



Sri Ramakrishna Mills (Coimbatore) Ltd.,

Regd. Office : 1493, Sathyamangalam Road, P.B. No. 2007, Ganapathy, Coimbatore - 641 006, India.

E-mail : mail@ramakrishnamills.com

CIN : L17111TZ1946PLC000175

September 1, 2026

M/s.BSE Ltd
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai 400 001.

K.Attn: Mr.Abhijit Pai
AGM-Listing

Dear Sirs,

Sub: Submission of Annual Report – Regulation No.34 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015

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As required under Regulation No.34 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015, we are sending herewith the **Annual Report of the Company for the year 2025-26.**

Thanking you,

Yours faithfully,

for Sri Ramakrishna Mills (Coimbatore) Ltd.

Encl : as above


Company Secretary.

Mills : V.K.R. Puram, Nagari - 517 590, Chittor Dist. (A.P)

E-mail : srmcnagari@gmail.com GST : 37AACC59188A1Z6



79th ANNUAL REPORT 2025-2026

SRI RAMAKRISHNA MILLS (COIMBATORE) LIMITED
COIMBATORE - 641 006
CIN : L17111TZ1946PLC000175



Board of Directors

Sri.D.LAKSHMINARAYANASWAMY (DIN:00028118)
(Managing Director)
Smt.L.NAGASWARNA (DIN:00051610)
Sri.RAVICHANDRAN DHAMODARAN (DIN:00054538)
Sri.R.GURU CHANDRASEKAR (DIN:08421861)
Sri.P. MUTHUSWAMY (DIN:02651331)
Sri.C.BAALASUBRAMANIAM (DIN :00043863)

Company Secretary

Smt. M. SRIVIDYA

Chief Financial Officer

Sri G. KRISHNAKUMAR

Internal Auditor

Smt. CA. SASIREKHA VENGATESH
Coimbatore.

Secretarial Auditor

Sri. CS.V. PRASANNA
Coimbatore

Auditors

M/s.C S K PRABHU AND CO LLP
Coimbatore

Bankers

AXIS BANK LTD

Registered Office

No.1493, SATHYAMANGALAM ROAD
GANAPATHY POST
COIMBATORE – 641 006
E-mail : mail@ramakrishnamills.com

Mill

NAGARI (A.P)

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SRI RAMAKRISHNA MILLS (COIMBATORE) LIMITED
(CIN : L17111TZ1946PLC000175)

NOTICE OF THE 79th ANNUAL GENERAL MEETING

NOTICE is hereby given that the **79th ANNUAL GENERAL MEETING** of the members of SRI RAMAKRISHNA MILLS (COIMBATORE) LIMITED will be held on **MONDAY, the 28th day of SEPTEMBER 2026 at 11.30 a.m.** at SNR AUDITORIUM, 55-A, NAVA INDIA ROAD, PEELAMEDU, Coimbatore - 641 004 to transact the following business:

A G E N D A

ORDINARY BUSINESS

ITEM NO.1

To receive, consider and adopt the audited Standalone Financial Statements of the company for the year ended 31st March 2026 and the Reports of the Board of Directors and Auditors thereon.

ITEM NO.2

To appoint a Director in the place of Smt.L.Nagaswama (DIN:00051610) who retires by rotation and being eligible offers herself for reappointment.

SPECIAL BUSINESS:

ITEM NO.3

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

"RESOLVED THAT pursuant to the applicable provisions of the Companies Act, 2013 and the Rules made thereunder (including any statutory modifications) or re-enactment(s) thereof for the time being in force and the Articles of Association of the Company, the approval of the Members of the Company be and is hereby accorded for the re-appointment of Smt.L.Nagaswama (DIN: 00051610) on the recommendation of Nomination & Remuneration Committee of the Company as Whole Time Director of the Company for a further period of three years from 14.08.2026."

"RESOLVED FURTHER that, pursuant to the provisions of Sections 196, 197 Schedule V and other applicable provisions of the Companies Act, 2013 (including any statutory modifications or re-enactments thereof, for the time being in force) on the recommendation of Nomination & Remuneration Committee of the Company, Smt.L.Nagaswama (DIN: 00051610) be and is hereby paid the following remuneration:

Salary per month : **Rs.2,50,000/-**

She shall be eligible for payment of the following perquisites and benefits Variable Dearness Allowance (VDA) along with other perquisites, benefits and incentives as applicable to the other members of Staff.

MINIMUM REMUNERATION

Notwithstanding anything hereinabove stated, where in any financial year during the tenure of Smt.L.Nagaswama, (DIN: 00051610) the company has no profits or the profits are inadequate, the above salary and perquisites not exceeding the ceiling limits prescribed in Section-II of Part-II of Schedule V of the Companies Act, 2013 be paid to her as minimum remuneration.

Her period of Office shall be liable to determination by retirement of directors by rotation as hitherto fore.

RESOLVED FURTHER that the Board of Directors be and is hereby authorized to alter and vary the terms and conditions of appointment and/or remuneration subject to the same not exceeding the limits specified under Section 197, read with Schedule-V of the Companies Act 2013 (including any statutory modifications or re-enactment(s) thereof for the time being in force) and to take all such steps as may be required and desirable and comply with all the formalities as may be required so as to give effect to this resolution".

ITEM NO.4

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

To consider the reappointment of Sri.D.Lakshminarayanawamy (DIN: 00028118) as Managing Director of the Company in accordance with Sec.197 & Schedule-V of the Companies Act, 2013 and the Rules made thereunder.

"RESOLVED THAT pursuant to the provisions of Sections 196 & 197 read with Schedule-V and other applicable provisions, if any, of the Companies Act, 2013, the approval of the members of the Company by a Special Resolution be and is hereby accorded for the reappointment of Sri.D.Lakshminarayanawamy, the present Managing Director of the Company on the recommendation of the Nomination and Remuneration Committee of the Company for a further tenure of 3 years commencing from 01.04.2026 and that an aggregate remuneration of not exceeding 5% of the net profits of the company as laid down in sub section (1) of section 197 of the Companies Act 2013 and the overall limit of 11% of net profits as laid down in subsection (1) of section 198 of the Companies Act 2013 and that taking into account other details and profile of the incumbent and circumstances including the working results of the company and the remuneration drawn earlier, the present package of remuneration offered by industries in general, an aggregate remuneration of not exceeding 5% of net profits of the company and such remuneration which may be by way of Salary, Variable Dearness Allowance, Accommodation, Commission, Medical reimbursement towards expenses incurred by the Managing Director, Club Fees, Personal Accident and Medical insurance premia, car with driver, phone and such other allowances as the Board may think fit, be paid to him.

The Managing Director shall also be eligible for the following perquisites which shall not be included in the computation of ceiling on remuneration specified above

- contribution to provident fund, superannuation fund or annuity fund to the extent these either singly or put together are not taxable under the Income tax Act 1961.
- gratuity payable at a rate not exceeding half a month's salary for each completed year of service and
- encashment of leave at the end of the tenure.

"RESOLVED FURTHER THAT where in any financial year during the currency of the tenure of the Managing Director, the company has no profits or the profits are inadequate, the following salary and perquisites not exceeding the ceiling limits prescribed in Section II of Part II of Schedule V of Companies Act 2013 be paid to him as minimum remuneration:-

Salary : Rs 4,30,000/- per month

He shall also be eligible for the payment of the following perquisites which shall not be included in the computation of the ceiling on remuneration specified above:

- contribution to provident fund, superannuation fund or annuity fund to the extent that these either singly or put together are not taxable under the Income Tax Act 1961 or any statutory modification or re-enactment thereof
- gratuity payable at a rate not exceeding half a month's salary for each completed year of service and
- encashment of leave at the end of the tenure".

RESOLVED FURTHER THAT for the purpose of giving effect to this resolution, Sri.P.Muthuswamy, Director of the Company and Smt.M.Srividya, Company Secretary be and are hereby severally authorized on behalf of the Board to file the various applications, forms and returns required to be filed under the provisions of the Companies Act, 2013 and do all such things, acts and deeds as are considered necessary, expedient and/or proper.

SRI RAMAKRISHNA MILLS (COIMBATORE) LIMITED

ITEM NO.5

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

Re-appointment of Sri.C.Baalasubramaniam (DIN : 00043863) as an Independent Director for second 5 (five) years term:

“RESOLVED THAT pursuant to Sections 149, 150, 152 and other applicable provisions of the Companies Act, 2013 The Companies (Appointment and Qualification of Directors) Rules, 2014 read with Schedule IV to the Companies Act, 2013 and Regulation 16(1)(b), 17, 25 and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (including any statutory modification(s) or re-enactment(s) thereof) and the provisions of the Articles of Association of the Company and based on the performance evaluation, recommendation of the Nomination & Remuneration Committee and approval of the Board of Directors at their respective Meetings held on 28-05-2026 and 29-05-2026, Sri.C.Baalasubramaniam (DIN : 00043863), who has submitted a declaration that he meets the criteria of independence as provided in Section 149(6) of the Companies Act, 2013 and the Rules made thereunder and Regulation 16(1)(b) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and is eligible for re-appointment, be and is hereby re-appointed as an Independent Director, not liable to retire by rotation, to hold office for a second term of 5 (five) consecutive years on the Board of the Company commencing from 10th December 2026.

RESOLVED FURTHER THAT any Director and/or the Company Secretary of the Company be and are hereby severally authorized to take such steps, as may be required, for obtaining necessary approvals, if any, and further to do all such acts, deeds, and things as may be necessary to give effect to this resolution.

By Order of the Board
For Sri Ramakrishna Mills (Coimbatore) Ltd

Place : Coimbatore
Date : 29-05-2026

D. LAKSHMINARAYANASWAMY
Managing Director
(DIN : 00028118)

NOTES:

1. (i) A MEMBER ENTITLED TO ATTEND AND VOTE AT THE ANNUAL GENERAL MEETING IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE ON A POLL, INSTEAD OF HIMSELF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY. THE INSTRUMENT APPOINTING A PROXY OR PROXIES MUST BE DEPOSITED AT THE REGISTERED OFFICE OF THE COMPANY NOT LATER THAN 48 HOURS BEFORE THE COMMENCEMENT OF THE MEETING.
(ii) A person can act as Proxy on behalf of members not exceeding fifty (50) and holding in the aggregate not more than ten percent of the total Share Capital of the Company. A member holding more than ten percent of the total share capital of the company carrying voting rights may appoint a single person as Proxy and such person shall not act as a proxy for any other person or shareholder.
2. The Register of Members and Share Transfer Books of the Company will remain closed from 22nd September 2026 to 28th September 2026 (both days inclusive)
3. As a measure of economy, copies of the Annual Report will not be distributed at the Annual General Meeting. Members are requested to bring their copies of the Annual Report for the meeting.
4. The Shareholders are requested to intimate, if shares are held in the same name or in the same order and names, but in more than one folio to enable the Company to consolidate the said folios into one folio.
5. Members desirous of making nomination in respect of their shareholding in the company as permitted under Section 72 of the Companies Act, 2013 are requested to submit the prescribed Form 2B for this purpose to the Company.
6. Members are requested to communicate their change of address, if any, quoting their folio numbers to the Registrars and Share Transfer Agents, M/s.MUFG Intime India Pvt Ltd, “Surya”, 35, Mayflower Avenue. Behind Senthil Nagar, Sowripalayam Road, Coimbatore – 641 028. Similarly members holding shares in Demat form, shall intimate the change of address, if any, to their respective Depository Participants.
7. Electronic copy of the Notice of the 79th Annual General Meeting of the Company inter alia indicating the process and manner of e-voting along with Attendance Slip and Proxy Form is being sent to all the members whose email IDs are registered with the Company/Depository Participant(s) for communication purpose unless any member has requested for a hard copy of the same. For members who have not registered their email address, physical copies of the Notice of the 79th Annual General Meeting of the Company inter alia indicating the process and manner of e-voting alongwith the Attendance Slip and Proxy Form is being sent in the permitted mode.
8. Members who have still not registered their e-mail ID are required to register their e-mail addresses, in respect of shares held in electronic mode, with their Depository Participant and in respect of the shares held in physical mode, with the Company / Registrar and Share Transfer Agent of the Company.
9. Members may also note that the Notice of the 79th Annual General Meeting and the Annual Report for the year 2025-26 will also be available on the Company's website www.ramakrishnamills.com for download. The physical copies of the aforesaid documents will also be available at the Company's Registered Office for inspection during normal business hours on working days. Even after registering for e-communication, members are entitled to receive such communication in physical form, upon making a request for the same, by post free of cost. For any communication, the shareholders may also send requests to the Company's Email ID : mail@ramakrishnamills.com
10. **According to SEBI's amendment to Regulation No.40 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015, dt.05.07.2018, all the shares held in physical form should be mandatorily converted into Demat form on or before 05.12.2018. Provided that except in the case of transmission or transposition of securities, requests for effecting of transfer of securities shall not be processed unless the securities are held in the dematerialized form with a depository.**
11. **Shareholders who have not updated their Bank details and PAN are required to submit the same with DP (where the shares are held in demat form) and with the Company's Registrar & Share Transfer Agents (where the shares are held in physical form) as the case may be.**

EXPLANATORY STATEMENT IN RESPECT OF SPECIAL BUSINESSES

Pursuant to Section 102 of the Companies Act, 2013 (“Act”)

ITEM NO.3 and ITEM NO. 4 of the Agenda:

- A.** (i) The present tenure of Sri.D.Lakshminarayanawamy as Managing Director of the Company expired on 31.03.2026 and it is proposed that he can be reappointed on the recommendations of the Nomination and Remuneration Committee for a further period of three years with effect from 01.04.2026 with a view to avail his services on a continued basis with salary and perquisites in accordance with the guidelines issued in this regard by the Central Government. The Board of Directors recommends the resolution as set out in Item No.4 of the Agenda for approval by Members.
- (ii) It is proposed that Smt.L.Nagaswana can be reappointed on the recommendations of the Nomination and Remuneration Committee for a period of three years with effect from 14.08.2026 with a view to avail her services on a continued basis with salary and perquisites in accordance with the guidelines issued in this regard by the Central Government. The Board of Directors recommends the resolution as set out in Item No.3 of the Agenda for approval of Members.

(iii) Details of Appointees:

1.	Name	Sri.D.Lakshminarayanawamy	Smt.L. Nagaswana
2.	Date of Birth	13.04.1950	28.12.1952
3.	Date of appointment	01.04.1981	14.08.2014
4.	Expertise in specific functional area	Textile (Spinning) Cotton Trade and marketing of yarn	General Administration and Communication
5.	Directorship in other Public Ltd Companies	Sentra Yarns Ltd	Sri Ramakrishna Yarn Carriers Ltd Sentra Yarns Ltd
6.	Membership of Committees in other Public Ltd Companies	None	None
7.	Background details	Mr D Lakshminarayanawamy is a citizen of India, 76 years of age. He is a Textile Graduate from PSG College of Technology, Coimbatore and MBA from Pennsylvania State University, USA and has about 4 decades of experience in Textile industry, Yarn Marketing and Cotton Trade. He is past Chairman of Indian Cotton Mills Federation (ICMF) the Apex Body representing Textile Industry in India, Southern India Mills Association (SIMA) and a Member of The Cotton Textiles Export Promotion Council (TEXPROCIL), SITRA and various other Committees connected with Textiles.	Smt.L.Nagaswana, is a citizen of India, 74 years old. She is a Commerce Graduate with MBA Qualification. She was employed with M/s.Lakshmi Machine Works Ltd, a premier Textile Machinery Manufacturers in Coimbatore as its Financial Controller upto 1973. She joined the company as Administrative Manager in 1982 and was elevated as Chief Executive of the Company with effect from 01.10.1988. In this capacity, she was responsible for the general administration of the Company, purchase of stores, spares and other commodities, approval of specifications / quality and price of the items, recruitment and training of staff and co-ordinating various activities related to the operations of the company.
8.	Past remuneration	Rs.3,85,000/- per month Plus Allowances and perquisites	Rs.2,10,000/- per month Plus Allowances and perquisites
9.	Job profile and his suitability	Mr D Lakshminarayanawamy is the Managing Director of the company since 1981, He is well known in the Textile World.	Smt.L.Nagaswana is with the Company since 1982.
10.	Remuneration Proposed	As per the resolution at Item No.4 of Notice convening the Annual General Meeting on 28.09.2026	As per the resolution at Item No.3 of Notice convening the Annual General Meeting on 28.09.2026
11.	Comparative remuneration profile with respect to industry, size of the company, profile of the position and person	Taking into consideration the size of the Company, the profile of the appointees, the responsibilities shouldered by the appointees and the industry bench marks, the remuneration proposed to be paid is commensurate with the remuneration packages adopted by other Companies in the industry in similar position of the respective appointee.	
12.	Pecuniary relationship directly or indirectly with the company or relation-ship with the managerial personnel, if any	Besides the remuneration proposed, the Managing Director do not have any other pecuniary relationship with the Company and its managerial personnel except being a relative of Wholtime Director.	Besides the remuneration proposed, the Whole Time Director does not have any other pecuniary relationship with the company and its managerial personnel except being a relative of Managing Director

B. Information to be provided under Schedule-V Part-II Section-II of the Companies Act, 2013 :- (common to both the appointees)

I. General Information

1.	Nature of Industry	Textile Industry
2.	Date or expected date of commencement of commercial	The Company was incorporated on 06.09.1946 and commenced production subsequently during the year 1951.
3.	In case of new companies, expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus	N.A

4. Financial performance based on given indicators:

Particulars	Year ended	
	2025-2026 Rs. in lakhs	2024-25 Rs. in lakhs
Sales and other Income	9811.94	8725.93
Profit/(Loss) before Tax and depreciation	3003.67	714.68
Profit/(Loss) after Tax	2745.37	364.82
Paid up Equity Capital	711.83	711.83
Reserves and Surplus	4985.01	2217.80
Basic Earnings per share	38.57	5.13

SRI RAMAKRISHNA MILLS (COIMBATORE) LIMITED

5. Foreign investments and collaborators, if any : NIL

II. Information about the Appointees:

Details in respect of both the appointees are given under A(ii) above.

III. Other Information

1. Steps taken or proposed to be taken for improvement :
 - a) Company is restructuring its product mix
 - b) Reduction in accounts receivables
2. Expected increase in productivity and profits in measurable terms :

The Company is expected to perform well in the near future on account of the steps envisaged.

IV. Disclosures:

1. The shareholders of the company shall be informed of the remuneration package of the managerial person: Disclosed
2. The following disclosures shall be mentioned in the Board of Directors' report under the heading " Corporate Governance", if any, attached to the annual report:
 - a. All elements of remuneration package such as salary, benefits, bonuses, stock options, pension etc., all the directors : Disclosed
 - b. Details of fixed component and performance linked incentives along with the performance criteria : Disclosed
 - c. Service contracts, notice period, severance Fees : Disclosed
 - d. Stock option details, if any, and whether the same has been issued at a discount as well as the period over which accrued and over which exercisable : Company has not issued any stock option

The Company has not defaulted in repayment of any of its debts or debentures and public deposits.

The Explanatory Statements together with the accompanying Notice may be regarded as disclosure under Regulation 36 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

The shareholdings of Sri.D.Lakshminarayananaswamy and Smt.L. Nagaswama have been given under "Corporate Governance".

The resolution is accordingly recommended for members' approval

ITEM NO.5 of the Agenda:

Sri. C. Baalasubramaniam (DIN : 00043863) is currently an Independent Director of the Company, member of the Stakeholder Relationship Committee and Nomination and Remuneration Committee.

He was appointed as an Independent Director of the Company by the Members at the Extra ordinary General Meeting of the Company held on 10th December 2021 for a period of 5 (five) consecutive years commencing from 10-12-2021 and is eligible for re-appointment for a second term on the Board of the Company.

Based on the recommendation of the Nomination & Remuneration Committee ('NRC'), the Board of Directors at its meeting held on 29-05-2026 proposed the re-appointment of Sri.C.Baalasubramaniam (DIN : 00043863) as an Independent Director of the Company for a second term of 5 (five) consecutive years commencing from 10-12-2026, not liable to retire by rotation, for the approval of the Members by way of a Special Resolution.

The NRC taking into consideration the skills, expertise and competencies required for the Board in the context of the business and sectors of the Company and based on the performance evaluation, concluded and recommended to the Board that his qualifications and the rich experience meets the skills and capabilities required for the role of Independent Director of the Company. The Board is of the opinion that he continues to possess the identified core skills, expertise and competencies fundamental for effective functioning in his role as an Independent Director of the Company and his continued association would be of immense benefit to the Company.

He neither holds the directorship nor membership of the committees of the Board of Directors in any other listed company.

He does not hold by himself nor for any other person on a beneficial basis any shares in the company and is not related to any other Director and Key Managerial Personnel of the company .

Except Sri.C.Baalasubramaniam being the appointee, none of the directors and or key managerial personnel of the company and their relatives is in any way concerned or interested financially or otherwise in the resolution pertaining to his appointment set out in Item No.5.

The Explanatory Statement together with the accompanying Notice may be regarded as disclosure under Regulation 36 of SEBI (LO & DR) Regulations 2015.

In compliance with the provisions of Section 149 read with Schedule IV to the Act, Regulation 17 of the SEBI Listing Regulations and other applicable provisions of the Act and SEBI Listing Regulations, the re-appointment of Sri.Baalasubramaniam (DIN:00043863) as an Independent Director is now placed for the approval of the Members by a Special Resolution

VOTING THROUGH ELECTRONIC MEANS

Pursuant to the provisions of Section 108 and other applicable provisions, if any, of the Companies Act, 2013 and the Companies (Management and Administration) Rules, 2014 as amended and Regulation 44 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015, and Secretarial Standard on General Meetings (SS-2) issued by the Institute of Company Secretaries of India, the company is pleased to provide members facility to exercise their votes for all the resolutions detailed in the Notice of the 79th Annual general Meeting scheduled to be held on Monday, the **28th day of September 2026 at 11.30 a.m** by electronic means and the business may be transacted through e-voting. The company has engaged the services of CDSL as the authorized Agency to provide the e-voting facilities as per instructions below:-

The instructions for shareholders voting electronically are as under :

- i) The voting period begins on **25.09.2026 at 9.00 a.m.** IST and ends on **27.09.2026 at 5.30 p.m.** IST. During this period shareholders' of the company, holding shares either in physical form or in dematerialized form, as on **the cut-off date 21.09.2026** cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.
- ii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.
- iii) The shareholders should log on to the e-voting website www.evotingindia.com
- iv) Click on "Shareholders" tab.
- v) Now enter your User ID :
 - a. For CDSL : 16 digits beneficiary ID,
 - b. For NSDL : 8 Character DP ID followed by 8 Digits Client ID
 - c. Members holding shares in Physical Form should enter Folio Number registered with the Company.
- vi) Next enter the Image Verification Code as displayed and Click on Login.



vii) If you are holding shares in Demat Form and had logged on to www.evotingindia.com and voted on an earlier voting of any company, then your existing password is to be used.

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

For Members holding shares in Demat Form and Physical Form	
PAN	Enter your 10 digit alpha-numeric PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) - Members who have not updated their PAN with the Company Depository Participant are requested to use the first two letters of their name and the last 8 digits of the sequence number in the PAN field. - In case the sequence number is less than 8 digits enter the applicable number of 0's before the number after the first two characters of the name in CAPITAL letters. E.g. If your name is Ramesh Kumar with sequence 1, then enter RA00000001 in the PAN field.
Dividend Bank Details or Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field as mentioned in instruction (v).

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

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

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

xii) Click on the relevant EVSN-Sri Ramakrishna Mills (Coimbatore) Ltd on which you choose to vote.

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

xiv) Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Notice.

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

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

xvii) You can also take out print of the voting done by you clicking on "Click here to print" option on the Voting page.

xviii) If Demat account holder who has forgotten the login password then Enter the User ID and Image verification Code and click on Forgot Password & enter the details as prompted by the system.

xix) **Shareholders can also cast their vote using CDSL's mobile app m-Voting available for android based mobiles. The m-Voting app can be downloaded from Google Play Store. Apple and Windows phone users can download the app from the App store and the Windows Phone Store respectively. Please follow the instructions as prompted by the mobile app while voting on your mobile.**

xx) **Note for Non – Individual Shareholders and Custodians**

- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI, etc.,) and Custodian are required to log on to www.evotingindia.com and register themselves as Corporates.
- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be e-mailed to helpdesk.evoting@cdslindia.com
- After receiving the login details, a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
- The list of accounts linked in the login should be mailed to helpdesk.evoting@cdslindia.com and on approval of the accounts they would be able to cast their vote.
- A scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.

xix) In case you have any queries or issue regarding e-voting, you may refer the Frequently Asked Questions ("FAQs") and e-voting manual available at www.evotingindia.com, under help section or write an e-mail to helpdesk.evoting@cdslindia.com

Contact details for issues relating to e-voting

M/s.MUFG Intime India Pvt Ltd, "Surya", 35, Mayflower Avenue
Behind Senthil Nagar, Sowripalayam Road, Coimbatore – 641 028
Phone : +91 422 4958995, 2539835-836 Fax : +91 422 2539837
E-mail : coimbatore@in.mpms.mufg.com
Website : www.in.mpms.mufg.com

The notice of the Annual General Meeting and this communication are also available on the website of the www.evotingindia.com

AS THE COMPANY HAS PROVIDED E-VOTING / VOTING IN TERMS OF Regulation 44 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015, MEMBERS MAY PLEASE NOTE THAT THERE WILL BE ONLY ONE MODE OF VOTING. THE SCRUTINIZER WILL COLLATE THE VOTES DOWNLOADED FROM THE E-VOTING SYSTEM AND VOTES POLLED AT THE AGM THROUGH POLLING PAPER TO DECLARE THE FINAL RESULT FOR EACH OF THE RESOLUTIONS FORMING PART OF THE NOTICE OF ANNUAL GENERAL MEETING.

Mrs.Sasirekha Vengatesh, Chartered Accountant, has been appointed as the Scrutinizer to scrutinize the e-voting process in a fair and transparent manner.

The Scrutinizer shall, immediately after the conclusion of voting at the General Meeting first count the votes cast at the meeting, thereafter unblock the votes cast through remote e-voting in the presence of at least two witnesses not in the employment of the Company and make not later than three days of conclusion of the meeting a consolidated Scrutinizer's Report of the total votes cast in favour or against, if any, to the Managing Director.

