SC AGROTECH LIMITED
CIN: L01122DL1990PLC042207
Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008
Corporate Office: A 602 Ganesh Glory 11 Near BSNL, Office Jagatpur Gota 382470, Jagatpur, Ahmedabad, Dascroi, Gujarat, India, 382470
Email: sheel102@gmail.com **Contact No.**: 7623969392 **Web:** https://scagrotechltd.in/

36TH ANNUAL REPORT 2025-26

SC AGROTECH LIMITED

INDEX

CORPORATE INFORMATION:

Board of Directors:

SR.	NAME:	DESIGNATION:
1	Pratikkumar Bharatbhai Patel	Managing Director
2	Suchitkumar Bipinchandra Patel	Executive Director
3	Sanjay Singhadiya	Non- Executive Director
4	Rajat Goel	Independent Director
5	Richa Arora	Independent Director
6	Saurabh	Independent Director

- **Compliance Officer**: Ritika Sood
- **Chief financial Officer**: Jeet Paragkumar Patel
- **Statutory Auditor**: Marks & Co. (Chartered Accountants)
- **Secretarial Auditor**: SCS & Co. LLP

Registered and Share transfer Agent: SkyLine Financial Services PVT. LTD. D-153A, 1st Floor Okhla Industrial Area, Phase-1, New Delhi-110 020

Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Message to Stakeholders

Dear Stakeholders,

It is my privilege to present to you the Annual Report of **SC Agrotech Limited** for the financial year **2025–26.** This year has been a significant chapter in our journey, marked by resilience in a challenging environment, steady progress in our business operations, and our continuous commitment to creating long-term value for all stakeholders.

Performance & Growth

During the year under review, the Company recorded a **total revenue of ₹8806.04 Lakh**, reflecting a growth over the previous financial year. Our **Profit After Tax (PAT) stood at ₹333.98 Lakh**, driven by improved operational efficiencies, higher sales volumes, and a strong focus on cost optimization. Despite market volatility and climate-related challenges, we maintained healthy margins and strengthened our balance sheet, further reinforcing our financial stability.

We also expanded our presence into three new states and added over New More farmers to our customer base through field engagement programs, thereby extending our reach and impact.

Commitment to Farmers & Communities

At **SC Agrotech**, we recognize that our success is deeply intertwined with the prosperity of the farming community. During the year, we launched initiatives such as:

- **Farmer Advisory Programs**, providing technical guidance to over **More than 150 farmers** on crop management.
- **Demonstration farms**, showcasing modern farming practices and sustainable solutions.
- **Skill development workshops**, empowering rural youth with knowledge and opportunities in the agriculture sector.

These initiatives reflect our deep-rooted commitment to creating shared value beyond business.

Innovation & Sustainability

Innovation continues to be the driving force of our growth. In FY 2025–26, we introduced **new eco-friendly agri-input products** designed to improve yield while reducing environmental impact. Our investments in **precision farming technologies, digital platforms, and data-driven solutions** are helping farmers make informed decisions and adopt sustainable practices.

Sustainability remains central to our vision. We have reduced our carbon footprint through energy-efficient manufacturing, improved water usage efficiency by **18%,** and promoted soil health initiatives in collaboration with local communities.

People & Governance

Our people remain our most valuable strength. We invested in employee training, leadership development, and workplace safety, ensuring a culture of innovation and responsibility. In governance, we continue to uphold transparency, accountability, and ethical practices. The Company has complied with all statutory and regulatory requirements, ensuring the highest standards of corporate governance.

Future Outlook

Looking ahead, we see immense growth opportunities driven by the increasing demand for sustainable agri-inputs, government initiatives for rural development, and adoption of technology in agriculture. SC Agrotech is well-positioned to capture these opportunities with its strong foundation, innovative product pipeline, and expanding farmer network.

Our focus for the coming years will be on:

- **Scaling our presence** in new domestic and international markets.
- **Investing in R&D** for next-generation sustainable agri-solutions.
- **Strengthening digital platforms** for farmer engagement and supply chain efficiency.
- **Enhancing stakeholder value** through consistent financial performance and responsible business practices.

Acknowledgement

On behalf of the Board of Directors, I express my sincere gratitude to our shareholders, customers, employees, farmers, business partners, and regulators for their unwavering trust and support. Together, we will continue to drive SC Agrotech Limited towards a future of **growth, sustainability, and shared success.**

Best Regards,

Sd/-
PRATIKKUMAR BHARATBHAI PATEL
Managing Director
DIN: 11211517

SC AGROTECH LIMITED
CIN: L01122DL1990PLC042207
Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008
Corporate Office: A 602 Ganesh Glory 11 Near BSNL, Office Jagatpur Gota 382470, Jagatpur, Ahmedabad, Dascroi, Gujarat, India, 382470
Email: sheel102@gmail.com **Contact No.**: 7623969392 **Web:** https://scagrotechltd.in/

NOTICE OF THE 36th ANNUAL GENERAL MEETING

NOTICE is hereby given that the **Thirty-Sixth Annual General Meeting** of the members and shareholders of M/s. SC AGROTECH LIMITED will be Held on Wednesday September 30, 2026 at 04:30 P.M (IST) through video conferencing/ other audio-visual means, to transact following businesses:

ORDINARY BUSINESS:

1. To receive, consider and adopt the Audited Financial Statements of the Company for the Financial Year 2025-26 together with the Report of the Board of Directors and the Auditor's thereon.

2. To re-appoint Mr. Suchitkumar Bipinchandra Patel (DIN: 11211454), who retires by rotation and being eligible, offers himself for re-appointment as a director and, in this regard, to consider and if thought fit, to pass the following resolution as an **Ordinary Resolution**:

EXPLANATION: Based on the terms of appointment, Executive Directors and the Non-Executive Directors (other than Independent Directors) are subject to retirement by rotation. Mr. Suchitkumar Bipinchandra Patel (DIN: 11211454), Executive Director who has been on the Board of the Company and whose office is liable to retire at this AGM, being eligible, seeks re-appointment. Based on the performance evaluation and the recommendation of the Nomination and Remuneration Committee, the Board recommends his re-appointment.

SPECIAL BUSINESS:

3. Regularization of Appointment Mr. Saurabh (DIN: 10790325) as a Non-executive, Independent Director and in this regard, to consider and if thought fit, to pass the following resolution as a Special Resolution:

"RESOLVED THAT pursuant to the provisions of Sections 149, 150, 152 read with Schedule IV and all other applicable provisions of the Companies Act, 2013 and the Companies (Appointment and Qualification of Directors) Rules, 2014 (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), Mr. Saurabh (DIN: 10790325), who was appointed as an Additional Director (Independent Category) of the Company by the Board of Directors with effect from April 17, 2026 in terms of Section 161 of the Companies Act, 2013 and Articles of Association of the Company, and who holds office up to the date of this Annual General Meeting, and in respect of whom the Company has received a notice in writing under Section 160 of the Companies Act, 2013 from a member proposing his candidature for the office of Director, be and is hereby appointed as an Independent Director of the Company to hold office for a term of up to 5 consecutive years with effect from April 17, 2026, not liable to retire by rotation."

"RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorized to do all such acts, deeds, matters and things as may be necessary, proper or expedient to give effect to this resolution."

4. Shifting of registered office from South Delhi in the "State of Delhi" to Ahmedabad in the "State of Gujarat" and consequent alteration in Memorandum of Association of the Company, to Consider and if thought fit, to pass with or without modification(s), the following resolution as a Special Resolution:

"**RESOLVED THAT** pursuant to section 12, 13(4) read with Rule 30 of Companies (Incorporation) Rules, 2014 and any other applicable provisions, if any, of the Companies Act, 2013 and subject to approval of the Regional Director, Northern Region, New Delhi and such other approvals, permissions and sanctions as may be necessary, approval of the Members of the Company be and is hereby accorded to shift the Registered Office of the company from South Delhi in the "State of Delhi" to Ahmedabad in the "State of Gujarat" and that Clause II of the Memorandum of Association be altered by substituting the words "State of Gujarat" in place of "State of Delhi" and accordingly clause II of the Memorandum of Association be substituted by the following clause: II. The Registered office of the Company will be situated in the "State of Gujarat"

"**RESOLVED FURTHER THAT** any of the Directors of the Company be and are hereby jointly or severally authorized to file petition(s) and/or application along with other required documents, affidavits, vakalatnamas, papers, powers of attorneys etc., before the Hon'ble Office of Regional Director, North Western Region, Ahmedabad and are also hereby severally or jointly authorized to file necessary documents with the Registrar of Companies, Delhi and/or "State of Gujarat" for giving effect to these resolutions and also to do such acts, deeds and things as may be necessary in this regards, whether ancillary or incidental thereto."

"**RESOLVED FURTHER THAT** the aforesaid resolution becoming effective, the Registered office of the Company be shifted from South Delhi in the "Delhi" to Ahmedabad in the "State of Gujarat", and that the Board of Directors of the Company be and is hereby authorized to decide, fix and finalize the place of registered office of the Company in Ahmedabad in the "State of Gujarat."

"**RESOLVED FURTHER THAT** Mr. Abhishek Chhajed, a Practicing Company Secretary, Ahmedabad be and is hereby authorized to appear for and represent the Company before the office of Regional Director, Northern Region, New Delhi and such other authority, as may be required and also to do such acts, deeds and things as may be necessary in this regards, whether ancillary or incidental thereto."

Date: 07.09.2026
Place: Delhi

By order of the Board,
SC AGROTECH LIMITED

Registered Office:
FLAT 207, 2nd FLOOR, PRAGATI TOWER, RAJENDRA PLACE, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Sd/-
PRATIKKUMAR BHARATBHAI PATEL
MANAGING DIRECTOR
DIN: 11211517

NOTES:

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

Pursuant to the provisions of Section 105 of the Companies Act, 2013, a person can act as a proxy on behalf of not more than fifty members and holding in aggregate not more than ten percent of the total Share Capital of the Company. Members holding more than ten percent of the total Share Capital of the Company may appoint a single person as proxy, who shall not act as a proxy for any other Member. The instrument of Proxy, in order to be effective, should be deposited at the Registered Office of the Company, duly completed and signed, not later than 48 hours before the commencement of the meeting. A Proxy Form is annexed to this Notice. Proxies submitted on behalf of companies, societies, etc., must be supported by an appropriate resolution / authority, as applicable.

2. Corporate Members intending to send their authorized representatives to attend the meeting are requested to send a duly certified copy of the Board Resolution authorizing their representatives to attend and vote on their behalf at the Meeting.

3. Explanatory statement pursuant to section 102 of the Companies Act, 2013 setting out the details relating to the special business to be transacted at the Annual General Meeting is annexed to this Notice.

4. Pursuant to the provision of Section 91 of the Companies Act, 2013, the Company has fixed Friday, 4th September, 2026 as the Record Date (i.e. cutoff date) for taking records of the Members of the Company for the purpose of 36th Annual General Meeting.

5. All documents referred to in accompanying Notice and Statement pursuant to section 102 shall be open for inspection at the Registered Office of the Company during the office hours on all working days between 11.00 AM to 3:00 PM up to the date of conclusion of AGM.

6. Members/Proxies should bring the attendance slip duly filled in and signed for attending the AGM. Duplicate attendance slip will not be provided at the hall.

7. As per regulation 36(3) of SEBI (Listing Obligation and Disclosure Requirements), Regulations, 2015, the brief profile of the Directors including those proposed to be re-appointed is annexed to this Notice.

8. The Securities and Exchange Board of India (SEBI) has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit their PAN to their Depository Participants with whom they are maintaining their DEMAT account.

9. Queries on accounts and operations of the Company, if any, may be sent to the Company Secretary of the Company, ten days in advance of the meeting so as to enable the Management to have the information ready at the meeting.

10. Members can inspect the register of Director and Key Managerial personnel and their shareholding, required to be maintained under section 170 of the Companies Act, 2013 during the course of the AGM at the venue.

11. All transfer deeds, requests for change of address, bank particulars/mandates/ECS mandates, PAN in respect of the shares held in electronic form should be sent to the respective Depository Participants by the members well in time.

12. In the case of the joint holders attending the meeting, only such joint holder who is higher in the order of names will be entitled to vote.

13. Members holding shares in electronic mode are requested to intimate any change in their address to their Depository Participant (s).

14. In terms of section 101 & 136 of the Act, read together with the rules made there under, the Listed Companies may send the notice of AGM and the Annual Report including all Financial Statements, Board Report etc. by electronic mode. The Company is accordingly forwarding soft copies of the above referred documents to all those members who have registered their e-mail IDs with their respective DPs or with the Share Transfer Agent of the Company. The e-mail addresses indicated in your respective Depository Participant (DP) accounts, which will be periodically downloaded from NSDL/CDSL, will be deemed to be your registered e-mail address for serving notices/documents including those covered under Section 136 of the Companies Act, 2013 read with rule 11 of the Companies (Accounts) Rules, 2014. Further in consonance with the MCA Circulars and the SEBI Circular dated May 12, 2020, in view of COVID-19 pandemic, the Notice of AGM and the Annual Report for the Financial Year 2025-2026 is being sent only through electronic mode to all the Shareholders. The Notice of AGM and the copies of audited financial statements, Board's Report, Auditor's Report etc. will also be displayed on Company's website https://scagrotechltd.in/ and on the website of Bombay stock exchange https://www.bseindia.com/ . As per the green initiative taken by Ministry of Corporate Affairs, all the members are requested to ensure to keep their e-mail addresses updated with the Depository Participants to serve them documents/all communications including Annual Reports, Notices, Circulars etc. in electronic form.

15. E- VOTING PROCESS:

In compliance with the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 and in pursuance to Regulation 44 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 your Company is pleased to provide members facility to exercise their right to vote at the 36th Annual General Meeting by electronic means and business may be transacted through e-voting services provided by National Securities Depository Limited (NSDL).It is hereby clarified that it is not mandatory for a member to vote using the E-voting facility and a member may avail of the facility at his/her discretions, subject to compliance with the instruction for E-Voting given below. In case of Members who are entitled to vote but have not exercised their right to vote by electronic means, the Chairman of the Company may order a poll on his own motion in terms of Section 109 of the Companies Act, 2013 for the businesses specified in the accompanying notice. For abundant clarity, in the event of poll, please note that the Members who have exercised their right to vote by electronic means shall not vote by way of poll at the Meeting. The Company is pleased to offer e-voting facility for its members to enable them to cast their votes electronically. The procedure and instructions for the same are as follows:

The Company has approached NSDL for providing e-voting services through our e-voting platform. In this regard, your Demat Account/Folio Number has been enrolled by the Company for your participation in e-voting on resolution placed by the Company on e-Voting system.

The Notice of the Annual General Meeting (AGM) of the Company inter alia indicating the process and manner of e-Voting process along with printed Attendance Slip and Proxy Form can be downloaded from the link www.evoting.nsdl.com or https://scagrotechltd.in/

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

The remote e-voting period begins **at 9.00 a.m. on Sunday, 27th September, 2026 and ends at 5:00 p.m. on Tuesday, 29th September, 2026**. 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, 23rd September, 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, 23rd September, 2026.**

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

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

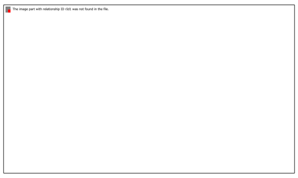
Step 1: Access to NSDL e-Voting system

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.** 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. NSDLand you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period . **2.** 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. NSDLand 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. 
Individual Shareholders holding securities in demat mode with CDSL	**1.** Existing users who have opted for Easi / Easiest, they can login through their user id and password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easi / Easiest are https://web.cdslindia.com/myeasi/home/login or www.cdslindia.com and click on New System Myeasi. **2.** After successful login of Easi/Easiest the user will be also able to see the E Voting Menu. The Menu will have links to an e-Voting service provider i.e. NSDL. Click on NSDL to cast your vote. **3.** If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasi/Registration/EasiRegistration **4.** Alternatively, the user can directly access e-Voting page by providing demat Account Number and PAN No. from a link in 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 provided links for the respective ESP i.e. NSDL where the e-Voting is in progress.

Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. Upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period.

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

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

Login type	**Helpdesk details**
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at toll free no.: 022 - 4886 7000 and 022 - 2499 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 1800 22 55 33

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 e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section.

3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.

Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at https://eservices.nsdl.com/ with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.

4. Your User ID details are given below:

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

c) For Members holding shares in Physical Form.	EVEN Number ***** followed by Folio Number registered with the company For example, if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:

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.co.in 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 and join General Meeting on NSDL e-Voting system.

How to cast your vote electronically and join General Meeting 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.

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 csabprofessional@gmail.com Please mention the e-mail ID of Scrutinizer> with a copy marked to evoting@nsdl.co.in.

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 toll free no.: 1800 1020 990 and 1800 22 44 30 or send a request to (Name of NSDL Official) at evoting@nsdl.co.in

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 (Company email id).

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 (Company email id). 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.co.in for procuring user id and password for e-voting by providing above mentioned documents.

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

The instructions for members for E-voting on the day of the AGM are as under:

1. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.

2. Only those Members/ shareholders, who will be present in the AGM held at the registered office of the company and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote in the AGM.

3. Members who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.

4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the AGM shall be the same person mentioned for Remote e-voting.

Date: 07.09.2026
Place: Delhi

For and on behalf of the Board of Directors
For, SC AGROTECH LIMITED

SD/-
Mr. PRATIKKUMAR BHARATBHAI PATEL
Managing Director
DIN: 11211517

Profile of the directors seeking appointment/reappointment in forthcoming Annual General Meeting:

1. SAURABH

Name of Director	Mr. SAURABH
Director Identification Number	10790325
Date of Birth	09/07/1982
Date of first appointment	17/04/2026
Qualifications	Graduation
Expertise in specific	Accounting and Finance
Number of Equity Shares Held	NIL
List of other Public Ltd. Co. in which Directorship held	1
Chairman/ Member of the Committees of the Board of Directors of the other Co.	NIL

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013 AND / OR REGULATION 36(3) OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015.

IN RESPECT OF ITEM NO. 3

The Board of Directors of the Company, based on the recommendation of the Nomination and Remuneration Committee, had appointed **Mr. Saurabh (DIN: 10790325)** as an **Additional Director (Independent)** of the Company with effect from **April 17, 2026**, pursuant to Section 161 of the Companies Act, 2013 and Articles of Association of the Company. Accordingly, he holds office up to the date of this Annual General Meeting.

The Company has received a notice in writing from a member under Section 160 of the Companies Act, 2013 proposing the candidature of Mr. Saurabh for appointment as an Independent Director of the Company.

Mr. Saurabh has vast experience in the field of financial management, taxation, and compliance etc. and his appointment would be beneficial to the Company in terms of strategic guidance, governance, and business growth.

