amount spent - The Nature of CSR Expenses as per Schedule-VII are as follows: (i) eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation including contribution to the Swach Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water;	9.75	-
(Excess) / Shortfall at the end of the year	(0.05)	-
Total of previous years' shortfall	-	-
Reason for shortfall	-	-
Unspent amount (Other than ongoing projects)	-	-
Date of transfer to fund (Other than ongoing projects)	-	-
Unspent amount (Ongoing projects)	-	-
Date of transfer to Unspent CSR Account (Ongoing projects)	-	-

Additional Regulatory Information as per requirement of Schedule III to the Companies Act, 2013:
ADDITIONAL REGULATORY INFORMATION AS PER PARA Y OF SCHEDULE III TO COMPANIES ACT, 2013: **Note-39**

a) Crypto Currency or Virtual Currency
The Company has not traded or invested in crypto currency or any virtual currency during the year (previous year: Nil).

b) Benami Property held under Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder
During the year and in the previous year, no proceedings have been initiated or pending against the company for holding any benami property under the Benami
c) Registration of charges or satisfaction with Registrar of Companies
There are no charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period.
d) Relating to borrowed funds :-
i) Wilful defaulter - During the year and in the previous year, the Company is not declared as wilful defaulter by any bank or financial institution or other lender.
ii) Utilisation of borrowed funds & share premium
During the year, the Company has utilised borrowed funds strictly for purposes disclosed in the offer documents. The Company does not have any balance in the
iii) Borrowings obtained on the basis of security of current assets - Company is not required to filed Quarterly returns or statements of current assets
iv) Discrepancy in utilisation of borrowings - None
e) The company has not revalued any of its Property, Plant and Equipment, hence no disclosure is required.
f) There is no scheme of arrangement approved in terms of section 230 to 237 of Companies Act, 2013.
g) The company has neither advanced or loaned or invested funds nor received any advances (either borrowed funds or share premium or any other sources or kind of funds) from any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall
(i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries)
(ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.
h) The title deeds of all the immovable properties disclosed in the financial statements are held in the name of the Company.
i) The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers)
j) No instance of any transactions not being recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax
k) The Company did not have any material transactions with companies struck off under Section 248 of the Companies Act, 2013 or Section 560 of Companies Act,
l) Material Development after balance sheet date - None
m) The Company have a capital work-in-progress for which ageing is as follows:
Capital work-in-progress (CWIP) Ageing schedule as at 31st March 2026

Particulars	Amount of CWIP for the period of			
	< 1 year	1-2 years	2-3 years	More than 3 years
Building in Progress	356.24	-	-	-
Project Temporarily Suspended	-	-	-	-
	Total			356.24

Capital work-in-progress (CWIP) Ageing schedule as at 31st March 2025

Particulars	Amount of CWIP for the period of			
	< 1 year	1-2 years	2-3 years	More than 3 years
Furniture work in progress	-	-	-	-
Project Temporarily Suspended	-	-	-	-
	Total			-

n) Significant Accounting Ratios:

Ratios	31.03.2026	31.03.2025	Variation (%)	Remarks
(a) Current Ratio,	2.70	1.80	50.06%	Increase due to Increase in Inventories
(b) Debt-Equity Ratio	0.20	0.20	0.00%	Not Applicable
(c) Debt Service Coverage Ratio,	16.48	6.03	173.37%	Increase due to Increase in Profit on Sale of Fixed Assets
(d) Return on Equity Ratio,	22.39%	29.53%	(24.18%)	Retun on Equity increase duje to increase in Revenue from operation and PAT
(e) Inventory turnover ratio,	4.12	6.80	(39.39%)	Decrease Due to Increase in Inventory
(f) Trade Receivables turnover ratio,	16.37	13.56	20.74%	Increase due to increase in Revenue
(g) Trade payables turnover ratio,	7.19	10.67	(32.60%)	Increase due to increase in Purchase
(h) Net capital turnover ratio,	4.58	10.29	(55.51%)	Decrease due to increase in working capital due to increase in Inventories
(i) Net profit ratio,	9.50%	7.03%	35.13%	Increase due to Increase in Profit on Sale of Fixed Assets
(j) Return on Capital employed,	16.43%	22.44%	(26.79%)	Decrease due to increase in capital by IPO
(k) Return on investment	Not Applicable	Not Applicable		

Ratios	31.03.2025	31.03.2024	Variation (%)	Remarks
(a) Current Ratio,	1.80	1.54	16.99%	
(b) Debt-Equity Ratio	0.20	0.16	30.07%	Increase due to increase in Debt during the year
(c) Debt Service Coverage Ratio,	6.03	5.13	17.54%	Not Applicable
(d) Return on Equity Ratio,	30.00%	20.00%	46.23%	Retun on Equity increase duje to increase in Revenue from operation and PAT
(e) Inventory turnover ratio,	6.80	7.44	(8.64%)	Not Applicable
(f) Trade Receivables turnover ratio,	13.56	9.49	42.93%	Increase due to increase in Revenue
(g) Trade payables turnover ratio,	10.67	8.03	33.01%	Increase due to increase in Purchase
(h) Net capital turnover ratio,	10.29	10.59	(2.88%)	Not Applicable
(i) Net profit ratio,	7.00%	5.00%	31.08%	Increase due to Increase in Profit
(j) Return on Capital employed,	22.00%	19.00%	18.10%	Not Applicable
(k) Return on investment	Not Applicable	Not Applicable	Not Applicable	

o. Figures have been rounded off to the multiple of lakhs.