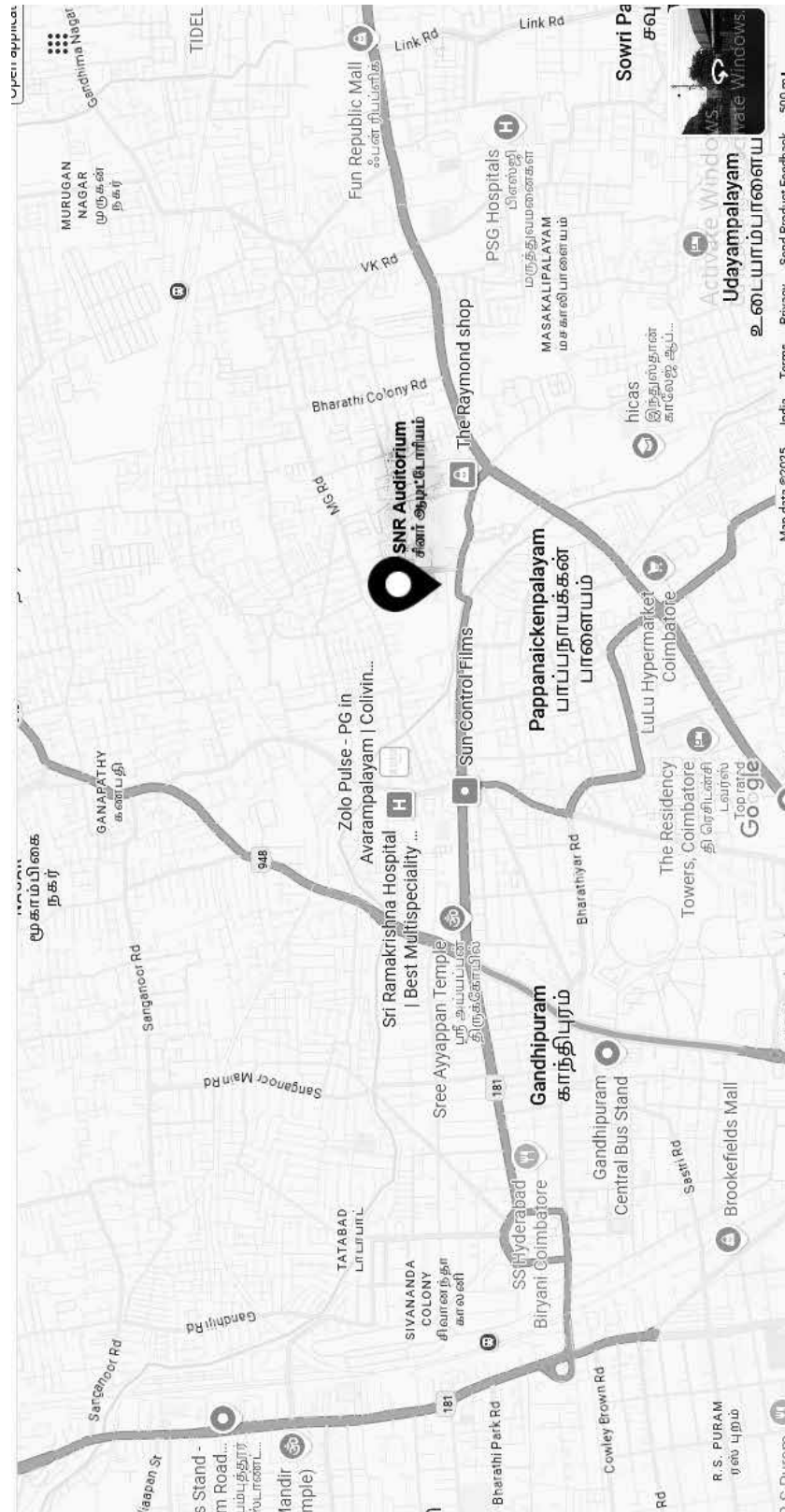
The result shall be declared after the AGM of the Company and after submission of the report by the scrutinizer. The results declared along with the scrutinizers report shall be available for inspection and also placed on the website of the Company after the conclusion of the AGM of the Company and communicated to the Stock Exchange(s) simultaneously

Place: Coimbatore
Date : 29.05.2026

By Order of the Board
For Sri Ramakrishna Mills (Coimbatore) Limited

D. LAKSHMINARAYANASWAMY
Managing Director
(DIN : 00028118)

**ROUTE MAP TO THE VENUE OF THE 79th AGM OF THE COMPANY
AT SNR AUDITORIUM**



REPORT OF THE DIRECTORS TO THE SHAREHOLDERS

Dear Shareholders,

Your Directors submit the following Report on the working of the Company for the year ended 31.03.2026.

After meeting all working expenses, interest, repairs to machinery and buildings, the working result of the company for the year 2025-26 is given below :-

Financial results:

	Year Ended	
	31.03.2026 Rs.in lakhs	31.03.2025 Rs.in lakhs
Profit before Interest and Depreciation	2519.06	999.12
Less / Add : Interest	293.86	326.17
Depreciation	265.56	239.58
Profit before Exceptional items	1959.64	433.37
Exceptional Items	778.47	41.73
Current Tax	-	-
Deferred Tax Charge	(7.26)	119.57
Prior Year Taxes	-	(9.29)
Surplus/(Deficit) after Exceptional Item	2745.37	364.82

Performance:

The turnover of the company for the year 2025-26 had been Rs.9811.94 lakhs as against Rs.8725.93 lakhs in the previous year. The above figures includes Rs.3502.34 lakhs relating to Real Estate Income. After charging depreciation, interest and other overheads, the company recorded a profit of Rs.2738.11 lakhs which had resulted into Net Profit of Rs.2745.37 lakhs after the adjustment of Deferred Tax Credit aggregating to Rs.7.26 Lakhs and the same has been carried to the Balance Sheet.

Management Discussion and Analysis

In terms of the provisions of Regulation 34(3) and Schedule-V of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015, the Management Discussion and Analysis is set out in this report. It contains an analysis on the performance of the industry, the Company, Internal Control System and Risk management policy.

Board of Directors:

The composition of the Board of Directors of the Company is furnished in the Corporate Governance Report annexed to this Report.

Sri.Ravichandran Dhamodaran (DIN : 00054538), Sri.R.Guru Chandrasekar (DIN : 08421861) are re-appointed as Independent Directors at the 77th Annual General Meeting for a period of 5 years with effect from 27.09.2024. Sri.C.Baalasubramaniam (00043863) was appointed as an Independent Director at an EGM held on 10.12.2021.

His term ends on 10.12.2026. Therefore, his re appointment for second five years term is proposed in ensuing AGM.

All the Independent Directors have affirmed that they satisfy the criteria laid down under Sec.149(6) of the Companies Act, 2013 and Regulations 16(b) of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015. Further, the Company's code of conduct suitably incorporates the duties of Independent Directors as laid down in the Act.

In the opinion of the Board, the Independent Directors of the Company fulfill the conditions specified in the Act and SEBI (LO & DR) Regulations 2015 and are independent of the Management

The Ministry of Corporate Affairs, Govt. of India has launched the Independent Directors' databank and it has entrusted the Indian Institute of Corporate Affairs with creating and operating such a data bank under the Notification No.GSR804(E), dt.22nd October 2019. All the existing Independent Directors are required to register themselves in the data bank. Accordingly, the Company's Independent Directors have got themselves registered in the data bank for 5 (five) years.

Retirement by rotation:

Smt.L. Nagaswama (DIN : 00051610), who has been appointed as a Director retires by rotation at the ensuing Annual General Meeting of the Company, as per the terms of her appointment. The place so vacated by her has to be filled up at the same meeting. The retiring Director is eligible for re-appointment at the ensuing Annual General Meeting. Accordingly, a resolution to this effect is included in the Agenda for consideration of members at the ensuing Annual General Meeting of the Company.

Board Meetings:

During the year Five (5) Board Meetings were convened and held, the details of which are given in the Corporate Governance Report. The intervening period between two consecutive meetings was within the period prescribed under the Act.

30.05.2025, 13.08.2025, 14.11.2025, 12.01.2026 & 13.02.2026

Meeting of Independent Directors:

Pursuant to the provisions of the Companies Act, 2013 (Para-VII(1) of Schedule-IV, one separate meeting of independent directors without the attendance of Non-Independent Directors and Members of Management was held. During the year, all the independent directors were present at this meeting. In the said meeting, the independent directors assessed the quality, quantity and timeliness of flow of information between the management and the Board and expressed that the current flow of information and contents were adequate for the Board to effectively perform its duties.

Board Evaluation

The evaluation of all the Directors and the Board as a whole was conducted based on the criteria and framework adopted by the Board. The evaluation process has been framed by the Nomination and Remuneration Committee and approved by the Board. A questionnaire consisting of certain criteria is adopted for reviewing the functioning and effectiveness of the Board and for identifying possible areas for improvement. Each Board member is requested to evaluate the effectiveness of the Board dynamics and relationships, information flow, decision making of the Directors, relationship with Stakeholders. Company performance, company strategy and effectiveness of the whole Board and its various committees on a scale of one to five.

Necessary feed back is provided for improvement in the performance of the Directors and the functioning of the overall Board and the various committees.

Familiarisation Programme for Independent Directors :

In compliance with the requirements of Regulation 25(7) of the SEBI (LO & DR) Regulations 2015, the company has put in place a Familiarization Programme for the Independent Directors to familiarize them with the company their roles, rights, responsibilities in the company, nature of the industry in which the company operates, business models, Regulatory matters, etc.

SRI RAMAKRISHNA MILLS (COIMBATORE) LIMITED

Since the Independent Directors have been registered with the databank launched by the Ministry of Corporate Affairs, Govt of India, New Delhi, they will be able to acquire knowledge from diverse resources, develop distinct skills and assess their understanding on company operations, regulations and compliance.

Key Managerial Personnel:

Sri.D.Lakshminarayanadaswamy (DIN:00028118), Managing Director, Smt.L.Nagaswama, Wholtime Director (DIN:00051610), Sri.P. Muthusamy, Director-Operations (DIN : 02651331), Smt.M.Srividya as Company Secretary and Sri.G.Krishnakumar as Chief Financial Officer constitute Key Managerial Personnel of the Company.

Remuneration Policy:

The policy on appointment, remuneration and evaluation criteria for Directors and Senior Management is as per the recommendation of the Nomination and Remuneration Committee of the Board. The Company recognized that Compensation Policy is an important and strategic tool in the achievement of vision and goals of the company. It is in keeping with the performance of the individuals, internal equity, market trends and industry practices, legal requirements and appropriate governance standards.

The Nomination and Remuneration Committee recommends the remuneration of Directors and Senior Management personnel which is approved by the Board of Directors, subject to the approval of shareholders, where necessary.

Audit Committee:

In terms of the provisions of Section 177 of the Act and Regulation 18 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015, the Audit Committee of the Board was reconstituted to act in accordance with the terms of reference prescribed therein. Detailed disclosure on composition, terms of reference and meetings of the Audit Committee are furnished in the Corporate Governance Report.

Statutory Auditors:

M/s.C S K Prabhu and Co LLP, Chartered Accountants, Coimbatore were re-appointed as Statutory Auditors at 75th Annual General Meeting till the conclusion of the 80th Annual General Meeting to be held in the year 2027, pursuant to the provisions of Section 139, 141 and 142 of the Act, read with companies (Audit & Auditors) Rules 2014 for second five years term.

With effect from 23.4.2025, the statutory auditors M/s. C S K Prabhu and Co LLP, previously operating as a partnership firm have changed their constitution to an LLP under the name M/s.C S K Prabhu and Co LLP with FRN 002485S/S000297. The same has been noted in the Board meeting of the Company held on 30.05.2025.

Cost Audit:

Ministry of Corporate Affairs (MCA) has vide Notification dated 31st December 2014 amended the Companies (Cost Records and Audit) Rules 2014. Accordingly, The Company has maintained the Cost Records as specified by the Central Government under sub-section (1) of Section 148 of the Companies Act, 2013. However, cost audit is not applicable to the company.

Secretarial Audit:

Sri.V.Prasanna, Practising Company Secretary was re-appointed to conduct the Secretarial Audit of the Company from the Financial year 2024-25 to 2027-28 as required under Sec.204 of the Act, and Rules made thereunder. The Secretarial Audit Report for the Financial Year 2025-26 forms part of the Annual Report as annexure to the Board's Report.

Internal Auditor :

The Company continues to engage Smt.Sasirekha Vengatesh, Chartered Accountants as Internal Auditors of the Company. The scope of work includes review of processes for safeguarding the assets of the company, review of operational efficiency, effectiveness of systems and processes and assessing the strength and weaknesses of internal control. Internal Auditors reports are placed before the Audit Committee on a regular basis for taking suitable action for improvement, wherever required.

Directors' Responsibility Statement:

As required under section 134 of the Act, it is stated

- that in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures.
- that the Directors had selected such accounting policies and applied them consistently and made judgements 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 (i.e) 31st March 2026 and of the profit of the company for that period.
- 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.
- that the directors had prepared the annual accounts on a "going concern" basis.
- that the Directors had laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively.
- 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

Related Party Transactions:

All contracts / arrangements / transactions entered into by the company during the Financial Year with related parties were in the ordinary course of business and on arm's length basis. During the year, the company had not entered into any contracts / arrangements / transactions with related parties which could be considered material in accordance with the policy of the company on materiality of related party transactions.

Statement giving details of the Contacts / arrangements / transactions with related parties is placed before the Audit Committee and the Board of Directors for their approval on quarterly basis.

Corporate Social Responsibility :

The Company has constituted a Corporate Social Responsibility (CSR) Committee in accordance with the provisions of Section 135 of the Companies Act, 2013 comprising of three Directors including an Independent Director.

However, CSR provisions are Not Applicable for the financial year 2025-2026.

Subsidiary and Associate Companies :

The company does not have any subsidiary or associate companies.

Fixed Deposits:

The Company has not accepted any deposits within the meaning of Section 73 of the Act, and the Rules framed thereunder.

Particulars of Directors, Key Managerial Personnel and Employees:

The information required pursuant to Sec.197 of the Act read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules 2014 in respect of Directors, Key Management Personnel and employees of the Company are provided in the Annual Report.

Corporate Governance

A separate Report on Corporate Governance is attached to this report. A certificate from the Auditors of the company confirming compliance with the conditions of Corporate Governance as stipulated under Regulation 27 and Part-E of Schedule-II of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015, is attached to this report.

Other Disclosures:

- Details of loans, guarantees and investments under the provisions of Sec.186 of the Act are given as Annexure.
- The internal control systems and its adequacy are discussed in the Management Discussion and Analysis annexed to the Directors Report.
- There was no significant material order passed by the Regulators / Courts which would impact the going concern status of the company and its future operations.
- The Company has adopted the Whistle Blower Policy for Directors and Employees of the Company to report concerns about the unethical behaviour, actual or suspected fraud or violation of the Company's Code of Conduct and ethics. The policy is provided pursuant to Reg. 22 and Reg.46(2)e of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015. It also provides for adequate safeguard against victimization of Directors / Employees who avail of the mechanism and also provide for direct access to the Chairman of the Audit Committee in exceptional cases. The policy is also disclosed in the Company's Website.
- The Company has adopted a code of conduct for the Board of Directors and Senior Management of the company and all of them have affirmed compliance of the same.
- The Company has in place an Anti Sexual Harassment Policy in line with the requirements of the Sexual Harassment of Women at the Workplace (Prevention, Prohibition & Redressal) Act, 2013. Necessary mechanism has been put across the company in this regard to cover all the women employees in the company. There were no complaints received from any employee of the Company during the financial year 2025-26.

The following is the summary of sexual harassment complaints received and disposed of during the year 2025-26:

- Number of complaints received – Nil
- Number of complaints disposed of – NA
- As contemplated under Regulation 17(8) of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015, certificate from MD Sri.D.Lakshminarayanawamy & CFO Sri.G.Krishnakumar was placed before the Board of Directors at the meeting held on 29.05.2026.
- Pursuant to Sec.134(3)(l) of the Act, there was no significant material changes and commitments affecting the financial position of the Company has taken place between the end of the financial year of the company and the date of Directors' Report.
- In respect of the reservation made by M/s C S K Prabhu and Co LLP, Statutory Auditors in their report, we wish to state as follows:

S.No.	Auditor Qualification or reservation	Management Response
1.	Based on our examination which included test checks, the Company has used an accounting software for maintaining its books of account which did not have a feature of recording audit trail (edit log) facility. Therefore, the feature of recording audit trail (edit log) facility has not been enabled. Further, we are unable to comment on audit trail feature of the said software. Consequently, we are also unable to comment on the preservation of audit and trail as per statutory requirements for record retention.	The Company has used an accounting software for maintaining its books of accounts for the year ended March 31, 2026 and 31st March 2025 which did not have a feature of recording audit trail (edit log) facility and such feature of recording audit trail (edit log) facility was therefore not enabled throughout the year in such software. The management is evaluating different options to comply with the requirements. The Company has put in place sufficient controls to ensure operating effectiveness of the internal controls over financial reporting as at 31st March 2026 and as at 31st March 2025.

- The Company has received the following adjudication orders from Registrar of Companies, Coimbatore (ROC) under the provisions of the Companies Act, 2013.
 - Under section 454 of the Companies Act 2013 for violation of Section 12(3)(c) of the Companies Act, 2013 for not printing the CIN Number of the Company in its Annual report and a penalty of Rs.1,00,000/- each was imposed on the Company and all officers in default viz MD, WTD, CS and CFO.**
 - Under Section 454 of the Companies Act, 2013, for violation of Section 134(3)(h) of the Act arising from the non-disclosure of related party transactions with JGOM in the financial statements for the financial year 2016-17 and a penalty of Rs.3,00,000/- was imposed on the Company and a penalty of Rs.50,000/- each was imposed on all officers in default viz MD, WTD, CS and CFO.**

The company is in the process of making an appeal towards waiving of the penalties imposed.

Energy Conservation, Technology Absorption and Foreign Exchange earnings & outgo :

The information on the above stipulated under Sec.134(3)(m) of the Act read with Rule 8 of the Companies (Accounts) Rules 2014 is annexed herewith as Annexure-II.

General:

Our thanks are due to Axis Bank Ltd., for their support and assistance to meet our business needs.

The Directors appreciate the services rendered by the Officers, Staff and the employees of the Company.

We pray for the Grace of Almighty Sri Jaganatha Perumal for the prosperity of the Company.

For and on behalf of the Board of Directors
of Sri Ramakrishna Mills (Coimbatore) Limited

D. LAKSHMINARAYANASWAMY

Chairman
(DIN : 00028118)

Place : Coimbatore
Date : 29.05.2026

SRI RAMAKRISHNA MILLS (COIMBATORE) LIMITED

ANNEXURE-I TO DIRECTORS' REPORT

CORPORATE SOCIAL RESPONSIBILITY POLICY

The Company has already constituted a Corporate Social Responsibility ("CSR") Committee, and has aligned its CSR Policy in accordance with the Companies Act, 2013 ("the Act") read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 to make it compliant with the provisions of the Act and the Rules and to undertake the admissible CSR activities modified by the Ministry of Corporate Affairs in Schedule-VII to the Act.

ANNUAL REPORT ON CORPORATE SOCIAL RESPONSIBILITY ACTIVITIES

As prescribed under Section 135 of the Companies Act, 2013 and Companies (Corporate Social Responsibility Policy) Rules, 2014.

1. A brief outline of the Company's CSR Policy, including overview of projects or programmes proposed to be undertaken and a reference to the web-link to the CSR policy and projects or programmes :

The Company has adopted a CSR Policy within the broad scope laid down in Schedule-VII of the Act as Projects / Programmes / activities, excluding activities in its normal course of business. The CSR policy of the company is available on the website of the company.

2. The Composition of the CSR Committee :

Sl. No.	Name of Director	Designation / Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1.	Sri.D. Lakshminarayanawamy	Chairman	0	0
2.	Smt.L. Nagaswama	Member	0	0
3.	Sri.RavichandranDhamodaran	Member	0	0

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

CSR committee	http://www.ramakrishnamills.com/pdf/details-of-committees.pdf
CSR Policy	http://www.ramakrishnamills.com/pdf/csr-policy-of-the-company.pdf
CSR projects approved by the board	NA

4. Provide the details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social responsibility Policy) Rules, 2014: NOT APPLICABLE

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

Sl. No.	Financial Year	Amount available for set-off from preceding financial years (in Rs)	Amount required to be set-off for the financial year, if any (in Rs)
1	NIL		
2			
3			
	Total		

6. Average Net Profit of the Company for the last three Financial Years (2022-23, 2023-24 & 2024-25) : N.A.

- 7.

(a) Two percent of average net profit of the company as per section 135(5)	Nil
(b) Surplus arising out of the CSR projects or programmes or activities of the previous financial years	Nil
Amount required to be set off for the financial year, if any	Nil
(d) Total CSR obligation for the financial year (7a+7b-7c)	Nil

8. (a) CSR amount spent or unspent for the financial year:

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

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

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

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

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	
Sl. No.	Name of the Project	Item from the list of activities in schedule VII to the Act.	Local area (Yes/ No).	Location of the project.		Amount spent for the project (in Lakhs.).	Mode of implementation - Direct (Yes/No).	Mode of implementation - Through implementing agency.	
				State.	District.			Name.	CSR registration number.
Not Applicable									

(d) Amount spent in Administrative Overheads - Nil

(e) Amount spent on Impact Assessment, if applicable - Nil

(f) Total amount spent for the Financial Year (8b+8c+8d+8e) - Nil

(g) Excess amount for set off, if any

Sl. No.	Particular	Amount (in Rs. Lakhs)
(i)	Two percent of average net profit of the company as per section 135(5)	Nil
(ii)	Total amount spent for the Financial Year	Nil
(iii)	Excess amount spent for the financial year [(ii)-(i)]	Nil
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	Nil
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	Nil

9. (a) Details of Unspent CSR amount for the preceding three financial years:

Sl. No.	Preceding Financial Year	Amount transferred to Unspent CSR Account under section 135 (6) (in Rs.)	Amount spent in the reporting Financial Year (in Rs.).	Amount transferred to any fund specified under Schedule VII as per section 135(6), if any.			Amount remaining to be spent in succeeding financial years. (in Rs.)
				Name of the Fund	Amount (in Rs).	Date of transfer.	
1.	NIL						
	Total						

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

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

10. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year.

(a) Date of creation or acquisition of the capital asset(s). - Not Applicable

(b) Amount of CSR spent for creation or acquisition of capital asset. - Not Applicable

(c) Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc. - Not Applicable

(d) Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset). - Not Applicable

11. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5). - Not Applicable

For and on behalf of the
SRI RAMAKRISHNA MILLS (COIMBATORE) LTD,

D.LAKSHMINARAYANASWAMY

CHAIRMAN
CORPORATE SOCIAL RESPONSIBILITY COMMITTEE & MANAGING DIRECTOR
DIN: 00028118

Place: Coimbatore
Date : 29.05.2026

SRI RAMAKRISHNA MILLS (COIMBATORE) LIMITED

ANNEXURE-II TO DIRECTORS' REPORT

Particulars pursuant to provisions of Section 134 of the Companies Act, 2013 read with companies (Accounts) Rules, 2014.

A. Conservation of Energy:

- Energy Conservation measures taken : None
- Additional investments and proposals being implemented for reduction of consumption and consequent impact on cost of production:
Proposed to replace the existing motors with energy efficient motors attached to various machinery.
- Impact of measures (a) and (b) for reduction of energy consumption and consequent impact on cost of production:
The proposals implemented in the earlier years are closely monitored.
- Total energy consumption and energy consumption per unit of production as prescribed in Form-A.

(Rs. in lakhs)

			Year Ended	
			31.03.2026	31.03.2025
(A) Power and Fuel Consumption:				
1. Electricity:				
a) Purchased:	EB	SOLAR		
Units (in lakhs)	100.39	16.49	131.71	116.88
Total amount (Rs.in lakhs)	774.72	84.10	977.48	858.82
Rate per Unit (Rs.)	7.71	5.10	7.42	7.35
b) Own Generation:				
i) Through Diesel Generator				
Units (in lakhs)			--	--
Units per litre of Diesel Oil			--	--
Cost/Unit (Rs.)			--	--
ii) Through Steam turbine/Generator			NIL	NIL
2. Coal			Not used	Not used
3. Furnace Oil			Not used	Not used
4. Other/internal generation			NIL	NIL
(B) Consumption per unit of production:				
Electricity – Units per kg. of yarn			7.50	7.00

B. Technology Absorption:

Efforts made in Technology absorption as per Form B:

The company used indigenous technology only. Being a member of South India Textile Research Association, the company is able to get the benefits of the latest technology available for textile industry.

C. Foreign Exchange earnings and Outgo:

Activities relating to exports, initiatives taken to increase exports, development of new export market for products and services and export plans:

Steps are being taken to export yarn and to explore new markets.

i. Total foreign exchange earned and used:

Earned : Export of yarn - in Foreign Exchange (FOB) : NIL
Used : Expenditure in Foreign Currency on account of travelling : NIL

For and on behalf of the Board of Directors
of Sri Ramakrishna Mills (Coimbatore) Limited

D. LAKSHMINARAYANASWAMY

Chairman

(DIN : 00028118)

Place: Coimbatore

Date : 29.05.2026

ANNEXURE - III

DISCLOSURE PURSUANT TO SEC.197(12) OF THE COMPANIES ACT, 2013 READ WITH RULE 5(1) OF CHAPTER XIII, COMPANIES (APPOINTMENT & REMUNERATION OF MANAGERIAL PERSONNEL) RULES 2014

S.No.	Name / Designation	Remuneration for the year ended		% increase	Ratio of remuneration to Median remuneration
		31.03.2026 Rs.in Lakhs	31.03.2025 Rs.in Lakhs		
1.	D.Lakshminarayanawamy, Managing Director	46.20	46.20	--	--
2.	L. Nagaswama, Whole Time Director	31.39	31.34	0.16	--
3.	P. Muthuswamy, Director-Operations	8.13	7.86	3.43	--
4.	Median Remuneration	-	0.62	(-)22.58	--
5.	Total number of permanent Employees – Nos.	247	248	12.50	--
6.	Average increase in remuneration is about 3%				

COMPARISON OF REMUNERATION OF KEY MANAGEMENT PERSONNEL

S.No.	Name / Designation	Remuneration for the year ended		Increase or (Decrease) %
		31.03.2026 Rs.	31.03.2025 Rs.	
7	M. Srividya - Company Secretary	8.30 L	7.92 L	
	G. Krishnakumar - CFO	8.47 L	8.31 L	
8.	Performance of the Company :			
i)	Revenue (in M)	981.19	872.59	
ii)	Profit / (Loss) (in M)	27.38	4.75	
iii)	Market Capitalisation (in M)	249.14	316.76	
iv)	P/E ratio	5.13	5.08	
v)	Market quotation per share (Closing)	35.00	44.50	

9. There is no exceptional circumstances for the increase in the Managerial remuneration.
10. Against the Company's performance, the remunerations to Key Management Personnel are reasonable and market linked.
11. There is no variable component of remuneration availed by the Directors.
12. No employee received remuneration in excess of the highest paid Director.
13. Remuneration received by the employees is as per the Remuneration Policy of the Company.
14. Statement showing the name of every employee, who –

(i)	if employed throughout the financial year, was in receipt of remuneration for that year which, in the aggregate, was not less than one crore and two lakh rupees;	NONE
(ii)	if employed for a part of the financial year, was in receipt of remuneration for any part of that year, at a rate which, in the aggregate, was not less than eight lakh and fifty thousand rupees per month	
(iii)	if employed throughout the financial year or part thereof, was in receipt of remuneration in that year which, in the aggregate, or as the case may be, at a rate which, in the aggregate, is in excess of that drawn by the managing director or whole-time director or manager and holds by himself or along with his spouse and dependent children, not less than two percent of the equity shares of the company	

ANNEXURE – IV

Details of Loans, Guarantees and Investments under the provisions of Sec.186 of the Act

LOANS	:	Nil
GUARANTEES	:	Nil
INVESTMENTS	:	Nil

FORM NO.AOC1

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of companies (accounts) rules, 2014)

Statement containing Salient Features of the Financial Statement of subsidiary company

PART-A : SUBSIDIARIES

Information in respect of a subsidiary

1.	Serial No.	NIL
2.	Name of the Subsidiary	
3.	Reporting period for the Subsidiary	
4.	Reporting Currency	
5.	Share Capital	
6.	Reserves & Surplus	
7.	Total Assets	
8.	Total Liabilities	
9.	Investments	
10.	Turnover	
11.	Profit before taxation	
12.	Provision for taxation	
13.	Profit after taxation	
14.	Proposed Dividend	
15.	% Shareholding	

1. There is no subsidiary which is yet to commence operations, nor one which has been liquidated or sold during the year.