The Company has received from Mr. Saurabh –

A declaration confirming that he meets the criteria of independence as prescribed under Section 149(6) of the Companies Act, 2013 and the applicable SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015;

Consent to act as a Director in Form DIR-2; and

Intimation in Form DIR-8 confirming that he is not disqualified from being appointed as a Director under Section 164 of the Companies Act, 2013.

In the opinion of the Board, Mr. Saurabh fulfils the conditions specified in the Act and the Rules made thereunder and is independent of the management.

Accordingly, the Board of Directors recommends the resolution set out at Item No. 3 of the Notice for approval of the members as a **Special Resolution**.

None of the Directors, Key Managerial Personnel of the Company and their relatives, and his relatives, are concerned or interested, financially or otherwise, in this resolution.

IN RESPECT OF ITEM NO.4

Shifting of registered office from South Delhi in the “State of Delhi” to Ahmedabad in the “State of Gujarat” and consequent alteration in Memorandum of Association of the Company

To integrate business functions, and optimization of administrative expenses.

The shifting of Registered Office will not be prejudicial to the interest of any employees, shareholders, creditors or any other stakeholders.

In terms of Section 12, 13, 110 and other applicable provisions of the Act, 2013 read with Rules made thereunder, such shifting of Registered Office from one state to another and consequent alteration of the Memorandum of Association (“MOA”) requires the approval of the Members of the Company by way of Special Resolution and approval of the Central Government (power delegated to Regional Director).

Accordingly, approval of the members is sought by way of AGM and through Remote e-voting for shifting of the Registered Office of the Company from the State of Maharashtra to the Gujarat and consequently for altering Clause II of the Memorandum of Association of the Company to reflect that the registered office of the Company be situated in the Gujarat. The existing MOA of the Company as well as the MOA with the proposed amendments will be available for online inspection on all days except for Saturday and Sunday till the last date of Remote e-voting i.e Tuesday, September 29, 2026. The documents shall also be available for inspection at the Registered Office and a copy of the same shall be available at the Corporate Office of the Company between 03.00 P.M. to 05.00 P.M. on all days except for Saturday and Sunday till the last date of Remote e-voting. Members who wish to inspect the documents are requested to send an e-mail to sheel102@gmail.com mentioning their name, Folio No. / Client ID and DP ID, and the documents they wish to inspect in this regard.

The Board of Directors recommends the resolution set forth in item no. 4 for the approval of the Members by way of a Special Resolution in the best interest of the Company.

None of the Directors, Key Managerial Personnel (KMP) or their relatives are in any way, concerned or interested, financially or otherwise in the Special Resolution set out at Item No. 4 of the Notice except to the extent of their shareholding in the Company, if any.

Date: 07.09.2026
Place: Delhi

For and on behalf of the Board of Directors
For, SC AGROTECH LIMITED

SD/-
Mr. PRATIKKUMAR BHARATBHAI PATEL
Managing Director
DIN: 11211517

SC AGROTECH LIMITED
CIN: L01122DL1990PLC042207
Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008
Corporate Office: A 602 Ganesh Glory 11 Near BSNL, Office Jagatpur Gota 382470, Jagatpur, Ahmedabad, Dascroi, Gujarat, India, 382470
Email: sheel102@gmail.com **Contact No.**: 7623969392 **Web:** https://scagrotechltd.in/

BOARD'S REPORT

To,
The Members,
SC AGROTECH LIMITED

Your directors are pleased in presenting their 36th Directors Report on the business and operations of your Company together with the Audited Financial Statements and the Auditors' Report of your Company for the financial year ended, 31st March, 2026.

1. FINANCIAL HIGHLIGHTS:

The following are the financial results of the Company for the year ended 31st March, 2026:

(Amount in Rs. In Lakh)

Particulars	2025-26	2024-25
Revenue from Operations	8806.04	0
Other Income	0.08	247.33
Less: Expenses	8,337.51	180.70
Profit/(Loss) Before Tax	468.61	20.33
Less: Tax Expenses	134.63	0
- Current Tax	134.63	1.40
- Deferred Tax	0.60	0
Profit/(Loss) for the year	333.98	18.93

2. INDUSTRY SCENARIO AND STATE OF COMPANY'S AFFAIRS:

The Performance of your Company during F.Y 2025-2026 is given above.

The Company has closed its books of account with a Profit of Rs. 333.98 lakh (Rupees Three Crore Thirty-Three lakh and Ninety-Eight thousand Only) for the financial year ended 31.03.2026 as compared to the Profit of Rs. of Rs. 18.93 lakh (Eighteen Lakh and Ninety-Three thousand Only) for the financial year ended 31.03.2025.

3. CHANGE IN THE NATURE OF BUSINESS

There is no change in the nature of the business of the Company during the year.

4. CHANGE IN THE REGISTERED OFFICE OF THE COMPANY

There was no change in the registered office of the company during the financial year 2025-2026.

5. DIVIDEND

With a view to meeting future requirements of projects and to strengthening the financial position of the Company, your directors have decided not to recommend any dividend for the period under review.

6. CAPITAL STRUCTURE:

During the year under consideration, the Company has changed its capital structure and the authorized and paid-up share capital as on 31st March 2026 stands as follow:

During the year under review, the authorized share capital of the company was increased from existing Rs. 7,00,00,000 /- (Rupees Seven crore Only) divided into 65,00,000 (Sixty-Five lakh) Equity Shares of Rs. 10/- (Rupees Ten) each and 50,000 (Fifty Thousand) Cumulative Preference Shares of Rs. 100/- (Rupees Hundred) each to Rs. 77,00,00,000 /- (Rupees Seventy-Seven Crore) divided into 7,65,00,000 (Seven Crore Sixty-Five Lakh) Equity Shares of Rs. 10/- (Rupees Ten) each and 50,000 (Five lakh Only) Cumulative Preference Shares of Rs. 100/- (Rupees Hundred) each.

The Company had issued 7,00,00,000 (Seven Crore) Fully Convertible Equity Warrants at an issue price Rs. 16/ each on a preferential basis pursuant to the approval of the shareholders obtained through the Annual General Meeting held on September 27, 2025. Against the said warrants, the Company has allotted:

- 2,18,30,000 (Two Crore Eighteen Lakh and Thirty Thousand) Equity Shares on 29.12.2025;
- 73,95,000 (Seventy-three Lakh and Ninety-Five Thousand) Equity Shares on 01.01.2026;
- 2,59,50,000 (Two Crore Fifty-Nine Lakh and Fifty Thousand) Equity Shares on 19.01.2026,
- 37,00,000 (Thirty-Seven lakh) Equity Shares on 20.01.2026, and
- 1, 11,25,000 (One Crore Eleven Lakh and Twenty-Five Thousand) Equity Shares on 16.02.2026, pursuant to the resolutions passed by the Board of Directors in their respective meetings.

Accordingly, the paid-up share capital of the Company stands increased from ₹5,99,50,000/- (Rupees Five Crore Ninety-Nine Lakh and Fifty Thousand Only) divided into 59,95,000 (Fifty-Nine Lakh and Ninety-Five Thousand) equity shares of ₹10/- (Rupees Ten) each to ₹75,99,50,000/- (Rupees Seventy-Five Crore Ninety-Nine Lakh and Fifty Thousand Only) divided into 7,59,95,000 (Seven Crore Fifty-Nine Lakh and Ninety-Five Thousand) equity shares of ₹10/- (Rupees Ten) each.

7. HOLDING/SUBSIDIARY/ASSOCIATE COMPANIES:

The Company does not have any Holding, Subsidiary, joint venture or associate company. Hence, declaration regarding the same is not required.

8. MANAGEMENT DISCUSSIONS & ANALYSIS REPORT:

Management Discussion & Analysis report for the year under review as stipulated under Regulation 34(2)(e) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 is enclosed as **Annexure-B** forming part of this Report.

9. EXTRACT OF ANNUAL RETURN:

Pursuant to Section 92(3) and Section 134(3)(a) of the Companies Act, 2013, the Company has placed a copy of the Annual Return as of March 31, 2026, on its website https://scagrotechltd.in/investors-relations/annual-reports

10. AMOUNT TRANSFERED TO RESERVES:

Company proposes to transfer **333.98 lakh** to General Reserves.

9. DIRECTORS:

Company's Board comprises of the following directors: -

Directors Details			
DIN/PAN	**Name**	**Begin date**	**End date**
11211517	Pratikkumar Bharatbhai Patel	29/07/2025	-
11211454	Suchitkumar Bipinchandra Patel	29/07/2025	-
10932178	Sanjay Singhadiya	09/04/2025	-
08228413	Rajat Goel	05/04/2025	-
10774144	Richa Arora	05/04/2025	-
10896560	Dinesh Kacharaji Mochi**	30/01/2025	02/09/2025
10607337	Varsha Rani#	30/04/2024	08/04/2025
08719831	Sharad Ratan#	16/03/2020	08/04/2025
10790325	Saurabh*	17/04/2026	-

*Appointed w.e.f 17.04.2026
Resigned w.e.f. 08.04.2025
** Resigned w.e.f. 02.09.2025

10. MEETINGS OF THE BOARD OF DIRECTORS:

The Board of Directors of the Company met "24" times during the year in respect of which proper notices were given and the proceedings were properly recorded, signed and maintained in the minute's book kept by the Company for the purpose. The intervening period between the Board Meetings were well within the maximum time between the two meetings prescribed under section 173 of the Companies Act, 2013 and special Measures under companies act in view of Covid outbreak.

11. COMMITTEES OF THE BOARD OF DIRECTORS OF THE COMPANY:

In terms of Companies Act, 2013, our Company has already constituted the following Committees of the Board:

1) Audit Committee.

2) Nomination and Remuneration Committee.

3) Stakeholders Relationship Committee.

Constitute of Committees are as under:

a. **Audit Committee:**

Constitution:

Name	Designation in the Committee	Nature of Directorship
RAJAT GOEL	CHAIRMAN	Non- Executive Independent Director
RICHA ARORA	MEMBER	Non- Executive Independent Director
PRATIKKUMAR BHARATBHAI PATEL	MEMBER	Managing Director

The term of reference:

i. Recommendation for appointment, remuneration and terms of appointment of auditors of the company.

ii. Review and monitor the auditor’s independence and performance, and effectiveness of audit process.

iii. Examination of the financial statement and auditor’s report thereon.

iv. Approval or any subsequent modification of transactions of the company with related parties.

v. Scrutiny of inter-corporate loans and investments.

vi. Valuation of undertakings or assets of the company, wherever it is necessary.

vii. Evaluation of internal financial controls and risk management systems.

viii. Monitoring the end use of funds raised through public offers and related matters.

ix. The Audit Committee may call for the comments of the auditors about internal control system, the scope of audit, including the observations of the auditors and review of the financial statement before their submission to the Board and may also discuss any related issue with the internal and statutory auditors and the management of the company.

x. The Audit Committee shall have authority to investigate into any matter in relation to the items specified above in (i) to (iv) or referred to it by the Board and for this purpose shall gave power to obtain professional advice from external sources and have full access to information contained the records of the company.

xi. The auditors of a company and the key managerial personnel shall have a right to be heard in the meetings of the Audit Committee when it considers the auditor’s report but shall not have the right to vote.

xii. The Board’s report under sub-section (3) of section 134 shall disclose the composition of Audit Committee and where the Board had not accepted any recommendation of the Audit Committee, the same shall be disclosed in such report alongwith the reasons thereof.

xiii. The victims/persons who use vigil mechanism can direct access to the chairperson of the Audit Committee in appropriate or exceptional cases.

b. **Nomination and Remuneration Committee**:

Constitution:

Name	Position in the Committee	Nature of Directorship
RAJAT GOEL	CHAIRMAN	Non- Executive Independent Director
RICHA ARORA	MEMBER	Non- Executive Independent Director
SANJAY SINGHADIYA	MEMBER	Non-Executive Director

The term of reference:

i. To identify persons who are qualified to become Directors and who may be appointed in senior management in accordance with the criteria laid down, recommend to the Board their appointment and removal and shall carry out evaluation of every Director’s performance.

ii. To formulate the criteria for determining qualifications, positive attributes and independence of a director and recommend to the Board a policy relating to the remuneration for the Directors, Key Managerial Personnel and other employees.

iii. The Nomination and Remuneration Committee shall, while formulating the policy ensure that:

1. the level and composition of remuneration is reasonable and sufficient to attract, retain and motivate Directors of the quality required to run the Company successfully;

2. Relationship of remuneration to performance is clear and meets appropriate performance benchmarks; and

3. Remuneration 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:

iv. Regularly review the Human Resource function of the Company.

v. Discharge such other function(s) or exercise such power(s) as may be delegated to the Committee by the Board from time to time.

vi. Make reports to the Board as appropriate.

vii. Review and reassess the adequacy of his charter periodically and recommend any proposed changes to the Board for approval from time to time.

viii. Any other work and policy related and incidental to the objectives of the committee as per provisions of the Act and rules made thereunder.

c. Stakeholders Relationship Committee:

Constitution:

Name	Position in the Committee	Nature of Directorship
RAJAT GOEL	CHAIRMAN	Non- Executive Independent Director
RICHA ARORA	MEMBER	Non- Executive Independent Director
SANJAY SINGHADIYA	MEMBER	Non-Executive Director

12. Particulars of the Extra-Ordinary General Meeting of the Company held during the year:

There was no Extra Ordinary General Meeting held during the year under consideration.

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

The details related to Loan/Guarantee or investment for the period is given in the note of Financial Statements.

14. MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR OF THE COMPANY TO WHICH THE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT:

NA

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

No significant and material orders were passed by the regulators or courts or tribunals which affect the going concern status and future operation of the Company

16. PARTICULARS OF CONTRACTS OR ARRANGMENTS MADE WITH THE RELATED PARTIES:

Related party transactions that are entered during the financial year were in the ordinary course of Business and on an arm's length basis. The Company had not entered into any contract/arrangement/transactions with related parties which could be considered material. Hence, the Company is not required to attach Form AOC-2 pursuant to section 134 (3) (h) of the Companies act, 2013 read with rule 8(2) of the Companies (Accounts) Rules, 2014.

17. DISCLOSURE OF REMUNERATION OF EMPLOYEES COVERED UNDER RULE 5(2) OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014:

The provisions of section 197(12) of the Act read with rule 5(2) of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014 details with respect to remuneration of employees are as under:

1&2. The ratio of the remuneration of each director to the median remuneration of the employees of the company for the financial year; and the percentage increase in remuneration of each director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the financial year 2025-26 is as under:

Sr. No.	Name of Director, KMP & Designation	% increase/decrease in Remuneration in the Financial Year 2025-26	Ratio of remuneration of each Director/ to median remuneration of employees	AMOUNT OF SALARY
1	PRATIKKUMAR BHARATBHAI PATEL	-	-	-
2	SUCHITKUMAR BIPINCHANDRA PATEL	-	-	-
3	JEET PARAGKUMAR PATEL	-	-	-
4	SANJAY SINGHADIYA	-	-	-
5	RITIKA SOOD	-	-	1.5 Lakh
6	RAJAT GOEL	-	-	-
7	RICHA ARORA	-	-	-
8	SAURABH	-	-	-
9	Dinesh Kacharaji Mochi	-	-	-
10	Sharad Ratan	-	-	-
11	Varsha Rani	-	-	-
12	Amit Sehgal	-	-	-

3. The median remuneration of employees of the Company during the financial year 2025-26 was Nil
4. Number of Permanent Employees on the rolls of Company as on 31st March, 2026: 06
5. It is hereby affirmed that the remuneration paid is as per the Nomination & Remuneration Policy for Directors, Key Managerial Personnel and other Employees.
6. The information as per Rule 5 (2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is as follows:

The statement containing names of top ten employees in terms of remuneration drawn and the particulars of employees as required under Section 197(12) of the Act read with Rule 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, is provided in above.

18. NAMES OF THE COMPANIES WHICH HAVE BECOME OR CEASED TO BE SUBSIDIARIES, JOINT VENTURES OR ASSOCIATE COMPANIES:

During the year under review, there is no Subsidiary, Joint Venture or Associate Company.

19. DEPOSITS:

The Company has not accepted any deposits under the applicable provisions of the Companies Act, 2013 and the rules framed there under.

20. AUDITORS:

The Company in its 35th Annual General Meeting (AGM) held on 27/09/2025 appointed M/s. Marks & Co. (FRN: 139476W) chartered Accounts as Statutory Auditors of the Company pursuant to Section 139 of the Companies Act, 2013 and the rules framed there under, for a term of 5 consecutive years commencing from the conclusion of the 35th Annual General Meeting held on 27/09/2025 until the conclusion of 40th Annual General Meeting of the Company to be held in 2030 for the Financial year 2029-2030.

21. AUDITORS' REPORT:

There is a qualification made by the auditors in their report and the Board notes the observations of the Auditors regarding certain supporting documents, reconciliations, confirmations and statutory records not being fully available during the audit, including matters relating to GST, TDS and other balances. The Company is in the process of strengthening its documentation, reconciliation and internal control systems and is taking necessary steps to ensure timely availability of complete records and proper functioning of the audit trail in the accounting software going forward.

22. SECRETARIAL AUDIT:

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. SCS and Co. LLP in its 35th Annual General Meeting (AGM) held on 27/09/2025, to conduct Secretarial Audit of the Company for the FY 2025-26 to FY 2029-30.

The Report of the Secretarial Audit in Form MR-3 for the financial year ended March 31, 2026, is enclosed to this Report as Annexure -A. There are no qualifications, reservations or adverse remarks made by the Secretarial Auditor.

23. FRAUD'S REPORTED BY AUDITORS OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVERNMENT U/S 143(12):

There were no frauds reported by the auditors under section 143(12) of Companies Act, 2013 during their course of audit for the financial year 2025-2026.

23. DISCLOSURES AS MAINTENANCE OF COST RECORDS UNDER SUB-SECTION (1) OF SECTION 148 OF THE COMPANIES ACT, 2013:

The Company does not fall under the preview of section 148 of the Companies Act, 2013, and hence it is not required to maintain any cost records and accordingly such accounts and records are not made and maintained by the company.

24. INTERNAL AUDITOR:

The Company has duly appointed an Internal Auditor pursuant to Section 138 of the Companies Act, 2013 read with applicable rules, and the requirements of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and confirms compliance with the said provisions."

26. PREVENTION OF SEXUAL HARASSMENT:

The Company's goal has always been to create an open and safe workplace for every employee to feel empowered, irrespective of gender, sexual preferences and other factors, and contribute to the best of their abilities. In line to make the workplace a safe environment, the Company has set up a policy on prevention of sexual harassment in line with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 ("PoSH Act"). Further, the Company has complied with the provisions under the PoSH Act relating to the framing of an anti-sexual harassment policy and the constitution of an Internal Committee.