For A M G K & Associates
Chartered Accountants
FRN 005237N

Sd/-	**Sd/-**	**Sd/-**
Sagar Verma	**(Shashi Kant Singh)**	**(Randhir Singh)**
Partner	**(Managing Director)**	**(Director)**
M. NO -583875	**DIN - 00775112**	**DIN - 03061147**
UDIN :- 26583875RGTRRG8362		
	Sd/-	**Sd/-**
Date 30/05/2026	**(Suchitra Singh)**	**(Aishwarya Vinodkumar Kothari)**
Place Noida	**(Whole time Director & CFO)**	**Company Secretary**
	DIN - 08586042	**M. No - A77586**

ATTENDANCE SLIP

Regd. Folio No.	
D.P. I.D.	
Client I.D.	
No. of Shares held	
Name and Address of the First Shareholder IN BLOCK LETTERS)	
Name of the Joint holder (if any)	

I/we hereby record my/our presence at the 21st Annual General Meeting of the Members of **SRIGEE DLM LIMITED**, held on Wednesday, September 30, 2026, at 11:00 A.M., at Plot 39 and 40, Udyog Vihar Extension, Ecotech II, Greater Noida, Uttar Pradesh, India, 201306.

Member's/Proxy's Name in Block Letters **Member's/Proxy's Signature**

Note: Shareholders attending the Meeting in person or by Proxy are requested to complete the attendance slip and hand it over at the entrance of the meeting hall.

Note: Shareholder/Proxyholder desiring to attend the meeting should bring his copy of the Annual Report for reference at the meeting.

--Please tear here--

PROXY FORM

(Form No. MGT-11 - *Pursuant to section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies (Management and Administration) Rules, 2014]*

Name of the member(s)	
Registered Address	
E-mail Id	
Folio No/ Client Id	
DP ID:	

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

1. Name: ______________________________
   Address: ______________________________
   E-mail Id:______________________ Signature: ______________ or failing him
2. 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 21st Annual General Meeting of the Members of **Srigee DLM Limited** held on Wednesday, September 30, 2025 at 11:00 A.M. at Plot 39 and 40 Udyog Vihar Extension, Ecotech II, Greater Noida, Uttar Pradesh, India, 201306 or at any adjournment thereof in respect of such resolutions as are indicated below:

Resolution No.	**Resolution**	**Vote (Optional see Note 2) (Please mention no. of shares**		
Ordinary Businesses		**For**	**Against**	**Abstain**
1.	To receive, consider and adopt the Audited Financial Statements of the Company for the Financial Year ended on March 31, 2026 and the report of the Board of Directors and Auditors thereon.			
2.	To re-appoint Mrs. Suchitra Singh (DIN: 08586042), who retires by rotation and, being eligible, offers herself for re-appointment.			
Special Businesses				
3.	Variation in the Objects of the Initial Public Offer (IPO)			

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

Affix Revenue Stamp of Rs. 1/-

Signature of shareholder **Signature of Proxy holder(s)**

Note:

1. This form, in order to be effective, should be duly stamped, completed, signed and deposited at the registered office of the Company, not less than 48 hours before the commencement of the 21st Annual General Meeting.
2. It is optional to indicate your preference. If you leave the 'for', 'against' or 'abstain' column blank against any or all of the resolutions, your proxy will be entitled to vote in the manner as he/she may deem appropriate.

Form No.MGT-12

Polling Paper

[Pursuant to section 109(5) of the Companies Act, 2013 and rule 21(1)(c) of the Companies (Management and Administration) Rules, 2014]

Name of the Company: SRIGEE DLM LIMITED
Registered Office: Plot No. 434, Udyog Kendra 2, Ecotech 3, Greater Noida, Uttar Pradesh, India, 201306.

S.	Particulars	Details
1.	Name of the first named Shareholder (In Block Letters)	
2.	Postal address	
3.	Registered Folio No/ *ClientID (*applicable to investors holding shares in dematerialized form)	
4.	Class of Share	
5.	Number of Shares	

I hereby exercise my vote in respect of Ordinary/Special Resolutions enumerated below by recording my assent or dissent to the said resolutions in the following manner:

No.	Item No.	No. of Shares held by me	I assent to the resolution	I dissent from the resolution
1	To receive, consider and adopt the Audited Financial Statements of the Company for the Financial Year ended on March 31, 2026 and the report of the Board of Directors and Auditors			
2	To re-appoint Mrs. Suchitra Singh (DIN: 08586042), who retires by rotation and, being eligible, offers herself for re-appointment.			
3	Variation in the Objects of the Initial Public Offer (IPO)			

Place: Greater Noida
Date: 30th September, 2026

(Signature of the shareholder*)

(*as per Company records)

ROUTE MAP OF 21ST ANNUAL GENERAL MEETING