SRI RAMAKRISHNA MILLS (COIMBATORE) LIMITED

PART-B : ASSOCIATES AND JOINT VENTURES

Statement pursuant to Section 129(3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures

S.No.	Name of Associates / Joint Venture	
1.	Latest Audited Balance Sheet Date	NIL
2.	Share of Associate / Joint Venture held by the Company on the year end	
3.	Amount of investment in Associates / Joint Venture	
4.	Description of how there is significant influence	
5.	Reason why the Associate / Joint Venture is not consolidated	
6.	Networth attributable to shareholding as per latest audited Balance Sheet	
7.	Profit/(Loss) for the year	

FORM NO.AOC2

(Pursuant to Clause (h) of Sub-Section(3) of Section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules 2014

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

1. DETAILS OF CONTRACTS OR ARRANGEMENTS OR TRANSACTIONS NOT AT ARMS LENGTH BASIS :

S.No.	Particulars	
a)	Name(s) of the related party and nature of relationship	No contract or arrangement or transaction entered into by the company with related parties.
b)	Nature of contracts / arrangements / transactions	
c)	Duration of the contracts / arrangements / transactions	
d)	Salient terms of the contracts or arrangements or transactions including the value if any	
e)	Justification for entering into such contracts or arrangements / or transactions	
f)	Date(s) of approval by the Board	
g)	Amount paid as advance if any	
h)	Date on which the Special Resolution was passed in General Meeting as required under first proviso to Section 189.	

2. DETAILS OF MATERIAL CONTRACTS OR ARRANGEMENTS OR TRANSACTIONS AT ARMS' LENGTH BASIS

(Rs.in Lakhs)

S. No.	Name(s) of the related party and nature of relationship	Nature of contracts/ arrangements/ transactions	Duration of the contracts/ arrangements/ transactions	Salient terms of the contract or arrangement or transactions including the value if any	Date of approval by the Board if any	Amount paid as advance if any
1)	Sri Ramakrishna Yarn Carriers Ltd	Leasing of property	01.04.2025 to 31.03.2026	4,13,750/-	Prior approval of the Audit Committee obtained and then reviewed periodically at the quarterly meetings	---
		Purchase of materials	"	2,91,841/-		---
		Interest	"	11,61,753/-		---
2)	Swathy Processors Ltd	Cotton Purchase	01.04.2025 to 31.03.2026	--		---
		Yarn Sales	"	54,50,000/-		---
		Solar Energy	"	1,32,25,449/-		---
		Interest	"	1,52,06,297/-		---
3)	Sri Jaganatha Ginning & Oil Mills	Leasing of property	01.04.2025 to 31.03.2026	11,86,140/-		---
		Cotton purchase	"	--		---
		Interest	"	--		---
4)	Suhasini Spinners Ltd	Interest	01.04.2025 to 31.03.2026	32,42,719/-		---
5)	L. Swathy	Leasing of Property	01.04.2025 to 31.03.2026	13,40,000/-		---
6)	SNR Sons Charitable Trust	Leasing of property (Income)	01.04.2025 to 31.03.2026	--		---
7)	D. Lakshmi Narayanaswamy	Interest	01.04.2025 to 31.03.2026	--		---
8)	L. Nagaswama	Interest	01.04.2025 to 31.03.2026	--		---
9)	Sri Ramakrishna Fuels	Purchase	01.04.2025 to 31.03.2026	1,22,509/-		---
10)	Spinwell Machinery Sales and Services Pvt. Limited	Spares	01.04.2025 to 31.03.2026	17,40,367/-		---

Note : The above mentioned contracts / arrangements / transactions are in the ordinary course of business at arm's length price and are not material transactions as per the criteria of materiality laid down in Regulation 2(1)(zc) & 23 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 as well as the Company's Policy on Materiality of Related Party Transactions.

For and on behalf of the Board of Directors
of Sri Ramakrishna Mills (Coimbatore) Limited

D. LAKSHMINARAYANASWAMY
Managing Director
(DIN : 00028118)

Place : Coimbatore
Date : 29.05.2026

MANAGEMENT DISCUSSION AND ANALYSIS

The management of Sri Ramakrishna Mills (CBE) Limited has reviewed the Company's performance and key business developments for the financial year ended March 31, 2026, and shared its perspective on the road ahead. The outlook reflects the current economic environment and business landscape, though future developments, both domestic and global, across economic, social, and political may influence actual outcomes.

REVIEW OF ECONOMY

Global Economic Overview:

While the global economy has generally avoided severe downturns, it faces structural hurdles. The ongoing conflict in the Middle East has pressured energy supply chains and elevated shipping freight and insurance costs. Overall, the global outlook remains uncertain due to geopolitical developments which continue to pose risks to sustained economic growth.

Indian Economy Overview:

In a global environment marked by shifting trade dynamics and uneven recovery across major economies, India has reinforced its position as the fastest-growing major economy while maintaining relative macroeconomic stability. Despite the shift in global rankings, India will remain the fastest-growing major economy, according to IMF estimates.

REVIEW OF TEXTILE INDUSTRY

India's textile sector is poised for significant growth, driven by a global shift in sourcing away from China and a cyclical recovery in demand. Experts highlight that geopolitical risks and rising costs are pushing brands to diversify, creating a multi-year opportunity for India. Proposed free trade agreements with the UK, EU, Australia and New Zealand are expected to further boost competitiveness, making Indian exporters more attractive.

Opportunities and Threats

OPPORTUNITIES:

India's textile industry is seeing a comeback as uncertainty over US tariffs has ended. Global demand is getting better. This brings new hope for the sector with improved industry fundamentals. Demand is becoming clearer and new trade agreements are strengthening India's global position. India's textile exports are set for a significant boost following the end of the Iran war. Manufacturers anticipate lower raw material costs for polyester and cotton. This development will help revive shipments to Europe and West Asia. The easing of tensions will also allow India to better utilize its trade agreements.

THREATS:

The Company is exposed to various risks which include factors such as rising competition in the market on the domestic and export fronts, duty free access to competing countries in US and European markets, uncertain business environment. In the last few years, rising cotton prices – both domestic and international have led to a narrowing spread between yarn and fiber prices. This has severely compressed gross margins, leaving Indian spinning mills with little buffer to sustain profitability. The Company tries to mitigate these risks by taking quick actions and proactive initiatives to minimize the impact of these risks to the extent possible.

Internal Controls

The Company has adequate internal control system to monitor internal business process, financial reporting and compliance with applicable laws. The adequacy and effectiveness of the control systems are being reviewed periodically to see that it conforms to the policies and procedures adopted by the company so as to meet the statutory requirements. The Audit Committee at its meetings regularly reviewed the significant observations of the compliance and other reports.

Human Resources Management

Necessary initiatives have been taken for improving the skills of the employees by providing training with regard to development of its human resources.

Review by Audit Committee

The Management Discussion and Analysis are placed before the Audit Committee and duly reviewed by the Committee.

Financial Results

SEBI has mandated under SEBI (LO & DR) Regulations 2015 amendment that the Annual Report for the year ended 31.03.2026 should contain the following ratios for the year and also for the previous year with explanation where the variation is more than 25%

Particulars	Unit of Measurement	March 31, 2026	March 31, 2025	Variation in %	Reason for Variance
Current Ratio	In multiple	1.78	0.92	93.48%	Variance in Current Ratio is due to increase in current assets during the year in comparison to previous year.
Debt- Equity Ratio	In multiple	0.72	0.27	166.67%	Variance on Debt-equity ratio is due to repayment of non current liability during the year.
Debt Service Coverage Ratio	In multiple	5.07	1.03	392.23%	Variance in Debt-Service coverage ratio is due to increase in current assets during the year in comparison to previous year
Return on Equity (ROE)	In %	386%	51.25%	652.55%	Variance in Return on Equity ratio is due to increase in profits during the year in comparison to previous year
Net Profit Ratio	In %	28.02%	5.48%	411.31%	Variance in Net Profit Ratio is due to increase in profits during the year in comparison to previous year.
Return on Capital Employed	In %	76.97%	25.68%	199.73%	Variance in Return on Capital Employed ratio is due to increase in profits during the year in comparison to previous year.
Return on investment	In %	32.13%	5.29%	507.37%	Variance in Return on investment ratio is due to increase in profits during the year in comparison to previous year.

Place : Coimbatore
Date : 29.05.2026

For and on behalf of the Board of Directors
of Sri Ramakrishna Mills (Coimbatore) Limited
D. LAKSHMINARAYANASWAMY
Managing Director
(DIN : 00028118)

SRI RAMAKRISHNA MILLS (COIMBATORE) LIMITED

CEO / CFO CERTIFICATION (Pursuant to Regulation 17(8) of SEBI (Listing Obligations & Disclosure Requirements), Regulations 2015

- A. We have reviewed the financial statements and the cash flow statement for the year ended 31.03.2026 and that to the best of our knowledge and belief:
- These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading.
 - 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.
- B. There are, to the best of our knowledge and belief, no transactions entered into by the Company during the year which are fraudulent, illegal or violative of the Company's Code of Conduct.
- C. We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of the internal control systems of the Company pertaining to financial reporting and we have disclosed to the auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.
- D. We have indicated to the auditors and the Audit Committee:
- Significant changes in internal control over financial reporting during the year.
 - Significant changes in accounting policies during the year and that the same have been disclosed in the Notes to the financial statements; and
 - Instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over financial reporting.

Place: Coimbatore
Date : 29.05.2026

D. LAKSHMINARAYANASWAMY
Managing Director
(DIN : 00028118)

G. KRISHNAKUMAR
CFO

INFORMATION ON THE COMPANY'S WEBSITE INCLUDING COMPOSITION OF COMMITTEES, MAJOR POLICIES ADOPTED BY THE COMPANY IS GIVEN BELOW : THE RELATIVE WEBLINK IS <http://www.ramakrishnamills.com/investor-relations.html>

S.No.	Name of the Policy	Brief Description
1.	Term of appointment of Independent Directors	The appointment letters issued to Independent Directors with terms and conditions of their appointment.
2.	Board Committees	Composition of various Committees of the Board
3.	Code of Conduct	The Code contains the conduct to be observed by the Directors and Key Managerial Personnel.
4.	Whistle Blower Policy	Whistle Blower Policy containing the vigil mechanism instituted by the company.
5.	Policy on Related Party Transactions	The policy specifying the main features relating to transactions with Related Parties
6.	Familiarisation Programme	The steps taken by the company for the familiarisation of the Companies' business to Independent Directors.
7.	Corporate Social Responsibility	Policy outlining the projects, programmes, activities to be undertaken, carrying out the companies' Social Responsibility.
8.	Financial Information : Notice of Meeting of Directors, Financial Results, Annual Report (complete) Annual Return Shareholding Pattern	Meeting where Financial Results are considered, Financial Results Annual Report containing – Directors' Report, Balance Sheet, Statement of Profit & Loss, Cashflow. Annual Return (complete) Shareholding Pattern
9.	The email address for grievance redressal and other relevant details;	mail@ramakrishnamills.com
10.	Corporate Governance compliance	Complied by the Company
11.	Separate audited financial statements of each subsidiary of the listed entity	Separate audited financial statements of each subsidiary of the listed entity in respect of a relevant financial year, uploaded at least 21 days prior to the date of the annual general meeting which has been called to inter alia consider accounts of that financial year

CORPORATE GOVERNANCE

1) Company's Philosophy and Code of Governance

Sri Ramakrishna Mills (Coimbatore) Ltd believes that good corporate governance is essential to achieve long term corporate goals and enhance stakeholder value on a sound basis.

2) Board of Directors

The present strength of the Board of Directors of the Company is six – comprising of Sri.D.Lakshminarayanawamy as the Managing Director, Sri.Ravichandran Dhamodaran, Sri.R.Guru Chandrasekar, Sri.C. Baalasubramaniyam as the Independent Directors, Smt.L.Nagaswama as Whole time Director and Sri.P. Muthusamy as Director.

The table below gives the particulars of attendance of each director at the Board Meetings held during the year ended 31.03.2026 and at the last AGM as also the number of directorships in other companies and memberships in other Board Committees.

Name of the Director (1)	DIN	Position (2)	No. of Board Meetings attended (3)	Attendance at last AGM (4)	No. of Directorships in Public Limited companies (5)	No. of Membership in Board Committee of other companies (6)	No. of shares held (7)
Sri D Lakshminarayanawamy	00028118	Managing Director	5	Present	2	Nil	1692626
Smt L. Nagaswama	00051610	Wholetime Director	5	Present	3	Nil	954070
Sri.Ravichandran Dhamodaran	00054538	Independent	5	Present	1	Nil	-
Sri. R. Guru Chandrasekar	08421861	Independent	5	Present	1	Nil	1800
Sri. C. Baalasubramaniyam	00043863	Independent	5	Present	1	Nil	100
Sri. P. Muthuswamy	02651331	Director	5	Present	2	Nil	-

Board Meetings

From 01.04.2025 to 31.03.2026, Five (5) Board meetings were held on the following dates: 30.05.2025, 13.08.2025, 14.11.2025, 12.01.2026 & 13.02.2026

a) Nomination and Remuneration Committee

The present Nomination and Remuneration Committee consists of the following members :-

1. Sri. Ravichandran Dhamodaran : Chair person
2. Sri. R. Guru Chandrasekar : Member
3. Sri. C. Baalasubramaniyam : Member

- i) To formulate and review the criteria that must be followed for determining qualifications, positive attributes and independence of a director.
- ii) To recommend to the Board a policy, relating to the remuneration for the directors, key managerial personnel and other employees and to ensure compliance with the remuneration policy set forth by the company.
- iii) To propose to the Board, the members that must form part of the Committee.
- iv) To report on the systems and on the amount of the annual remuneration of directors and senior management.

The Chairman of the Committee shall attend the Annual General Meeting of the Company to provide any clarification on matters relating to remuneration payable to the directors of the company.

This committee comprises entirely of independent directors and met as and when required.

The Committee met 1 (One) time on 12.08.2025.

Remuneration paid to Non-Executive Directors for the year ended 31.03.2026.

Sl. No.	Director	Sitting Fees (Rs. in lakhs)
1	Sri. Ravichandran Dhamodaran	0.36
2	Sri. R. Guru Chandrasekar	0.56
3	Sri.C. Baalasubramaniyam	0.40

b) Audit Committee

Audit Committee constituted as per Regulation 18 of SEBI (LO & DR) Regulations 2015 consists of the following Directors :

1. Sri. RavichandranDhamodaran : Chair person
2. Sri. R. Guru Chandrasekar : Member
3. Sri. D. Lakshminarayanawamy : Member

The Company Secretary is the convener

- Chairman of the Committee :
Members of the Committee shall elect a Chairman from amongst themselves.
- Decision & voting powers :
All the decision of the committee shall be taken by vote of majority. Members of the committee shall be entitled to vote, in case of equality. The Chairman shall have one casting vote.
The Secretary, Internal Auditor and Chief Financial Officer of the company shall attend and participate at but shall not have the right to vote.
- Tenure of the Committee :
The Audit Committee shall continue to be in function as a Committee of the Board until otherwise resolved by the Board.
- Meetings :
The Committee shall meet at least four times in a year for reviewing the quarterly financial results.
- Functions & Power of the Committee :
The Committee shall have discussion with the auditors periodically about internal control system, the audit including the observations of the auditors and review of financial statement before their submission to and discuss any related issues with the internal and statutory auditors and the management of the company.

SRI RAMAKRISHNA MILLS (COIMBATORE) LIMITED

- Responsibility of the Committee :

The Board may assign any matter of important nature relating to the accounts, finance, taxation, investigation from time to time and may require to submit a report to the Board on such matters from time to time.

The Committee would make recommendations to the Board on any matter relating to Financial Management of the Company including the Audit Report.

In general, the role of Audit Committee and review of information to be carried out by the Committee shall include the various activities detailed in Part C of Schedule-II of SEBI (Lo & DR) Regulations 2015.

The Chairman of the audit committee shall attend the annual general meeting of the company to clarify matters relating to audit.

The minutes of the Audit Committee meetings were circulated to the Board where they were discussed and taken note of.

The Audit Committee met Four (4) times on 29.05.2025, 12.08.2025, 13.11.2025 & 12.02.2026

The attendance during the year is as under:-

Sl. No.	Members	Meetings attended
1	Sri. Ravichandran Dhamodaran	4
2	Sri. Guru Chandrasekar	4
3	Sri. D. Lakshminarayanawamy	4

c) Stakeholders Relationship Committee

Pursuant to the provisions of 178(5) of the Companies Act, 2013, the Company has constituted the above committee which consists of the following :

- Sri.R. Guru Chandrasekar - Chairperson
- Sri. C. Baalasubramaniam - Member
- Sri. D. Lakshminarayanawamy - Member

The above Committee shall consider and resolve the grievances of shareholders and other stakeholders.

In addition, it is empowered to deal with all the matters connected with transfer of securities of the company, issue of duplicate / new Certificates and other matters related to Shareholders / Security holders.

M/s.MUFG Intime India Pvt Ltd, Coimbatore continue to act as Registrars & Transfer Agents providing Investors' servicing such as Share Registration and other related services under the supervision of this Committee.

The committee also monitors and reviews the performance and service standards of the Registrar and Share Transfer Agents of the company and provides continuous guidance to improve the service levels for investors.

There were four meetings of this Committee during the Financial Year ended 31.03.2026 – viz. on 29.05.2025, 12.08.2025, 13.11.2025 & 12.02.2026 and all the members of the Committee attended the four meetings.

As on 31.03.2026, no complaint from shareholder / investor is pending.

3) Details of General Meetings

a. Annual General Meetings :-

Information regarding last 3 years' Annual General Body meetings are given below:

Sl. No.	Venue	Day	Date	Time
1.	SNR Auditorium, 55-A, Nava India Road, Peelamedu, Coimbatore-641004	Friday	25.08.2025	9.30 a.m
2.	No.1493, Sathyamangalam Road, Ganapathy Post, Coimbatore – 641 006	Friday	27.09.2024	9.30 a.m.
3.	No.1493, Sathyamangalam Road, Ganapathy Post, Coimbatore – 641 006	Wednesday	27.09.2023	9.30 a.m.

During 2025-26, the Company had not conducted any Postal Ballot to seek the approval of Members for any business.

4) General Shareholder Information:

1	79 th AGM to be held on : Day Date Time Venue	Monday 28.09.2026 11:30 AM SNR Auditorium, 55 A, NAVA India Road, Peelamedu, Coimbatore - 641 004.
2	Date of Book Closure	From 22-09-2026 to 28-09-2026
3	Financial Calendar: Results announced Posting of Annual Reports Last date of Receipt of Proxy Forms Announcement of Quarterly Results	29-05-2026 End of August 2026 26th September 2026 Mid August 2025 / November 2025 / February 2026 & May 2026
4	Listing on Stock Exchanges	Bombay Stock Exchange – Scrip Code No.521178 – ISIN No.INE306D01017
5	Registered Office & Administrative Office	1493, Sathyamangalam Road, Ganapathy Post, Coimbatore 641 006 E-mail: mail@ramakrishnamills.com CIN : L17111TZ1946PLC000175 The Company's Website www.ramakrishnamills.com containing financial information, share holding pattern and compliance with Corporate Governance, etc has been activated. The contents are periodically updated. The Company has created an ID as required by SEBI under its SCORES - the web based complaint redressal system – secretary@ramakrishnamills.com
6	Plant Location	Nagari(Andhra Pradesh)
7	Share Transfer Agents' Address	M/s.MUFG Intime India Pvt Ltd "Surya", 35, Mayflower Avenue, Behind Senthil Nagar, Sowripalayam Road, Coimbatore 641 028. Phone : 91 422 2314792, 2539835 / 836, 4958995 Email : jayakumar.kandaswamy@in.mpms.mufig.com

5) Dematerialisation of Shares:

As on 31.03.2026, 6789108 shares representing 95.38% of total equity capital is held in dematerialised form with NSDL and CDSL whereby the shares are available for trading in the dematerialized form under both the Depositories. Company has taken action to inform members holding shares in physical to convert their holdings into dematerialized form as per the Circular dated 05.07.2018 issued by SEBI.

6) SHARE TRANSFER SYSTEM:

Pursuant to Regulation 40(1) of the SEBI Listing Regulations, the transfer of shares of the Company will not be processed unless the shares are held in dematerialized form with a depository. Therefore, shareholders holding equity shares in physical form are strongly encouraged to convert their shares into dematerialized form. This will facilitate seamless transfer of shares and enable shareholders to actively participate in various corporate actions.

After confirmation of the sale transaction from the Broker, Shareholder should approach the Depository Participant (DP) with a request, in the form of delivery instruction slip, to transfer the shares to the account of the broker. The depository participant will execute the instruction and transfer the share to the account of the Broker.

Similarly, in the case of a purchase, the Broker will arrange to credit the shares in the Demat account of Share Holder within 24 hours after the payout has been declared by the Exchange. There is no need for a separate communication with the Company or its Share Transfer Agents.

Please register your mobile number and email id with the DP, to get instant information through SMS from the Depository, whenever shares are debited from your DP account. Please ensure from your DP that your order is intact. Please collect a copy of transaction/holding from your DP periodically. Also, use the nomination facility available with the Depository and register the nominee.

So, for effecting the transfer of shares, the shareholders are requested to send application to the depository for conversion of physically held shares in dematerialized form.

7) Market Price Data

The High & Low prices during each month in the last financial year in BSE Ltd, Mumbai, are given below during 2025-26 :

Month	B S E	
	High (Rs)	Low (Rs.)
April 2025	47.95	39.50
May "	49.99	40.00
June "	58.50	43.50
July "	64.90	50.00
August "	56.45	44.95
September "	55.00	45.25
October "	53.00	44.00
November "	54.50	40.00
December "	45.00	38.01
January 2026	46.97	36.00
February "	46.99	38.60
March "	46.60	32.60

8) Distribution of Shareholding as on 31st March 2026 :

Range (No. of shares)	No. of Shareholders	No. of shares	% to total shares
1 – 500	3618	374323	5.26
501 – 1,000	234	175646	2.47
1,001 – 2,000	137	193967	2.72
2,001 – 3,000	43	108600	1.53
3,001 – 4,000	23	80943	1.14
4,001 – 5,000	19	87245	1.23
5,001 - 10,000	31	233550	3.28
10,001 & above	44	5864056	82.38
Total	4149	7118330	100.00

9) Categories of Shareholding as on 31st March 2026

Category	No. of shares	% to total shares
Promoters' Holding	4556233	64.01
Directors & Relatives	1900	0.03
Non Nationalised Banks	100	0
Non Resident Indians	60059	0.84
Other Bodies Corporate	122667	1.72
Escrow Account	1346	0.02
Public	2376025	33.38
Total	7118330	100.00

Shares under Lock in : NIL.

Legal proceedings / disputes on share transfer against the company : NIL.

Contact address for Shareholders / Analyst : Company Secretary

Sri Ramakrishna Mills (Coimbatore) Ltd

1493, Sathyamangalam Road, Ganapathy, Coimbatore – 641 006.

E-mail : mail@ramakrishnamills.com

The Company currently does not have any Stock Option Scheme.

10) Information Pursuant to Schedule-VI of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015

There are NIL unclaimed shares as per the certificate issued by Registrars and Share Transfer Agents of the company and as such the question of adhering to the procedure specified and furnishing the details required, pursuant to the Regulation 39(4) of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 does not arise.

11) Disclosures:

a. Disclosure of material transaction

During the financial year ended 31st March 2026 there was no material, financial or commercial transaction which had potential interest of the senior management personnel or which might have had potential conflict with the interests of the Company.

SRI RAMAKRISHNA MILLS (COIMBATORE) LIMITED

b. Related party transactions

During the financial year ended 31st March, 2026 there were no transactions of material nature, between the Promoters, Directors and Relatives and the Management that had potential conflict with the interest of the company. Details of related party transactions are given elsewhere in the Annual Report.

c. Information supplied to the Board

All information, as required under Regulation 17(7) and Part-A of Schedule-II of 5 (Listing Obligations & Disclosure Requirements) Regulation 2015, is made available to the Board. The Board is also regularly updated on statutory compliances, as are applicable to the Company.

d. Code of Conduct

The Company has adopted a Code of Conduct for Directors and Senior Management personnel for prevention of Insider Trading based on SEBI (Insider Trading) Regulations 2015 and its amendments and disclosed in the Company's website. The Directors and Senior Management Personnel of the Company have affirmed their adherence to the Code.

e. Whistle Blower Policy :

The company has adopted a Whistle Blower Policy enabling any employee, if he/she so desires to have free access to meet Senior Level Management and report any matter of concern.

f. Compliance by the Company

During the previous year, there were no penalties imposed by either SEBI or Stock Exchanges or any statutory authority for non-compliance of any matter related to the capital markets.

g. The Company is not undertaking any commodity hedging activities, hence there is no risk of commodity hedging to the Company.

h. The Company has not raised any funds through preferential allotment or qualified institutional placement as specified under Regulation 32(7A) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

i. In Compliance with SEBI circular No. SEBI/HO/MIRSD/MIRSD_RTAMB/P/CIR/2022/8 dated 25th January 2022, the Company has opened a Suspense Escrow Demat Account. The Company issues "Letter of Confirmation" to the Shareholders, to enable them to dematerialise the same. There is ONLY ONE CASE where the Letter of Confirmation is pending for dematerialisation for more than 120 days. Therefore 1346 shares of one shareholder was held in SRMC Limited Suspense Escrow Demat Account.

j. There are no agreements that require disclosure under clause 5A of paragraph A of Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

k. The Company is fully compliant with the Corporate Governance requirements as specified by Regulation 17 to 27 and Clauses (b) to (i) of sub-regulation (2) of Regulation 46 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

12) Means of Communication:

The Company has established a structured process to ensure seamless communication with investors.

- The Un-audited quarterly/ half-yearly results are announced within forty-five days of the close of the quarter (or such other extended timeline as may be allowed by SEBI and MCA). The audited annual results are announced within sixty days from the closure of the financial year (or such other extended timeline as explained above) as per the requirement of the Listing Regulations.
- The approved financial results are forthwith sent to the Stock Exchanges and are published in newspapers like the "Financial Express" (English) and "Maalaimalar" (Tamil).
- The Company's financial results and official press releases are displayed on the Company's website- www.ramakrishnamills.com
- The Company has maintained a user-friendly corporate website. The 'Investors' tab on the website provides information relating to financial performance, annual reports, corporate governance reports, policies/code, constitutional documents, general meetings, etc

For and on behalf of the Board of Directors
of Sri Ramakrishna Mills (Coimbatore) Limited

D. LAKSHMINARAYANASWAMY
Managing Director
(DIN : 00028118)

Place: Coimbatore
Date : 29.05.2026

Practicing Company Secretary's Certificate on Compliance of Conditions of Corporate Governance as per SEBI (LODR) Regulations 2015.