The Company has not received any complaints of work place complaints, including complaints on sexual harassment during the year under review.

27. MATERNITY BENEFIT PROVIDED BY THE COMPANY UNDER MATERNITY BENEFIT ACT 1961:

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.

28. DETAILS OF APPLICATION MADE OR PROCEEDING PENDING UNDER INSOLVENCY AND BANKRUPTACY CODE 2016:

During the financial year under review, there were NO application/s made or proceeding were pending in the name of the company under the Insolvency and Bankruptcy Code, 2016.

29. DETAILS OF DIFFERENCE BETWEEN VALUATION AMOUNT ON ONE TIME SETTLEMENT AND VALUATION WHILE AVAILING LOAN FROM BANKS AND FINANCIAL INSTITUTIONS:

During the Financial year under review, there were NO one time settlement of Loans taken from Banks and Financial institutions.

30. SECRETARIAL STANDARDS:

Your Company has complied with Secretarial Standard-1 (Board Meeting) and Secretarial Standards-2 (General Meetings) (together referred to as the Secretarial Standards) w.e.f. 1st October, 2017 as approved by the Central Government and issued by the Institute of Company Secretaries of India (ICSI) under the provisions of Section 118(10) of the Companies Act, 2013.

31. INTERNAL CONTROL SYSTEMS:

The Company's internal control systems are adequate and commensurate with the nature and size of the Company and it ensures:
- Timely and accurate financial reporting in accordance with applicable accounting standards.
- Optimum utilization, efficient monitoring, timely maintenance and safety of its assets.
- Compliance with applicable laws, regulations and management policies.

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

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION

As the business and activities of the Company does not involve any manufacturing activity right now, the information required to be provided under the provisions of Section 134(3)(m) of the Companies Act, 2013 in respect of Conservation of energy and technology absorption have not been furnished considering the nature of activities undertaken by the Company during the financial year under review.

FOREIGN EXCHANGE EARNINGS AND OUTGO

Earnings:	**00.00**
Outgo:	**00.00**

a) Conservation of Energy:

As there are no ongoing operations in your Company. Hence there is no need to conserve energy.

b) Technology Absorption:

Efforts made for technology absorption	**N.A.**
Benefits derived	**N.A.**
Expenditure on Research &Development, if any	**N.A.**
Details of technology imported, if any	**N.A.**

Year of import	**N.A.**
Whether imported technology fully absorbed	**N.A.**
Areas where absorption of imported technology has not taken place, if any	**N.A.**

33. LIQUIDITY:

Your Company maintains sufficient cash to meet our strategic objectives. We clearly understand that the liquidity in the Balance Sheet is to ensure balance between earning adequate returns and the need to cover financial and business risks. Liquidity also enables your Company to position itself for quick responses to market dynamics.

34. VIGIL MECHANISM:

In compliance with provisions of Section 177(9) of the Companies Act, 2013 and Regulation 22 of SEBI LODR, the Company has framed a Whistle Blower Policy/Vigil Mechanism to report concerns about the Company's working or any violation of its policies. No person has been denied access to the Chairman of the Audit Committee. The said policy is uploaded on the website of your Company at https://scagrotechltd.in/

35. CORPORATE SOCIAL RESPONSIBILITY:

As per the provisions of Section 135 of the Companies Act, 2013, read with rules framed there under, every company including its holding or subsidiary and a foreign company, which fulfills the criteria specified in sub-section (1) of section 135 of the Act shall comply with the provisions of Section 135 of the Act and its rules.

Since the Company is not falling under any criteria specified in sub-section (1) of section 135 of the Act, your Company is not required to constitute a Corporate Social Responsibility ("CSR") Committee.

36. STATEMENT SHOWING DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY OF THE COMPANY:

The Company has a Risk Management Policy, which periodically assesses the threats and opportunities that will impact the objectives set for the Company as a whole. The Policy is designed to provide the categorization of risk into threat and its cause, impact, treatment and control measures. As part of the Risk Management Policy, the relevant parameters for protection of the environment, safety of operations and health of people at work are monitored regularly. Your Company has a Risk Management Policy in place and is available on the Company's website at https://scagrotechltd.in/

37. DIRECTORS' RESPONSIBILITY STATEMENT:

Pursuant to the requirements of Section 134(5) of the Companies Act, 2013, it is hereby confirmed:

a) That in the preparation of the annual accounts for the period ended 31.03.2026, the applicable accounting standards have been followed along with proper explanation relating to material departures;

b) That the Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and the loss of the Company for the period ended 31.03.2026;

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

d) That the Directors had prepared the annual accounts on a going concern basis and

e) That the Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

38. APPOINTMENT OF DESIGNATED PERSON (MANAGEMENT AND ADMINISTRATION) RULES 2014 - RULE 9 OF THE COMPANIES ACT 2013:

In accordance with Rule 9 of the Appointment of Designated Person (Management and Administration) Rules 2014, it is essential for the company to designate a responsible individual for ensuring compliance with statutory obligations.

The company has proposed and appointed a Designated person in a Board meeting and the same has been reported in Annual Return of the company.

39. CORPORATE GOVERNANCE:

Corporate Governance is an ethically driven business process that is committed to values aimed at enhancing an organization's brand and reputation. This is ensured by taking ethical business decisions and conducting business with a firm commitment to values, while meeting stakeholders' expectations. It is imperative that our company affairs are managed in fair and transparent manner. This is vital to gain and retain the trust of our stakeholders.

A report on a Corporate Governance and a certificate from the statutory auditor of the Company regarding compliances of conditions of Corporate Governance as stipulated under Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 is appended as annexure to this report.

40 ACKNOWLEDGEMENT:

Your Board takes this opportunity to place on record their appreciation for the dedication and commitment of employees shown at all levels. Your Board also wishes to place on record its appreciation for the services rendered by its auditor, consultants business partners, Bankers, Service Providers as well as regulatory and government authorities for extending support and placing their faith and trust on the Board.

FOR, SC AGROTECH LIMITED

Sd/-	**Sd/-**
PRATIKKUMAR BHARATBHAI PATEL	**SUCHITKUMAR BIPINCHANDRA PATEL**
Managing Director	**Director**
DIN: 11211517	**DIN: 11211454**

Date: 07.09.2026
Place: Delhi

Annexure -A

Form No. MR-3
SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED March 31, 2026
[*Pursuant to section 204(1) of the Companies Act, 2013 and rule no.9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014*]

To,
The Members,
Sc Agrotech Limited,
Flat 207, 2nd Floor, Pragati Tower, Rajendra Place,
Patel Nagar (Central Delhi), New Delhi, Delhi, India, 110008

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **Sc Agrotech Limited** (CIN: L01122DL1990PLC042207) (here-in-after called "the Company"). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

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 **March 31, 2026** ("the audit period") complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

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

i. The Companies Act, 2013 (the Act) and the rules made there under;

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

iii. The Depositories Act, 1996 and the Regulations and Bye-laws Framed there under to the extent of Regulation 74 and 76 of SEBI (Depositories and Participants) Regulations, 2018;

iv. The Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to 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; **(to the extent applicable);**

(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 **(to the extent applicable)**;

(d) 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)**;

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

(f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 and The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 2025 regarding the Companies Act and dealing with client to the extent of securities issued;

(g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 and amendments from time to time **(Not applicable to the Company during the Audit Period)**;

(h) The Securities and Exchange Board of India (Buy-back of Securities) Regulations, 2018 **(Not applicable to the Company during the Audit Period)**;

vi. The Company has identified following laws applicable specifically to the Company:

1. The Shop & Establishment Act, 1954 and rules made thereunder
2. The Factories Act, 1948 and allied labor laws
3. Local/Municipality Laws

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

(i) The Secretarial Standards issued by The Institute of Company Secretaries of India and notified by Ministry of Corporate Affairs.

(ii) The Listing Agreements entered into by the Company with BSE Limited and The SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

We have not examined compliance by the Company with applicable financial laws, like direct and indirect tax laws, since the same have been subject to review by statutory financial audit and other designated professionals.

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

We further report that:

The Board of Directors of the Company is duly constituted with a proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice was given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance for meetings other than those held at shorter notice for which necessary consents have been sought at the meeting, 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.

As per the minutes, decisions at the Board Meetings were taken with requisite majority.

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

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

We further report that during the audit period the Company had following events which had bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards, etc.

1) On December 3, 2025, the Company allotted 7,00,00,000 warrants at ₹16 each to 19 allottees upon receiving the 25% upfront payment of ₹28 crore. Following the 75% balance payment of ₹84 crore, these warrants were converted into 7,00,00,000 equity shares between December 29, 2025, and February 16, 2026. The different tranches of converted equity shares were submitted for listing approvals to BSE Limited.

2) Upon receipt of listing and trading approvals from the Stock Exchange i.e. BSE Limited, the equity shares of the Company were listed on the said Stock Exchanges as on February 27, 2026, March 20, 2026 and March 23, 2026 respectively.

For SCS AND CO. LLP
Practicing Company Secretaries

Sd/-
CS Abhishek Chhajed
Partner
FCS: 11334 COP: 15131
ICSI Unique Code: - L2020GJ008700
Peer Review Number: - 1677/2022

Dated: 07-09-2026
Place: Ahmedabad
UDIN: F011334H001405309

Note: This Report is to be read with our letter of even date which is annexed as **Annexure 1** and Forms an integral part of this report and the Annual Secretarial Compliance Report.

Annexure -1

To
The Members,
SC AGROTECH LIMITED
Flat 207, 2nd Floor, Pragati Tower, Rajendra Place,
Patel Nagar (Central Delhi), New Delhi, Delhi, India, 110008

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

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

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

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

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

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

6. This Secretarial Audit Report is neither an assurance as to the future viability of the Company nor of the efficacy and effectiveness with which the management has conducted the affairs of the Company.

For SCS AND CO. LLP
Practicing Company Secretaries

Sd/-
CS Abhishek Chhajed
Partner
FCS: 11334 COP: 15131
ICSI Unique Code: - L2020GJ008700
Peer Review Number: - 1677/2022

Dated: 07-09-2026
Place: Ahmedabad
UDIN: F011334H001405309

Annexure- B forming part of Board's Report

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

1. **Industry Structure and Developments**

The Indian agriculture sector continues to remain a vital pillar of the national economy, contributing nearly 16–18% to the country's Gross Value Added (GVA) and supporting the livelihoods of over 46% of the total workforce. Recent progressive policy updates, including enhanced allocations to the Pradhan Mantri Kisan Samman Nidhi (PM-KISAN), the targeted expansion of the Prime Minister Dhan-Dhaanya Krishi Yojana (PMDDKY), and advanced AI-enabled digital platforms like Bharat VISTAAR, are driving technology-led resilience and income enhancement at the grassroots level.

Within the agri-inputs and allied services sector, market dynamics are rapidly shifting towards high-yield crop varieties, advanced crop-protection systems, and integrated nutrient management. A surging emphasis on precision farming, increased mechanization, and digital agribusiness frameworks continues to create strong growth opportunities for companies like SC Agrotech Limited to expand their market footprint and offer high-value solutions to modernizing farmers.

2. **Opportunities and Threats**

Opportunities:

- Rising demand for food grains and cash crops in both domestic and export markets.
- Strong government support for agricultural development and allied industries.
- Growing adoption of organic and eco-friendly agri-inputs.
- Increasing awareness and adoption of modern technology, agri-biotech, and precision farming.
- Expanding rural credit and digital platforms connecting farmers directly with companies.

Threats:

- High dependence on monsoon and unpredictable climatic conditions.
- Fluctuations in commodity prices and input costs.
- Rising competition from unorganized and regional players.
- Regulatory changes in pesticide/chemical usage.
- Supply chain disruptions due to global uncertainties.

3. **Segment-wise or Product-wise Performance**

SC Agrotech Limited is engaged in the business of seeds, fertilizers, pesticides, contract farming, agro-processing, etc.

4. **Outlook**

The medium-to-long term outlook for the agriculture sector remains positive, driven by increasing food demand, government support, technology adoption, and export opportunities. SC Agrotech Limited aims to leverage its strengths in innovation, farmer-connect programs, and product portfolio to enhance market share. The Company will continue to focus on sustainable growth, value-added products, and operational efficiencies.

5. **Risks and Concerns**

- Unpredictable rainfall and natural calamities pose risks to agricultural output.
- Price volatility of raw materials may impact margins.

- Stringent environmental and regulatory norms may affect product offerings.
- Farmer affordability and credit availability are crucial factors impacting demand.

To mitigate these risks, the Company has strengthened its risk management framework, diversified its product basket, and developed a robust distribution network.

6. **Internal Control Systems and Their Adequacy**

The Company has an adequate internal control system commensurate with its size and nature of operations. These systems ensure that transactions are properly authorized, recorded, and reported, safeguarding of assets, prevention and detection of frauds, and compliance with applicable laws and regulations. The Audit Committee periodically reviews the adequacy and effectiveness of the internal control systems.

7. **Financial Performance (with respect to Operational Performance)**

During the financial year under review, the Company achieved a turnover of ₹ 8,806.04 Lakh as against Nil in the previous year. The Profit Before Tax (PBT) stood at 468.61 lakh and the Net Profit After Tax (PAT) at ₹ 333.98 lakh, reflecting improved operational efficiencies.

8. **Human Resources / Industrial Relations**

The Company recognizes its human capital as one of its most critical resources. Training, skill development, and employee welfare initiatives continued during the year. The total strength of employees as on 31st March, 2026 stood at 06. The overall industrial relations during the year remained cordial and constructive.

9. **Key Financial Ratios (as required under SEBI LODR Regulation 34)**

Particulars	NUMERATOR	DENOMINATOR	As at 31-3-2026	As at 31-3-2025
Current Ratio	Current Assets	Current Liabilities	7.30	2.01
Debt-Equity Ratio	Total debt	Shareholders Equity	0.09	0.00
Return on equity ratio	Net profit less pref div	Average Shareholders Equity	5.53%	7.10%
Inventory Turnover Ratio	COGS	Average Inventory	5.72	0.00
Trade Receivables Turnover Ratio	Net Credit Sales	Average Accounts Receivable	3.23	4.12
Trade payables Turnover Ratio	Net Credit Purchase	Average Trade Payables	33.15	0.00
Net Capital Turnover Ratio	Net Sales	Average working capital	1.52	3.33
Net Profit Ratio	Net Profit after Tax	Net Sales	0.04	0.08
Return on Capital Employed	EBIT	Capital Employed	3.97%	7.06%

10. **Cautionary Statement**

Statements in this Management Discussion and Analysis Report describing the Company's objectives, projections, estimates, and expectations may be 'forward-looking statements' within the meaning of applicable securities laws and regulations. Actual results may differ materially from those expressed or implied, depending upon economic conditions, government policies, and other incidental factors.

FOR, SC AGROTECH LIMITED

Sd/-	**Sd/-**
PRATIKKUMAR BHARATBHAI PATEL	**SUCHITKUMAR BIPINCHANDRA PATEL**
Managing Director	**Director**
DIN: 11211517	**DIN: 11211454**

Date: 07.09.2026
Place: Delhi

CFO AND MANAGING DIRECTOR CERTIFICATION

To
The Board of Directors
SC Agrotech Limited
FLAT 207, 2nd Floor, Pragati Tower, Rajendra Place,
Patel Nagar (Central Delhi), Central Delhi,
New Delhi, Delhi, India, 110008

Dear Sir,

Sub: Compliance certificate as per Regulation 17(8) of the SEBI (listing obligations & disclosure requirements), Regulations, 2015 For the Financial Year Ended March 31, 2026.

We have reviewed the financial results and the cash flow statement of SC AGROTECH LIMITED for the financial year ended 31 March 2026, and that to the best of our knowledge and belief:

a) Do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;

b) These statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations

c) We also certify that based on our knowledge and information provided to us, there are no transactions entered into by the Company during the year which are fraudulent, illegal or violate the Company's code of conduct.

d) We accept responsibility for establishing and maintaining internal controls and have evaluated the effectiveness of the internal control systems of the Company and have disclosed to the Auditors and the Audit Committee, deficiencies in the design or operation of internal controls of which I am aware, and the steps taken and proposed to be taken to rectify these deficiencies.

e) We have indicated to the Auditors and the Audit Committee:

   a. Significant change in internal control over financial reporting during the year, if any

   b. Significant changes in accounting policies during the year and that the same have been disclosed in notes to the financial statements; and

   c. Instances of significant fraud of which we have become aware and involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over financial reporting.

Sd/-
Jeet Paragkumar Patel
CFO

Sd/-
Pratikkumar Bharatbhai Patel
Managing Director

Date: 07.09.2026
Place: New Delhi

SC AGROTECH LIMITED
CIN: L01122DL1990PLC042207
Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008
Corporate Office: A 602 Ganesh Glory 11 Near BSNL, Office Jagatpur Gota 382470, Jagatpur, Ahmedabad, Dascroi, Gujarat, India, 382470
Email: sheel102@gmail.com **Contact No.**: 7623969392 **Web:** https://scagrotechltd.in/

PRACTISING COMPANY SECRETARIES' CERTIFICATE ON DIRECTORS NON-DISQUALIFICATION
(Pursuant to Regulation 34(3) and Schedule V Para C clause (10)(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

The Members of,
SC Agrotech limited
New Delhi-110019

I/ We have examined the relevant registers, records, forms, returns and disclosures received from the Directors of SC AGROTECH LIMITED having registered office at New Delhi (hereinafter referred to as 'the Company'), produced before us by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In our opinion and to the best of our information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to us by the Company & its officers, we hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on 31st March, 2026 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs or any such other statutory authority.

SR.	**NAME:**	**DIN**	**DATE OF APPOINTEMNET***
1	Pratikkumar Bharatbhai Patel	11211517	29/07/2025
2	Suchitkumar Bipinchandra Patel	11211454	29/07/2025
3	Sanjay Singhadiya	10932178	09/04/2025
4	Rajat Goel	08228413	05/04/2025
5	Richa Arora	10774144	05/04/2025
6	Saurabh	10790325	17/04/2026

** The date of appointment is as per the MCA Portal.*

Ensuring the eligibility of for the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

FOR SCS & CO. LLP

Place: Ahmedabad
Date: 07.09.2026
UDIN: F011334H001405595

SD/-
Abhishek Chhajed
Company Secretary
M .No 11334

COP 15131

"ANNEXURE-D"

REPORT ON CORPORATE GOVERNANCE
(Pursuant to SEBI (listing obligations and Disclosure Requirements) Regulations, 2015)

1. PHILOSOPHY ON CORPORATE GOVERNANCE:

Your Company believes that good corporate governance practices enable the Board to direct and control the affairs of the Company in an efficient manner. At the same time, it also provides transparency in all its day-to-day management and administration of the business and affairs of the company. Timely information to investors, creditors, institutions, bankers, public in proper manner also provide them with an opportunity to take right decision on investment in the company whether by way of equity or by debt instrument or even by financing or by making business transactions.