To the Members of
SRI RAMAKRISHNA MILLS (COIMBATORE) LIMITED
COIMBATORE

I have examined the compliance of the conditions of Corporate Governance by Sri Ramakrishna Mills (Coimbatore) Limited ("the Company") (CIN-L17111TZ1946PLC000175) for the financial year ended 31st March 2026 as stipulated under the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The compliance of the conditions of Corporate Governance is the responsibility of the management. My examination was limited to a review of the procedures and implementations thereof adopted by the Company for ensuring compliance with the conditions of Corporate Governance as stipulated under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

It is neither an audit nor an expression of opinion on the financial statements of the Company. In my opinion and to the best of my information and according to the explanation given to me and based on the representations made by the Directors and Management, I certify that the Company has complied with the conditions of Corporate Governance as stipulated under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the financial year ended 31st March 2026

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

FOR V PRASANNA AND ASSOCIATES

Place : Coimbatore
Date : 06.08.2026

CS V PRASANNA
Company Secretary in Practice
Membership No.10535, COP: 15030
UDIN: F010535H001031005



FORM NO. MR 3

SECRETARIAL AUDIT REPORT FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2026

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

The Members

Sri Ramakrishna Mills (Coimbatore) Limited
CIN Number L17111TZ1946PLC000175

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **M/s. Sri Ramakrishna Mills (Coimbatore) Limited (CIN: L17111TZ1946PLC000175)**, a listed public Company having its registered office at 1493, Sathyamangalam Road, Ganapathy, Coimbatore-641006 (hereinafter called the Company). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/ statutory compliances and expressing my opinion thereon.

Auditor's Responsibility:

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

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

Unmodified Opinion:

Based on my verification of the Company's, M/s. Sri Ramakrishna Mills (Coimbatore) Limited, 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, the explanations and clarifications given to me and the representations made by the Management, I hereby report that in my opinion, the Company has, during the audit period covering the financial year ended on 31st March 2026 (Hereinafter called 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:

I have examined the books, papers, minute books, forms and returns filed and other records made available to me and maintained by the Company, M/s. Sri Ramakrishna Mills (Coimbatore) Limited for the financial year ended on 31st March 2026 according to the provisions as applicable to the Company during the period, of:

- i. The Companies Act, 2013 and any amendments thereof (hereinafter collectively referred to as the "the Act") and the Rules made thereunder;
- ii. The Securities Contracts (Regulation) Act, 1956 (SCRA) and the rules made thereunder including amendment thereof;
- iii. The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder including amendment thereof;
- iv. Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investments, Overseas Direct Investments 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 (Listing Obligations and Disclosure Requirements) Regulations, 2015;
 - b. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
 - c. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
 - d. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018
 - e. The Securities and Exchange Board of (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999 (Not applicable to the Company during the audit period)
 - f. The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008 (Not applicable to the Company during the audit period)
 - g. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;
 - h. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; (Not applicable to the Company during the audit period)
 - i. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; (Not applicable to the Company during the audit period)
 - j. The Securities and Exchange Board of India (Depositories and participants) Regulations, 2018 including amendment thereof (Not applicable to the Company during the audit period)
 - k. 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)

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

- i. Secretarial Standards issued by the Institute of Company Secretaries of India, with respect to conduct of Board and General Meetings.
- ii. The Listing agreements entered into by the Company with Bombay Stock Exchange read with the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations 2015

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

I further report that, based on the representation letter given by the Company's management, its officers and authorized representatives, the Company is generally required to comply with all applicable Central, State and Local laws, rules, regulations and guidelines governing its business and operations. These include, inter alia, laws relating to industrial operations, labor and employment, environmental protection, taxation, intellectual property, property and land matters, commercial and contractual matters, health and safety, and other sector-specific laws applicable to the Company.

I further report that based on the information provided and the representation made by the Company, in my opinion, adequate systems and processes exist in the Company to monitor and ensure Compliance with provisions of applicable general laws like labour laws and environmental laws.

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

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

I further report that

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. There are no changes in the composition of the Board of Directors during the period under review.

SRI RAMAKRISHNA MILLS (COIMBATORE) LIMITED

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

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

I further report that during the audit period, there were no instances of:

- Public / Rights / Preferential issue of shares / debentures / sweat equity
- Redemption / Buy-back of securities
- Major decisions taken by the members in pursuance to section 180 of the Companies Act, 2013
- Merger / Amalgamation / Reconstruction etc
- Foreign Technical Collaborations

Qualification:

I report that the Company has received the following adjudication orders from Registrar of Companies, Coimbatore (ROC) under the provisions of the Companies Act, 2013.

1. The Company has received an email communication dated 12th January, 2026 from the Registrar of Companies, Coimbatore, enclosing an adjudication order passed under section 454 of the Companies Act 2013 for violation of Section 12(3)(c) of the Companies Act, 2013 for not printing the CIN Number of the Company in its Annual report and a penalty of Rs.1,00,000/- each was imposed on the Company and all officers in default viz MD, WTD, CS and CFO
2. The Company received an email communication dated 12th January 2026 from the Registrar of Companies, Coimbatore, enclosing an adjudication order passed under Section 454 of the Companies Act, 2013, for violation of Section 134(3)(h) of the Act arising from the non-disclosure of related party transactions with JGOM in the financial statements for the financial year 2016-17 and a penalty of Rs.3,00,000/- was imposed on the Company and a penalty of Rs.50,000/- each was imposed on all officers in default viz MD, WTD, CS and CFO.

Based on the records and information made available to me, the Company has not preferred an appeal against the adjudication order before the jurisdictional Regional Director within the prescribed period and has not complied with the directions contained in the said order, resulting in continuing non-compliance with the provisions of the Companies Act, 2013

FOR V PRASANNA AND ASSOCIATES

CS V PRASANNA

Practicing Company Secretary

Membership No. FCS10535, Certificate of Practice: 15030

UDIN: F010535H000927935

Place : Coimbatore

Date : 24.07.2026



'Annexure A '

The Members

Sri Ramakrishna Mills (Coimbatore) Limited

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

1. Maintenance of Secretarial record is the responsibility of the Management of the Company. My responsibility is to express an opinion on these secretarial records based on my audit.
2. I have followed the audit practices and processes as were appropriate to obtain Reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on random test basis to ensure that correct facts are reflected in the secretarial records. I believe that the processes and Practices, I followed provide a reasonable basis for my opinion.
3. I have not verified the correctness and appropriateness of financial records and books of accounts of the Company.
4. Wherever required, I have obtained the Management's Representation about the Compliance of laws, rules and regulations and occurrence of events.
5. The Compliance of provisions of Corporate and other applicable laws, rules, regulations, standards are the responsibility of the management. My examination was limited to the verification of procedures on a random test basis.
6. This Secretarial Audit Report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company

FOR V PRASANNA AND ASSOCIATES

CS V PRASANNA

Practicing Company Secretary

Membership No. FCS10535, Certificate of Practice: 15030

UDIN: F010535H000927935

Place : Coimbatore

Date : 24.07.2026

**CERTIFICATE OF NON- DISQUALIFICATION OF DIRECTORS
(Pursuant to Regulation 34(3) and Schedule V Para c Clause 10(i) of
the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To

The Members of

Sri Ramakrishna Mills (Coimbatore) Limited

CIN L17111TZ1946PLC000175

No 1493, Sathyamangalam Road

Ganapathy Post, Coimbatore – 641006

I have examined the relevant registers, records, forms, returns and disclosures received from the Directors of M/s. Sri Ramakrishna Mills (Coimbatore) Limited having CIN: L17111TZ1946PLC000175 and having registered office at 1493, Sathyamangalam Road, Ganapathy Post, Coimbatore – 641006 (hereinafter referred to as 'the company'), produced before me 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 and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In my opinion and to the best of my 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 me by the company and its officers, I hereby certify that none of the directors on the Board of the company as stated below for the financial year ending on 31.03.2026 have been debarred or disqualified from being appointed or continuing as directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs or any such other statutory authority

Sl No	Name of Director	DIN	Date of Appointment in Company
1	Mr. D Lakshminarayanawamy (Managing Director)	00028118	22/01/1981
2	Mrs. L Nagaswarna (Whole time Director)	00051610	14/08/2014
3	Mr. Ravichandran Damodharan	00054538	27/03/2019
4	Mr. Rajan Guru Chandrasekar	08421861	13/05/2019
5	Mr. Palaniswamy Naidu Muthusamy	02651331	13/08/2019
6	Mr. Chinnaswamy Baalasubramaniyam	00043863	12/11/2021

Ensuring the eligibility for the appointment /continuity on the board is the responsibility of the management of the company. My responsibility is to express an opinion on these based on my verification. This certificate is neither an assurance as to the future viability of the company nor of the efficiency or effectiveness with which management has conducted the affairs of the company.

FOR V PRASANNA AND ASSOCIATES

CS V PRASANNA

Company Secretary in Practice

Membership No. FCS10535, COP: 15030

UDIN: F010535H001030994

Place : Coimbatore

Date : 06.08.2026

SRI RAMAKRISHNA MILLS (COIMBATORE) LIMITED

Independent Auditor's Report

To the Members of Sri Ramakrishna Mills (Coimbatore) Limited

Report on the Audit of the Financial Statements

Opinion

1. We have audited the accompanying Financial Statements of Sri Ramakrishna Mills (Coimbatore) Limited ("the Company"), which comprise the Balance Sheet as at 31 March 2026, the Statement of Profit and Loss (including Other Comprehensive Income), Statement of Changes in Equity and Statement of Cash Flows for the year ended on that date and notes to the Financial Statements, including a summary of the material accounting policies and other explanatory information (hereinafter referred to as "the Financial Statements").
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards ("Ind AS") specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 as amended, and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March 2026, its profit and other comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

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

Key Audit Matters

4. Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the financial year ended 31 March 2026. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. For each matter below, our description of how our audit addressed the matter is provided in that context.

We have determined the matters described below to be the key audit matters to be communicated in our report. We have fulfilled the responsibilities described in the Auditor's responsibilities for the audit of the financial statements section of our report, including in relation to these matters. Accordingly, our audit included the performance of procedures designed to respond to our assessment of the risks of material misstatement of the financial statements. The results of our audit procedures, including the procedures performed to address the matters below, provide the basis for our audit opinion on the accompanying financial statements.

Description of Key Audit Matters :

Key Audit Matters	How our audit addressed the key audit matter
4.1 Revenue Recognition (Refer note No: 2A(i) & 3(c) to the financial statements)	
The company engages in contracts with customers where the revenue is recognised in accordance with Ind AS 115 'Revenue from contracts with customers.' Ind AS 115 'Revenue from contracts with customers' involves making critical judgements in identifying the contract with the customer, identifying the separate performance obligations in the contract, determining the transaction price, allocating the transaction price to the separate performance obligations and recognizing revenue over the period of time / at a point in time depending upon how the entity satisfies its performance obligations. Considering the significant degree of judgement applied by the management in making such estimates and the resultant impact on the financial statements, we have considered it to be a key audit matter.	Our audit procedures include the following: • Evaluated the design and implementation of controls for assessing compliance with relevant standards. • Evaluated the appropriateness of the Company's revenue recognition accounting policies and assessing compliance with the policies in terms of the applicable standards. • Evaluated the technical estimates made by the management including the percentage of completion furnished and also evaluated the management's judgement of transfer of control over the assets to the extent of performance obligation executed.

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

5. The Company's Management and Board of Directors are responsible for the preparation of the other information. The other information comprises the information (included in the Management Discussion and Analysis) in the Board's Report including Annexures to Board's Report (Business Responsibility Report, Corporate Governance) and Shareholder's Information, but does not include the Financial Statements and our auditor's report thereon.
6. Our opinion on the Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.
7. 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.
8. If based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

9. The accompanying financial statements have been approved by the Company's Board of Directors. The Company's Board of Directors are responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards ("Ind AS") specified under Section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015 as amended.
10. 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 of the appropriate accounting software for ensuring compliance with applicable laws and regulations including those related to retention of audit logs; 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.
11. In preparing the Financial Statements, the Management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Management and Board of Directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.
12. The Board of Directors are also responsible for overseeing the Company's financial reporting process..

Auditor's Responsibilities for the Audit of the Financial Statements

13. 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 Standards of Auditing ("SAs") will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Statements.
14. As part of an audit in accordance with SAs, specified under section 143(10) of the Act we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to Financial Statements in place and the operating effectiveness of such controls.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management and Board of Directors.
 - Conclude on the appropriateness of Management's and Board of Directors' use of the going concern basis of accounting in preparation of Financial Statements and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.
15. 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
16. 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.
17. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Financial Statements of the current year and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

18. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of Section 143(11) of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
19. (A) Further to our comments in Annexure-A, as required by Section 143 (3) of the Act, based on our audit, we report to the extent applicable, that:
- a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the accompanying financial statements.
 - b. In our opinion, proper books of account as required by law have been kept by the Company in electronic mode on servers physically located in India, so far as it appears from our examination of those books except for the matters stated in paragraph 19 B (f) below (on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014). The Management has represented to us that the process of taking daily backups is in place, however, we are unable to comment on the same due to absence of backup logs. Refer Note 63 of the Financial Statements
 - c. The balance sheet, the statement of profit and loss (including other comprehensive income), the statement of changes in equity and the statement of cash flows dealt with by this Report are in agreement with the books of account.
 - d. In our opinion, the aforesaid Financial Statements comply with the Ind AS specified under Section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended.
 - e. On the basis of the written representations received from the directors as on 31 March 2026, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2026 from being appointed as a director in terms of Section 164(2) of the Act.
 - f. The reservations relating to the maintenance of accounts and other matters connected therewith are as stated in paragraph 19(A)(b) above (on reporting under section 143(3)(b) of the Act) and paragraph 19(B)(f) below (on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 (as amended)).
 - g. With respect to the adequacy of the internal financial controls with reference to Financial Statements of the Company as on 31 March 2026 and the operating effectiveness of such controls, refer to our separate Report in "Annexure B" wherein we have expressed an unmodified opinion.
- (B) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, (as amended) in our opinion and to the best of our information and according to the explanations given to us:
- a) The Company has disclosed the impact of pending litigations as at 31 March 2026 on its financial position in its Financial Statements - Refer Note 44 to the financial statements.
 - b) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - c) On the basis of the declarations made to us by the management, which is relied upon by us, we report that there has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
 - d) i) The Management has represented that, to the best of their knowledge and belief, as disclosed in Note No: 55(i) to the financial statements, no funds have been advanced or loaned or invested (either from borrowed funds or securities 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 ("the 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 ("the Ultimate Beneficiaries") by or on behalf of the Company or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
 - ii) The Management has also represented that, to the best of their knowledge and belief, as disclosed in Note No: 55(i), to the financial statements, no funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("the 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 ("the Ultimate Beneficiaries") by or on behalf of the Funding Parties or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries, and
 - iii) Based on such audit procedures performed as considered reasonable and appropriate in the circumstances, performed by us, nothing has come to our notice that has caused us to believe that the management representations under paragraphs 19 (B) (d) (i) and 19 (B) (d) (ii) contain any material misstatement.
 - e) The company has not declared or paid any dividend during the year. Hence reporting in respect of compliance with section 123 of the Companies Act, is not applicable.
 - f) Based on our examination which included test checks, the Company has used an accounting software for maintaining its books of account which did not have a feature of recording audit trail (edit log) facility. Therefore, the feature of recording audit trail (edit log) facility has not been enabled in such software. Further, we are unable to comment on audit trail feature of the said software. Consequently, we are also unable to comment on the preservation of audit trail as per statutory requirements for record retention. (Refer Note: 58 of the Financial Statements).
- (C) With respect to the matter to be included in the Auditor's Report under Section 197(16) of the Act:

In our opinion and according to the information and explanations given to us, the remuneration paid/provided by the Company to its directors during the current year is in accordance with the provisions of Section 197 of the Act. The remuneration paid/provided to directors is within the limits laid down under Section 197 of the Act.

For C S K Prabhu and Co LLP
(formerly C S K Prabhu and Co)
Chartered Accountants
Firm Regd No: 002485S/S000197
(Sd.) Swetha G.N.
Designated Partner
Membership number: 232756
UDIN: 26232756UJGVY9047

SRI RAMAKRISHNA MILLS (COIMBATORE) LIMITED

Annexure - A to the Independent Auditors' Report

(Referred to in paragraph 18 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date):

With reference to the Annexure - A referred to in Independent Auditors' Report to the members of the Company on the financial statements for the year ended 31 March 2026, and in terms of the information and explanations sought by us and given by the company and the books of accounts and records examined by us in the normal course of audit and to the best of our knowledge and belief we report that:

- i. (a) (A) The Company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment, Capital Work in Progress. The company does not have any Investment properties. Refer Note. 4A(v) of the Financial Statements.
(B) The Company is maintaining proper records showing full particulars of Intangible Assets, wherever applicable. Refer Note. 4A(v) of the Financial Statements
- (b) According to the information and explanations given to us, the company has a regular programme of physical verification of its Property, Plant and Equipment, Capital Work in Progress by which they are verified annually. In accordance with this programme, all the Plant, Property and Equipment were verified during the year and we are informed that no material discrepancies were noticed on such verification. In our opinion, this frequency and periodicity of physical verification is reasonable having regard to the size of the company and nature of its assets. Refer Note 4A(v) of the Financial Statements.
- (c) On the basis of our examination of the records of the Company and such documents provided to us, the title deeds of all the immovable properties, disclosed in the Financial Statements, are held in the name of the company. In respect of immovable properties taken on lease, the lease agreements are in the name of the company. Refer Note. 4A(i) of the Financial Statements.
- (d) On the basis of our examination of the records of the Company, the Company has not revalued its property, plant and equipment or intangible assets or both during the year. Refer Note. 4A(iii) of the Financial Statements.
- (e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings that have been initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made there under. Refer Note No. 55(a) of the Financial Statements.
- ii. (a) According to information and explanations given to us by the management, physical verification of Inventory has been conducted at reasonable intervals by the management during the Year. We are informed that no material discrepancies were noticed on such physical verification. Refer Note No. 8 of the Financial Statements.
- (b) The company has been sanctioned working capital term loan in excess of five Crore rupees, in aggregate during the year from banks or financial institutions on the basis of the security of current assets of the company. Based on our examination of the records of the Company, the applicable quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company and no material discrepancies have been observed. Refer Note No. 55(b) of the Financial Statements.
- iii. During the year the company has not provided loans or provided advances in the nature of loans or stood guarantee or provided security to companies, Firms, Limited liability partnership or other parties.
Therefore, further reporting under sub-clause a), b), c), d), e), f) of clause (iii) of para 3 of the order does not arise.
- iv. On the basis of examination of records of the company in our opinion, in respect of loans, investments, guarantees, and security, provisions of sections 185 and 186 of the Companies Act 2013 have been complied with, wherever applicable.
- v. According to information and explanations given to us, the Company has received inter corporate loans, secured loans from bank and other unsecured Advances, which are explained to fall out of the purview of the Definition of "Deposit" under the Companies (Acceptance of Deposits) Rules, 2014, as amended. On such basis and judgment, we report that the Company has not accepted any deposits from the public and therefore further reporting under sub-clause (v) of para 3 of the order is not applicable.
- vi. We have broadly reviewed the books of account maintained by the company, pursuant to the Rules made by the Central Government for the maintenance of cost records under Section 148 (1) of the Companies Act, 2013 read with the Companies (Cost Records and Audit) Rules, 2014 as amended and are of the opinion that prima-facie, the specified accounts and records have been made and maintained. We have not, however, made a detailed examination of the records with a view to determining whether they are accurate or complete.
- vii. (a) According to the information and explanations given to us and based on our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including provident fund, employee State Insurance, income-tax, sales tax, value added tax, duty of customs, excise, service tax, goods and service tax, cess and other material statutory dues have generally been regularly deposited with the appropriate authorities during the year.
According to the information and explanations given to us, no undisputed material amounts payable in respect of provident fund, ESI, income tax, sales tax, value added tax, duty of customs, excise, service tax, goods and service tax, cess and other material statutory dues were in arrears as at 31 March 2026 for a period of more than six months from the date they became payable excepting for GST amounting to Rs.7.59 Lakhs relating to Financial year 2019-20. The management explained that such arrear GST has not been remitted up to the date of this report.
- (b) According to the information and explanations given to us, there are no material dues of income tax/sales tax/service tax/GST/duty of customs/duty of excise/value added tax/cess and other statutory dues, which have not been deposited with the appropriate authorities on account of any dispute. However, according to information and explanations given to us, the following dues of income tax, sales tax, duty of excise, service tax, GST and value added tax have not been deposited by the Company on account of disputes::

Name of the Statute	Nature of Dues	Amount [Rs.] (in lakhs)	Period to which the amount relates	Forum where dispute is pending	Remarks
Tamilnadu Sales Tax Act	Sales Tax	61.66 \$#	Assessment Year : 1998-99	Departmental Appeal pending with Tribunal	Rejected Cotton and AST
# Rs.30.83 Lakhs, has been paid under protest against the disputed demand \$ excluding Interest and penalty not determined, wherever applicable					

- viii. According to the information and explanations given to us and on the basis of our examination of the records of the Company, we report that there are no transactions that are previously not recorded in the books of account which have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961. Accordingly, clause 3(viii) of the Order is not applicable. Refer Note No. 55(k) of the Financial Statements.
- ix. (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not defaulted in the repayment of loans or other borrowings or in the payment of interest thereon to any lender.
- (b) According to the information and explanations given to us and on the basis of declarations, the Company has not been declared a wilful defaulter by any bank or financial institution or other lender or government or any government authority. Refer Note No. 55(d) of the Financial Statements.
- (c) In our opinion and according to the information and explanations given to us by the management, term loans were applied for the purpose for which the loans were obtained. Refer Note No. 17(ii) of the Financial Statements
- (d) According to the information and explanations given to us and the procedures performed by us and on an overall examination of the financial statements of the Company, we report that for the year ended 31 March 2026, the Company has not used any funds raised on short-term basis for long-term purposes. For the year ended

31 March 2025, the Company has used funds raised on short-term in the form of inter-corporate deposits from related parties aggregating to Rs.180.70 Lakhs for long-term purposes represented by Non-Current Assets.

- (e) On an overall examination of the Financial Statements of the Company, in our opinion, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures during the year. The Company has no subsidiaries, associates or joint ventures to report.
- (f) The Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies. Further, the Company does not have any subsidiaries, associates or joint ventures. Accordingly, reporting under clause 3(ix)(f) of the Order is not applicable.
- x. (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not raised moneys by way of initial public offer/further public offer (including debt instruments). Accordingly, reporting under clause 3(x)(a) of the Order is not applicable.
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, reporting under clause 3(x)(b) of the Order is not applicable.
- xi. (a) During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we report that no fraud by the Company or no fraud on the Company has been noticed or reported during the course of the audit. Refer Note No. 59 of the Financial statements.
- (b) During the year and up to the date of this report, no report under section 143 (12) of the Act has been filed by secretarial auditor, cost auditors or by us in Form ADT – 4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
- (c) According to information and explanations given to us and as represented to us by the management, there were no whistle blower complaints received by the Company during the year which are to be considered while determining the nature, timing and extent of our audit procedures. Refer Note No. 59 of the Financial statements.
- xii. The Company is not a Nidhi Company. Accordingly, reporting under Clause 3(xii) of the Order is not applicable.
- xiii. In our opinion and according to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act, where applicable, and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards. (Refer Note No. 53 to the Financial Statements)
- xiv. (a) Based on information and explanations provided to us, in our opinion, the Company has an internal audit system commensurate with the size and nature of its business.
- (b) We have considered the reports issued by the Internal Auditors of the Company for the period under audit.
- xv. According to the information and explanations given to us and based on our examination of the records of the Company, in our opinion, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, reporting under Clause 3(xv) of the Order is not applicable.
- xvi. (a) In our opinion and 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) According to information and explanations given to us, we report that the company has not conducted any Non-Banking Financial or Housing Finance activities. Accordingly, reporting under clause 3(xvi)(b) of the Order is not applicable.
- (c) According to information and explanations given to us, we report that the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, reporting under clause 3(xvi)(c) of the Order is not applicable.
- (d) According to the information and explanations provided to us during the course of audit, the Group does not have any CICs.
- xvii. The Company has not incurred cash losses in the current financial year and in the immediately preceding financial year.
- xviii. There has been no resignation of the statutory auditors during the year. Accordingly, reporting under clause 3(xviii) of the Order is not applicable.
- xix. According to the information and explanations given to us and on the basis of the financial ratios; composition, ageing and expected dates of realization of financial assets and payment of financial liabilities; other information accompanying the Financial Statements; our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
- xx. (a) On the basis of information and explanations given to us by the Company, we report that in respect of other than ongoing projects, the company has no unspent amounts to be transferred to a Fund specified in Schedule VII to the Companies Act within a period of six months of the expiry of the financial year in compliance with second proviso to sub-section (5) of section 135 of the said Act. Refer Note No. 56(viii) of the Financial Statements.
- (b) On the basis of information and explanations given to us by the Company, we report that the company has no amounts remaining unspent under sub-section (5) of section 135 of the Companies Act, pursuant to any ongoing project, requiring to be transferred to special account in compliance with the provision of sub-section (6) of section 135 of the Act. Refer Note No. 56(x) of the financial statements.
- xxi. According to information and explanations given to us, the company does not have any Subsidiary/Associate/Joint Venture as at the balance sheet date and therefore is not required to prepare and present consolidated Financial Statements pursuant to the provisions of any statute. Accordingly reporting under clause 3(xxi) of the order is not applicable.

Place: Coimbatore
Date : 29.05.2026

For C S K Prabhu and Co LLP
(formerly C S K Prabhu and Co)
Chartered Accountants
Firm Regd No: 002485S/S000197
(Sd.) SWETHA G.N
Designated Partner
Membership Number: 232756
UDIN: 26232756UJGVY9047

SRI RAMAKRISHNA MILLS (COIMBATORE) LIMITED

Annexure – B to the Independent Auditors' Report

Report on the Internal Financial Controls under Clause (i) of sub-section 3 of Section 143 of the Act

(Referred to in paragraph 19(A)(g) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

Opinion

1. We have audited the internal financial controls with reference to Financial Statements of Sri Ramakrishna Mills (Coimbatore) Limited ("the Company") as at 31 March 2026 in conjunction with our audit of the Financial Statements of the Company for the year ended on that date.
2. In our opinion, the Company has, in all material respects, adequate internal financial controls with reference to Financial Statements and such internal financial controls were operating effectively as at 31 March 2026, based on the internal controls 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 (the "Guidance Note").

Responsibilities of Management and Those Charged with Governance for Internal Financial Controls

3. 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. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records and the timely preparation of reliable financial information, as required under the Act.

Auditors' Responsibility for the Audit of the Internal Financial Controls with reference to the Financial Statements

4. Our responsibility is to express an opinion on the Company's internal financial controls with reference to Financial Statements based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing, prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls with reference to Financial Statements. Those SAs and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to Financial Statements were established and maintained and whether such controls operated effectively in all material respects.
5. Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial control system with reference to Financial Statements and their operating effectiveness. Our audit of internal financial controls with reference to Financial Statements included obtaining an understanding of such internal financial controls, with reference to financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Financial Statements, whether due to fraud or error.
6. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls with reference to Financial Statements.

Meaning of Internal Financial Controls with Reference to Financial Statements

7. A company's internal financial controls with reference to Financial Statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Financial Statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial controls with reference to Financial Statements include those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of Financial Statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the Financial Statements.

Inherent Limitations of Internal Financial Controls with Reference to Financial Statements

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

Place: Coimbatore

Date : 29.05.2026

For C S K Prabhu and Co LLP
(formerly C S K Prabhu and Co.)
Chartered Accountants
Firm Regd No: 002485S/S000197
(Sd.) SWETHA G.N
Designated Partner
Membership Number: 232756
UDIN: 26232756UJGVY9047



BALANCE SHEET AS AT 31st MARCH 2026

(All amounts are in lakhs of Indian Rupees, unless otherwise stated)

(₹ in Lakhs)

PARTICULARS	Note No	As at 31.03.2026	As at 31.03.2025
ASSETS			
Non-current assets			
Property, plant and equipment	4A	3,164.52	3,019.32
Capital work-in-progress	4B	34.17	116.01
Financial Assets			
Investments	5	-	-
Other Non current Financial Assets	6	135.74	118.21
Deferred Tax Asset	-	-	-
Other non-current assets	7	20.83	39.13
Total non-current assets		3,355.26	3,292.66
Current assets			
Inventories	8	2,003.66	2,947.34
Contract Assets	9	4,246.91	-
Financial Assets			
Trade Receivables	10	70.58	71.79
Cash and cash equivalents	11	0.52	0.31
Lease Rent receivables	12	30.03	19.02
Current Tax Asset	13	122.12	132.41
Other current assets	14	475.55	458.60
Total current assets		6,948.37	3,629.47
TOTAL ASSETS		10,303.63	6,922.13
EQUITY AND LIABILITIES			
Equity			
Equity share capital	15	711.83	711.83
Other equity	16	4,273.18	1,505.97
Total equity		4,985.01	2,217.80
Liabilities			
Non-current liabilities			
Financial liabilities			
Borrowings	17	481.88	606.43
Other Non Current Financial Liabilities	18	769.58	-
Provisions	19	42.35	46.80
Deferred Tax Liabilities (net)	20	114.16	114.07
TOTAL NON-CURRENT LIABILITIES		1,407.98	767.30
Current liabilities			
Financial liabilities			
Borrowings	21	3,098.85	3,277.74
Lease Liabilities	22	2.97	2.97
Trade payables	23		
i) Total outstanding dues of micro and small enterprises;		11.21	193.45
ii) Total outstanding dues of creditors other than micro and small enterprises		105.95	8.82
Other current financial liabilities	24	532.20	294.83
Other current liabilities	25	40.69	28.26
Short Term Provisions	26	118.76	130.97
Total current liabilities		3,910.64	3,937.04
TOTAL LIABILITIES		5,318.62	4,704.34
TOTAL EQUITY AND LIABILITIES		10,303.63	6,922.13

Material accounting policies and the accompanying notes form an integral part of the financial statements

For and on behalf of the board of Sri Ramakrishna Mills (Coimbatore) Limited (CIN: L17111TZ1946PLC000175)

As per our report of even date attached
C S K PRABHU AND CO LLP
 (formerly C S K Prabhu and Co.)
 Chartered Accountants,
 FRN:002485S/S000197

D. Lakshminaraswamy
 Managing Director
 (DIN : 00028118)

R. Guru Chandrasekar
 Director
 (DIN : 08421861)

M. Srividya
 Company Secretary

G. Krishnakumar
 Chief Financial Officer

(Sd.) **Swetha G N**
 Designated Partner
 M.No : 232756
 UDIN : 26232756UJGVY9047

Place : Coimbatore
 Date : 29.05.2026

Place : Coimbatore
 Date : 29.05.2026

SRI RAMAKRISHNA MILLS (COIMBATORE) LIMITED

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

(All amounts are in lakhs of Indian Rupees, unless otherwise stated)

(₹ in Lakhs)

PARTICULARS	Note No	Year ended 31.03.2026	Year ended 31.03.2025
Continuing Operations			
A Income			
Revenue from operations	27	9,773.71	8,673.66
Other income	28	38.23	52.27
Total income		9,811.94	8,725.93
B Expenses			
Cost of materials consumed	29	4,007.99	3,328.94
Cost of Purchase of Stock in Trade		-	2,612.56
Changes in inventories of finished goods	30	1,147.59	(43.90)
Power and Fuel Expenses	31	979.25	859.76
Employee Benefits Expense	32	747.72	643.00
Depreciation and amortisation expense	33	265.56	239.58
Other Expenses	34	410.34	326.44
Finance costs	35	293.86	326.17
Total expenses		7,852.30	8,292.56
C Profit before exceptional items and tax		1,959.64	433.37
Exceptional items - Loss/(Profit) on Sale of Assets	36	(778.47)	(41.73)
D Profit before tax from continuing operations		2,738.11	475.10
Income tax expense	37	-	-
Current tax		-	-
Deferred tax charge/ (credit)		(7.26)	119.57
Prior Year taxes		-	(9.29)
Profit for the year		2,745.37	364.82
E Other comprehensive income			
Items that will not be reclassified to profit or loss			
Remeasurement of post employment benefit obligations		29.19	(7.11)
Income tax relating to these items - (charge)/credit		(7.35)	1.79
Other comprehensive income for the year, net of tax		21.84	(5.32)
Total comprehensive income for the year		2,767.21	359.50
Earnings per share	38		
Basic earnings per share		38.57	5.13
Diluted earnings per share		38.57	5.13

Material accounting policies and the accompanying notes form an integral part of the financial statements

For and on behalf of the board of Sri Ramakrishna Mills (Coimbatore) Limited (CIN : L17111TZ1946PLC000175)

D. Lakshminarayanawamy
Managing Director
(DIN : 00028118)

M. Srividya
Company Secretary

Place : Coimbatore
Date : 29.05.2026

R. Guru Chandrasekar
Director
(DIN : 08421861)

G. Krishnakumar
Chief Financial Officer

As per our report of even date attached
C S K PRABHU AND CO LLP
(formerly C S K Prabhu and Co.)
Chartered Accountants,
FRN:002485S/S000197

(Sd.) **Swetha G N**
Designated Partner
M.No : 232756
UDIN : 26232756UJGVY9047
Place : Coimbatore
Date : 29.05.2026



STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2026

(All amounts are in lakhs of Indian Rupees, unless otherwise stated)

(₹ in Lakhs)

Particulars	Year ended 31.03.2026	Year ended 31.03.2025
A. Cash Flow From Operating Activities		
Profit before income tax	2,738.11	475.10
Adjustments for		
Depreciation and amortisation expense	265.56	239.58
Provision for Expected Credit Loss	0.56	-
Bad Debts written off	0.36	-
(Profit)/ Loss on sale of fixed asset	(778.47)	(41.73)
Lease Rent income	(16.00)	(31.18)
Interest received	(17.70)	(7.14)
Finance costs	293.86	326.17
	2,486.28	960.80
Change in operating assets and liabilities		
(Increase)/ decrease in Other financial assets	(17.53)	(20.18)
(Increase)/ decrease in inventories	943.68	(265.17)
(Increase)/ decrease in Contract Assets	(4,246.91)	-
(Increase)/ decrease in trade receivables	0.65	40.12
(Increase)/ decrease in Other assets	20.25	60.14
Increase/ (decrease) in provisions and other liabilities	1,018.01	(683.60)
Increase/ (decrease) in trade payables	(85.11)	(80.78)
Cash generated from operations	119.32	11.33
Less : Income taxes paid (net of refunds)	10.29	(38.83)
Net cash from/(used in) operating activities (A)	129.61	(27.50)
B. Cash Flows From Investing Activities		
Purchase of PPE (including changes in CWIP)	(347.62)	(293.73)
Sale proceeds of PPE (including changes in CWIP)	797.19	65.59
Lease Rent	4.99	31.37
Interest income	13.31	6.44
Net cash from/(used in) investing activities (B)	467.86	(190.32)
C. Cash Flows From Financing Activities		
Proceeds from/ (repayment of) long term borrowings	(124.55)	(124.55)
Proceeds from/ (repayment of) short term borrowings	(56.94)	231.91
Finance costs	(293.86)	(326.17)
Net cash from/(used in) financing activities (C)	(475.34)	(218.81)
Net increase/(decrease) in cash and cash equivalents (A+B+C)	122.14	(436.63)
Cash and cash equivalents at the beginning of the financial year	(440.48)	(3.85)
Cash and cash equivalents at end of the year	(318.34)	(440.48)
Notes:		
1. The above cash flow statement has been prepared under indirect method prescribed in Ind AS 7 "Cash Flow Statements".		
2. Components of cash and cash equivalents (Amount in brackets represent credit balances).		
Balances with banks		
- in current accounts	-	-
- in Margin money deposit account	-	-
- in Cash Credit accounts	(318.86)	(440.79)
Cash on hand	0.52	0.31
	(318.34)	(440.48)

For and on behalf of the board of Sri Ramakrishna Mills (Coimbatore) Limited (CIN: L17111TZ1946PLC000175)

As per our report of even date attached
C S K PRABHU AND CO LLP
 (formerly C S K Prabhu and Co.)
 Chartered Accountants,
 FRN:002485S/S000197

D. Lakshminarayanawamy
 Managing Director
 (DIN : 00028118)

R. Guru Chandrasekar
 Director
 DIN : 08421861)

M. Srividya
 Company Secretary

G. Krishnakumar
 Chief Financial Officer

(Sd.) **Swetha G N**
 Designated Partner
 M.No : 232756
 UDIN : 26232756UAGVY9047

Place : Coimbatore
Date : 29.05.2026

Place : Coimbatore
Date : 29.05.2026

SRI RAMAKRISHNA MILLS (COIMBATORE) LIMITED

SRI RAMAKRISHNA MILLS (COIMBATORE) LIMITED
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31st MARCH 2026
(All amounts are in lakhs of Indian Rupees, unless otherwise stated)
A. Equity Share Capital (Issued, subscribed and fully paid up) (Refer Note 15)
(1) Current reporting period (01-04-2025 TO 31-03-2026)

(Rs. in Lakhs)

Particulars	31-03-2026	31-03-2025
Balance at the beginning of the current reporting period	711.83	711.83
Add/Less: Changes in Equity Share Capital due to prior period errors	-	-
Restated Balance at the beginning of the current reporting period	711.83	711.83
Add/Less: Changes in equity share capital during the current year	-	-
Balance at the end of the current reporting period	711.83	711.83

(Rs. in Lakhs)

(B) Other Equity (Refer Note: 16)

(1) Current reporting period (01-04-2025 TO 31-03-2026)

Particulars	Reserves & Surplus			Items of Other Comprehensive Income		Total
	Capital Reserve	Securities Premium	Retained Earnings	Actural changes in Defined Benefit Obligations		
Balance at the beginning of the current reporting period 1st April 2025	1,888.96	1,081.07	(1,460.86)	(3.20)		1,505.97
Total Comprehensive Income for the year	-	-	2,745.37	21.84		2,767.21
Transfer from Capital Reserve to retained earnings (1,050.08)	-	-	1,050.08	-		-
Balance as at 31st March 2026	838.88	1,081.07	2,334.59	18.64		4,273.18

(2) Previous reporting period (01-04-2024 TO 31-03-2025)

Particulars	Reserves & Surplus			Items of Other Comprehensive Income		Total
	Capital Reserve	Securities Premium	Retained Earnings	Actural changes in Defined Benefit Obligations		
Balance at the beginning of the previous reporting period 1st April 2024	1,906.80	1,081.07	(1,843.52)	2.12		1,146.47
Total Comprehensive Income for the year	-	-	364.82	(5.32)		359.50
Transfer to retained earnings (17.84)	-	-	17.84	-		-
Balance as at 31st March 2025	1,888.96	1,081.07	(1,460.86)	(3.20)		1,505.97

The Accompanying notes form integral part of financial statements

For and on behalf of the board of Sri Ramakrishna Mills (Coimbatore) Limited (CIN: L17111TZ1946PLC0000175)

D. Lakshminarayanawasamy
Managing Director
(DIN : 00028118)

M. Srividya
Company Secretary
Place : Coimbatore
Date : 29.05.2026

R. Guru Chandrasekar
Director
(DIN : 08421861)

G. Krishnakumar
Chief Financial Officer

As per our report of even date attached
C S K PRABHU AND CO LLP
(formerly C S K Prabhu and Co.)
Chartered Accountants,
FRN:002485S/S000197

(Sd.) **Swetha G N**
Designated Partner
M.NO:232756
UDIN : 26232756UaJGVY9047

Place : Coimbatore
Date : 29.05.2026

NOTES TO FINANCIAL STATEMENTS

1 Corporate Information

Sri Ramakrishna Mills (Coimbatore) Limited CIN:L17111TZ1946PLC000175 is a Public Limited Company under the Companies Act of 2013 having registered office at 1493, Sathyamangalam Road, Ganapathy Post, Coimbatore - 641006. The Company's Equity shares are listed in Bombay Stock Exchange. The Company has complied with the provisions of the applicable Indian Accounting Standards (Ind-AS) as notified under Companies Indian (Accounting Standards) Rules 2015, as amended and in force, under the provisions of the Companies Act, 2013

2 Basis of preparation of financial statements

Statement of Compliance

These financial statements are prepared in accordance with Indian Accounting Standards (Ind AS) under the historical cost convention on the accrual basis except for certain financial instruments which are measured at fair values, the provisions of the Companies Act, 2013 ('the Act') (to the extent notified) and guidelines issued by the Securities and Exchange Board of India (SEBI). The Ind AS are prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015 as amended. Previous Year figures are regrouped and reclassified wherever considered necessary to confirm to current year classification..

Basis of preparation and presentation

For all periods up to and including the year ended March 31, 2017, the Company prepared its financial statements in accordance with accounting standards notified under section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (Accounts) Rules, 2014 (Indian GAAP).

The financial statements for the year ended March 31, 2026 are the ninth financial statements the Company has prepared in accordance with Ind AS with the date of transition as April 1, 2016.

The financial statements have been prepared on a historical cost basis, except for the following assets and liabilities which have been measured at fair value or revalued amount:

- a. Derivative financial instruments
- b. Certain financial assets and liabilities measured at fair value (refer accounting policy regarding financial instruments)

Use of estimates

The preparation of financial statements in conformity with Generally Accepted Accounting Principles (GAAP) requires management to make judgments, estimates and assumptions that affect the application of accounting policies and reported amounts of assets, liabilities, income and expenses and the disclosure of contingent liabilities on the date of the financial statements. Actual results could differ from those estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Any revision to accounting estimates is recognised prospectively in current and future periods.

Functional and presentation currency

These financial statements are presented in Indian Rupees (INR), which is the Company's functional currency

All financial information presented in INR has been rounded to the nearest Lakhs (up to two decimals).

The financial statements are approved for issue by the Company's Board of Directors on May 29, 2026."

2A Critical accounting estimates and management judgments

In application of the material accounting policies, which are described in note 3, the management of the Company is required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and assumptions are based on historical experience and other factors that are considered to be relevant.

Information about significant areas of estimation, uncertainty and critical judgements used in applying accounting policies that have the material effect on the amounts recognised in the financial statements is included in the following notes:

i) Revenue Recognition

The Company's contracts with customers could include promises to transfer multiple products and services to a customer. The Company assesses the products / services promised in a contract/s and identifies distinct performance obligations in the contract. Identification of distinct performance obligation involves judgement to determine the deliverables and the ability of the customer to benefit independently from such deliverables. Judgement is also required to determine the transaction price for each of the contract and to ascribe the transaction price to each distinct performance obligation. The transaction price could be either a fixed amount of customer consideration or variable consideration. The transaction price is also adjusted for the effects of the time value of money if the contract includes a significant financing component. Any consideration payable to the customer is adjusted to the transaction price, unless it is a payment for a distinct product or service from the customer. The Company exercises judgement in determining whether the performance obligation is satisfied at a point in time or over a period of time. The Company considers indicators such as how customer consumes benefits as services are rendered or who controls the asset as it is being created or existence of enforceable right to payment for performance to date and alternate use of such product or service, transfer of significant risks and rewards to the customer, acceptance of delivery by the customer, etc. Revenue for Real Estate contracts are recognised using percentage-of-completion method. The Company uses judgement to estimate amounts of the future cost-to-completion of the contracts on the basis of estimates furnished/agreed, which is used to determine the degree of the completion of the performance obligation.

ii) Property, Plant and Equipment (PPE)

The residual values and estimated useful life of PPE is assessed by the technical team at each reporting date by taking into account the nature of asset, the estimated usage of the asset, the operating condition of the asset, past history of replacement and maintenance support. Under the previous GAAP (Indian GAAP), the property, plant and equipment were carried in the balance sheet at cost less accumulated depreciation. The company has elected to continue to measure the property, plant and equipment at their previous GAAP values. Hence, no fair valuation or retrospective application of Ind AS 16 is required.

iii) Current tax

Calculations of income taxes for the current period are done based on applicable tax laws and management's judgement and decision, by evaluating positions taken in tax returns and interpretations of relevant provisions of law.

iv) Deferred Tax Assets

Significant management judgement is exercised by reviewing the deferred tax assets at each reporting date to determine the amount of deferred tax assets that can be retained/ recognised, based upon the likely timing and the level of future taxable profits together with future tax planning strategies.

v) Fair value

Management uses valuation techniques in measuring the fair value of financial instruments where active market quotes are not available. In applying the valuation techniques, management makes maximum use of market inputs and uses estimates and assumptions that are, as far as possible, consistent with observable data that market participants would use in pricing the instrument. Where applicable data is not observable, management uses its best estimate about the assumptions that market participants would make. These estimates may vary from the actual prices that would be achieved in an arm's length transaction at the reporting date.

vi) Expected Credit Loss for Trade Receivables

Expected credit loss for trade receivables are estimated based on assumptions about risk of default and expected loss rates. The assumptions, selection of inputs for calculation of impairment are based on management judgement considering the past history, market conditions and forward looking estimates at the end of each reporting date.

SRI RAMAKRISHNA MILLS (COIMBATORE) LIMITED

NOTES TO FINANCIAL STATEMENTS (Contd...)

vii) Impairment of Non-financial assets (PPE)

The impairment assessment of non-financial assets is determined based on estimation of value of recoverable amount of such assets. The assumptions used in computing the value of recoverable amount are based on management judgement considering the timing of future cash flows, discount rates and the risks specific to the asset.

viii) Defined Benefit Plans and Other long term employee benefits

The cost of the defined benefit plan and other long term employee benefits, and the present value of such obligation are determined by the independent actuarial valuer. An actuarial valuation involves making various assumptions that may differ from actual developments in future. Management believes that the assumptions used by the actuary in determination of the discount rate, future salary increases, mortality rates and attrition rates are reasonable. Due to the complexities involved in the valuation and its long term nature, this obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

ix) Fair value measurement of financial instruments

When the fair values of financial assets and financial liabilities could not be measured based on quoted prices in active markets, management uses valuation techniques including the Discounted Cash Flow (DCF) model, to determine its fair value. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgement is exercised in establishing fair values. Judgements include considerations of inputs such as liquidity risk, credit risk and volatility.

x) Lease

Ind-AS 116 requires an entity to assess whether a contract or arrangement contains a lease. In accordance with Ind-AS 116, this assessment should be carried out at the inception of the contract or arrangement. The determination of whether an agreement is, or contains, a "Right of use" is based on the substance of the agreement at the date of inception. Accounting of Right of Use is based on Ind-AS 116.

xi) Provisions and contingencies

The recognition and measurement of other provisions are based on the assessment of the probability of an outflow of resources, and on past experience and circumstances known at the reporting date. The actual outflow of resources at a future date may therefore vary from the figure estimated at end of each reporting period.

2B Recent accounting pronouncements

Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules 2015, as issued from time to time.

New amendments issued

The Ministry of Corporate Affairs (MCA) has notified amendments to certain Ind AS standards effective 01 April 2025. Amendments to Ind AS 21 provide guidance on assessing exchangeability of currencies and determining spot rates where exchangeability is lacking, along with enhanced disclosures. Amendments to Ind AS 1 clarify principles for classification of liabilities as current or non-current, including the need for a substantive right to defer settlement and treatment of covenants and settlement through own instruments. Further, amendments to Ind AS 7 and Ind AS 107 introduce additional disclosures for supplier finance arrangements to enhance transparency on liquidity risk and cash flows. Amendments to Ind AS 12 introduce a temporary exception for deferred tax recognition relating to Pillar Two rules and require targeted disclosures. These amendments do not have a material impact on the Company's financial statements.

Standards notified but not yet effective

During the year ended 31 March 2026, MCA notified amendments to Ind AS 1 relating to classification of liabilities with covenants. The amendment revises paragraph 74 to require classification of a liability as current where a covenant breach at the reporting date makes the liability payable on demand, even if the lender subsequently waives the right before approval of financial statements. This reflects that the entity does not have a substantive right to defer settlement as of the reporting date. The amendment is effective for annual periods beginning on or after 01 April 2026 and is to be applied retrospectively in accordance with Ind AS 8. The Company does not expect this amendment to have a material impact on its financial statements.

3 Material Accounting Policies

a) Current versus non-current classification

The Company presents assets and liabilities in the balance sheet based on current/ non-current classification..

An asset is treated as current when it is:

- i) Expected to be realised or intended to be sold or consumed in normal operating cycle
- ii) Held primarily for the purpose of trading
- iii) Expected to be realised within twelve months after the reporting period, or
- iv) Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period

All other assets are classified as non-current.

A liability is current when:

- i) It is expected to be settled in normal operating cycle
- ii) It is held primarily for the purpose of trading
- iii) It is due to be settled within twelve months after the reporting period, or
- iv) There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

All other liabilities are classified as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. The Company has identified 12 months as its operating cycle excepting for Real Estate Contracts, wherein the operating cycle is the time agreed in the respective contracts..

b) Fair value measurement

The Company has applied the fair value measurement wherever necessitated at each reporting period.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- i) In the principal market for the asset or liability;
- ii) In the absence of a principal market, in the most advantageous market for the asset or liability.

The principal or the most advantageous market must be accessible by the Company.

The fair value of an asset or liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

NOTES TO FINANCIAL STATEMENTS (Contd...)

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and the best use or by selling it to another market participant that would use the asset in its highest and best use.

The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximizing the use of relevant observable inputs and minimising the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level 1 : Quoted (unadjusted) market prices in active market for identical assets or liabilities;

Level 2 : Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable; and

Level 3 : Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For assets and liabilities that are recognized in the financial statements on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorization (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

The Company has designated the respective team leads to determine the policies and procedures for both recurring and non - recurring fair value measurement. External valuers are involved, wherever necessary with the approval of Company's board of directors. Selection criteria include market knowledge, reputation, independence and whether professional standards are maintained.

For the purpose of fair value disclosure, the Company has determined classes of assets and liabilities on the basis of the nature, characteristics and risk of the asset or liability and the level of the fair value hierarchy as explained above. The component wise fair value measurement is disclosed in the relevant notes.

c) Revenue Recognition

Revenue from Sale of goods

The Company has applied five step model as per Ind AS 115 'Revenue from contracts with customers' to recognise revenue in the financial statements. The Company satisfies a performance obligation and recognises revenue over time, if one of the following criteria is met:

- a) The customer simultaneously receives and consumes the benefits provided by the Company's performance as the Company performs; or
- b) The Company's performance creates or enhances an asset that the customer controls as the asset is created or enhanced; or
- c) The Company's performance does not create an asset with an alternative use to the Company and the entity has an enforceable right to payment for performance completed to date.

For performance obligations where one of the above conditions are not met, revenue is recognised at the point in time at which the performance obligation is satisfied.

Revenue is recognised either at point of time and over a period of time based on various conditions as included in the contracts with customers.

Revenue is measured at transaction price (net of variable consideration, if any). The transaction price is the consideration received or receivable and is reduced by rebates, allowances and taxes and duties collected on behalf of the government. Revenue also includes adjustments made towards liquidated damages and price variations wherever applicable.

Revenue is recognised in the income statement to the extent that it is probable that the economic benefits will flow to the Company and the revenue and costs, if applicable, can be measured reliably.

Sale of Services

Revenue from service contracts are recognised in the accounting period in which the services are rendered. Where the contracts include multiple performance obligations, the transaction price is allocated to each performance obligation based on the standalone selling price and revenue is recognised at point in time on fulfillment of respective performance obligation. In case, the service contracts include one performance obligation, revenue is recognised based on the actual service provided to the end of the reporting period as proportion of the total services to be provided. This is determined based on the actual expenditure incurred to the total estimated cost. Revenue from services rendered is recognised as the services are rendered and is booked based on agreement / arrangements with the concerned parties.

Revenue from Real Estate

Revenue from real estate development include land taken up under development by extending contract of licence to a developer by sharing the developed real estate with him. Performance obligation in respect of such real estate assets is to deliver land to developer/villas and apartments to customers. The customer simultaneously receives the benefits of such contract and further the company has no alternate use over such asset and has an enforceable right of payment over such asset. The Company has made careful judgement and satisfied that the Performance obligations in the Contract/s are satisfied over time. Therefore the revenue from the above is recognised over time to the extent the satisfaction of Performance obligation and its progress and consequent obtention of economic benefits and potential cash flows to the company. The revenue from that part of the Land licenced towards Developer's Share is contracted to be discharged by Developer by construction of superstructure in respect of land owner's share agreed. The revenue from transfer of control over the Developer's share of Land during a year is recognised to the extent of land in respect of which substantial progress made in the performance obligation by the Developer even though the legal title may remain with the company. The contractual obligation of the Company and Developer are transacted at consideration originally agreed and discharged as above. Revenue in respect of the Villas belonging to the Company and contracted for sale is recognised on the basis of percentage of completion of performance obligation with the Customer. The Company recognizes the completed performance obligations and recognizes revenue taking into account the transaction price and therefore the remaining transaction price will represent the remaining performance obligation. The Company while recognizing income evaluates completion of the contract performance obligation and its timing on technical judgement.

Revenue from Sale of other Real Estate Assets are recognized on completion of bundled legal obligation attached therewith.

Commission Income

Commission Income is recognised when the services are rendered as per performance obligation under the terms of the agreement if any and when no significant uncertainty as to its determination or realisation exists.

Scrap sale is recognised at the transaction price received or receivable upon transfer of control.

Sale of scrap

Scrap sale is recognised at the fair value of consideration received or receivable upon transfer of control.

Interest Income

Interest income is recorded using the effective interest rate (EIR) method. EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset or to the amortised cost of a financial liability. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) but does not consider the expected credit losses.

SRI RAMAKRISHNA MILLS (COIMBATORE) LIMITED

NOTES TO FINANCIAL STATEMENTS (Contd...)

Rental Income

Rental income from operating lease is recognised on a straight line basis over the term of the relevant lease..