The Company implements and practices the principles of Corporate Governance based on fairness, transparency, integrity, honesty and accountability consistently being followed in all its business practices and dealings. The Company is committed to observing good governance by focusing on adequate & timely disclosures, transparent & robust accounting policies, strong & independent Board and endeavors to maximize shareholder's benefit.

Keeping the above in mind, your Company is fully committed to conduct its affairs in a fair and transparent manner and to enhance shareholders value while complying with the applicable Rules and Regulations. We are in compliance with all the requirements of the Corporate Governance enshrined in Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as the "SEBI Listing Regulations").

Adherence to the various policies and codes adopted by the Company from time to time in conformity with regulatory requirements helps the Company fulfill this responsibility.

2. BOARD OF DIRECTORS

Compositions:

The Board of your Company consists of 5 (Five) Directors as on March 31, 2026, out of which 2(Two) are Executive Directors and 3 (Three) is non-Executive including 2 (Two) Independent Directors. Also w.e.f. 17.04.2026, the Board of Directors includes 1 (One) more Independent Director. The Chairman of the Board is an Executive Director. The Composition of the Board is in compliance with the requirements of SEBI Listing Regulations.

The Composition of Board of Directors as on March 31, 2026 in the company is as follows:

Name of Director	Category	Total No. of Other Directorship (other than SC Agrotech Limited)	Details of Committees (other than SC Agrotech Limited)	
			Chairman	Member

Pratikkumar Bharatbhai Patel****	Managing Director	Nil	Nil	Nil
Suchitkumar Bipinchandra Patel****	Executive Director	Nil	Nil	Nil
Sanjay Singhadiya	Non-executive Non-Independent Director	Nil	Nil	Nil
Rajat Goel#	Non-executive Independent Director	3	1	2
Richa Arora#	Non-executive Independent Director	3	Nil	Nil

**** Both are appointed w.e.f. 29.07.2025
# Both are appointed w.e.f. 05.04.2025

Board Meetings and Procedure:

The internal guidelines for Board/Committee meetings facilitate the decision-making process at the meetings of the Board/Committees in an informed and efficient manner.

Board Meetings are governed by a structured agenda. All major agenda items are backed by comprehensive background information to enable the Board to take informed decisions. The Company Secretary in consultation with the Senior Management prepares the detailed agenda for the meetings.

Agenda papers and Notes on the Agenda are circulated to the Directors, in advance, in the defined Agenda format. All material information is being circulated along with Agenda papers for facilitating meaningful and focused discussions at the meeting. Where it is not practicable to attach any document to the agenda, the same is tabled before the meeting with specific reference to this effect on the agenda. In special and exceptional circumstances, additional or supplementary item(s) on the agenda are permitted. To transact some urgent business, which may come up after circulation agenda papers, the same is placed before the Board by way of table agenda or chairman's agenda. Frequent and detailed deliberation on the agenda provides the strategic roadmap for the future growth of the Company.

Minimum 4 (Four) Board meetings are held every year. Apart from the above, additional Board meetings are convened by giving appropriate notice to address the specific needs of the Company. The meetings are usually held at the Company's Registered Office at Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008.

The required information as enumerated in Part A of Schedule II to SEBI Listing Regulations is made available to the Board of Directors for discussions and consideration at every Board Meetings. The Board periodically reviews compliance reports of all laws applicable to the Company as required under Regulation 17 of the SEBI Listing Regulations.

The important decisions taken at the Board/Committee meetings are communicated to the departments concerned promptly. Action taken report on the decisions taken at the meeting(s) is placed at the immediately succeeding meeting of the

Board/Committee for noting by the Board/Committee.

During the Financial Year 2025-26, the Board of Directors of your Company met 24 (Twenty-Four) times. The details of attendance of each Director at Board Meetings held in the Financial Year and the last Annual General Meeting are as under:

Dates and Attendance of all Director at Board Meeting	**Name of Directors**							
	Pratikkumar Bharatbhai Patel	**Suchitkumar Bipinchandra Patel**	**Sanjay Singhadiya**	**Rajat Goel**	**Richa Arora**	**Dinesh Kacharaji Mochi**	**Sharad Ratan**	**Saurabh**
05.04.2025	NA	NA	NA	✓	✓	✓	✓	NA
09.04.2025	NA	NA	✓	✓	✓	✓	NA	NA
14.04.2025	NA	NA	✓	✓	✓	✓	NA	NA
29.05.2025	NA	NA	✓	✓	✓	✓	NA	NA
30.05.2025	NA	NA	✓	✓	✓	✓	NA	NA
29.07.2025	✓	✓	✓	✓	✓	✓	NA	NA
14.08.2025	✓	✓	✓	✓	✓	✓	NA	NA
02.09.2025	✓	✓	✓	✓	✓	NA	NA	NA
03.09.2025	✓	✓	✓	✓	✓	NA	NA	NA
05.09.2025	✓	✓	✓	✓	✓	NA	NA	NA
25.09.2025	✓	✓	✓	✓	✓	NA	NA	NA
27.09.2025	✓	✓	✓	✓	✓	NA	NA	NA
08.10.2025	✓	✓	✓	✓	✓	NA	NA	NA
10.11.2025	✓	✓	✓	✓	✓	NA	NA	NA
13.11.2025	✓	✓	✓	✓	✓	NA	NA	NA
03.12.2025	✓	✓	✓	✓	✓	NA	NA	NA
29.12.2025	✓	✓	✓	✓	✓	NA	NA	NA
01.01.2026	✓	✓	✓	✓	✓	NA	NA	NA
19.01.2026	✓	✓	✓	✓	✓	NA	NA	NA
20.01.2026	✓	✓	✓	✓	✓	NA	NA	NA
09.02.2026	✓	✓	✓	✓	✓	NA	NA	NA
11.02.2026	✓	✓	✓	✓	✓	NA	NA	NA
16.02.2026	✓	✓	✓	✓	✓	NA	NA	NA
24.02.2026	✓	✓	✓	✓	✓	NA	NA	NA
Total No. of Board Meetings Attended	**19**	**19**	**23**	**24**	**24**	**07**	**01**	**NA**
Attendance at the last AGM held on	✓	✓	✓	✓	✓	NA	NA	NA

27.09.2025								

During the year, the Board of Directors accepted all recommendations of the Committees of the Board, which were statutory in nature and required to be recommended by the Committee and approved by the Board of Directors. Hence, the Company is in compliance with the condition of clause 10(j) of Schedule V of the SEBI Listing Regulations.

Confirmation as regards independence of Independent Directors.

It is confirmed that in the opinion of the board, the independent directors fulfill the conditions specified in these regulations and are independent of the management.

Code of Conduct for Board & Senior Management Personnel

Your Company has adopted a Code of Conduct for Board Members & Senior Management Personnel and the declaration from the Managing Director, stating that all the Directors and the Senior Management Personnel of your Company have affirmed compliance with the Code of Conduct has been included in this Report. The Code has been posted on your Company's website at https://scagrotechltd.in/

Profile of Directors seeking appointment / re-appointment:

A brief profile and other information about the directors' seeking re-appointment is provided in the notice convening the Annual General Meeting.

Detailed reasons for the resignation of an independent director

During the year under review 1 independent director has resigned from the post of independent director and detailed reasons for resignation were attached to the outcome of the meeting.

Meeting of Independent Directors

During the year, a meeting of Independent Directors was held on February 16, 2026, to review the performance of the Board on parameters of effectiveness and to assess the quality, quantity and timeliness of the flow of information between the management and the Board. Mr. Rajat Goel, Chairman of the Meeting presented the views of the Independent Directors on matter relating to Board processes and overall affairs of the Company to the full Board. All Independent Directors were present in the meeting.

Disclosure of relationships between directors inter-se

None of the Director is related to each other on the Board.

None of the Independent Directors are related to each other or to any other executive directors.

3. **BOARD COMMITTEES**

During the Financial Year under review, the Board had following Committee –

a) Audit Committee.
b) Stakeholders Relationship Committee.
c) Nomination and Remuneration Committee.

The Board decides the term of reference of these committees and assignment of its members thereof.

A) Audit Committee

Composition, meetings and attendance-

The Audit Committee of your Company has been constituted as per the requirements of Section 177 of the Companies Act, 2013 and SEBI Listing Regulations. The Chairman of the Audit Committee is an Independent Director and two-thirds of the members of the Audit Committee are Independent Directors. During the Financial Year 2025-26, the Committee met 4 (Four) time on 29.05.2025, 14.08.2025, 13.11.2025 and 09.02.2026.

The composition of the Audit Committee as on 31st March,2026 and the attendance of the members in the meeting held during the Financial Year 2025-26 are as follows:

Name of the Director	Designation in the Committee	Nature of Directorship	No. of meetings attended
Rajat Goel	Member	Non-Executive - Independent Director	4
Richa Arora	Member	Non-Executive - Independent Director	4
Dinesh Kacharaji Mochi*	Chairperson and member	Executive Director	1
Pratikkumar Bharatbhai Patel**	Chairperson and member	Executive Director	3

* Dinesh Kacharaji Mochi resigned w.e.f. 14.08.2025

** Pratikkumar Bharatbhai Patel appointed w.e.f. 14.08.2025

The Company Secretary of the Company acted as the Secretary to the Committee.

Terms of Reference:

The broad terms of reference of the Audit Committee include the following as has been mandated in Section 177 of Companies Act, 2013 and SEBI Listing Regulations:

1. Oversight of the Company's financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible.
2. Recommending to the Board, the appointment, re-appointment and, if required, the replacement or removal of the statutory auditor and the fixation of audit fees.
3. Approval of payment to statutory auditors for any other services rendered by the statutory auditors
4. Reviewing, with the management, the annual financial statements before submission to the board for approval, with particular reference to:

(i) Matters required to be included in the Director's Responsibility Statement to be included in the Board's report in terms of clause (c) of sub-section 3 of section 134 of the Companies Act, 2013.
(ii) Changes, if any, in accounting policies and practices and reasons for the same.
(iii) Major accounting entries involving estimates based on the exercise of judgment by management.
(iv) Significant adjustments made to the financial statements arising out of audit findings.
(v) Compliance with listing and other legal requirements relating to financial statements.
(vi) Disclosure of any related party transactions.
(vii) modified opinion(s) in the draft audit report;

5. Reviewing, with the management, the quarterly financial statements before submission to the board for approval.
6. Reviewing, with the management, the statement of uses / application of funds raised through an issue (public issue, right issue, preferential issue, etc.), the statement of funds utilized for purposes other than those stated in the offer document/Draft Prospectus/ Prospectus /notice and the report submitted by the monitoring agency monitoring the utilization of proceeds of a public or rights issue, and making appropriate recommendations to the Board to take up steps in this matter.
7. Review and monitor the auditor's independence, performance and effectiveness of audit process.
8. Approval or any subsequent modification of transactions of the company with related parties;
9. Scrutiny of inter-corporate loans and investments;
10. Valuation of undertakings or assets of the company, wherever it is necessary;
11. Evaluation of internal financial controls and risk management systems;
12. Reviewing, with the management, performance of statutory and internal auditors, adequacy of the internal control systems
13. Reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit.
14. Discussion with internal auditors about any significant findings and follow up there on.
15. Reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the board.
16. Discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern.
17. To look into the reasons for substantial defaults in the payment to the depositors, debenture holders, shareholders (in case of non-payment of declared dividends) and creditors.
18. To review the functioning of the whistle blower;
19. approval of appointment of chief financial officer after assessing the qualifications, experience and background, etc. of the candidate;
20. Carrying out any other function as is mentioned in the terms of reference of the audit committee.
21. Reviewing the utilization of loans and/ or advances from/investment by the holding company in the subsidiary exceeding rupees 100 crore or 10% of the asset size of the subsidiary, whichever is lower including existing loans / advances / investments existing as on the date of coming into force of this provision.
22. Consider and comment on rationale, cost-benefits and impact of schemes involving merger, demerger, amalgamation etc., on the listed entity and its shareholders.

The Audit Committee shall mandatorily review the following information:

a. Management discussion and analysis of financial information and results of operations;
b. Management letters / letters of internal control weaknesses issued by the statutory auditors;
c. Internal audit reports relating to internal control weaknesses; and
d. The appointment, removal and terms of remuneration of the chief internal auditor shall be subject to review by the Audit Committee.
e. Statement of deviations:
   i. Quarterly statement of deviation(s) including report of monitoring agency, if applicable, submitted to stock exchange(s) in terms of Regulation 32(1).
   ii. Annual statement of funds utilized for purposes other than those stated in the offer document/prospectus/notice in terms of Regulation 32(7).

B) Stakeholders Relationship Committee

Composition, meetings and attendance-

The Stakeholders' Relationship Committee of your Company has been constituted as per the requirements of Section 178 of the Companies Act, 2013 and SEBI Listing Regulations. The Chairman of the Committee is an Independent Director.

During the Financial Year 2025-26, the Committee met 1 (Once) time and on 16-02-2026.

The composition of the Stakeholder's Relationship Committee as on 31st March 2026 and the attendance of the members in the meeting held during the Financial Year 2025-26 are as follows:

Name of the Director	Designation in the Committee	Nature of Directorship	No. of meetings attended
Rajat Goel	Chairperson	Non-Executive - Independent Director	1
Richa Arora	Member	Non-Executive - Independent Director	1
Sanjay Singhadiya*	Member	Non-Executive – Non-Independent Director	1

* Sanjay Singhadiya appointed w.e.f. 09.04.2025.

The Company Secretary of the Company acted as the Secretary to the Committee.

Terms of Reference

1) Resolving the grievances of the security holders of the listed entity including complaints related to transfer/transmission of shares, non-receipt of annual report, non-receipt of declared dividends, issue of new/duplicate certificates, general meetings etc.
2) Review of measures taken for effective exercise of voting rights by shareholders.

3) Review of adherence to the service standards adopted by the listed entity in respect of various services being rendered by the Registrar & Share Transfer Agent.
4) Review of the various measures and initiatives taken by the listed entity for reducing the quantum of unclaimed dividends and ensuring timely receipt of dividend warrants/annual reports/statutory notices by the shareholders of the company.
5) Resolving grievances of debenture holders related to creation of charge, payment of interest/principal, maintenance of security cover and any other covenants.

C) Nomination and Remuneration Committee

Composition

The Nomination and Remuneration Committee of your Company has been constituted as per the requirements of Section 178 of the Companies Act, 2013 and SEBI Listing Regulations. The Chairman of the Committee is an Independent Director.

During the Financial Year 2025-26, the Committee met 2 (Two) times on 09.04.2025 and 29.07.2025. The composition of the Nomination and Remuneration Committee as on 31st March, 2026 and the attendance of the members in the meeting held during the Financial Year 2025-26 are as follows:

Name of the Director	Designation in the Committee	Nature of Directorship	No. of meetings attended
Rajat Goel	Chairperson	Non-Executive - Independent Director	2
Richa Arora	Member	Non-Executive - Independent Director	2
Sanjay Singhadiya*	Member	Non-Executive – Non-Independent Director	2

* Sanjay Singhadiya appointed w.e.f. 09.04.2025.

The Company Secretary of the Company acted as the Secretary to the Committee.

Terms of Reference

The terms of reference of the Nomination and Remuneration Committee includes the matters specified under Regulation 19 of SEBI Listing Regulations, 2015 as well as Section 178 of the Companies Act, 2013.

Role of committee shall, inter-alia, include the following:

1. Formulation of the criteria for determining qualifications, positive attributes and independence of a director and recommend to the board of directors a policy relating to, the remuneration of the directors, key managerial personnel and other employees;

   (1A). For every appointment of an independent director, the Nomination and Remuneration Committee shall evaluate the balance of skills, knowledge and experience on the Board and on the basis of such evaluation, prepare a description of the role and capabilities required of an independent director. The person recommended to the Board for appointment as an independent director shall have the capabilities identified in such description. For the purpose of identifying suitable candidates, the Committee may:

a. use the services of an external agencies, if required;

b. consider candidates from a wide range of backgrounds, having due regard to diversity; and

c. consider the time commitments of the candidates.

2. Formulation of criteria for evaluation of performance of independent directors and the board of directors;
3. Devising a policy ondiversity of board of directors;
4. Identifying persons who are qualified to become directors and who may be appointed in senior management in accordance with thecriteria laid down, and recommend to the board of directors their appointment and removal.
5. Whether to extend or continue the term of appointment of the independent director, on the basis of the report of performance evaluation of independent directors.
6. Recommend to the board, all remuneration, in whatever form, payable to senior management.

Remuneration Policy:

The remuneration policy of the Company is directed towards rewarding performance, based on review of achievements on a periodic basis. The Company endeavours to attract, retain, develop and motivate the high-caliber executives and to incentivize them to develop and implement the Companies Strategy, thereby enhancing the business value and maintain a high-performance workforce. The policy ensures that the level and composition of remuneration of the Directors is optimum.

The Remuneration policy is also placed on the website of the Company can be accessed at https://scagrotechltd.in/

Salient features of the policy on remuneration of executive and non-executive directors are as under:

The Committee will recommend the remuneration to be paid to the Managing Director, Whole Time Director, KMP and Senior Management Personnel to the Board for their approval. The level and composition of remuneration so determined by the Committee shall be reasonable and sufficient to attract, retain and motivate directors, Key Managerial Personnel and Senior Management of the quality required to run the Company successfully. The relationship of remuneration to performance should be clear and meet appropriate performance benchmarks. The remuneration should also involve a balance between fixed and incentive pay reflecting short and long-term performance objectives appropriate to the working of the Company and its goals.

Details of remuneration and sitting fees paid or provided to all the directors during the year ended March 31, 2026 are as under:

Name of Director	Salary & Perquisites	Sitting Fees	Commission	Total
Pratikkumar Bharatbhai Patel****	-	-	-	-
Suchitkumar Bipinchandra Patel****	-	-	-	-
Sanjay Singhadiya	-	-	-	-
Rajat Goel#	-	-	-	-
Richa Arora#	-	-	-	-
Dinesh Kacharaji Mochi**	-	-	-	-
Sharad Ratan***	-	-	-	-
Saurabh*	-	-	-	-

**** Both are appointed w.e.f. 29.07.2025
***Sharad Ratan has resigned w.e.f. 08.04.2025
**Dinesh Kacharaji Mochi has resigned w.e.f. 02.09.2025
*Saurabh is appointed as a Non-executive Independent Director w.e.f. 17.04.2026.
Both are appointed w.e.f. 05.04.2025

Notes:

(i) There were no pecuniary relationships or transactions of the Independent Directors vis-à-vis Company.
(ii) None of the Directors of the Company has been granted any Stock Options during the year.