Contract Asset/Liability

If a customer pays consideration, or the Company has a right to an amount of consideration that is unconditional (ie a receivable), before the company transfers a good or service to the customer, the company presents the contract as a contract liability (Customer Advances/Advance against Sales) when the payment is made or the payment is due (whichever is earlier). A contract liability is an entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or an amount of consideration is due) from the customer. If the Company performs by transferring goods or services to a customer before the customer pays consideration or before payment is due, the entity shall present the contract as a contract asset, excluding any amounts presented as a receivable. A contract asset is an entity's right to consideration in exchange for goods or services that the entity has transferred to a customer. An entity shall assess a contract asset for impairment in accordance with Ind -AS 109.

d) Property, plant and equipment

Deemed cost option for first time adopter of Ind AS

Under the previous GAAP (Indian GAAP), the property, plant and equipment were carried in the balance sheet at cost less accumulated depreciation. The company has elected to continue to measure the property, plant and equipment at their previous GAAP values.

Presentation

Property, plant and equipment and capital work in progress are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. Such cost includes the cost of replacing part of the plant and equipment and borrowing costs of a qualifying asset, if the recognition criteria are met. When significant parts of plant and equipment are required to be replaced at intervals, the Company depreciates them separately based on their specific useful lives. All other repair and maintenance costs are recognised in profit or loss as incurred.

Advances paid towards the acquisition of tangible assets outstanding at each balance sheet date, are disclosed as capital advances under long term loans and advances and the cost of the tangible assets not ready for their intended use before such date, are disclosed as capital work in progress.

Component Cost

All material/ significant components have been identified for Property,Plant and Equipment and have been accounted separately. The useful life of such component are analysed independently and wherever components are having different useful life other than plant they are part of, useful life of components are considered for calculation of depreciation.

The cost of replacing part of an item of property, plant and equipment is recognised in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the Company and its cost can be measured reliably. The costs of repairs and maintenance are recognised in the statement of profit and loss as incurred.

Machinery spares/ insurance spares that can be issued only in connection with an item of property, plant and equipment and their issue is expected to be irregular are capitalised. Replacement of such spares is charged to revenue. Other spares are charged as revenue expenditure as and when consumed.

Derecognition

Gains or losses arising from derecognition of property, plant and equipment 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.

e) Depreciation on property, plant and equipment

Depreciation is the systematic allocation of the depreciable amount of an asset over its useful life. The depreciable amount for assets is the cost of an asset, or other amount substituted for cost, less 5% being its residual value. Depreciation is provided on straight line method (for Plant & Machinery and Electrical Machinery) and on written down value method (for all other Assets), over the useful lives as is specified in Schedule II to the Companies Act, 2013.

Asset Class	Estimated Useful Life based on Specified Useful Life in Schedule II (No of Years)
Building	60
Factory Building	30
Other Building	60
Roads/Fences-Wells-Tube Wells	5
Plant & Machinery	15
Electrical installations and Equipments	15
Air Conditioner	10
Furniture & Office Equipments	10
Computer Hardware	1-3
Servers	6
Vehicles	8

Depreciation for PPE on additions is calculated on pro-rata basis from the date of such additions. For deletion/ disposals, the depreciation is calculated on pro-rata basis up to the date on which such assets have been discarded/ sold. Additions to fixed assets, costing Rs 5,000/- each or less are fully depreciated retaining its residual value.. The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

f) Inventories

Inventories are carried at the lower of cost and net realisable value. Cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Costs are determined on weighted average/FIFO method as follows:

(i) **Raw materials, stores, spares and consumables, Waste:** At purchase cost including other cost incurred in bringing materials/consumables to their present location and condition on Weighted Average Method. Spares are considered to have useful life of less than 12 months and hence classified under inventories. Stock of Stores and Packing materials, Spares (with less than 12 months useful lives) is valued on Weighted Average method.

(ii) **Work-in-process:** At material cost, conversion costs and appropriate share of production overheads

(iii) **Finished goods:** Under FIFO Method At material cost, conversion costs and an appropriate share of production overheads.

(iv) **Real Estate Inventories:** Real Estate inventories consisting of Land are carried at Cost. In respect of Construction of Super Structures, the WIP is valued at Cost. Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of completion.

NOTES TO FINANCIAL STATEMENTS (Contd...)

g) Financial Instruments

Financial assets and financial liabilities are recognised when an entity becomes a party to the contractual provisions of the instruments.

Financial assets

Initial recognition and measurement

All financial assets are recognised initially at fair value. However, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset are also added to the cost of the financial asset. Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the market place (regular way trades) are recognised on the trade date, i.e., the date that the Company commits to purchase or sell the asset. Trade Receivables that do not contain a significant financing component are measured at transaction price.

Subsequent measurement

For purposes of subsequent measurement, financial assets are classified on the basis of their contractual cash flow characteristics and the entity's business model of managing them.

Financial assets are classified into the following categories:

- Financial instruments (other than equity instruments) at amortised cost
- Financial Instruments (other than equity instruments) at Fair value through Other comprehensive income (FVTOCI)
- Other Financial Instruments, derivatives and equity instruments at fair value through profit or loss (FVTPL)
- Equity instruments measured at fair value through other comprehensive income (FVTOCI)

Financial instruments (other than equity instruments) at amortised cost

The Company classifies a financial instruments (other than equity instruments) at amortised cost, if both the following conditions are met:

- a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows; and
 - b) Contractual terms of the asset give rise on specified dates to cash flows that are Solely Payments of Principal and Interest (SPPI) on the principal amount outstanding.
- Such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in finance income in the profit or loss. The losses arising from impairment are recognised in the profit or loss.

Financial Instruments (other than equity instruments) at FVTOCI

The Company classifies a financial instrument (other than equity instrument) at FVTOCI, if both of the following criteria are met:

- a) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- b) The asset's contractual cash flows represent SPPI.

The financial instruments included within the FVTOCI category are measured as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI). However, the Company recognizes finance income, impairment losses and reversals and foreign exchange gain or loss in the profit and loss statement. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from the equity to profit and loss. Interest earned whilst holding FVTOCI debt instrument is reported as interest income using the EIR method.

Financial instruments (other than equity instruments) at FVTPL

The Company classifies all other financial instruments, which do not meet the criteria for categorization as at amortized cost or as FVTOCI, as at FVTPL.

Financial instruments included within the FVTPL category are measured at fair value with all changes recognized in the profit and loss..

Equity investments

All equity investments in scope of Ind AS 109 are measured at fair value. Equity instruments which are held for trading are classified as at FVTPL. Where the Company makes an irrevocable election of classifying the equity instruments at FVTOCI, it recognises all subsequent changes in the fair value in OCI, without any recycling of the amounts from OCI to profit and loss, even on sale of such investments.

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the profit and loss..

Financial assets are measured at FVTPL except for those financial assets whose contractual terms give rise to cash flows on specified dates that represents SPPI, are measured as detailed below depending on the business model:

Classification	Name of the financial asset
Amortised cost	Trade receivables, Loans given to employees and others, deposits, interest receivable, unbilled revenue and other advances recoverable in cash..
FVTOCI	Equity investments in companies other than subsidiaries and associates if an option exercised at the time of initial recognition.
FVTPL	Other investments in equity instruments, mutual funds, forward exchange contracts (to the extent not designated as a hedging instrument).

Derecognition

A financial asset is primarily derecognised when:

- The rights to receive cash flows from the asset have expired, or
- The Company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the Company has transferred substantially all the risks and rewards of the asset, or (b) the Company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset..

When the Company has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if and to what extent it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the Company continues to recognise the transferred asset to the extent of the Company's continuing involvement. In that case, the Company also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Company has retained.

Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the Company could be required to repay.

Impairment of financial assets

In accordance with Ind AS 109, the Company applies expected credit loss (ECL) model for measurement and recognition of impairment loss on the following financial assets and credit risk exposure:

- a) Financial assets that are debt instruments, and are measured at amortised cost e.g., loans, debt securities, deposits, trade receivables and bank balance.
- b) Financial assets that are debt instruments and are measured at FVTOCI
- c) Trade receivables or any contractual right to receive cash or another financial asset that result from transactions that are within the scope of Ind AS 11 and Ind AS 115.

The Company follows 'simplified approach' for recognition of impairment loss allowance on:

SRI RAMAKRISHNA MILLS (COIMBATORE) LIMITED

NOTES TO FINANCIAL STATEMENTS (Contd...)

- Trade receivables or contract revenue receivables; and
- All lease receivables resulting from transactions within the scope of Ind AS 116.

The application of simplified approach does not require the Company to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime Expected Credit Loss (ECL) at each reporting date, right from its initial recognition.

For recognition of impairment loss on other financial assets and risk exposure, the Company determines that whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12 months ECL is used to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECL is used. If, in a subsequent period, credit quality of the instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the entity reverts to recognising impairment loss allowance based on 12-month ECL.

Lifetime ECL are the expected credit losses resulting from all possible default events over the expected life of a financial instrument. The 12 months ECL is a portion of the lifetime ECL which results from default events that are possible within 12 months after the reporting date.

ECL is the difference between all contractual cash flows that are due to the Company in accordance with the contract and all the cash flows that the entity expects to receive (i.e., all cash shortfalls), discounted at the original EIR. When estimating the cash flows, the Company considers all contractual terms of the financial instrument (including prepayment, extension, call and similar options) over the expected life of the financial instrument and Cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

ECL allowance (or reversal) recognized during the period is recognized as income/ expense in the statement of profit and loss. This amount is reflected under the head 'other expenses' in the profit and loss. The balance sheet presentation of ECL for various financial instruments is described below:

- **Financial assets measured as at amortised cost, contractual revenue receivables and lease receivables:** ECL is presented as an allowance, which reduces the net carrying amount. Until the asset meets write-off criteria, the Company does not reduce impairment allowance from the gross carrying amount.

- **Financial assets measured at FVTOCI:** Since financial assets are already reflected at fair value, impairment allowance is not further reduced from its value. Rather, ECL amount is presented as 'accumulated impairment amount' in the OCI.

For assessing increase in credit risk and impairment loss, the company combines financial instruments on the basis of shared credit risk characteristics with the objective of facilitating an analysis that is designed to enable significant increases in credit risk to be identified on a timely basis.

For impairment purposes, significant financial assets are tested on individual basis at each reporting date. Other financial assets are assessed collectively in groups that share similar credit risk characteristics. Accordingly, the impairment testing is done on the following basis:

Name of the financial asset	Impairment Testing Methodology
Trade / Other Receivables	Expected Credit Loss model (ECL) is applied. The ECL over lifetime of the assets are estimated by using a provision matrix which is based on historical loss rates reflecting current conditions and forecasts of future economic conditions which are grouped on the basis of similar credit characteristics such as nature of industry, customer segment, past due status and other factors that are relevant to estimate the expected cash loss from these assets.
Other financial assets	When the credit risk has not increased significantly, 12 month ECL is used to provide for impairment loss. When there is significant change in credit risk since initial recognition, the impairment is measured based on probability of default over the life time. If, in a subsequent period, credit quality of the instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the entity reverts to recognising impairment loss allowance based on 12 month ECL..

Financial liabilities

Initial recognition and measurement

Financial liabilities are classified, at initial recognition, as financial liabilities at FVTPL and as at amortised cost.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss.

All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

The Company's financial liabilities include trade and other payables, loans and borrowings including bank overdrafts.

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at FVTPL

Financial liabilities at FVTPL include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading, if they are incurred for the purpose of repurchasing in the near term.

Gains or losses on liabilities held for trading are recognised in the profit or loss.

For liabilities designated as FVTPL, fair value gains/ losses attributable to changes in own credit risk are recognized in OCI. These gains/ loss are not subsequently transferred to profit and loss. However, the company may transfer the cumulative gain or loss within equity. All other changes in fair value of such liability are recognised in the statement of profit or loss. The company has not designated any financial liability as at fair value through profit and loss.

Classification	Name of the financial liability
Amortised cost	Borrowings, Trade payables, Interest accrued, Unclaimed / Disputed dividends, Security deposits and other financial liabilities not for trading..
FVTPL	Foreign exchange Forward contracts being derivative contracts do not qualify for hedge accounting under Ind AS 109 and other financial liabilities held for trading.

Loans and borrowings

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process.

Derecognition of financial liabilities

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit or loss.

Reclassification of financial assets

The Company determines classification of financial assets and liabilities on initial recognition. After initial recognition, no reclassification is made for financial assets which are equity instruments and financial liabilities. For financial assets which are debt instruments, a reclassification is made only if there is a change in the business model for managing those assets. Changes to the business model are expected to be infrequent. The Company's senior management determines change in the business model as a result of external or internal changes which are significant to the Company's operations. Such changes are evident to external parties. A change in the business model

NOTES TO FINANCIAL STATEMENTS (Contd...)

occurs when the Company either begins or ceases to perform an activity that is significant to its operations. If the Company reclassifies financial assets, it applies the reclassification prospectively from the reclassification date which is the first day of the immediately next reporting period following the change in business model. The Company does not restate any previously recognised gains, losses (including impairment gains or losses) or interest.

The following table shows various reclassification and how they are accounted for:

S.No	Original classification	Revised classification	Accounting treatment
1	Amortised cost	FVTPL	Fair value is measured at reclassification date. Difference between previous amortized cost and fair value is recognised in P&L.
2	FVTPL	Amortised Cost	Fair value at reclassification date becomes its new gross carrying amount. EIR is calculated based on the new gross carrying amount.
3	Amortised cost	FVTOCI	Fair value is measured at reclassification date. Difference between previous amortised cost and fair value is recognised in OCI. No change in EIR due to reclassification.
4	FVTOCI	Amortised cost	Fair value at reclassification date becomes its new amortised cost carrying amount. However, cumulative gain or loss in OCI is adjusted against fair value. Consequently, the asset is measured as if it had always been measured at amortised cost.
5	FVTPL	FVTOCI	Fair value at reclassification date becomes its new carrying amount. No other adjustment is required..
6	FVTOCI	FVTPL	Assets continue to be measured at fair value. Cumulative gain or loss previously recognized in OCI is reclassified to P&L at the reclassification date.

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet, if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

h) Foreign currency transactions and translations

Transactions and balances

Transactions in foreign currencies are initially recorded by the Company at the functional currency spot rates at the date at which the transaction first qualifies for recognition. However, for practical reasons, the Company uses an average rate, if the average approximates the actual rate at the date of the transaction.

Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency spot rates of exchange at the reporting date. Exchange differences arising on settlement or translation of monetary items are recognised in profit or loss.

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined. The gain or loss arising on translation of non-monetary items measured at fair value is treated in line with the recognition of the gain or loss on the change in fair value of the item (i.e., translation differences on items whose fair value gain or loss is recognised in OCI or profit or loss are also recognised in OCI or profit or loss, respectively). **i)**

Borrowing Costs

Borrowing cost include interest computed using Effective Interest Rate method, amortisation of ancillary costs incurred and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost.

Borrowing costs that are directly attributable to the acquisition, construction, production of a qualifying asset are capitalised as part of the cost of that asset which takes substantial period of time to get ready for its intended use. The Company determines the amount of borrowing cost eligible for capitalisation by applying capitalisation rate to the expenditure incurred on such cost. The capitalisation rate is determined based on the weighted average rate of borrowing cost applicable to the borrowings of the Company which are outstanding during the period, other than borrowings made specifically towards purchase of the qualifying asset. The amount of borrowing cost that the Company capitalises during the period does not exceed the amount of borrowing cost incurred during that period. All other borrowings costs are expensed in the period in which they occur.

Interest income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in the statement of profit and loss in the period in which they are incurred.

j) Segment Reporting

Operating Segments are reported in the manner consistent with the internal reporting to the chief operating decision maker (CODM) as per IndAS 108. The Managing Director of the company assesses the financial performance and position of the company and makes strategic decisions and has been identified as being the chief operating decision maker.

k) Taxes

Current income tax

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date in the countries where the Company operates and generates taxable income. The Company during the year 2019-20 has adopted the provisions of Sec.115BAA of the Income tax Act. Accordingly no Minimum Alternate Tax (MAT) is applicable from FY:2019-20 onwards. Further no Current tax on the profits is applicable considering the unabsorbed losses available to the company and income declared.

Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in respect of tax matters with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

Deferred tax

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax liabilities are recognised for all taxable temporary differences.

Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised. Where there is deferred tax assets arising from carry forward of unused tax losses and unused tax credits, they are recognised to the extent of deferred tax liability.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

SRI RAMAKRISHNA MILLS (COIMBATORE) LIMITED

NOTES TO FINANCIAL STATEMENTS (Contd...)

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

i) Retirement and other employee benefits

Short-term employee benefits

A liability is recognised for short-term employee benefit in the period the related service is rendered at the undiscounted amount of the benefits expected to be paid in exchange for that service.

Defined contribution plans

Retirement benefit in the form of provident fund is a defined contribution scheme. The Company has no obligation, other than the contribution payable to the provident fund. The Company recognizes contribution payable to the provident fund scheme as an expense, when an employee renders the related service. If the contribution payable to the scheme for service received before the balance sheet date exceeds the contribution already paid, the deficit payable to the scheme is recognized as a liability after deducting the contribution already paid. If the contribution already paid exceeds the contribution due for services received before the balance sheet date, then excess is recognized as an asset to the extent that the pre-payment will lead to, for example, a reduction in future payment or a cash refund.

Defined benefit plans

The Company's Defined Benefit plan comprises Gratuity. The cost of providing benefits under such defined benefit plan is determined using the projected unit credit method.

Remeasurements, comprising of actuarial gains and losses, the effect of the asset ceiling, excluding amounts included in net interest on the net defined benefit liability and the return on plan assets (excluding amounts included in net interest on the net defined benefit liability), are recognised immediately in the balance sheet with a corresponding debit or credit to retained earnings through OCI in the period in which they occur. Remeasurements are not reclassified to profit or loss in subsequent periods.

Other long term employee benefits

Liabilities recognised in respect of other long-term employee benefits are measured at the present value of the estimated future cash outflows expected to be made by the Company in respect of services provided by the employees up to the reporting date.

m) Leases

The determination of whether an arrangement is (or contains) a lease is based on the substance of the arrangement at the inception of the lease. The arrangement is, or contains, a lease if fulfilment of the arrangement is dependent on the use of a specific asset or assets and the arrangement conveys a right to use the asset or assets, even if that right is not explicitly specified in an arrangement.

The Company evaluates if an arrangement qualifies to be a lease as per the requirements of Ind AS 116. Identification of a lease requires significant judgment. The Company uses significant judgement in assessing the lease term and the applicable discount rate.

For arrangements entered into prior to 1 April 2016, the Company has determined whether the arrangement contain lease on the basis of facts and circumstances existing on the date of transition.

Company as a lessee

Effective April 1, 2019, the Company adopted Ind AS 116 "Leases" in respect of lease contracts outstanding on April 1, 2019 using modified retrospective method. The Company has made a detailed evaluation of all the Leases where it is a lessee, on an individual basis. Based on such evaluation, the Company has concluded that all the Lease Agreements entered into by the Company and where it is a lessee, are in the nature of short-term leases and hence in accordance with para 5 & 6 of Ind-AS 116, the Company has exercised the Right of use Asset recognition exemption option available in respect of short term leases and recognized the lease payments associated with those leases as an expense in the statement of profit and loss, on a straight-line basis over the lease term. The Company recognizes a lease as a short term lease in accordance with Ind-AS 116, only if the Lease Arrangement (including any addendum thereto) has all of the following characteristics: a) It is for a period of 12 months or less b) it does not grant a renewal or extension option to the lessee c) It does not grant a purchase option to the lessee. A lease with the above characteristics is considered as a short-term lease even if there is a past practice of the lease being renewed upon expiry of the lease term for a further period of 12 months (with the mutual consent of both the lessor and the lessee). Consequently all the disclosure requirements in Ind-AS 116 in respect of such Leases, where the Company is a lessee, is not applicable.

Company as a lessor

Lease income from operating leases where the company is a lessor is recognised in income on a straightline basis over the lease term.

n) Impairment of non financial assets

The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs of disposal and its value in use. Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

o) Provisions, contingent liabilities and contingent asset

Provisions

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Provisions are discounted, if the effect of the time value of money is material, using pre-tax rates that reflects the risks specific to the liability. When discounting is used, an increase in the provisions due to the passage of time is recognised as finance cost. These provisions are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

Necessary provision for doubtful debts, claims, etc., are made, if realisation of money is doubtful in the judgement of the management.

p) Contingent liabilities

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to

settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. Contingent liabilities are disclosed separately.

Show cause notices issued by various Government authorities are considered for evaluation of contingent liabilities only when converted into demand.

q) Contingent assets

Where an inflow of economic benefits is probable, the Company discloses a brief description of the nature of the contingent assets at the end of the reporting period, and, where practicable, an estimate of their financial effect.

Contingent assets are disclosed but not recognised in the financial statements.

r) Cash and cash equivalents

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances with original maturity of less than 3 months, highly liquid investments that are readily convertible into cash, which are subject to insignificant risk of changes in value.

s) Cash Flow Statement

Cash flows are presented using indirect method, whereby profit / (loss) before tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments.

Bank borrowings are generally considered to be financing activities. However, where bank overdrafts which are repayable on demand form an integral part of an entity's cash management, bank overdrafts are included as a component of cash and cash equivalents for the purpose of Cash flow statement.

t) Earnings per share

The basic earnings per share are computed by dividing the net profit for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

Diluted EPS is computed by dividing the net profit after tax by the weighted average number of equity shares considered for deriving basic EPS and also weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date. Dilutive potential equity shares are determined independently for each period presented. The number of equity shares and potentially dilutive equity shares are adjusted for bonus shares, as appropriate.

u) Events after the reporting period

Adjusting events are events that provide further evidence of conditions that existed at the end of the reporting period. The financial statements are adjusted for such events before authorization for issue. Non adjusting events are events that are indicative of conditions that arose after the end of the reporting period. Non-adjusting events after the reporting date are not accounted, but disclosed.

v) Other Accounting Standards Disclosures

There are no transactions and disclosures to be made both for the year under report and the previous year presented, in respect of the following accounting standards:

Ind AS-102 - Share Payment, Ind AS-103 - Business Combinations, Ind AS-104-Insurance Contracts, Ind AS-106-Exploration for and evaluation of Mineral Resources, Ind AS-110-Consolidated Financial Statements, Ind AS-111-Joint Arrangements, Ind AS-112-Disclosure of Interest in other Entities, Ind AS-114-Regulatory Deferral Accounts, Ind AS-20-Accounting for Govt Grants and Disclosure of Govt Assistance, Ind AS-27-Separate Financial Statement, Ind AS-28-Investment in Associates and Joint Ventures, Ind AS-29-Financial Reporting in Hyperinflationary Economies and Ind AS-41-Agriculture..

SRI RAMAKRISHNA MILLS (COIMBATORE) LIMITED

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

(All amounts are in lakhs of Indian Rupees, unless otherwise stated)

4A PROPERTY, PLANT AND EQUIPMENT

(₹ in Lakhs)

Particulars	TANGIBLE ASSETS									Capital Work-In-Progress (CWIP)	Intangible Assets - Software
	Land (Cost)	Buildings (cost)	Plant and Machinery	Furniture and Fittings	Computer	Vehicles	Office Equipment	Library	Total		
Cost as at March 31, 2025	3.15	368.32	2,776.37	0.20	1.11	10.23	0.49	-	3,159.87	116.01	19.02
Additions	-	51.69	377.77	-	-	-	-	-	429.46	30.48	-
Disposals	(0.06)	(25.32)	(302.65)	-	-	(1.05)	-	-	(329.07)	(112.32)	-
Cost as at March 31, 2026	3.09	394.68	2,851.47	0.20	1.11	9.18	0.49	-	3,260.23	34.17	19.02
Depreciation/Amortisation											
As at March 31, 2025	-	53.78	79.27	-	0.33	7.17	-	-	140.57	-	19.02
Charge for the year	-	30.29	234.62	-	-	0.65	-	-	265.56		-
Disposals	-	(21.84)	(287.52)	-	-	(1.00)	-	-	(310.36)		-
As at March 31, 2026	-	62.23	26.37	-	0.33	6.82	-	-	95.74	-	19.02
Net Block											
As at March 31, 2025	3.15	314.54	2,697.10	0.20	0.78	3.05	0.49	-	3,019.32	116.01	-
As at March 31, 2026	3.09	332.45	2,825.10	0.20	0.78	2.36	0.49	-	3,164.52	34.17	-

Note:

- The title deeds, comprising all the immovable properties of land and buildings, are held in the name of the Company as at the balance sheet date, for the year under report and the comparable period/s presented. Therefore the disclosures pertaining to Title Deeds of immovable properties not held in the name of the Company as per Division II of Schedule III to the Companies Act, 2013 are not applicable and hence not furnished. Further there are no immovable properties jointly held with others for the year under report and the comparable period/s presented. Hence details regarding the same including disclosure of the extent of the company's share as per Division II of Schedule III to the Companies Act, 2013, are not applicable. Further there are no restrictions to title in respect of any property, plant and equipment.
- The Company has no other adjustments/impairment loss/ reversal in the value of property, plant and equipment (including intangible assets) during the year and comparative year presented, including the related amortisation and impairment loss or reversal.
- The Company has not revalued its Property, plant and equipment and intangible assets during the year and comparative year presented.
- There were no acquisition of Property, Plant and equipment and intangible assets through business combinations during the year under report and for the figures for the comparable year presented.
- For the year ended 31 March 2026 and 31 March 2025, the Company is maintaining proper records showing full particulars, including quantitative details of property, plant and equipment. The Company has a regular programme of physical verification of its property, plant and equipment by which all property, plant and equipment are verified annually. In accordance with this programme, during each of the period reported herein, the management has verified property, plant and equipment and no material discrepancies were noticed on such verification.
- For each of the reporting period, there was no temporarily idle property, plant and equipment.
- There were no borrowing costs capitalised during the year 2025-26 and 2024-25.

4B Ageing Schedule of Capital Work-in-Progress (CWIP) - March 31, 2026

Particulars	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) Projects in Progress	34.17	-	-	-	34.17
(ii) Projects temporarily suspended	-	-	-	-	-
	34.17	-	-	-	34.17

Note: The Company does not have any capital-work-in-progress (CWIP), whose completion is overdue or has exceeded its cost compared to its original plan. Further there were no CWIP projects whose activity has been suspended.

Ageing Schedule of Capital Work-in-Progress (CWIP) - March 31, 2025

Particulars	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) Projects in Progress	112.32	3.69	-	-	116.01
(ii) Projects temporarily suspended	-	-	-	-	-
	112.32	3.69	-	-	116.01

Note: The Company does not have any capital-work-in-progress (CWIP), whose completion is overdue or has exceeded its cost compared to its original plan. Further there were no CWIP projects whose activity has been suspended.

4C Ageing Schedule of Intangible assets under development - March 31, 2026

Particulars	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) Projects in Progress	-	-	-	-	-
(ii) Projects temporarily suspended	-	-	-	-	-

Note: The Company does not have any Intangible Assets under Development, whose completion is overdue or has exceeded its cost compared to its original plan. Further there were no such projects whose activity has been suspended.

NOTES TO FINANCIAL STATEMENTS (Contd...)

Ageing Schedule of Intangible assets under development - March 31, 2025

Particulars	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) Projects in Progress	-	-	-	-	-
(ii) Projects temporarily suspended	-	-	-	-	-

Note: The Company does not have any Intangible Assets under Development, whose completion is overdue or has exceeded its cost compared to its original plan. Further there were no such projects whose activity has been suspended.

4D Carrying value of assets pledged against borrowing:

Particulars	Land	Building	Plant & machinery	Furniture & Fittings	Computer	Vehicle	Office Equipment	Library	Total Tangible Assets
As at 31st March 2026	3.09	160.26	348.51	-	-	-	-	-	511.86
As at 31st March 2025	3.15	177.39	406.19	-	-	-	-	-	585.73

(₹ in Lakhs)

PARTICULARS	As at 31.03.2026	As at 31.03.2025
5 NON-CURRENT INVESTMENTS		
Investment in equity shares (Unquoted) - FVOCI		
2000 Equity shares (Prev year 2000) of Rs.10 each fully paid in Sentra Yarns Ltd	0.20	0.20
10000 Equity shares (Prev year 10000) of Rs.10 each fully paid in Cosco Ltd	1.00	1.00
Investment in Government Securities - FVOCI		
7 years National Savings Certificate	0.01	0.01
6 years National Savings Certificate	0.63	0.63
Indra Vikas Patra	0.01	0.01
Less: Impairment in value of investments in Equity Shares & Govt Securities	(1.85)	(1.85)
	-	-
Total non-current investments		
Aggregate amount of quoted investments	-	-
Aggregate market value of quoted investments	-	-
Aggregate cost of unquoted investments	1.85	1.85
Aggregate amount of impairment in value of investments	1.85	1.85
Total	-	-
6 OTHER NON-CURRENT FINANCIAL ASSETS		
(Unsecured considered good)		
Security Deposits (other than related parties)	135.74	118.21
Total	135.74	118.21
7 OTHER NON-CURRENT ASSETS		
(Unsecured, considered good)		
Advance recoverable in cash or in kind, or for value to be received	0.56	4.43
Less: Provision for Impairment	(0.56)	-
	-	4.43
Advance for Capital Expenditure	20.83	34.70
Total	20.83	39.13
Note:		
i) The Company has not granted any loan or advance in the nature of loan to promoters, directors, KMPs and other related parties that are repayable on demand or without specifying any terms or period of repayment.		
ii) The Company has not granted any Advances to directors or other officers of the company or any of them either severally or jointly with any other person or advances to firms or private companies respectively in which any director is a partner or a director or a member.		
8 INVENTORIES		
Raw Materials	912.57	748.67
Work-in-progress	143.71	189.93
Finished goods	127.34	169.72
Stock-in-trade-Land	742.43	1,794.53
Stores and spares	65.95	25.94
Waste	11.66	18.56
	2,003.66	2,947.34

SRI RAMAKRISHNA MILLS (COIMBATORE) LIMITED

NOTES FORMING PART OF FINANCIAL STATEMENTS (Contd...)

(₹ in Lakhs)

PARTICULARS	As at 31.03.2026	As at 31.03.2025
Inventory comprise of		
Raw Materials		
Raw cotton	912.57	748.67
Work in progress		
Work in progress- Textile	143.71	189.93
Finished Goods		
Cotton Yarn	127.34	169.72
Stock-in-Trade		
Stock-in-trade- Land	742.43	1,794.53
Note:		
i. Goods in Transit included in Inventories	Nil	Nil
ii. Amount of Inventories written-off and recognized as expenses during the year	Nil	Nil
iii.Amount of reversal of write-down during the year	Nil	Nil
iv.Circumstances of write-down	NA	NA
v. Carrying amount of inventories pledged as security for liabilities	1,195.28	1,126.88
The Company has physically verified the inventories at reasonable intervals and no discrepancies of 10% or more in the aggregate for each class of inventory were noticed during such verification.		

9 CONTRACT ASSETS

Unsecured , considered good

- Real Estate Activity - Contract Asset - Land foregone under Joint Venture

4,246.91	-
4,246.91	-

Note : During the financial year 2025-26 the Company entered into a Joint Development Agreement with a real estate developer for joint development of its land located at Ganapathy, Coimbatore. Under the said arrangement, the Company has contracted to transfer a fixed percentage of its share of land to the developer, against which it shall be entitled to receive an agreed percentage of the total constructed area upon completion of the proposed development. As at 31 March 2026, the Company has lost control over the share of land which the company has contracted to transfer to the developer. Accordingly, the company has recognised revenue on such portion of land over which it has lost control.

10 TRADE RECEIVABLES

Outstanding for a period exceeding six months from the date they are due for payment

Unsecured, considered good

Unsecured, considered doubtful

Less : Allowance for Expected Credit Loss

(A)

-	-
21.35	21.35
(21.35)	(21.35)
-	-

Outstanding for a period less than six months

Unsecured, considered good

(B)

(A + B)

70.58	71.79
70.58	71.79
70.58	71.79

Additional Information:

A) Breakup of Trade Receivables

- i) Trade receivables due from directors or other officers of the company or any of them either severally or jointly with any other person or advances to firms or private companies respectively in which any director is a partner or a director or a member.

- 66.55

- ii) Trade receivables due from others

91.93 26.59

91.93 93.14

Less : Allowance for expected credit losses

(21.35) (21.35)

70.58 71.79

B) Trade Receivables Ageing Schedule

Trade Receivables Ageing Schedule as at 31-03-2026

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
Undisputed Trade receivables – considered good	70.58	-	-	-	-	70.58
Undisputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-
Undisputed Trade Receivables – credit impaired	-	-	0.26	0.10	20.99	21.35
Disputed Trade Receivables– considered good	-	-	-	-	-	-
Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-
Disputed Trade Receivables – credit impaired	-	-	-	-	-	-
Unbilled Revenue	-	-	-	-	-	-
Allowance for Expected Credit Losses	-	-	(0.26)	(0.10)	(20.99)	(21.35)
Total Trade Receivables						70.58

NOTES TO THE FINANCIAL STATEMENTS (Contd....)

Trade Receivables Ageing Schedule as at 31-03-2025

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables – considered good	71.79	-	-	-	-	71.79
Undisputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-
Undisputed Trade Receivables – credit impaired	-	-	0.26	0.10	20.99	21.35
Disputed Trade Receivables– considered good	-	-	-	-	-	-
Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-
Disputed Trade Receivables – credit impaired	-	-	-	-	-	-
Unbilled Revenue	-	-	-	-	-	-
Allowance for expected credit losses	-	-	(0.26)	(0.10)	20.99	(21.35)
Trade Receivables						71.79

(₹ in Lakhs)

PARTICULARS	As at 31.03.2026	As at 31.03.2025
11 CASH AND CASH EQUIVALENTS		
Cash- on- Hand	0.52	0.31
Balances with Banks*		
In Current Accounts	-	-
Total	0.52	0.31
**Includes margin money held as lien, margin money or security, against Borrowings, Letters of Credit, guarantees and other commitments for INR Nil lakhs (Previous year INR Nil lakhs)		
*Includes Earmarked balances with banks for INR Nil lakhs (Previous year INR Nil lakhs)		
Note: There are no repatriation restrictions in respect of Cash and Cash equivalents		
12 LEASE RECEIVABLES		
Unsecured , considered good	30.03	19.02
Lease Rent receivable- outstanding for a period less than six months		
(Due from companies/ firms in which the directors of the company are members/ partners)		
Total	30.03	19.02
13 CURRENT TAX ASSETS		
Income tax Refund Receivable	122.12	132.41
Total	122.12	132.41
14 OTHER CURRENT ASSETS		
Income Receivable	12.25	7.86
Advance recoverable in cash or in kind or for value to be received	39.51	20.99
Prepaid expenses	4.31	4.77
Balance with government authorities	418.48	424.98
Total	474.55	458.60
15 EQUITY SHARE CAPITAL		
Authorised Share Capital		
(i) 1,00,00,000 Equity shares of Rs. 10 each	1,000.00	1,000.00
(ii) Redeemable Preference Shares of Rs.100/- each	500.00	500.00
	1,500.00	1,500.00
Issued Share Capital		
71,19,421 Equity shares of Rs. 10 each par value	711.94	711.94
	711.94	711.94
Subscribed and fully paid up share capital		
71,18,330 Equity shares of Rs. 10 each par value	711.83	711.83
Total	711.83	711.83
Notes:		
(a) Reconciliation of number of equity shares subscribed		
Balance as at the beginning of the year	71,18,330	71,18,330
Add: Issued during the year	-	-
Balance at the end of the year	71,18,330	71,18,330

SRI RAMAKRISHNA MILLS (COIMBATORE) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Contd....)

(₹ in Lakhs)

PARTICULARS	As at 31.03.2026	As at 31.03.2025
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(b) Shareholders holding more than 5% of the total share capital

Name of the share holder	March 31, 2026		March 31, 2025	
	No of shares	% of holding	No of shares	% of holding
Sri. D. Lakshminarayanawamy	14,60,126	20.51%	14,60,126	20.51%
Smt. L. Nagaswama	9,54,070	13.40%	9,54,070	13.40%
Smt. L. Suhasini	6,21,276	8.73%	6,21,276	8.73%
Smt. L. Swathy	5,63,406	7.91%	5,63,406	7.91%
Sri. D. Lakshminarayanawamy jointly with L.Suhasini & L.Swathy	2,32,500	3.27%	2,32,500	3.27%

(c) Rights, preferences and restrictions in respect of equity shares issued by the Company

The Company has only one class of equity shares having a par value of Rs.10 per share. Each Share holder is eligible for one vote per share. In the event of liquidation the equity share holders are eligible to receive the remaining assets of the company after distribution of all preferential amounts in proportion of their share holding.

(d) For the years ended 31st March 2026 and 31st March 2025

- There are no equity shares of the Company held by a holding company, or ultimate holding company or by subsidiaries or associates of the holding company or the ultimate holding company.
- There are no shares reserved for issue under options and contracts/ commitments for the sale of shares or divestment.
- There are no securities issued convertible into equity shares.
- There are no calls unpaid and further there are no forfeited shares to report.

(e) For the period of five years immediately preceeding 31st March 2026 and 31st March 2025

- There are no equity shares allotted as fully paid up pursuant to contract without payment being received in cash.
- There are no equity shares allotted as fully paid up by way of bonus shares by capitalisation of securities premium.
- There are no equity shares bought back.

f) Details of Promoter's Shareholding in Equity Shares

Shares held by promoters at at 31-03-2026

Promoter Name	No of Shares	% of Total Shares	% change during the Year
Sri. D. Lakshminarayanawamy	14,60,126	20.51%	-
Smt. L. Nagaswama	9,54,070	13.40%	-
Smt. L. Suhasini	6,21,276	8.73%	-
Smt. L. Swathy	5,63,406	7.91%	-
Swathy Processors Limited	3,26,942	4.59%	-
Suhasini Spinners Limited	2,58,563	3.63%	-
Sri Ramakrishna Yarn Carriers Limited	1,39,350	1.96%	-
Sri. D. Lakshminarayanawamy jointly with L.Suhasini & L.Swathy	2,32,500	3.27%	-

Shares held by promoters at at 31-03-2025

Promoter Name	No of Shares	% of Total Shares	% change during the Year
Sri. D. Lakshminarayanawamy	14,60,126	20.51%	-
Smt. L. Nagaswama	9,54,070	13.40%	-
Smt. L. Suhasini	6,21,276	8.73%	-
Smt. L. Swathy	5,63,406	7.91%	-
Swathy Processors Limited	3,26,942	4.59%	-
Suhasini Spinners Limited	2,58,563	3.63%	-
Sri Ramakrishna Yarn Carriers Limited	1,39,350	1.96%	-
Sri. D. Lakshminarayanawamy jointly with L.Suhasini & L.Swathy	2,32,500	3.27%	-

16 OTHER EQUITY

Capital Reserve	838.88	1,888.96
Securities Premium Account	1,081.07	1,081.07
Other comprehensive income	18.64	(3.20)
Retained earnings	2,334.59	(1,460.86)
Total	4,273.18	1,505.97



NOTES TO THE FINANCIAL STATEMENTS (Contd....)

(₹ in Lakhs)

PARTICULARS	As at 31.03.2026	As at 31.03.2025
a) Capital Reserve		
Balance at the beginning of the year	1,888.96	1,906.80
Transfer to Retained Earnings	(1,050.08)	(17.84)
Balance at the end of the year	838.88	1,888.96
b) Securities Premium Account		
Balance at the beginning and end of the year	1,081.07	1,081.07
c) Other comprehensive income		
Balance at the beginning of the year	(3.20)	2.12
Additions during the year	21.84	-
Deductions/Adjustments during the year	-	(5.32)
Balance at the end of the year	18.64	(3.20)
d) Retained earnings		
Balance at the beginning of the year	(1,460.86)	(1,843.52)
Net profit for the period	2,745.37	364.82
Transfer from Capital Reserve	1,050.08	17.84
Balance at the end of the year	2,334.59	(1,460.86)

a) Capital Reserve represents amounts which are not distributable as Dividend.

b) Securities Premium Reserve is used to record the premium on issue of shares. The reserve can be utilised only for limited purposes such as issuance of bonus shares, buyback of its own shares in accordance with the provisions of the Companies Act, 2013.

c) Other Comprehensive income represents cumulative gains or losses arising on actuarial valuation of Defined Benefit Obligation net of tax impact thereon.

d) Retained earnings represent the undistributed profits of the company remaining after transfer to other reserves. This is a free reserve and the Company can use it for declaration of dividends, subject to the conditions prescribed by the Companies Act, 2013.

17 LONG TERM BORROWINGS

(a) Secured

From Bank

Term Loans- Axis Bank

	608.75	733.30
Less: Current Maturities of Long term loan (included note no. 21)	(126.86)	(126.86)
Total	481.88	606.44

Notes:

- There are no continuing defaults in any of the borrowings reported above.
- The Company has used the borrowings from banks for the specific purpose for which it was taken as at 31st March 2026 and 31st March 2025.
- Terms of loan and security details

A. Term Loan - Axis Bank

a) Term Loan - I Axis Bank

Limit	Rs. 288 lakhs	Rs. 288 lakhs
Tenor	92 months including 8 months moratorium	92 months including 8 months moratorium
Period of Maturity	October 2030	October 2030
Interest	Repo + 3.00% p.a.	Repo + 3.00% p.a.

b) Term Loan - II Axis Bank

Limit	Rs. 600 lakhs	Rs. 600 lakhs
Tenor	96 months including 12 months moratorium	96 months including 12 months moratorium
Period of Maturity	March 2031	March 2031
Interest	Repo + 3.00% p.a.	Repo + 3.00% p.a.

- Term Loan from Axis Bank is secured by hypothecation of entire machineries as a first charge arising out of term loans of the borrower on exclusive basis
- All Term Loans from Axis Bank are secured by equitable mortgage of land and building at Chittoor District, Andhra Pradesh owned by the company.
- The Managing director and Whole-time directors along with their relatives are guarantors in respect of the bank loan facilities with Axis Bank.

SRI RAMAKRISHNA MILLS (COIMBATORE) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Contd....)

(₹ in Lakhs)

PARTICULARS	As at 31.03.2026	As at 31.03.2025
18 OTHER FINANCIAL NON CURRENT LIABILITIES		
At Amortised Cost		
Refundable Performance Guarantee Deposit	769.58	-
Total	769.58	-
19 PROVISIONS (NON -CURRENT)		
Provision for gratuity		
Managerial personnel	-	-
Others	42.35	46.80
Total	42.35	46.80

Table for Movement in Provisions (Non-Current)

Particulars	As at 1st April 2025	Additional provision	Utilisation/ Reversal	As at 31st March 2026
Provision for Gratuity -Others	46.80	-	4.45	42.35

Particulars	As at 1st April 2024	Additional provision	Utilisation/ Reversal	As at 31st March 2025
Provision for Gratuity -Others	38.10	8.70	-	46.80

20 DEFERRED TAX LIABILITIES

Deferred Tax Liabilities (Net)	114.16	114.07
	114.16	114.07

21 CURRENT LIABILITIES - FINANCIAL LIABILITIES: BORROWINGS

a) Secured		
From Bank		
Cash credit facility - Axis Bank	318.86	440.79
Current Maturities of Long term borrowing - Axis Bank	126.86	126.86
b) Unsecured		
Inter Corporate Loans	2,653.13	2,710.07
	3,098.85	3,277.73

Note:

- There are no continuing defaults in any of the borrowings reported above.
- The Company has used the borrowings from banks for the specific purpose for which it was taken as at 31st March 2026 and 31st March 2025.
- Terms of loan and security details

A. Axis Bank

- Cash Credit- Axis Bank

Limit	950.00 lakhs	950.00 lakhs
Tenor	On Demand	On Demand
Interest	Repo+3.00% p.a.	Repo+3.00% p.a.

- Cash Credit facility from Axis Bank is secured by stock of Raw Materials, Stock in process, Finished Goods, Packing materials and Book Debts of the company
- All Loans from Axis Bank are commonly secured by equitable mortgage of land and building at Chittoor District, Andhra Pradesh owned by the company.
- The Managing Director and Whole-time directors along with their relatives are guarantors in respect of the bank loan facilities with Axis Bank.

B. Unsecured Loans - Intercompany Loans

- The inter Corporate Loans are unsecured and payable on demand. The Rate of interest paid on such loans are 8.25% to 8.5% (previous year 8.5% to 9.25%).
- The loans from related parties taken on terms equivalent to those that prevail in arms length transactions are made only if such terms can be substantiated.

22 LEASE LIABILITIES

Rental Security Deposit	2.97	2.97
Total	2.97	2.97

23 TRADE PAYABLES

Due to Micro, Small & Medium Enterprises**	11.21	193.45
Others	105.95	8.82
Total	117.16	202.27

** Dues to Micro and Small Enterprises have been determined to the extent such parties have been identified on the basis of information collected by the management represents the principal amount payable to these enterprises. There are no interest due and outstanding as at the reporting date. Please refer note 43 for disclosures under MSMED Act, 2006. Refer Note 53 for related party balances, disclosures.

NOTES TO THE FINANCIAL STATEMENTS (Contd....)

Trade payables Ageing Schedule as at 31.03.2026

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 Year	1-2 years	2-3 years	More than 3 years	Total
MSME	11.21	-	-	-	11.21
Others	104.99	0.70	-	0.26	105.95
Disputed Dues - MSME	-	-	-	-	-
Disputed Dues - Others	-	-	-	-	-
Unbilled dues	-	-	-	-	-
Total	116.20	0.70	-	0.26	117.16

Trade payables Ageing Schedule as at 31.03.2025

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 Year	1-2 years	2-3 years	More than 3 years	Total
MSME	193.45	-	-	-	193.45
Others	8.54	0.19	-	0.09	8.82
Disputed Dues - MSME	-	-	-	-	-
Disputed Dues - Others	-	-	-	-	-
Unbilled dues	-	-	-	-	-
Total	201.99	0.19	-	0.09	202.27

(₹ in Lakhs)

PARTICULARS		As at 31.03.2026	As at 31.03.2025
24 OTHER CURRENT FINANCIAL LIABILITIES			
Income received in advance		230.42	-
Employee dues payable		301.78	294.83
Total		532.20	294.83
25 OTHER CURRENT LIABILITIES			
Advance against Sales		1.41	1.31
Statutory Dues & Others Payable		39.28	26.95
Total		40.69	28.27
26 PROVISIONS (CURRENT)			
Provision for Gratuity - Managerial Personnel		97.86	96.13
Provision for Gratuity - Others		20.90	34.84
Total		118.76	130.97

Table for Movement in Provisions (Current)

Particulars	As at 1st April 2025	Additional provision	Utilisation/ Reversal	As at 31st March 2026
Provision for Gratuity- Managerial Personnel	96.13	1.73	-	97.86
Provision for Gratuity-Others	34.84	-	13.94	20.90
Total	130.97	1.73	13.94	118.76

Particulars	As at 1st April 2024	Additional provision	Utilisation/ Reversal	As at 31st March 2025
Provision for Gratuity- Managerial Personnel	90.88	5.25	-	96.13
Provision for Gratuity-Others	24.54	10.30	-	34.84
Total	115.41	15.55	-	130.97

SRI RAMAKRISHNA MILLS (COIMBATORE) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Contd....)

(All amounts are in lakhs of Indian Rupees, unless otherwise stated)

(₹ in Lakhs)

Particulars	Year ended 31.03.2026	Year ended 31.03.2025
27 REVENUE FROM OPERATIONS		
Sale of Products- Manufacturing activity		
Yarn	5,672.15	4,096.19
Cotton	19.89	14.06
Waste	573.88	402.72
Total (A)	6,265.91	4,512.97
Sale of Products- Trading activity		
Yarn	-	1,327.43
Cotton	5.46	1,297.78
Total (B)	5.46	2,625.21
Other Operating Revenue		
Conversion Receipts	-	436.27
Real Estate Income - Sale of Land (Developer Portion Control Lost)	3,502.34	-
Real Estate Income - Sale of Villas	-	1,054.04
Real Estate Income - Sale of Land	-	45.16
Total (C)	3,502.34	1,535.47
Total (A+B+C)	9,773.71	8,673.66

i) The Company believes that this disaggregation best depicts how the nature, amount, timing and uncertainty of revenues and cash flows are affected.

Particulars	Year ended 31.03.2026	Year ended 31.03.2025
Disaggregated revenue by timing of revenue		
Revenue recognised at a point in time	9773.71	7,619.61
Revenue recognised over time	-	1,054.04
Total	9,773.71	8,673.66

ii) Revenue recognised from performance obligations satisfied in previous periods

Particulars	Year ended 31.03.2026	Year ended 31.03.2025
Revenue recognised from performance obligations satisfied in previous periods	-	-
Total	-	-

iii) Adjustments made to the contract price

Particulars	Year ended 31.03.2026	Year ended 31.03.2025
Contract price	9,773.71	8,673.66
Add / Less: Adjustments made in the contract price	-	-
Amount of revenue recognised in statement of Profit / Loss	9,773.71	8,673.66

28 OTHER INCOME

Interest receipts	17.70	7.14
Sundry Creditors forfeited (Non related parties)	-	13.95
Lease Rent Receipts	16.00	31.18
Miscellaneous income	4.53	-
Total	38.23	52.27

29 COST OF MATERIALS CONSUMED

Opening inventory of raw materials	748.67	534.37
Add : Purchases	4,171.88	3,543.24
Less : Closing inventory of raw materials	912.57	748.67
Total	4,007.99	3,328.94

30 CHANGES IN INVENTORIES OF WORK-IN-PROGRESS AND FINISHED GOODS

Opening Balance

Finished goods -Yarn	169.72	3.97
Work-in-progress	189.93	5.15
Waste	18.56	-
Stock-in Trade - Land	1,794.53	1,812.37
Stock-in-trade- Finished Villas	-	307.35
Total	2,172.73	2,128.83

NOTES TO THE FINANCIAL STATEMENTS (Contd....)

(₹ in Lakhs)

Particulars	Year ended 31.03.2026	Year ended 31.03.2025
Closing Balance		
Finished goods - Yarn	127.34	169.72
Work-in-progress	143.71	189.93
Waste	11.66	18.56
Stock-in Trade - Land	742.43	1,794.53
	<u>1,025.14</u>	<u>2,172.73</u>
Total changes in inventories	<u>1,147.59</u>	<u>(43.90)</u>
31 POWER AND FUEL		
Power and Fuel	979.25	859.76
Total	<u>979.25</u>	<u>859.76</u>
32 EMPLOYEE BENEFITS EXPENSE		
Salaries and wages	626.09	530.61
Contribution to provident and other funds	39.74	32.91
Staff welfare expenses	35.69	33.28
Managerial Remuneration (including benefits)	46.20	46.20
Total	<u>747.72</u>	<u>643.00</u>
33 DEPRECIATION AND AMORTISATION EXPENSE		
Depreciation of property, plant and equipment	265.56	239.58
Amortization of Intangible assets	-	-
Total	<u>265.56</u>	<u>239.58</u>
34 OTHER EXPENSES		
Consumption of stores and spare parts	114.94	88.45
Bank charges	0.11	3.15
Repairs and maintenance of		
Buildings	20.60	5.56
Machinery	43.25	46.43
Other Assets	43.96	19.95
Lease Rent	67.90	12.30
Printing and Stationery	2.60	2.51
Postage, Telegram and Telephones	3.39	3.14
Travelling and maintenance of vehicles	49.40	45.27
Insurance	8.47	8.98
Advertisement, Subscription and Periodicals	7.74	7.05
Rates and taxes, excluding, taxes on income	4.73	6.77
Auditors' Remuneration (refer note below)	7.00	6.00
Yarn Sales Expenses other than brokerage	11.88	10.50
Villa Selling Expense and Discount	-	7.35
Legal and Professional charges	8.32	6.43
Donations	0.10	0.10
Sitting Fees to Directors (Non - Executive)	1.32	1.19
Bad Debts written off	0.36	19.90
Expected Credit Loss	0.56	0.26
Miscellaneous expenses	13.71	16.77
Corporate Social Responsibility	-	8.36
Total	<u>410.34</u>	<u>326.44</u>
Auditors' Remuneration		
For Statutory audit	5.00	5.00
For Taxation Matters	1.00	0.35
For Tax Audit	1.00	0.65
For Company Law matters	-	-
For Certification fees	-	-
For Other Services	-	-
For reimbursement of expenses	-	-
Total	<u>7.00</u>	<u>6.00</u>
35 FINANCE COST		
Interest Expenses		
On Loans from banks & others	293.86	326.17
Total	<u>293.86</u>	<u>326.17</u>
36 EXCEPTIONAL ITEMS		
Loss/(Profit) on Sale of Property, Plant and Equipment (PPE)	(778.47)	(41.73)
Total	<u>(778.47)</u>	<u>(41.73)</u>

SRI RAMAKRISHNA MILLS (COIMBATORE) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Contd....)

NOTES TO THE FINANCIAL STATEMENTS (Contd....)

		(₹ in Lakhs)		
Particulars		Year ended 31.03.2026	Year ended 31.03.2025	
37 INCOME TAX EXPENSE				
(a) Income tax expense				
Current tax				
Current tax on profits for the year/Others	A	-	-	
Total current tax expense		-	-	
Deferred tax				
Deferred tax adjustments		(7.26)	119.57	
Total deferred tax expense/(benefit)	B	(7.26)	119.57	
Prior year taxes	C	-	(9.29)	
Income tax expense	(A+B+C)	(7.26)	110.28	
b) The income tax expense for the year can be reconciled to the accounting profit as follows:				
Profit before tax from continuing operations		2,738.11	475.10	
Income tax expense calculated at 25.168% (2024-25 : 25.168%)		689.13	119.57	
Tax effect of profits during the year not chargeable to tax on account of unabsorbed losses and others		(689.13)	(119.57)	
Deferred tax Adjustments		(7.26)	119.57	
Income tax expense		(7.26)	-	
c) Income tax recognised in other comprehensive income				
Deferred tax				
Remeasurement of defined benefit obligation		7.35	(1.79)	
Total income tax recognised in other comprehensive income		7.35	(1.79)	
d) Movement of deferred tax expense during the year ended March 31, 2026				
Deferred tax (liabilities)/assets in relation to:	Opening balance	Recognised in profit or loss	Recognised in Other comprehensive income	Closing balance
Property, plant, and equipment	(324.44)	(233.59)	-	(576.03)
Other temporary differences	228.37	240.85	(7.35)	461.87
	(114.07)	7.26	(7.35)	(114.16)
MAT Credit entitlement	-	-	-	-
Total	(114.07)	7.26	(7.35)	(114.16)
e) Movement of deferred tax expense during the year ended March 31, 2025				
Deferred tax (liabilities)/assets in relation to:	Opening balance	Recognised in profit or loss	Recognised in Other comprehensive income	Closing balance
Property, plant, and equipment	(140.60)	(201.84)	-	(342.44)
Other temporary differences	145.54	82.27	1.79	228.37
	3.74	(119.57)	1.79	(114.07)
MAT Credit entitlement	-	-	-	-
Total	3.74	(119.57)	1.79	(114.07)
38 EARNINGS PER SHARE				
Profit/ (Loss) for the year attributable to owners of the Company		2,745.37	364.82	
Weighted average number of ordinary shares outstanding		71,18,330	71,18,330	
Basic earnings per share (Rs)		38.57	5.13	
Diluted earnings per share (Rs)		38.57	5.13	
39 EARNINGS IN FOREIGN CURRENCY				
FOB value of exports		-	-	
		-	-	

NOTES TO THE FINANCIAL STATEMENTS (Contd....)