The Shareholding of Directors as on March 31, 2026 is as under:

Sr. No.	Name of Director	Shareholding	Percentage
1	Pratikkumar Bharatbhai Patel	Nil	Nil
2	Suchitkumar Bipinchandra Patel	Nil	Nil
3	Sanjay Singhadiya	Nil	Nil
4	Rajat Goel	Nil	Nil
5	Richa Arora	Nil	Nil

Performance Evaluation:

Pursuant to the provisions of the Companies Act, 2013 and SEBI Listing Regulations, the Committee has carried out the annual performance evaluation of Directors and Key Managerial Personnel. The Board of Directors also carried out annual performance evaluation of Independent Directors and Committees of the Board. Performance evaluation was carried out based on approved criteria such as adherence to ethical standards and code of conduct, constructive participation in board meetings, implementing good corporate governance practices etc. The Directors expressed their satisfaction with the evaluation process.

The independent directors also held separate meeting to review the performance of Non-Independent Directors and Board as whole, reviewed the performance of Chairman of the Company, taking into account the views of Executive Directors and Non-Executive Directors and assessed the quality, quantity and timeliness of flow of information between the Company Management and the Board.

4. GENERAL BODY MEETINGS

Details of Annual General Meetings held during the last financial year –

For the Financial Year	Date of AGM	Time	Venue
2025-26	27.09.2025	4.00PM	Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

Details of special resolutions passed in Previous AGM.

Financial Year	Particulars of Special Resolution Passed
2025-26	1) Regularization of Appointment Mr. Rajat Goel (DIN: 08228413) as a non-executive, independent Director 2) Regularization of Appointment Ms. Richa arora (DIN: 10774144) as a non-executive, independent Director 3) Shifting of registered office from South Delhi in the “State of Delhi” to Ahmedabad in the “State of Gujarat” and consequent alteration in Memorandum of Association of the Company 4) To Consider and approve Issuance and Allotment Upto 7,00,00,000 Fully Convertible Equity Warrants of the Company in one or more tranches by way of preferential basis

Extra-Ordinary General Meeting held during the FY 2025-26:

Details of Extra-Ordinary General Meeting (Including Remote E-Voting) held during the financial year 2025-26.

In the Financial Year	Date of EGM	Time and Venue	Details of Special Resolutions Passed
NA			

5. DISCLOSURES

(a) Disclosure on materially significant related party transactions.

The details of related party transactions as per Indian Accounting Standard – 24 are included in the notes to the accounts.

(b) Details of non-compliance about capital market.

The company has faced penalties totaling Rs. 1,18,000/- imposed by stock exchanges, SEBI, or other statutory authorities for capital market-related matters during the financial year 2025-26.

(c) Disclosure of accounting treatment

There is no deviation in following the treatments prescribed in any Accounting Standard in preparation of financial statements for the year 2025-26.

(d) Board disclosures – Risk Management

The Board members of the Company are regularly appraised about the risk assessment and minimization procedures adopted by the Company. The Audit Committee of the Board is also regularly informed about the business risks and the steps taken to mitigate the same. The implementation of the risk assessment and minimization procedures is an ongoing process, and the Board members are periodically informed of the status.

(e) Familiarization Program of Independent Directors:

The Board familiarization program comprises of the following: -

- Induction program for new Independent Directors.
- Presentation on business and functional issues
- Updating of business, branding, corporate governance, regulatory developments and investor relations matters.

All new Independent Directors are taken through a detailed induction and familiarization program when they join the Board of your Company. The induction program is an exhaustive one that covers the history and culture of your Company, background of the Company and its growth over the decades, various milestones in the Company's existence since its incorporation, the present structure and an overview of the businesses and functions.

Independent Directors are familiarized with their roles, rights and responsibilities in the Company as well as with the nature of industry and business model of the Company by providing various presentations at Board/Committee meetings from time to time. These presentations provide a good understanding of the business to the Independent Directors, which covers various functions of the Company and also an opportunity for the Board to interact with the next level of management. There are opportunities for Independent Directors to interact amongst themselves.

Apart from the above, the Directors are also given an update on the environmental and social impact of the business, branding, corporate governance, regulatory developments and investor relations matters.

(f) Details of compliance with mandatory requirements and adoption of non-mandatory requirements of SEBI Listing Regulations.

The Company has complied with all the mandatory requirements as mandated under SEBI Listing Regulation except the qualification raised by the secretarial auditor in Secretarial Audit Report, if any.

(g) Whistle Blower Policy

The Company promotes ethical behavior in all its business activities and has put in place a mechanism for reporting illegal or unethical behavior. The Company has a Vigil mechanism and Whistle blower policy under which the employees are free to report violations of applicable laws and regulations and the Code of Conduct. Employees may also report to the Chairman of the Audit Committee. During the year under review, no employee was denied access to the Audit Committee.

The whistle blower policy of the Company has been uploaded on the website of the Company and can be accessed at https://scagrotechltd.in/

(h) Policy on "Material" Subsidiary

The Company has a Board approved policy on determining Material Subsidiary which can be accessed at https://scagrotechltd.in/

(i) Disclosure of commodity price risks and commodity hedging activities.

Company takes appropriate measures to mitigate all types of risk.

(j) Certification from Company Secretary in practice:

M/s. SCS AND CO. LLP, Company Secretaries, has issued a certificate required under the Listing Regulations, confirming that none of the directors on Board of the Company has been debarred or disqualified from being appointed or continuing as director of the Company by the SEBI/Ministry of Corporate Affairs or any such statutory authority. The certificate is enclosed with this report.

(k) Policy on Related Party Transactions:

The Company has Board approved policy on determining Related Party Transactions which can be accessed https://scagrotechltd.in/

- The Board had accepted all recommendations of various Committees of the Board, which were mandatorily required to be taken during the period under review.

(l) Total fees for all services paid by the Company and its subsidiaries, on a consolidated basis, to the statutory auditors and all entities in the network firm/network entity of which the statutory auditor is a part:

The details of total fees for all services paid by the Company, on a consolidated basis to the Statutory Auditors and all the entities in the network firm/network entity of which the statutory auditor is a part, for the financial year 2025-26 are as follows:

Sr. No	Name of Statutory Auditors	Nature of Services	Fees Paid
1	M/s. Marks & Co.	Audit Fees	2,00,000

(m) Disclosures in relation to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013:

Status of complaints as on March 31, 2026:

Sr. No	Particulars	Number of complaints
1	Number of complaints filed during the financial year	0
2	Number of complaints disposed of during the financial year	0
3	Number of complaints pending as on end of the financial year	0

(n) List of core skills / expertise /competencies identified in the context of the business

The Board continues to identify an appropriate mix of diversity and skills for introducing different perspectives into the Board for better anticipating the risks and opportunities in building a long-term sustainable business.

The below table summarizes the key qualifications, skills and attributes which are taken into consideration while nominating to serve on the Board.

Business Strategies	**Experience of crafting Successful Business Strategies an understanding the changing regulatory requirements**
Financial & Accounting Expertise	Proficiency in financial accounting and reporting, corporate finance and internal controls, corporate funding and associated risks
Governance, Risk and Compliance	Knowledge and experience of best practices in governance structures,policies and processes including establishing risk and legal compliance frameworks, identifying and monitoring key risks.
Innovative	A strong understanding of innovation and technology, and the development and implementation of initiatives to enhance production
Diversity	Representation of gender, cultural or other such diversity that expand the Board's understanding and perspective

The below table specifies area of focus or expertise of individual Board Member:

Directors	**Area of Skill/Expertise**				
	Business Strategies	**Finance & Accounting Expertise**	**Governance, Risk & Compliance**	**Innovative**	**Diversity**
Pratikkumar Bharatbhai Patel	✓	✓	✓	✓	✓
Suchitkumar Bipinchandra Patel	✓	✓	✓	✓	✓
Sanjay Singhadiya	✓	✓	✓	✓	✓
Rajat Goel	✓	✓	✓	✓	✓
Richa Arora	✓	✓	✓	✓	✓
Pratikkumar Bharatbhai Patel	✓	✓	✓	✓	✓
Saurabh	✓	✓	✓	✓	✓

All the Independent Directors have confirmed that they meet the criteria of independence as laid down under Regulation 16(1)(b) of the SEBI (LODR) Regulations and Section 149(6) of the Companies Act,2013.

In the opinion of the Board, the independent directors fulfill the conditions of independence specified 149(6) of the CompaniesAct,2013 and Regulation 16(1) (b) of the SEBI (LODR) Regulations and they are also Independent of the Management.

6. MEANS OF COMMUNICATION

a. All Quarterly / Half-year / Annual financial results are immediately sent to stock exchanges after being taken on record by the Board.

b. The Company's website https://scagrotechltd.in/ contains a separate dedicated section named "Investors Relations" where information for shareholders is available.

7. GENERAL SHAREHOLDER INFORMATION

a. Annual General Meeting (Proposed): 36th Annual General Meeting

Day and date: Wednesday, September 30, 2026
Time: 04:30 PM
Venue: VC/OAVM

b. Financial Year (2026-27)

For accounting and financial reporting purpose, Company follows Financial Year which starts from 1st April each year and ends on 31st March of every succeeding year.

c. Board Meetings approval of Results

The Quarterly Financial Results for the financial year 2026-27 will be taken on record by the Board of Directors as per the following tentative schedule (subject to change, if any):

quarter ending 30th June, 2026	:	July/ August 2026
quarter ending 30th September, 2026	:	October/November 2026
quarter ending 31st December, 2026	:	January / February 2027
quarter ending 31st March, 2027	:	April / May 2027

d. Listing on Stock exchange

The Company has paid the Annual Listing Fee to the Stock Exchanges.

e. Stock Code

ISIN for Equity Shares held in Demat form with NSDL and CDSL: INE895E01017

Scrip Code: **526081**

f. Market Price Data

Month	High	Low
Apr-25	17.98	15.05
May-25	18.4	15.25
Jun-25	18.48	14.67
Jul-25	17	14.41
Aug-25	16.5	13.15
Sep-25	19.25	16
Oct-25	19.89	16.72
Nov-25	20.7	15.98
Dec-25	37.12	14.82
Jan-26	43.8	32.27
Feb-26	40.29	28.35
Mar-26	35.24	28

g. Registrar and Share Transfer Agent

M/s. Skyline Financial Services Private Limited
D-153A, 1st Floor, Okhla Industrial Area, Phase-I,New Delhi,Delhi,110020
Tel. No.: 011-40450193/26812682
Email: info@skylinerta.com
Website: www.sklinerta.com

h. Share Transfer System

The Shares of Company are compulsorily traded in dematerialized form. Shares received in Physical Form are transferred within a period of 15 days from the date of lodgment subject to documents being valid and complete in all respects. The request for dematerialization of Shares is also processed by the R&T agent within the stipulated period and uploaded with the concerned Depositories. In terms of SEBI Listing Regulation, Company Secretary in Practice examines the records and processes of Share transfers and issues yearly Certificate which is sent to the Stock Exchanges.

i. Distribution of Shareholding as on 31st March 2026:

Sr. No.	Category of Shareholders.	No. of Shares held	% of total Shares
1.	Promoters, Directors, Relatives and Associates.	-	-
2	Indian Public	59,281,761	78.00
3	Banks, Financial Institutions & Insurance Companies/ Mutual Funds	100	0
4	NRI's /Overseas Body Corporate	2777	0
5	Bodies Corporate	16695529	21.97
6	Firm	0	0.00
7	HUF	14833	0.02

8	Unclaimed or Suspense or Escrow Account	0	0
	Total	**7,59,95,000**	**100.00**

j. Dematerialization of Shares & Liquidity

On March 31st, 2026, some shares of Company were held in physical form. The Promoters & Promoters-group shareholding was also fully dematerialized. Brief position of Company's dematerialized shares is given below:

S. No.	Description	Shares	% holding
1	NSDL	22,75,937	6.46
2	CDSL	3,00,45,463	85.31
3	PHYSICAL	28,98,600	8.23
	Total	**3,52,20,000**	**100**

k. Outstanding GDRs / ADRs / Warrants or any Convertible instruments, conversion date and likely impact on equity

As on 31st March 2026, the Company did not have any outstanding GDRs/ADRs/ Warrants or any Convertible instruments.

l. Credit Rating

During the year, the Company have not availed credit rating facility.

m. Dividend:

In view of the planned business growth, your directors deem it proper to preserve the resources of the Company for its activities and therefore, do not propose any dividend for the Financial Year ended March 31, 2026.

n. Address for Correspondence

In case any problem or query shareholders can contact at:
Ritika Sood
Flat 207, 2nd Floor, Pragati Tower,
Rajendra Place, Patel Nagar (Central Delhi),
Central Delhi, New Delhi, Delhi, India,
110008
Phone: +91 6352918168
Email: sheell02@gmail.com

Shareholders may also contact Company's Registrar & Share Transfer Agent at:
M/s. Skyline Financial Services Private Limited
D-153A, 1st Floor, Okhla Industrial Area, Phase-I,New Delhi,110020
Tel. No.: 011-40450193/26812682
Email: info@skylinerta.com

Website: www.sklinerta.com

7. MD/ CEO/ CFO CERTIFICATION

As required under Regulation 17 (8) of the SEBI Listing Regulations, 2015, the CEO and the CFO certification of the Financial Statements, the Cash Flow Statement and the Internal Control Systems for financial reporting for the financial year ended was placed before the Board.

8.Compliance with Corporate Governance requirements as specified in regulation 17 to 27 and clauses (b) to (i) of sub-regulation (2) of regulation 46 of the SEBI (LODR) Regulations, 2015.

Your Company has complied with all the corporate governance requirements specified in Regulation 17 to 27 and clauses (b) to (i) of sub-regulation (2) of Regulation 46 of the Listing Regulations, wherever applicable to your Company.

SC AGROTECH LIMITED
CIN: L01122DL1990PLC042207
Registered Address: Flat 207, 2nd Floor, Pragati Tower, Rajendra Place, Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008
Corporate Office: A 602 Ganesh Glory 11 Near BSNL, Office Jagatpur Gota 382470, Jagatpur, Ahmedabad, Dascroi, Gujarat, India, 382470
Email: sheel102@gmail.com **Contact No.**: 7623969392 **Web:** https://scagrotechltd.in/

COMPLIANCE CERTIFICATE ON CORPORATE GOVERNANCE

To,
The Members,
SC Agrotech Limited,
Flat 207, 2nd Floor, Pragati Tower, Rajendra Place,
Patel Nagar (Central Delhi), Central Delhi, New Delhi, Delhi, India, 110008

We, **SCS AND CO. LLP**, Practicing Company Secretaries, Ahmedabad, have examined the compliance of conditions of Corporate Governance by Sc Agrotech Limited for the purpose of certifying compliance of the conditions of Corporate Governance as prescribed under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Listing Regulations") for the Financial Year ended March 31, 2026. We have obtained all the information and explanations, which to the best of my knowledge and belief were necessary for the purpose of certification.

The compliance of conditions of Corporate Governance is the responsibility of the management. Our examination was limited to procedures and implementation thereof, adopted by the Company for ensuring the compliance of the conditions of the Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.

In our opinion and to the best of information and according to the explanations given to us and representation made by the management; We certify that the Company has complied with all the mandatory conditions of the Corporate Governance as stipulated in Regulations 17 to 27 and clauses (b) to (i) of Regulation 46 (2) and Paragraphs C, D and E of Schedule V of the Listing Regulations, during the year ended on March 31, 2026.

We further state that such compliance is neither an assurance as to the future viability of the Company nor the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For SCS AND CO. LLP
Practicing Company Secretaries

Sd/-
CS Abhishek Chhajed
Partner
FCS: 11334 COP: 15131
ICSI Unique Code: - L2020GJ008700
Peer Review Number: - 1677/2022

Dated: 07-09-2026
Place: Ahmedabad
UDIN: F011334H001406893

INDEPENDENT AUDITOR'S REPORT

To the Members of SC AGROTECH LIMITED

Qualified Opinion

We have audited the accompanying financial statements of SC AGROTECH LIMITED ("the Company"), which comprise the Balance Sheet as at 31 March 2026, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and the notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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

Basis for Qualified Opinion

The Company did not make available to us complete supporting documents, reconciliations and certain statutory records relating to selected transactions and balances, including GST, TDS, related party transactions, and certain expense accounts, for the purposes of our audit.

Further, balance confirmations in respect of certain trade receivables, trade payables and other balances were not available for verification. In addition, supporting documents such as, reconciliations, agreements and detailed workings relating to certain balances and transactions were not fully made available to us.

Consequently, we were unable to determine whether any adjustments were necessary in respect of the aforesaid balances and transactions.

Further, with respect to Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014, the absence of sufficient appropriate audit evidence, we were unable to verify whether the accounting software used by the Company had an audit trail (edit log) feature enabled and operating throughout the year for all relevant transactions.

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report.

We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit under the provisions of the Companies Act, 2013 and Rules made 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 obtained by us is sufficient and appropriate to provide a basis for our qualified opinion.

Key Audit Matters: -

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

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

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Corporate Governance and Shareholder's Information, but does not include the financial statements and our auditor's report thereon.

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

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

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. As described in the Basis for Qualified Opinion section above, we were unable to obtain sufficient appropriate audit evidence in respect of certain matters. Accordingly, we are unable to conclude whether the other information is materially misstated with respect to those matters.

Responsibility of Management and Those Charged with Governance for the Financial Statements:-

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

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

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

Auditor's Responsibility:-

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 the Standards on Auditing will always detect a material misstatement when it exists. Except for the possible effects of the matters described in the Basis for Qualified Opinion section of our report, we obtained sufficient appropriate audit evidence to provide a basis for our qualified opinion on these financial statements.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Companies Act, 2013, we are also required to report on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls; our separate report in Annexure "C" expresses our conclusion thereon.

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

- Evaluate the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern.

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

Materiality is the magnitude of misstatements in the financial 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 misstatements in the standalone financial statements.

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

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

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 section143 of the Act, we give in the Annexure 'A' a statement on the matters specified in paragraphs 3 and 4 of the Order.

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 purpose of our audit.

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

c) The Balance Sheet, Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.

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

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

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

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

In our opinion and to the best of our information and according to the explanations given to us, remuneration is paid by the Company to its directors during the year is within the limit laid down under the said section.

h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, 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 were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

iv. The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

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

vi. Based on audit procedures which we 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) contain any material mis-statement.

vii. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

viii. 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 operated 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. Also we have not verified the reliance of the audit trail (edit log) facility recorded by the software.

As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable to the Company with effect from April 1, 2023, reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended 31st March,2026.

For M A R K S & Co.
Chartered Accountants
[Firm Registration No. 139476W]

ROHAN D MEHTA
Partner
Membership No. 142372

Place: Ahmedabad
Date: 28TH May, 2026
UDIN: **26142372EPAZQJ6879**

Annexure "A" referred to in paragraph 1 under the heading 'Report on Other Legal and Regulatory Requirements' of our report of even date to the member of SC AGROTECH LIMITED ('the Company')

(i) (a)(i) The Company has maintained proper records showing full particulars, including Quantitative details and situation of property, plant and equipment.

(ii)The Company does not hold any intangible assets, hence no records are required to be maintained by the Company.

(b) The Property, plant and equipment have been physically verified by the management during the year as per the regular program of verification which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noticed on such verification by the management.

(c) According to information and explanations given by the management, the Company the title deeds of all the immovable properties for the current financial year are held in the name of the Company.

(d) The Company has not revalued its property, plant and equipment during the said financial year. Accordingly, the provision of the clause 3(i) (d) of the Order is not applicable and hence not commented upon.

(e) According to the information and explanations given by the management, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder. Hence, the provision of the clause 3(i) (e) of the Order is not applicable and hence not commented upon.

(ii) (a) In our opinion, the inventories have been physically verified during the year by the management at reasonable intervals and as explained to us no material discrepancies were noticed on physical verification.

(b) In our opinion and according to the information and explanations given to us, the company has not been sanctioned working capital limits in excess of five crore rupees during the said financial year under review.

(iii) (a) According to the information and explanations given to us, the Company has not granted any loans, secured or unsecured to firms, Limited Liability Partnerships or other parties. Accordingly, the provision of the clause 3(iii) (a) of the Order is not applicable and hence not commented upon.

(b) According to the information and explanations given to us, the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prejudicial to the company's interest.

(c) As per the explanation and the information provided, the schedule of repayment and payment of interest has been stipulated and repayments have been made regularly as per the terms of repayment.

(d) In our opinion and information and explanation provided, no amount of loan is overdue.

(e) As per the information and explanation provided to us, no loan has been renewed or extended or fresh loans granted to settle the overdue of existing loans given to the same parties. Accordingly, the provision of the clause 3(iii) (e) of the Order is not applicable and hence not commented upon.

(f) As per the information provided, the Company has not granted any loans repayable on demand. Accordingly, the provision of the clause 3(iii) (f) of the Order is not applicable and hence not commented upon

(iv) In our opinion and according to the information and explanations given to us, there are no loans, investments, guarantees, and securities granted in respect of which provisions of Section 185 and 186 of the Companies Act 2013 are applicable and hence not commented upon.

(v) The Company has not accepted any deposits from the public.

(vi) As informed to us, the Central Government has not specified maintenance of cost records under sub-section (1) of Section 148 of the Companies Act, 2013 in respect of activities undertaken by the company during the financial year.

(vii) (a) According to 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 with appropriate authorities undisputed statutory dues including provident fund, employees' state insurance, customs duty, goods and service tax cess and other material statutory dues applicable to it.

(b) According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, sales-tax, customs duty, cess and other material statutory dues were outstanding at the year end, for a period of more than six months from the date they became payable.

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, no dues of income tax, sales tax, service tax, duty of customs, duty of excise, value added tax are outstanding on account of any dispute.

(viii) Based on our audit procedures performed for the purpose of reporting the true and fair view of the financial statements and according to information and explanations given by the management, no transactions not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

(ix) (a) Based on our audit procedures performed for the purpose of reporting the true and fair view of the financial statements and according to information and explanations given by the management, we are of the opinion that the Company has not defaulted in repayment of dues to any lender.

(b) As per the information provided, the company is not declared wilful defaulter by any bank or financial institution or other lender;

(c) Based on our audit procedures performed for the purpose of reporting the true and fair view of the financial statements and according to information and explanations given by the management, term loans were applied for the purpose for which the loans were obtained

(d) According to information and explanations given by the management, the company has not raised funds on short terms basis.

(e) According to information and explanations given by the management, no funds has been taken from any entity or person on account of or to meet the obligations of its subsidiaries, associates, or joint ventures.

(g) Based on our audit procedures performed for the purpose of reporting the true and fair view of the financial statements and according to information and explanations given by the management, the company has not raised any loans on the pledge of securities held in its subsidiaries, joint ventures, or associate companies.

(x) (a) Based on our audit procedures performed for the purpose of reporting the true and fair view of the financial statements and according to the information and explanations given by the management, we report that the Company has not raised any money by way of initial public offer or further public offer (including debt instruments).

(b) According to the information and explanations given to us and on an overall examination of the balance sheet, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review and hence, reporting requirements under clause 3(x) are not applicable to the company and, not commented upon.

(xi) (a) Based upon the audit procedures performed for the purpose of reporting the true and fair view of the financial statements and according to the information and explanations given by the management, we report that no fraud on or by the officers and employees of the Company has been noticed or reported during the year.

(b) Based upon the audit procedures performed for the purpose of reporting the true and fair view of the financial statements and according to the information and explanations given by the management, no report under sub-section (12) of section 143 of the Companies Act in form ADT – 4 has been filled by auditors.

(c) Based upon the audit procedures performed for the purpose of reporting the true and fair view of the financial statements and according to the information and explanations given by the management, no whistle-blower complaints has been received during the year by the company.

(xii) In our opinion and according to the information and explanations given by the management, the Company is not a Nidhi company. Therefore, the provisions of clause 3(xii) of the Order are not applicable to the Company and hence not commented upon.

(xiii) Based on our audit procedures performed for the purpose of reporting the true and fair view of the financial statements and according to the information and explanations given by the management, we report that transactions with related parties are in compliance with the provisions of Section 177 & 188 of the Companies Act, 2013, wherever applicable and all the transactions with related parties have been disclosed in the Financial Statements, as required by applicable accounting standards.

(xiv) (a) Based on our audit procedures performed for the purpose of reporting the true and fair view of the financial statements and according to the information and explanations given by the management, the Company has not yet implemented an internal audit system commensurate with the size and nature of its business.

(b) Based on our audit procedures performed for the purpose of reporting the true and fair view of the financial statements and according to the information and explanations given by the management, no internal audit has been carried out during the said financial year.

(xv) Based on our audit procedures performed for the purpose of reporting the true and fair view of the financial statements and according to the information and explanations given by the management not entered into any non-cash transactions with directors or persons connected with him.

(xvi) (a) According to the information and explanations given to us, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

(b) In our opinion and as per the information and explanation provided to us, the company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934;

(c) Based on our audit procedures performed for the purpose of reporting the true and fair view of the financial statements and according to the information and explanations given by the management, the company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, the provision of clause 3(xvi)'(c) are not applicable and hence not commented upon.

(d) In our opinion and as per the information and explanation provided to us, there is not more than one CIC as part of the Group.

(xvii) According to the information and explanations given to us, the company has not incurred cash losses in the financial year and in the immediately preceding financial year.

(xviii) According to the information and explanations given to us, there has been resignation of the statutory auditors during the said financial year under review. However, the issues, objections or concerns raised by the outgoing auditors have been duly taken into consideration while carrying out the audit.

(xix) Based on our audit procedures performed for the purpose of reporting the true and fair view of the financial statements and according to the information and explanations given by the management, the contingent liabilities and commitments are disclosed in Note No 23(T) of the financial statements for the year

(xx) According to the information and explanations given to us, no such projects has been undertaken by the company and accordingly clause 3(xx) (a) and (b) is not applicable to the company and hence not commented upon.

(xxi) According to the information and explanations given to us, no consolidated financial statements are applicable to the company and hence clause 3 (xxi) is not applicable and commented upon.

For M A R K S & Co.
Chartered Accountants
[Firm Registration No. 139476W]

ROHAN D MEHTA
Partner
Membership No. 142372

Place : Ahmedabad
Date : 28th May, 2026
UDIN: **26142372EPAZQJ6879**

ANNEXURE 'B' TO THE INDEPENDENT AUDITOR'S REPORT OF EVEN DATE ON THE FINANCIAL STATEMENTS OF SC AGROTECH LIMITED

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

We have audited the internal financial controls over financial reporting of SC AGROTECH 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 Responsibility for Internal Financial Controls

The Company's Management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the 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") and the Standards on Auditing as specified under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

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

We believe that the audit evidence we have obtained is sufficient and appropriate details from the management only to provide a basis for our audit opinion on the internal financial control system over financial reporting.

M A R K S & Co.
Chartered Accountants

Meaning of Internal Financial Controls Over Financial Reporting

A Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with 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, the Company has, in all material respects, an adequate internal financial controls system as per the reports from the management, 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 M A R K S & Co.
Chartered Accountants
[Firm Registration No. 139476W]

ROHAN D MEHTA
Partner
Membership No. 142372

Place : Ahmedabad
Date : 28TH May, 2026
UDIN: **26142372EPAZQJ6879**

SC AGROTECH LIMITED

(Formerly Known as Sheel International Limited) | CIN: L01122DL1990PLC042207

Balance Sheet as on 31st March, 2026

Regd. Office: Rz-1484/28, Ground Floor, Tughlakabad Extension, South Delhi, New Delhi - 110019 | E-mail: sheel102@gmail.com | Web: www.scagrotech.in

(Amount in Rs. Lakhs)

Particulars	Note No.	As at 31st March, 2026	As at 31st March, 2025
II. ASSETS			
(1) Non-Current Assets			
(a) Property, Plant and Equipment	9	114.12	112.98
(b) Capital work-in-progress			
(c) Investment Property			
(d) Goodwill			
(e) Other Intangible assets			
(f) Intangible assets under development			
(g) Biological Assets other than bearer plants			
(h) Financial Assets			
(i) Investments	10	0.09	-
(ii) Trade receivables			
(iii) Loans	11	1,602.30	123.05
(iv) Others (to be specified)			
(i) Deferred tax assets (net)			
(j) Other non-current assets	12	1.20	1.20
(2) Current Assets			
(a) Inventories	13	2,904.87	-
(b) Financial Assets			
(i) Investments			
(ii) Trade receivables	14	5,420.29	38.45
(iii) Cash and cash equivalents	15	11.35	13.06
(iv) Bank balances other than (iii) above	15	10.78	6.62
(v) Loans			
(vi) Others (to be specified)			
(c) Current Tax Assets (Net)			
(d) Other current assets	16	3,584.98	24.72
TOTAL ASSET		**13,649.98**	**320.08**

SC AGROTECH LIMITED

(Formerly Known as Sheel International Limited) | CIN: L01122DL1990PLC042207

Balance Sheet as on 31st March, 2026

Regd. Office: Rz-1484/28, Ground Floor, Tughlakabad Extension, South Delhi, New Delhi - 110019 | E-mail: sheel102@gmail.com | Web: www.scagrotech.in

(Amount in Rs. Lakhs)

I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Equity Share Capital	2	7,599.50	599.50
(b) Other Equity	3	4,203.63	(331.50)
(c) Money Received Against Share Warrants			
(2) Non-current liabilities			
(a) Financial Liabilities			
(i) Borrowings			
(ii) Trade payables			
(iii) Other financial liabilities	4	1,010.00	-
(b) Provisions			
(c) Deferred tax liabilities (Net)	5	7.52	7.52
(d) Other non-current liabilities			
(4) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings (Incl. Intercorporate Borrowings)			
(ii) Trade payables	6		
(a) total outstanding dues of micro enterprises and small enterprises			
(b) total outstanding dues of creditors other than micro enterprises and small enterpri		669.58	6.38
(iii) Other financial liabilities			
(b) Other current liabilities	7	23.34	35.80
(c) Provisions	8	136.41	2.38
(d) Current Tax Liabilities (Net)			
TOTAL EQUITY AND LIABILITIES		**13,649.98**	**320.08**

Summary of Significant Accounting Policies 1

The accompanying notes are an integral part of the Financial Statements

In terms of our report of even date attached
For M A R K S & Co.
CHARTERED ACCOUNTANTS

Rohan D Mehta
PARTNER
Membership No. 142372
Firm's Registration No. 139476W

On Behalf of Board of Directors
SC AGROTECH LIMITED

SC AGROTECH LIMITED

P.B. Patel

PRATIKKUMAR PATEL
MANAGING DIRECTOR
DIN: 11211517

S.B. Patel.

SUCHITKUMAR PATEL
DIRECTOR
DIN: 11211454

PLACE: AHMEDABAD
DATE:
UDIN For Stautory Audit:

SC AGROTECH LIMITED

(Formerly Known as Sheel International Limited) | CIN: L01122DL1990PLC042207

Statement of Profit & Loss for the period ended 31st March, 2026

Regd. Office: Rz-1484/28, Ground Floor, Tughlakabad Extension, South Delhi, New Delhi - 110019 | E-mail: sheel102@gmail.com | Web: www.scagrotech.in

(Amount in Rs. Lakhs)

S.No	Particulars	Note No.	For the Period Ended 31.03.2026	For the Period Ended 31.03.2025
I	Revenue from Operation (Gross)	17	8,806.04	-
II	Other Income	18	0.08	247.33
III	**Total Income (I +II)**		**8,806.12**	**247.33**
IV	**Expenses:**			
	Cost of Material Consumed			
	Purchase of Stock in Trade	19	11,208.72	36.86
	Changes in Inventories of Finished goods, WIP & Stock in trade	20	(2,904.87)	-
	Employee Benefit Expense	21	11.98	27.57
	Financial Costs	22	0.05	0.14
	Depreciation & Amortisation Expense		0.17	1.02
	Other Expenses	23	21.46	115.11
	Total Expenses		**8,337.51**	**180.70**
V	**Profit before exceptional/extraordinary items & tax (III - IV)**		**468.61**	**66.63**
VI	Exceptional Items	24	-	46.30
VII	**Profit before extraordinary items and tax (V - VI)**		**468.61**	**20.33**
VIII	Extraordinary Items		-	-
IX	**Profit before tax (VII - VIII)**		**468.61**	**20.33**
X	**Tax expense:-**			
	(1) Current Tax		134.63	1.40
	(2) Mat Credit Entitlement		-	-
	(3) Deferred tax		-	-
	(3) Prior Period Item		-	-
XI	**Profit (Loss) for the period from continuing operations (IX-X)**		**333.98**	**18.93**
XII	Profit/(loss) from discontinuing operations		-	-
XIII	Tax expense of discontinuing operations		-	-
XIV	**Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)**		-	-
XV	**Profit (Loss) for the period (XI + XIV)**		**333.98**	**18.93**
XVI	**Earning per equity share (Figures in Rs.):-**		-	
	Basic	25	**0.00**	**0.00**
	Diluted	25	**0.00**	**0.00**

SC AGROTECH LIMITED

(Formerly Known as Sheel International Limited) | CIN: L01122DL1990PLC042207

Statement of Profit & Loss for the period ended 31st March, 2026

Regd. Office: Rz-1484/28, Ground Floor, Tughlakabad Extension, South Delhi, New Delhi - 110019 | E-mail: sheel102@gmail.com | Web: www.scagrotech.in

(Amount in Rs. Lakhs)

S.No	Particulars	Note No.	For the Period Ended 31.03.2026	For the Period Ended 31.03.2025
	Summary of Significant Accounting Policies	1		
	The accompanying notes are an integral part of the Financial Statements			

In terms of our report of even date attached
For M A R K S & Co.
CHARTERED ACCOUNTANTS

On Behalf of Board of Directors
SC AGROTECH LIMITED

SC AGROTECH LIMITED

P.B. Patel

S.B. Patel.

Rohan D Mehta
PARTNER
Membership No. 142372
Firm's Registration No. 139476W

PRATIKKUMAR PATEL
MANAGING DIRECTOR
DIN: 11211517

SUCHITKUMAR PATEL
DIRECTOR
DIN: 11211454

PLACE: AHMEDABAD
DATE:
UDIN For Stautory Audit:

SC AGROTECH LIMITED

(Formerly Known as Sheel International Limited) | CIN: L01122DL1990PLC042207

Statement of Cash Flow for the year ended 31st March, 2026

gd. Office: Rz-1484/28, Ground Floor, Tughlakabad Extension, South Delhi, New Delhi - 110019 | E-mail: sheel102@gmail.com | Web: www.scagrotech

Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax for the year	468.61	18.93
Adjustments for :		
Depreciation	0.17	1.02
Finance Costs	0.05	-
Interest Income	(0.08)	(0.20)
Prior Period Tax	-	(16.19)
Loss on Demolition of Asset	-	36.30
Movements recognised directly in Surplus (refer Note 2)	1.15	-
Operating Profit before Working Capital changes	**469.90**	**39.86**
Adjustments for :		
(Increase)/Decrease in Inventories	(2,904.87)	-
(Increase)/Decrease in Trade Receivables	(5,381.84)	51.33
(Increase)/Decrease in Other Current Assets	(3,560.26)	7.56
(Increase)/Decrease in Other Non-Current Assets	-	2.65
Increase/(Decrease) in Trade Payables	663.20	0.99
Increase/(Decrease) in Other Current Liabilities	(12.46)	9.26
Increase/(Decrease) in Long Term Provisions	-	(0.63)
Cash Generated from Operations	**(10,726.33)**	**111.02**
Less: Direct Taxes Paid	(0.60)	-
NET CASH FROM OPERATING ACTIVITIES (A)	**(10,726.93)**	**111.02**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	(1.31)	(212.24)
Sale of Property, Plant and Equipment	-	107.63
Purchase of Non-Current Investments	(0.09)	-
(Increase)/Decrease in Long Term Loans and Advances	(1,479.25)	-
Interest Received	0.08	0.20
NET CASH USED IN INVESTING ACTIVITIES (B)	**(1,480.57)**	**(104.41)**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Issue of Share Capital	7,000.00	-
Securities Premium Received	4,200.00	-
Proceeds from / (Repayment of) Long Term Borrowings	1,010.00	-
Proceeds from / (Repayment of) Short Term Borrowings	-	-
Other Non-Current Liabilities	-	(10.00)
Finance Costs Paid	(0.05)	-
NET CASH FROM FINANCING ACTIVITIES (C)	**12,209.95**	**(10.00)**
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	**2.44**	**(3.39)**
Add: Cash and Cash Equivalents - Opening Balance	19.68	23.06
Cash and Cash Equivalents - Closing Balance	**22.12**	**19.67**
Cash and Cash Equivalents as per Balance Sheet	22.12	19.68
Difference	**(0.00)**	**0.01**

In terms of our report of even date attached
FOR, M A R K S & CO
CHARTERED ACCOUNTANTS

On Behalf of Board of Directors
SC AGROTECH LIMITED

SC AGROTECH LIMITED

P.B. Patel

S.B. Patel

Rohan D Mehta
PARTNER
Membership No. 142372
Firm's Registration No. 139476W

PRATIKKUMAR PATEL
MANAGING DIRECTOR
DIN: 11211517

SUCHITKUMAR PATEL
DIRECTOR
DIN: 11211454

PLACE: AHMEDABAD
DATE:
UDIN For Stautory Audit:

SC AGROTECH LIMITED

(Formerly Known as Sheel International Limited) | CIN: L01122DL1990PLC042207

Statement of Profit & Loss for the period ended 31st March, 2026

Regd. Office: Rz-1484/28, Ground Floor, Tughlakabad Extension, South Delhi, New Delhi - 110019 | E-mail: sheel102@gmail.com | Web: www.scagrotech.in

A. Equity Share Capital			
Particulars	**Note No.**	**No. of Shares**	**Amount (₹ in Lakhs)**
Balance as at April 1, 2025		5,995,000	599.50
Changes in equity share capital due to prior period errors			
Restated balance as at April 1, 2025		5,995,000	599.50
Add: Equity shares issued during the year (fresh issue at a premium)		70,000,000	
Less: Equity shares bought back / forfeited during the year			
Balance as at March 31, 2026		**75,995,000**	**599.50**

B. Other Equity							
Particulars	**Reserves and Surplus**				**Items of Other Comprehensive**		**Total Other Equity**
	Securities Premium	**General Reserve**	**Retained Earnings**	**Capital Reserve**	**Remeasurement of Defined Benefit Plans**	**Equity Instruments through OCI (FVOCI)**	
Balance as at April 1, 2025	-	-	*(331.50)*	-	-	-	*(331.50)*
Changes in accounting policy/ prior period errors							-
Restated balance as at April 1, 2025	-	-	**(331.50)**	-	-	-	**(331.50)**
Profit for the year							-
Other comprehensive income for the year, net of tax			333.98	-	-	-	333.98
Total comprehensive income for the year	-	-	**333.98**	-	-	-	**333.98**
Premium on equity shares issued during the year	4,200.00						4,200.00
Less: Share issue expenses adjusted against Securities Premium	-						-
Transferred to General Reserve		-	1.15				1.15
Dividends paid on equity shares			-				-
Dividend distribution tax, if any							-
Balance as at March 31, 2026	**4,200.00**	-	**3.63**	-	-	-	**4,203.63**

Notes forming part of the Financial Statements for the year ended 31st March, 2026

1 Significant Accounting Policies:

a. Basis of Preparation of Financial Statement

The Financial Statements are prepared and presented under the historical cost convention and evaluated on a going-concern basis using the accrual system of accounting in accordance with the accounting principles generally accepted in India (Indian GAAP) and the requirements of the Companie Act, including the Accounting Standards as prescribed by the Section 133 of the Companies Act, 2013 (“the Act”) read with Companies (Accounts) Rules, 2021.

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

b. Use of Estimates

The preparation of the financial statements in conformity with GAAP requires Management to make estimates and judgments that affect the reporte balances of assets and liabilities and disclosure relating to contingent liabilities as at the date of the financial statements and reported amounts of income and expenses during the period for the periods presented.

Management believes that the estimates used like Net realizable value of Inventories etc. in the preparation of financial statements are prudent and reasonable. Future results could differ from these estimates.

The following significant accounting policies are adopted in the preparation and presentation of these financial statements:

1.01 Revenue Recognition

In appropriate circumstances, Revenue is recognised on accrual basis when no significant uncertainity as to determination or realization exists.

In the financial statement, revenue from operation does not include Indirect taxes like Sales Tax And/ Or Goods & Service Tax.

(i) Sale of Goods:

Sales are recognized, net of returns and trade discounts, on transfer of significant risk and rewards of ownership to the buyer, which generally coincide with the delivery of goods to the customers. The Company collects Goods and Service Tax (GST) and / or Tax Collected at source on behal of the government and, therefore, these do not form a part of economic benefits flowing to the Company. Hence, they are excluded from revenue.

(ii) Sale of Service:

Income from service rendered is recognised based on the terms of the agreements as and when services are rendered and are net of Goods and Servic Tax (GST)/ Service tax.

(iii) Interest Income:

Interest income on deposits with banks is recognized on a time proportion accrual basis considering the amount outstanding and the rate applicable.

(iv) Dividend Income:

Dividend income from investments, if any, is accounted on the receipt basis.

1.02 Property, Plant And Equipment

Property, Plant and Equipments ("PPE") are stated at cost of acquisition inclusive of expenses directly attributable / related to the acquisition/ construction/erection of such assets. GST and other applicable taxes paid on acquisition of property, plant and equipment are capitalized to the exter not available/ utilizable as input tax credit under GST or other relevant law in force.

Expenditure incurred on renovation and modernization of PPE on completion of the originally estimated useful life resulting in increased life and/or efficiency of an existing asset, is added to the cost of the related asset. In the carrying amount of an item of PPE, the cost of replacing the part of suc an item is recognized when that cost is incurred if the recognition criteria are met. The carrying amount of those parts that are replaced is derecognized in accordance with the derecognition principles.

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to g
ready for its intended use or sale are capitalised as part of the cost of the asset.

After initial recognition, PPE is carried at cost less accumulated depreciation/amortization and accumulated impairment losses, if any.
An item of property, plant and equipment is derecognized upon disposal or when no future economic benefits are expected from its use or disposal.
Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the Statement of Profit and Loss when the asset is derecognized.

Intangible Assets

Intangible assets are recognised at acquisition cost when the asset is identifiable, non monetary in nature, without physical substance and is probabl that such expenditure is to result in future economic benefits to the entity.

Following initial recognition, intangible assets are carried at cost less accumulated amortization and accumulated impairment losses, if any. Internal generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in the statement of profit and loss in the year in which the expenditure is incurred.

Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

Capital Work In Progress

Capital work in progress is stated at cost, net of impairment losses, if any. Cost comprises of the cost of items of PPE not yet commissioned, incidental pre-operative expenses and borrowing costs.

Intangible Assets Under Developments

Intangible assets under development consists of cost capitalized since the development costs are measurable reliably, the product or process is technically, and commercially feasible, future economic benefits are probable, and the Company intends to and has sufficient resources to complete development and to use the asset. The expenditure capitalized includes the cost of purchase of license, direct labour and overheads costs that are directly attributable to preparing the asset to its intended use.

Depreciation and Amortization:

Property Plant and Equipment and Intangible Assets

(i) Depreciation on Prpoerty, Plant and Equipment and Intangible Assets is recognised in profit or loss using "Straight Line Method". Depreciation i provided based on useful life of the assets as prescribed in schedule II of the Companies Act, 2013. Depreciation is charged proportionately from/to the date of acquisition/disposal.

(ii) Depreciation on Windmill is taken on "Written down value method" at the rate specified and in accordance with the provision of Schedule II of the Companies Act, 2013.

The depreciation methods, estimated useful lives, and residual values of the PPE and Intangible assets are reviewed at the end of each reporting period. The effect of changes in these estimates is accounted on a prospective basis.

1.03 Impairments

The Company assesses at each reporting date as to whether there is any indication that any property, plant and equipment and intangible assets or group of assets, called cash generating units (CGU) may be impaired. If any such indication exists the recoverable amount of an asset or CGU is estimated to determine the extent of impairment, if any. When it is not possible to estimate the recoverable amount of an individual asset, the Company estimates the recoverable amount of the CGU to which the asset belongs.

An impairment loss is recognised in the Statement of Profit and Loss to the extent, asset’s carrying amount exceeds its recoverable amount. The recoverable amount is higher of an asset’s fair value less cost of disposal and value in use. Value in use is based on the estimated future cash flows, discounted to their present value using pre-tax discount rate that reflects current market assessments of the time value of money and risk specific to the assets.

The impairment loss recognised in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

1.04 **Investments:**

Long term investment are stated at cost less amount written off, where there is a diminution in its value of long term nature. Current investments are stated at lower of cost and fair value. Gain or loss arising from sale or disposal of such investment is accounted at the time of actual sale or disposal.

1.05 **Inventories:**

(i) Raw-materials and Packing materials and Stores & Spares are stated at cost or net realizable value whichever is lower.

(ii) By products are valued at net realizable value.

(iii) Finished goods are valued at cost or net realizable value whichever is lower.

Cost comprises direct materials and where applicable, direct labour costs, those overheads that have been incurred in bringing the inventories to the present location and condition.

1.06 **Cash & Cash Equivalents**

Cash and cash equivalents comprise cash and cash on deposit with banks. The Company considers all highly liquid investments with a remaining maturity at the date of purchase of three months or less and that are readily convertible to known amounts of cash to be cash equivalents.

1.07 **Employee Benefit**

(a) Short Term Employee Benefits

Employee benefits payable wholly within twelve months of receiving employee services are classified as short-term employee benefits. These benefits include salaries and wages, bonus, and ex-gratia. The undiscounted amount of short-term employee benefits to be paid in exchange for employee services is recognised as an expense as the related service is rendered by employees.

(b) Post-Employment Benefits

Defined Contribution Plans

A defined contribution plan is a post-employment benefit plan under which an entity pays specified contributions to a separate entity and has no obligation to pay any further amounts. The Company makes specified monthly contributions towards employee provident fund to Government administered provident fund scheme which is a defined contribution plan. The Company's contribution is recognized as an expense in the Statement of Profit and Loss during the period in which the employee renders the related service.

Defined Benefits Plans

The Company's gratuity benefit scheme is a funded defined benefit plan. The Company's net obligation in respect of the gratuity benefit scheme is calculated by estimating the amount of future benefit that employees have earned in return for their service in the current and prior periods. Such benefit is discounted to determine its present value and the fair value of any plan assets is deducted to arrive at the net obligation.

The present value of the obligation under such defined benefit plan is determined based on actuarial valuation using the Projected Unit Credit Method, which recognizes each period of service as giving rise to an additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation.

The obligation is measured at the present value of the estimated future cash flows. The discount rates used for determining the present value of the obligation under defined benefit plan are based on the market yields on Government securities as at the balance sheet date. When the calculation results in a benefit to the Company, the recognized asset is limited to the net total of any unrecognized actuarial losses and past service costs and the present value of any future refunds from the plan or reductions in future contributions to the plan.

Actuarial gains and losses are recognized immediately in the Statement of Profit and Loss.

1.08 **Borrowing Cost**

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to ge ready for its intended use or sale are capitalised as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur.

Borrowing costs consist of interest and other costs that the company incurs in connection with the borrowing of funds. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.

1.09 **Accounting For Taxes On Income**

(i) Current tax is determined as the amount of tax payable in respect of taxable income for the year.

(ii) Deferred Tax is recognised,on timing difference, being the difference between taxable incomes and accounting income that originate in one period and are capable of reversal in one or more subsequent periods.

(iii) Where there is unabsorbed depreciation or carry forward losses, deferred tax assets are recognized if there is virtual certainty that sufficient future taxable income will be available against which such assets can be realized. Other deferred tax assets are recognized only to the extent there is reasonable certainty of realization in future. Such assets are reviewed at each Balance sheet date to reassess realization.

(iv) Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance shee date.

1.10 **Provisions And Contingent Liabilities**

Provisions

Provisions are recognised when the company has a present obligation (legal or constructive) as a result of a past event, it is probable that the compa will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. When a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material).

Contingent Liabilities

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made.

Contingent Assets

Contingent assets are not recognized but disclosed when the inflow of economic benefits is probable. However, when the realization of income is virtually certain, then the related asset is no longer a contingent asset, but it is recognized as an asset.

1.11 **Cash Flow Statement**

Cash Flow Statement is prepared in accordance with the Indirect Method prescribed in the relevant Accounting Standard. For the purpose of presentation in the cash flow statement, cash and cash equivalents includes cash on hand and other highly liquid investments with maturities of thre months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

1.12 **Earning Per Share**

Basis of earning per share are calculated by dividing the net profit or loss for the period attributable to equity shareholder by the weighted average number of equity share outstanding during the period. For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholder and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutiv equity shares.

1.13 **Current & Non-Current**

The assets and liabilities reported in the balance sheet are classified on a “current/ Non current basis” with separate reporting of assets held for sale and liabilities. Current assets, which include cash and cash equivalent, are assets that are intended to be realized or sold during the normal operating cycle of company or in the 12 months following the balance sheet date. Current liabilities are liabilities that are expected to be settled during the normal operating cycle of the company or within 12 months following the close of the financial year.

SC AGROTECH LIMITED (Formerly Known as Sheel International Limited) | CIN: L01122DL1990PLC042207

Notes forming part of the Financial Statements for the year ended 31st March, 2026

Note 2 Equity Share Capital

Particulars	As on 31st March, 2026	As on 31st March, 2025
SHARE CAPITAL		
Authorised Share Capital		
(7,65,00,000 Equity Shares of Rs. 10/-each)	7,650.00	
(50,000 Preference Shares of Rs. 100/-each)	50.00	
(Previous Year- 65,00,000 Equity Shares of Rs. 10/-each)		650.00
(Previous Year- 50,000 Preference Shares of Rs. 100/-each)		50.00
Issued,Subscribed & Fully paid up		
(7,59,95,000 Equity Shares of Rs. 10/-each fully paid up)	7,599.50	
(Previous Year- 59,95,000 Equity Shares of Rs. 10/-each fully paid up)		599.50
Total	**7,599.50**	**599.50**

Reconciliation of the no. of shares outstanding as at March 31, 2026 and at March 31, 2025 is set out below:

Particulars	As on 31.03.2026	As on 31.03.2025
No. of equity shares at the beginning of year	5,995,000.00	5,995,000.00
Add No. of equity shares issued	70,000,000.00	-
Less No. of equity shares redeemed		-
No. of equity shares at the closing of the year	**75,995,000.00**	**5,995,000.00**

Terms/ Rights attached to Equity Shares

Company has only one class of equity shares having a par value of Rs. 10/-. Each holder of equity shares is entitiled to one vote per share. The company declares and pays dividends in Indian rupees. The dividend propsed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual Genereal Meeting.

Equity Shares held by Shareholders holding more than 5% shares

Name of Shareholder		2026	2025
PRAVINBHAI BHARATBHAI GOHIL			
	No. of shares	3730000	-
	% held	10.5906	-
AJITKUMAR LALLUBHAI PARMAR			
	No. of shares	3725000	-
	% held	10.5764	-
KAMESHKUMAR SOLANKI			
	No. of shares	3710000	-
	% held	10.5338	-
DIVYESHKUMAR RAMANBHAI PARMAR			
	No. of shares	3690000	-
	% held	10.4770	-
SURESHBHAI MAKANSINH PARMAR			
	No. of shares	3650000	-
	% held	10.3634	-
RATHOD RAOHITKUMAR MUNNABHAI			
	No. of shares	3615000	-
	% held	10.2641	-
ARIFKHAN AKBARKHAN MAKRANI			
	No. of shares	3400000	-

% held	9.6536	-
SAIZE ENTERPRISE PRIVATE LIMITED		
No. of shares	3705000	-
% held	10.5196	-
Sproutcraft Enterprises Private Limited		
No. of shares	-	305,150.00
% held	-	5.09
Jivab Trading Privater Limited		
No. of shares		1,218,555
% held	-	20.33

Equity Shares held by Promoters at the end of the year

Promoter's Name	**2026**	**2025**
No. of Shares		-
% held		-
% Change during the year	-	

Notes forming part of the Financial Statements for the year ended 31st March, 2026

NOTE 3 OTHER EQUITY **(Amount in Rs. Lakhs)**

Particulars	As at 31st March, 2026	As at 31st March, 2025
Securities Premium	4,200.00	
Surplus in statement of Profit & Loss A/c		
Opening Balance	(312.58)	(334.23)
Adjustment	(17.77)	(16.20)
Add: Profit for the current year	333.98	18.93
	3.63	(331.50)
Total	**4,203.63**	**(331.50)**

NOTE 4 OTHER FINANCIAL LIABILITY **(Amount in Rs. Lakhs)**

Particulars	As at 31st March, 2026	As at 31st March, 2025
Secured Loan		-
Total (A)	-	-
Unsecured Loans		
Sumadhurainfracon Pvt Ltd	1,000.00	
Unsecured Loan From Director	10.00	
Total (B)	**1,010.00**	-
Total (A)+(B)	**1,010.00**	-

Note: Loan Given or taken other than Bank or financial institution are subject to Repayable on Demand only or without specifying any terms or period of Repayment..

NOTE 5 DEFERRED TAX LIABILITIES (NET) **(Amount in Rs. Lakhs)**

Particulars	As at 31st March, 2026	As at 31st March, 2025
Opening Balance	7.52	8.23
Add: during the year		(0.71)
Total	**7.52**	**7.52**

NOTE 6 TRADE PAYABLES **(Amount in Rs. Lakhs)**

Particulars	As at 31st March, 2026	As at 31st March, 2025
(i) Total outstanding dues of micro enterprises and small enterprises;		-
(ii) Total outstanding dues other than of micro enterprises and small enterprises;		-
Sundry Creditors for Goods	669.58	6.38
Sundry Creditors Others (regrouped to Other Current Liabilities)		
Total	**669.58**	**6.38**

Note :

As explained to us, the company has requested all vendors to provide evidence of MSME Registration. However, The Company has not received confirmation from any vendor with evidence. Based on the above information, the company has not shown any amount outstanding to MSME Vendor. Further, in view of the Management, the impact of interest, if any, that may be payable in accordance with the provision of the Act is not expected to be material. The company has not received any claim for interest from any supplier as at the Balance Sheet date. The company has neither paid any interest nor provided for interest to MSME Vendor.

(Amount in Rs. Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
(i) MSME	-	-
(ii) Other		
For Raw Material		
Not Due		
Less than 1 year		
1-2 Years		
2-3 years		
More than 3 years		
	-	-
For Expenses & Services		
Not Due		
Less than 1 year		
1-2 Years		
2-3 years		
More than 3 years		
	-	-
(ii) Others (A)+(B)	-	-
(iii) Disputed dues - MSME	-	-

(Amount in Rs. Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
(a) Principal amount remaining unpaid to any supplier as at the year end	-	-
(b) Interest due remaining unpaid to any supplier as at the year end	-	-
(c) Amount of interest paid by the Company in terms of section 16 of the MSMED, along with the amount of the payment made to the supplier beyond the appointed day during the accounting year.	-	-
(d) Amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED	-	-
(e) Amount of interest accrued and remaining unpaid at the end of the financial year	-	-
(f) Amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible.	-	-

Note :
On the basis of information and records available with the Company, the above disclosures are made in respect of amounts due to the micro enterprises and small enterprises, who have registered with relevant competent authorities.

NOTE 7 OTHER CURRENT LIABILITIES

(Amount in Rs. Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Advance from Debtors / Sundry Creditors (Others)	20.81	28.05
Expenses Payable	0.00	1.08
Advance Against Property		
Duties and Taxes		
TDS Payable	0.07	1.87
GST Payable	2.46	
GST RCM		
Income Tax Refund Writeoff		4.80
LWF Payable		
PF Payable		
ESI Payable		

TCS payable		
Total	**23.34**	**35.80**

NOTE 8 PROVISIONS

(Amount in Rs. Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Audit fees payable		
Income Tax	136.41	2.38
Total	**136.41**	**2.38**

NOTE 10 OTHER NON CURRENT INVESTMENT (Amount in Rs. Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Fixed Deposit	0.09	-
Total	**0.09**	-

NOTE 11 LOANS (Amount in Rs. Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Loans and Advances to Suppliers	1,602.30	123.05
Total	**1,602.30**	**123.05**

NOTE 12 OTHER NON CURRENT ASSETS (Amount in Rs. Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Earnest Money	1.20	1.20
Total	**1.20**	**1.20**

NOTE 13 INVENTORIES (Amount in Rs. Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Raw Material	-	-
Finished goods	2,904.87	-
Traded Goods	-	-
Consumables	-	-
WIP	-	-
Total	**2,904.87**	-

Note :

Inventories have been valued at cost or net realissbale value whichever is lower.

Due to fire at premises, Company has suffered loss of Inventory worth Rs. 42,39,92,739.67

NOTE 14 TRADE RECEIVABLES (Amount in Rs. Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Outstanding for a period exceeding six months from due date		
Unsecured considered good		-
trade receivable		
(i) Undisputed Trade Receivables - Considered Good	5,420.29	38.45
(ii) Undisputed Trade Receivables - Considered doubtful		
(iii) Disputed Trade Receivables Considered good	-	-
(iv) Disputed Trade Receivables Considered doubtful	-	-
Total	**5,420.29**	**38.45**

Trade Recievables Ageing Schedule (Amount in Rs. Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Outstanding for following periods from due date of payment		
Less than 6 Month		
6 month to 1 year		
1-2 Years		
2-3 Years		
More than 3 Years		

(i) Undisputed Trade Receivables - Considered Good	-	-
(ii) Undisputed Trade Receivables - Considered doubtful	-	-

Note :

The Company has called for balance confirmation of Trade Receivables on random basis. However, Company has not received response from the parties. The other balances of Trade Receivables are subject to confirmation.

NOTE 15 CASH & CASH EQUIVALENTS **(Amount in Rs. Lakhs)**

Particulars	As at 31st March, 2026	As at 31st March, 2025
Cash and Cash Equivalent:-		
Cash in hand	11.35	13.06
Total	**11.35**	**13.06**

NOTE 15 BANK BALANCES OTHER THAN CASH AND CASH EQUIVALENTS **(Amount in Rs. Lakhs)**

Particulars	As at 31st March, 2026	As at 31st March, 2025
IDBI Bank	0.74	
IDBI Bank 040 Share Application Money	0.15	
Indusind Bank	1.27	
Union Bank of India	8.61	6.62
		-
Total	**10.78**	**6.62**

NOTE NO- 11 FIXED ASSETS

PARTICULARS	GROSS BLOCK				DEPRECIATION			NET BLOCK	
	AS ON 01-04-2025	ADDITION DURING THE YEAR	DEDUCTION DURING THE YEAR	AS ON 3/31/2026	UP TO 01-04-2025	FOR THE YEAR	UP TO 3/31/2026	AS ON 3/31/2026	AS ON 3/31/2025
Land	112.98			**112.98**			-	**112.98**	
Computer		1.31		**1.31**		0.17	**0.17**	**1.14**	
TOTAL	**112.98**	**1.31**	-	**114.29**	-	**0.17**	**0.17**	**114.12**	-

Notes forming part of the Financial Statements for the year ended 31st March, 2026

NOTE 17 REVENUE FROM OPERATIONS (Amount in Rs. Lakhs)

Particulars	For the period ending 31st March, 2026	For the period ending 31st March, 2025
Agri Trading Sales	8,792.39	
Formation of Farmers Producing Organisation (FPO)	13.65	
		-
Total	**8,806.04**	-

NOTE 18 OTHER INCOMES (Amount in Rs. Lakhs)

Particulars	For the period ending 31st March, 2026	For the period ending 31st March, 2025
Franchisee Fees	-	48.00
Interst Income	0.08	0.20
Profit on sale of land		199.13
		-
Total	**0.08**	**247.33**

NOTE 19 PURCHASE OF STOCK IN TRADE (Amount in Rs. Lakhs)

Particulars	For the period ending 31st March, 2026	For the period ending 31st March, 2025
Purchases (Raw Material and Consumables)	11,208.72	33.86
Consumable Purchase	-	3.00
Total	**11,208.72**	**36.86**

NOTE 20 CHANGES IN INVENTORIES OF FINISHED GOODS, WIP & STOCK IN TRADE (Amount in Rs. Lakhs)

Particulars	For the period ending 31st March, 2026	For the period ending 31st March, 2025
Opening Stock		
Raw Material	-	-
Finished goods	-	-
Consumables	-	-
WIP	-	-
Closing Stock		
Raw Material	-	-
Finished goods	2,904.87	-
Consumables	-	-
WIP	-	-
Total	**(2,904.87)**	-

NOTE 21 EMPLOYEE BENEFIT EXPENSES **(Amount in Rs. Lakhs)**

Particulars	For the period ending 31st March, 2026	For the period ending 31st March, 2025
Employee Remuneration		
Salary & Wages	11.98	24.81
Recruitment Charges		0.11
Staff Welfare Expenses		2.66
Total	**11.98**	**27.57**

NOTE 22 FINANCE COSTS **(Amount in Rs. Lakhs)**

Particulars	For the period ending 31st March, 2026	For the period ending 31st March, 2025
A) Interest expenses on :		
Term Loan		
TDS	0.03	0.10
GST	0.03	
B) Other Borrowing Cost		
Bank Charges and Loan Processing Fees	0.00	0.03
Total	**0.05**	**0.14**

NOTE 23 OTHER EXPENSES		(Amount in Rs. Lakhs)
Particulars	**For the period ending 31st March, 2026**	**For the period ending 31st March, 2025**
Direct Expenses		
Indirect Expenses		
Advertisement Expenses	0.69	0.43
AGM Expenses		1.14
Annual Listing Fees (ALF)		3.85
AUDIT FEE	1.18	
Business Promotional Exp.		0.65
COMPUTER SOFTWARE EXPENSES		0.03
Courier Expenses		0.00
Fabrication Charges		40.68
Fees & Subscription		7.51
Filling Fees		0.09
Consultancy charges.	1.34	
Garden Maintainance Charges		28.30
GST RCM Exps	1.06	
Late Fees	0.07	
Legal & Professional Charges	7.42	2.70
Listing Fees.	9.13	0.10
Office Expenses	0.13	
Printing & Stationary Expenses		12.71
Repair & Maintainance Exp.		7.46
Rent Expense		2.40
ROUND OFF	(0.00)	(0.02)
Software Exps	0.44	
Travelling Exps.		7.08
Total	**21.46**	**115.11**

NOTE 24 (i) Exceptional Item		-
Particulars	**ding 31st March, 2026**	**ding 31st March, 2025**
Investment Writeoff		10.00
Loss on Demolition of Asset		36.30
Total	-	**46.30**

Notes forming part of the Financial Statements for the year ended 31st March, 2026

NOTE 25 EARNING PER SHARE

(Amount in Rs. Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Net Profit after tax attributable to shareholders	468.61	20.33
Weighted average number of equity shares at the end of year (In Absolute)	-	-
Nominal value of share (Figures in ₹)	-	-
Basic / Diluted earning per share before extraordinary items (Figures in ₹)	0.00	0.00
Basic / Diluted earning per share after extraordinary items (Figures in ₹)	0.00	0.00

NOTE 26 RELATED PARTY DISCLOSURE

(Amount in Rs. Lakhs)

The Management has identified the following entities and Individuals as related parties of the entity for the purpose of reporting as per IND AS - 24 - Related Party Transactions as under

(i) Name of related parties and description of relationship with whom transactions made

Name of Related Party	Appointment	Relationship
Sharad Ratan Sharma	3/16/2020	Director
Amit Sehgal	4/24/2019	CFO
Dinesh Kacharaji Mochi	1/30/2025	Managing Director
Ritika Sood	4/9/2025	Company Secretary
Nandankumar Mishra	8/29/2024	Director
Varun Shakya	8/29/2024	Director
Karan Ashokbhai Bhadra	6/29/2024	Director
Varsha Rani	4/30/2024	Director

Related Party Transaction	3/31/2026	3/31/2025
Ritika Sood	150,000.00	-

NOTE- *All the Related party transactions entered during the year were in ordinary course of business and are on arm's length basis. The Names of related parties and nature of the relationships are disclosed irrespective of whether or not there have been transactions between the related parties. For Related party transactions, it is disclosed only when the transactions are entered into by the company with the related parties during the existence of the related party relationship.*

Note 27 OTHER ADDITIONAL DISCLOSURE

Loans and Advances given to Related Parties
The Company has not granted any loan or advance in nature of loan to promoters, directors, key managerial personnel and related parties as defined under the Companies Act, 2013 either severally or jointly with any other person that is (a)repayable on demand; or (b) without specifying any terms or period of repayment.

Wilful Defaulter

The Company has borrowings from banks or financial institutions or other lenders. However, the Company has not been declared a wilful defaulter at any time during the year or after the end of reporting period, but before the date when financial statements are approved or in an earlier period and the default has continued for the whole or part of the current year by any bank or financial institution or other lender.

Relationship with Struck off Companies
The Company has no transaction during the year with companies struck off under section 248 of the Companies Act, 2013 or section 560 of the Companies Act, 1956.

Registration of Charge
The Company has registered charges which are required to be registered with the Registrar of Companies (ROC) within the time limit.

Disclosure where company has given loan or invested to other person or entity to lend or invest in another person or entity

The Company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies),including foreign entities (Intermediaries)during the year with the understanding (whether recorded in writing or otherwise) that the Intermediary shall:(i)directly or indirectly lendor invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or (ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

Disclosure where company has received fund from other person or entity to lend or invest in other person or entity

The Company has not received any fund from any person(s) or entity(ies), including foreign entities (FundingParty) during the year with the understanding (whether recorded in writing or otherwise) that the Company shall:(i)directly or indirectly lendor invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or(ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

Undisclosed Income
The Company has recorded all the transactions carried out during the said financial year in the books of accounts and hence, there is no undisclosed income during the year in tax assessments.

CSR Expenditure
Nature of CSR activities
The Company is not covered under Section135 of the Companies Act, 2013 and hence, is not required to comply with the CSR Provisions

Details of Crypto Currency
The Company has not carried out any transactions from Crypto Curreny during the said financial year

Other Statutory Disclosures as per the Companies Act, 2013

Title deeds of Immovable Property not held in name of the Company
The Company has not held any immovable property the title deeds of which are not held in the name of the Company

Capital Work-in-Progress Ageing Schedule
The Company is not having any capital work-in-progress during the year or previous year.

Intangible assets under development ageing Schedule
The Company is not having any intangible asset under development during the year or previous year

Realization of Loans & Advances
In the opinion of the Board of the Directors of the Company, the current assets, loans and advances have a value on realization in the ordinary course of the business at least equal to the amount at which they are stated in the Balance Sheet and provision for all known liabilities have been made in the accounts except as stated otherwise.

Regrouping
Previous Years figures have been regrouped and rearranged wherever necessary to confirm with that of current year.

As per our report of even date
For M A R K S & Co.
Chartered Accountants
Firm's Registration No. 139476W

Rohan D Mehta
Partner
Membership No. 142372
UDIN:
Place: Ahmedabad
Date:

For and on behalf of the Board of
SC AGROTECH LIMITED

SC AGROTECH LIMITED

P.B. Patel

PRATIKKUMAR PATEL
MANAGING DIRECTOR
DIN: 11211517

S.B. Patel.

SUCHITKUMAR PATEL
DIRECTOR
DIN: 11211454

SC AGROTECH LIMITED (Formerly Known as Sheel International Limited) | CIN: L01122DL1990PLC042207

Notes forming part of the Financial Statements for the year ended 31st March, 2026

Note 28 RATIOS

S.No.	Particulars	FY 2025-26			FY 2024-25			% Variance	Reason for Variance (> 25%)
		Numerator	Denominator	Result	Numerator	Denominator	Result		
1	**Current Ratio** **Current Assets/Current Liabilities**	Current Asset	Current Liability	**14.39**	Current Asset	Current Liability	**2.01**	616%	
2	**Debt-Equity Ratio** **Total Debt / Shareholder's Equity**	Total Debt	Shareholders Equity	**0.09**	Total Debt	Shareholders Equity	-		
3	**Return on Equity Ratio** **Net Profit after Tax / Avg Shareholder's Equity**	Net profit less Preference Dividend	Average shareholders Equity	**6.00%**	Net profit less Preference Dividend	Average shareholders Equity	**7.10%**	-15%	
4	**Inventory Turnover** **COGS / Average Inventory**	COGS	Average Inventory	**5.72**	COGS	Average Inventory	-		
5	**Trade Receivable Turnover** **Net Credit Sales / Avg Accounts Receivable**	Net Credit Sales	Average Accounts Receivable	**3.23**	Net Credit Sales	Average Accounts Receivable	**4.12**	-22%	
6	**Trade Payable Turnover** **Net Credit Purchases / Avg Trade Payables**	Net Credit Purchase	Average Trade Payables	**33.16**	Net Credit Purchase	Average Trade Payables	-		
7	**Net Capital Turnover** **Net Sales / Average Working Capital**	Net Sales	Average Working Capital	**1.58**	Net Sales	Average Working Capital	**3.33**	-53%	
8	**Net Profit Margin** **Net Profit / Net Sales**	Net PAT	Net Sales	**3.79%**	Net PAT	Net Sales	**8.00%**	-53%	
9	**Return on Capital Employed** **EBIT / Capital Employed**	EBIT	Capital Employed	**3.66%**	EBIT	Capital Employed	**7.06%**	-48%	
11	**Debt Service Coverage Ratio** **Earnings available for Debt Service / Debt Service**	Earnings Available for Debt Service	Debt Service	**0.07**	Earnings Available for Debt Service	Debt Service	**0.00**		

C AGROTECH LIMITED (Formerly Known as Sheel International Limited) | CIN: L01122DL1990PLC04220

Schedules forming part of the Notes to Financial Statements for the year ended 31st March, 2026

Schedule 1 : Expenses Payable (Amount in Rs. Lakhs) -

Particulars	As at 31st March, 2026	As at 31st March, 2025
Wages & Salary Payable	0.00	0.88
Rent Payable		0.20
Total	**0.00**	**1.08**

Schedule 2 : Input Available (Amount in Rs. Lakhs) -

Particulars	As at 31st March, 2026	As at 31st March, 2025
CGST INPUT TAX	2.24	2.24
IGST INPUT TAX	6.66	6.66
SGST INPUT TAX	3.66	3.66
Total	**12.56**	**12.56**

Schedule 3 : Other Assets (Amount in Rs. Lakhs) -

Particulars	As at 31st March, 2026	As at 31st March, 2025
Tds Receivable FY 2022-23		5.45
TDS Receviable FY 2024-25		3.97
TDS Receviable FY 2024-25	3.97	
TDS Receivable FY 25-26	0.02	
TCS Receivable	0.01	0.01
Other	2.73	2.73
Total	**6.73**	**12.16**

Schedule 4 : Earnest Money (Amount in Rs. Lakhs) -

Particulars	As at 31st March, 2026	As at 31st March, 2025
EMD Comptroller Bihar Agriculture University Sabor	0.90	0.90
EMD ICAR Unit IIVR Varanasi	0.20	0.20
EMD JD Department of Floriculture Handhinagar Jamu	0.10	0.10
Total	**1.20**	**1.20**

Schedule 5 : Sundry Creditors (Other) (Amount in Rs. Lakhs) -

Particulars	As at 31st March, 2026	As at 31st March, 2025
Manoj Kumar Bsr	11.00	11.00
Rahul Kumar Ajmera		0.05
RAJ CONSTRUCTION	5.00	5.00
SKILL ROOT EDU TECH CONSULTING INDIA P LTD.	(0.19)	7.00
Shri Banke Bihari	5.00	5.00
Total	**20.81**	**28.05**

Schedule 6 : Sundry Creditors (Goods)	(Amount in Rs. Lakhs)	-
Particulars	**As at 31st March, 2026**	**As at 31st March, 2025**
Central Depository Services (India) Limited	0.15	0.15
Glowloom Enterprise Private Limited	668.97	
GMD CORPORATE ADVISORS LLP	(5.00)	
KK PUBLICITY	0.24	0.24
Mardia Samyoung Capillary Tubes Company Limited	0.02	
Sanchar Sewa	0.14	0.14
Skyline Financial Services Pvt. Ltd.	0.17	0.96
Vitro Biotechnologies Ltd.	4.90	4.90
Total	**669.58**	**6.38**

Schedule 7 : Loan & Advance	(Amount in Rs. Lakhs)	-
Particulars	**As at 31st March, 2026**	**As at 31st March, 2025**
Aneri Gem Advances	300.00	
Ashreet Enterprises Pvt Ltd	74.55	74.55
Chirag Thakor	1,000.00	
Jvtr Consultant Pvt Ltd	125.00	
Krishi Mandi Smiti	3.70	3.70
Pavankumar	45.25	
Sadbhav Minerals Private Limited	44.80	44.80
Xoroton Comm Trade Ltd	9.00	
Total	**1,602.30**	**123.05**

Schedule 8 : Advance to Supplier	(Amount in Rs. Lakhs)	-
Particulars	**As at 31st March, 2026**	**As at 31st March, 2025**
Agrohom (OPC) Pvt Ltd	3,130.95	
Heera Merchant	434.74	
Total	**3,565.69**	-

Schedule 9 : Trade Receivables	(Amount in Rs. Lakhs)	-
Particulars	**As at 31st March, 2026**	**#REF!**
Neetu Saini BSR		1.40
Sheel Biotech Ltd.	13.54	13.54
Tradesage Ventures Private Limited	5,383.24	-
Unique Associates	19.37	19.37
MK TRADERS, GHAZIABAD	0.64	0.64
Padumpathar Agro Organic Prodducer Co Ltd	3.50	3.50
Total	**5,420.29**	**38.45**