(₹ in Lakhs)

Particulars	Year ended 31.03.2025	Year ended 31.03.2024
40 EXPENDITURE IN FOREIGN CURRENCY		
Travelling	-	-
Others	-	-
<u>Remittance of Dividend in Foreign currency :</u>		
Total No. of non-resident equity share holders	-	-
Total No. of equity shares on which dividend remittance was made	-	-
Total Amount of Dividend remitted	-	-
Year to which the dividend relates	-	-
41 VALUE OF IMPORTS (ON C.I.F BASIS)		
Consumables and Stores	-	-
Capital goods and Spares	-	-

42 Value of imported and indigenous Raw materials, Packing materials consumed and Consumable Spares during the financial year and the percentage of each to the total consumption

Particulars	For the year ended March 31, 2026		For the year ended March 31, 2025	
	Value	Percentage (%)	Value	Percentage (%)
Raw materials				
Imported	-	-	-	-
Indigenous	4,007.99	100.00	3,328.94	100.00
	4,007.99	100.00	3,328.94	100.00
Stores, Spares & Components:				
Imported	-	-	-	-
Indigenous	114.94	100.00	88.45	100.00
	114.94	100.00	88.45	100.00

43 Disclosures required by the Micro, Small and Medium Enterprises Development (MSMED) Act, 2006 are as under*

	31.03.2026	31.03.2025
(a) The principal amount remaining unpaid at the end of the year	11.21	193.45
(b) The delayed payments of principal amount paid beyond the appointed date during the year	2.83	-
(c) Interest actually paid under Section 16 of MSMED Act	-	-
(d) Normal Interest due and payable during the year, for all the delayed payments, as per the agreed terms	0.08	-
(e) Total interest accrued during the year and remaining unpaid	0.08	-

* This information has been determined to the extent such parties have been identified on the basis of information available with the Company.

44 Commitments and contingent liability (to the extend not provided for)

Contingent Liability

(a) The following demands are being contested and no provision is made in the accounts as these are disputed:-

Particulars	March 31, 2026	March 31, 2025
Contingent Liabilities*		
a. Claims against the company not acknowledged as debts	61.66	61.66
1. TNGST Demand - Sales Tax Assessment Year: 1998-99 being contested before Sales Tax Appellate Tribunal (Rs. 30.83 lakhs paid against the disputed demand)	# 61.66	# 61.66
# (Excluding interest and penalty not determined, wherever applicable)	-	-
b. Guarantees excluding financial guarantees	Nil	Nil
c. Other money for which the company is contingently liable	Nil	Nil
Commitments		
d. Estimated amount of contracts remaining to be executed on capital accounts and not provided for	Nil	Nil
e. Uncalled liability on shares and other investments partly paid	Nil	Nil
f. Other commitments	Nil	Nil

* The management believes, based on internal assessment and / or legal advice, that the probability of an ultimate adverse decision and outflow of resources of the company is not probable and accordingly, no provision for the same is considered necessary.

SRI RAMAKRISHNA MILLS (COIMBATORE) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Contd....)

45 Operating Segments

The Company's main business is "Textile" and "Real Estate" as per reportable segment thresholds given in Ind-AS 108 "Operating Segments".

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Segment Revenue		
a) Textile	6,271.37	7,574.45
b) Real Estate Income	3,502.34	1,099.20
Revenue from Operations (net)	9,773.71	8,673.66
Segment Results		
Profit/(Loss) before tax and Finance Cost		
a) Textile	(162.85)	50.07
b) Real Estate	3,194.82	751.21
Total	3,031.97	801.28
Less: Finance Cost	(293.86)	(326.17)
Profit from Continuing Operations	2,738.11	475.10
Profit from Discontinuing Operations	-	-
Profit before Tax	2,738.11	475.10
Segment Assets		
a) Textile	5,310.19	5,122.57
b) Real Estate	4,993.44	1,799.57
c) Other unallocable Corporate Assets	-	-
Total Assets	10,303.63	6,922.13
Segment Liabilities		
a) Textile	4,318.62	4,704.33
b) Real Estate	1,000.00	-
c) Other unallocable Corporate Liabilities	-	-
Total Liabilities	5,318.62	4,704.33
Capital employed (Segment Assets-Segment Liabilities)		
a) Textile	991.58	418.23
b) Real Estate	3,993.44	1,799.57
Total Capital employed in Segments	4,985.02	2,217.80
Unallocated Corporate Assets less: Corporate Liabilities	-	-
Total Capital Employed	4,985.02	2,217.80

Information relating to geographical areas

(a) Revenue from external customers

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
India	9,773.71	8,673.65
Other Countries	-	-
Total	9,773.71	8,673.65

b) Non current assets held outside India

The manufacturing facilities of the Company is situated in India and no non-current assets are held outside India

c) Information about major customers

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Number of external customers each contributing more than 10% of total revenue	2	1
Total revenue from the above customers (Rs in lakhs)	4,284.88	983.85
Total	4,284.88	983.85

46 Lease

Company as a lessee

a. Operating leases

The Company has elected not to apply the requirements of Ind AS 116 to leases which are expiring within 12 months and leases for which the underlying asset is of low value or short term in nature, on a lease-by-lease basis.

b. Finance Lease

Before introduction of Ind AS 116, leases under which company assumed substantially all the risks and rewards of ownership are classified as finance leases. Such assets are classified at fair value or present value of minimum lease payments at the inception of the lease, whichever is lower. After introduction of Ind AS 116, there is no change in the accounting treatment of such leases previously considered as Finance leases. The Company didnot have any such Financial Leases to report.

NOTES TO THE FINANCIAL STATEMENTS (Contd....)

Operating Lease Expenses

Rental expense recorded for short-term leases was Rs.67.90 Lakhs for the year ended March 31, 2025. (Previous year Rs.12.30 lakhs)

Expenses relating to variable lease payments not included in lease liabilities for the year ended March 31, 2026 is Rs. Nil (Previous year Rs. Nil)

Gains or losses from sale and leaseback transactions for the year ended March 31, 2026 is Rs. Nil (Previous year Rs. Nil)

The Company did not have any other operating Lease Expenditure other than Rental Expense recorded as short-term leases. Therefore disclosures relating to the Right of use Asset, Amount of Amortization of such Right of use Asset, Discount Rate used for calculation of Present value of Minimum Lease Payment, Interest expenditure on lease liabilities (included in Finance cost), income from remeasurement of lease(s), income from sub-lease right of use assets, Classification of current and non-current financial liability, movement in lease liabilities on such Operating Leases where the Company is a lessee is not applicable.

Future Minimum lease rent to be paid:

(₹ in Lakhs)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Not later than 1 year	32.15	13.35
Later than 1 year but not more than 5 years	-	-
More than 5 years	-	-
Total	32.15	13.35

Company as a lessor

a. The Company is not required to make any adjustments on transition to Ind AS 116 for leases in which it acts as a lessor.

b. Operating Lease Income

Lease Income comprises of renting of stock-in-trade belonging to the Company. The Lease Agreement provides for an option to mutually renew the lease period for a further period as agreed between the lessor and lessee. The lease agreement does not contain any terms for buy-back arrangements, residual value guarantees or variable lease payments.

c. Future Minimum lease rent to be received:

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Not later than 1 year	3.00	18.32
Later than 1 year but not more than 5 years	-	-
More than 5 years	-	-
Total	3.00	18.32

47 Government Grants

The details of Government Grants received by the Company are as follows :

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Subsidies	Nil	Nil
Duty Drawback on exports	Nil	Nil
Interest subvention on export finance	Nil	Nil
Duty rebate under EPCG scheme	Nil	Nil
DEPB and Import license entitlements	Nil	Nil
Total	Nil	Nil

48 Disclosure pursuant to Ind AS '7'- Change in liabilities arising from Financing activities For the year ended 31 March 2026

Particulars	31st March 2025	Cashflows	Others	31st March 2026
Borrowings	3,884.17	(303.43)	-	3,580.74

For the year ended 31 March 2025

Particulars	31st March 2024	Cashflows	Others	31st March 2025
Borrowings	3,340.58	543.58	-	3,884.16

49 a. Disclosure on Impairment of Assets (Ind AS 36)

For the Year ended 31 March 2026 and 31 March 2025:

- There were no impairment losses recognised in the statement of profit or loss.
- There were no reversals of impairment losses recognised in the statement of profit or loss.
- There were no impairment losses on revalued assets recognised in statement of other comprehensive income.
- There were no reversals of impairment losses on revalued assets recognised in statement of other comprehensive income.

b. Other Disclosures

For the year ended 31 March 2026 and 31 March 2025, there are no transactions and disclosures to be made in respect of the following:

Ind AS- 102- Share based payment, Ind AS- 103- Business Combinations, Ind AS- 117- Insurance Contracts, Ind AS- 105 Non-Current Assets held for Sale and Discontinued Operations, Ind AS- 106- Exploration for and evaluation of Mineral Resources, Ind AS- 110- Consolidated Financial Statements, Ind AS-111- Joint Arrangements, Ind AS-112- Disclosure of Interest in other entities, Ind AS- 114- Regulatory Deferral Accounts, Ind AS- 20- Accounting for Government Grants and Disclosure of Government assistance, Ind AS-27- Separate Financial Statement, Ind AS- 28- Investment in Associates and Joint Ventures, Ind AS-29- Financial reporting in Hyperinflationary Economies, Ind AS-40 - Investment Property and Ind AS-41- Agriculture.

SRI RAMAKRISHNA MILLS (COIMBATORE) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Contd....)

50 FINANCIAL INSTRUMENTS

Capital management

The Company manages its capital to ensure that activities in the Company will be able to continue as going concern, while maximising the return to stakeholders through the optimisation of the debt and equity balance.

The Company determines the amount of capital required on the basis of annual operating plans and long-term product and other strategic investment plans. The funding requirements are met through equity, long-term borrowings and other short-term borrowings.

For the purposes of the Company's capital management, capital includes issued capital, share premium and all other equity reserves attributable to the equity holders.

Gearing Ratio:

	March 31, 2026	March 31, 2025
Debt	3,580.74	3,884.17
Less: Cash and bank balances	0.52	0.31
Net debt	3,580.22	3,883.86
Total equity	4,985.01	2,217.80
Net debt to equity ratio (%)	71.82%	175.12%

Categories of Financial Instruments

Financial assets

a. Measured at amortised cost

Other non-current financial assets	135.74	118.21
Trade receivables	70.58	71.79
Cash and cash equivalents	0.52	0.31
Lease receivables	30.03	19.02

b. Mandatorily measured at fair value through profit or loss (FVTPL)

Investments	Nil	Nil
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c. Measured at fair value through profit or loss (FVTOCI)

Investments	Nil	Nil
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Financial liabilities

a. Measured at amortised cost

Borrowings (long term)	481.88	606.43
Borrowings (short term)	3,098.85	3,277.74
Trade payables	117.16	202.27
Other Financial non Current liabilities	769.58	-
Lease Liabilities	2.97	2.97
Other Current Financial Liabilities	532.20	294.83

b. Mandatorily measured at fair value through profit or loss (FVTPL)

Derivative instruments	Nil	Nil
------------------------	------------	-----

Financial risk management objectives

The treasury function provides services to the business, co-ordinates access to domestic and international financial markets, monitors and manages the financial risks relating to the operations through internal risk reports which analyse exposures by degree and magnitude of risks. These risks include market risk (including currency risk, interest rate risk and other price risk), credit risk and liquidity risk.

Market risk

Market risk is the risk of any loss in future earnings, in realizable fair values or in future cash flows that may result from a change in the price of a financial instrument. The Company's activities expose it primarily to the financial risks of changes in interest rates. The Company actively manages its interest rate exposures through its finance division, wherever required, to mitigate the risks from such exposures.

Foreign currency risk management

The Company's Transactions are exposed to negligible Foreign Currency Risk, which is effectively managed by its Finance Division in an optimum manner.

Disclosure of hedged and unhedged foreign currency exposure

The carrying amounts of the Company's foreign currency denominated monetary assets and monetary liabilities at the end of the reporting period are as follows:

As on March 31, 2026

Currency	Liabilities			Assets			Net overall exposure on the currency - net assets / (net liabilities)
	Gross exposure	Exposure hedged using derivatives	Net liability exposure on the currency	Gross exposure	Exposure hedged using derivatives	Net liability exposure on the currency	
USD	Nil						
EUR							
in INR							

NOTES TO THE FINANCIAL STATEMENTS (Contd....)

As on March 31, 2025

Currency	Liabilities			Assets			Net overall exposure on the currency - net assets / (net liabilities)
	Gross exposure	Exposure hedged using derivatives	Net liability exposure on the currency	Gross exposure	Exposure hedged using derivatives	Net liability exposure on the currency	
USD	Nil						
EUR							
in INR							

Foreign currency sensitivity analysis

In management's opinion, the sensitivity analysis is not applicable as the Company is not exposed to any Direct Foreign Exchange Risk and hence not reported.

Interest rate risk management

The Company is exposed to interest rate risk because it borrow funds at both fixed and floating interest rates. The risk is managed by the Company by maintaining an appropriate mix between fixed and floating rate borrowings.

Interest rate sensitivity analysis

The sensitivity analyses below have been determined based on the exposure to interest rates for both derivatives and non-derivative instruments at the end of the reporting period. For floating rate liabilities, the analysis is prepared assuming the amount of the liability outstanding at the end of the reporting period was outstanding for the whole year. A 25 basis point increase or decrease is used when reporting interest rate risk internally to key management personnel and represents management's assessment of the reasonably possible change in interest rates.

The 25 basis point interest rate changes will impact the profitability by INR 8.95 Lakhs for the year (Previous INR 9.72 Lakhs)

Credit risk management

Credit risk arises when a customer or counterparty does not meet its obligations under a customer contract or financial instrument, leading to a financial loss. The Company is exposed to credit risk from its operating activities primarily trade receivables.

Exposure to credit risk

The carrying amount of financial assets represents the maximum credit exposure. The maximum exposure is the total of the carrying amount of balances with banks, short term deposits with banks, trade/contract receivables, margin money and other financial assets excluding equity investments.

(a) Trade Receivables

In respect of Trade/Contract receivables, the Company has credit evaluation policy for each customer and, based on the evaluation, credit limit of each customer is defined. Wherever possible and as per customary business practice, if the Company assesses the credit risk as high, the exposure is backed by either bank, guarantee letter of credit or security deposits.

As per simplified approach, wherever applicable, the Company makes provision of expected credit losses on trade/contract receivables using a provision matrix to mitigate the risk of default in payments and makes appropriate provision at each reporting date wherever outstanding is for longer period and involves higher risk.

(b) Investments, Derivative Instruments, Cash and Cash Equivalents and Bank deposits

Credit Risk on cash and cash equivalents, deposits with the banks/financial institutions is generally low as the said deposits have been made with the banks/financial institutions, who have been assigned high credit rating by international and domestic rating agencies. Investments of surplus funds are made only with approved financial institutions/counterparty. The Company has standard operating procedures and investment policy for deployment of surplus liability, which allows investment in debt securities and mutual fund schemes of debt and arbitrage categories and restricts the exposure in equity markets.

Offsetting related disclosures

Offsetting of cash and cash equivalents to borrowings as per the consortium agreement is available only to the bank in the event of a default. Company does not have the right to offset in case of the counter party's bankruptcy, therefore, these disclosures are not required.

Liquidity risk management

Liquidity risk refers to the risk that the Company cannot meet its financial obligations. The objective of liquidity risk management is to maintain sufficient liquidity and ensure that funds are available for use as per requirements. The Company invests its surplus funds in bank fixed deposit and mutual funds, which carry minimal mark to market risks. The Company also constantly monitors funding options available in the debt and capital markets with a view to maintaining financial flexibility.

Liquidity tables

The following tables detail the Company's remaining contractual maturity for its non-derivative financial liabilities with agreed repayment periods. The tables have been drawn up based on the undiscounted cash flows of financial liabilities based on the earliest date on which the Company can be required to pay.

March 31, 2026	Due in 1st year	Due in 2nd to 5th year	Due after 5th year	Carrying amount
Trade payables and other current liabilities	117.16	-	-	117.16
Borrowings (including interest accrued thereon upto the reporting date)	3,098.85	481.88	-	3,580.74
Lease liabilities	2.97	-	-	2.97
Other Financial liabilities	532.20	769.58	-	1,301.78
	3,751.19	1,251.47	-	5,002.65

March 31, 2025	Due in 1st year	Due in 2nd to 5th year	Due after 5th year	Carrying amount
Trade payables and other current liabilities	202.27	-	-	202.27
Borrowings (including interest accrued thereon upto the reporting date)	3,277.74	606.43	-	3,884.17
Lease liabilities	2.97	-	-	2.97
Other Financial liabilities	294.83	-	-	294.83
	3,777.81	606.43	-	4,384.24

SRI RAMAKRISHNA MILLS (COIMBATORE) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Contd....)

March 31, 2026 March 31, 2025

Fair value of financial assets and financial liabilities that are not measured at fair value (but fair value disclosures are required):

Nil Nil

51 DISCLOSURES PURSUANT TO IND AS-113

Fair Valuation techniques :

Ind AS 113 specifies following valuation techniques to measure fair values:

(i) Market Approach

The market approach uses prices and other relevant information generated by market transactions involving identical or comparable (i.e. similar) assets, liabilities or a group of assets and liabilities, such as a business.

For example, valuation techniques consistent with the market approach often use market multiples derived from a set of comparables. Multiples might be in ranges with a different multiple for each comparable. The selection of the appropriate multiple within the range requires judgement, considering qualitative and quantitative factors specific to the measurement.

(ii) Income Approach

The income approach converts future amounts (e.g. cash flows or income and expenses) to a single current (i.e. discounted) amount. When the income approach is used, the fair value measurement reflects current market expectations about those future amounts.

It is a present value of all future earnings from an entity whose fair values are being evaluated or in other words all future cash flows to be discounted at current date to get fair value of the asset / liability.

Assumption to the future cash flows and an appropriate discount rate would be based on the other market participant's views. Related risks and uncertainty would require to be considered and would be taken into either in cash flow or discount rate."

(iii) Cost Approach

This method describes how much cost is required to replace existing asset/ liability in order to make it in a working condition. All related costs will be its fair value. It actually considers replacement cost of the asset/ liability for which we need to find fair value.

Key Inputs to Fair Valuation

- The inputs refer broadly to the assumptions that market participants would use when pricing the asset or liability, including assumptions about risk.
- In order to establish comparability and consistency in fair value measurement, Ind AS 113 has made some hierarchy to define the level of inputs for fair value.
- The hierarchy is purely based on the level of inputs available for the specific Asset/ liability for which the fair value is to be measured.

Level 1 Inputs

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.
- A quoted price in an active market provides the most reliable evidence of fair value and shall be used without adjustment to measure fair value whenever available.

Level 2 Inputs

- Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly
- If the asset or liability has a specified (contractual) term, a Level 2 input must be observable for substantially the full term of the asset or liability
- Level 2 inputs include the following:
 - quoted prices for similar assets or liabilities in active markets.
 - quoted prices for identical or similar assets or liabilities in markets that are not active.
 - inputs other than quoted prices that are observable for the asset or liability.

Level 3 inputs

- Level 3 inputs are unobservable inputs for the asset or liability.
- Unobservable inputs shall be used to measure fair value to the extent that relevant observable inputs are not available, thereby allowing for situations in which there is little, if any, market activity for the asset or liability at the measurement date.
- Unobservable inputs shall reflect the assumptions that market participants would use when pricing the asset or liability, including assumptions about risk.

Fair Valuation principle :

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal (or most advantageous) market at the measurement date under current market conditions (i.e., an exit price), regardless of whether that price is directly observable or estimated using a valuation technique. In order to show how fair values have been derived, financial instruments are classified based on a hierarchy of valuation techniques, as explained herebelow.

a. (i) Financial Assets measured at Fair Value through Profit & Loss as at 31st March 2026:

Particulars	Note Ref	Carrying Value	Fair Value hierarchy	March 31,2026
Financial Assets measured at Fair Value through P & L	NA	Nil	NA	Nil

Note: There were no Financial Liabilities measured at Fair Value through Profit & Loss

(ii) Financial Assets measured at Fair Value through Profit & Loss as at 31st March 2025:

Particulars	Note Ref	Carrying Value	Fair Value hierarchy	March 31,2025
Financial Assets measured at Fair Value through P & L	NA	Nil	NA	Nil

Note: There were no Financial Liabilities measured at Fair Value through Profit & Loss

b. (i) Financial Assets measured at Fair Value through Other Comprehensive Income as at 31st March 2026:

Particulars	Note Ref	Carrying Value	Fair Value hierarchy	March 31,2026
Investment in Govt Securities (Unquoted) - FVOCI *	5	Nil	Level 3	Nil
Investment in equity shares (Unquoted) - FVOCI *	5	Nil	Level 3	Nil

Note: There were no Financial Liabilities measured at Fair Value through Other Comprehensive Income

NOTES TO THE FINANCIAL STATEMENTS (Contd....)

(ii) Financial Assets measured at Fair Value through Other Comprehensive Income as at 31st March 2025:

Particulars	Note Ref	Carrying Value	Fair Value hierarchy	March 31,2025
Investment in Govt Securities (Unquoted) - FVOCI *	5	Nil	Level 3	Nil
Investment in equity shares (Unquoted) - FVOCI *	5	Nil	Level 3	Nil

Note: There were no Financial Liabilities measured at Fair Value through Other Comprehensive Income

c (i) Financial assets and financial liabilities measured at amortised cost as at 31st March 2026.

Particulars	Note Ref	Carrying Value	Fair Value hierarchy	Fair Value
Financial assets				
Non-current assets				
Other financial assets	6	135.74	Level 3	135.74
Current assets				
Financial assets				
Trade receivables	10	70.58	Level 2	70.58
Cash and cash equivalents	11	0.52	Level 1	0.52
Lease Rent Receivable	12	30.03	Level 2	30.03
		236.88		236.88
Financial liabilities				
Non-current liabilities				
Borrowings	17	481.88	Level 2	481.88
Other Financial Non Current Liabilities	18	769.58	Level 3	769.58
Current liabilities				
Financial Liabilities - Borrowings	21	3,098.85	Level 2	3,098.85
Lease liabilities	22	2.97	Level 3	2.97
Trade payables	23	117.16	Level 2	117.16
Other Financial Current Liabilities	24	532.20	Level 3	532.20
		4,470.46		4,470.46

(ii) Financial assets and financial liabilities measured at amortised cost as at 31st March 2025:

Particulars	Note Ref	Carrying Value	Fair Value hierarchy	Fair Value
Financial assets				
Non-current assets				
Other financial assets	6	118.21	Level 3	118.21
Current assets				
Financial assets				
Trade receivables	10	71.79	Level 2	71.79
Cash and cash equivalents	11	0.31	Level 1	0.31
		190.31		190.31
Financial liabilities				
Non-current liabilities				
Borrowings	17	606.43	Level 2	606.43
Current liabilities				
Financial Liabilities - Borrowings	21	3,277.73	Level 2	3,277.73
Lease liabilities	22	2.97	Level 3	2.97
Trade payables	23	202.27	Level 2	202.27
Other Financial Current Liabilities	24	294.83	Level 3	294.83
		4,384.23		4,824.23

52 RELATED PARTY TRANSACTIONS

For the year ended March 31,2026 and March 31,2025, the management confirms that:

- The transactions with related parties are in compliance with section 177 and section 188 of the Companies Act, 2013.
- The details of all the related party transactions have been disclosed in the financial statements, as required by the provisions of the Companies Act, 2013 and Ind-AS-24 (Related Party Disclosures). Refer Note 53 for Related Party disclosures.

SRI RAMAKRISHNA MILLS (COIMBATORE) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Contd....)

53 RELATED PARTY DISCLOSURE

a) List of parties having significant influence

Holding company

The Company does not have any holding company

Subsidiary Companies

The Company does not have any subsidiary company

Key management personnel

Sri D Lakshminarayananaswamy	Managing Director
Smt L Nagaswama	Wholetime Director
Sri P Muthusamy	Director
Smt. M. Srividya	Company Secretary
Sri.G Krishnakumar	Chief Financial Officer
Sri.Rajan Guru Chandrasekar	Independent Director
Sri.Ravichandran Dhamodaran	Independent Director
Sri C. Baalasubramaniyam	Independent Director

Other Enterprises in which the Key Management Personnel and close relatives of members of Key Management Personnel exercise significant influence

Swathy Processors Ltd (SPL)
 Suhasini Spinners Ltd (SSL)
 Sri Ramakrishna Yarn Carriers Ltd (SRYC)
 Doral Real Estates P Ltd (DORAL)
 Applied Automation Systems P Ltd (AASPL)
 Sentra Yarns Ltd (SYL)
 Sri Varadaraja Textiles P Ltd
 Power Transformers Sales & Services Private Ltd
 TP Springs & Estates Private Ltd
 Spinwell Machinery Sales And Services Private Limited (SMSSPL)
 Sri Jaganatha Ginning & Oil Mills (JGOM)
 Sri Jaganatha Agencies (SJA)
 SNR Sons Charitable Trust (SNR)
 Sri Ramakrishna Cricket Trust (SRCT)
 Sri Ramakrishna Charitable Society (SRCS)
 Sri Jaganatha Religious Trust
 Sri Ramakrishna Religious & Cultural Trust
 PSG Sons and Charities
 Coimbatore Golf Trust
 SREC Spark Incubation Foundation
 Sri Ramakrishna Cancer Alleviation and Rehabilitation Centre
 Sri Ramakrishna Fuels(SRF)

Close Relatives of members of Key Management Personnel

Smt L Swathy
 Smt L Suhasini

NOTES TO THE FINANCIAL STATEMENTS (Contd....)
b) Transactions during the year

Amount (Rs. in Lakhs)

S.No.	Nature of transactions	2025-26	2024-25
1	Managerial Remuneration		
	Sri. D. Lakshminarayanawamy	46.20	46.20
	Smt. L. Nagaswama	31.34	31.34
2(a)	Remuneration (Directors and KMP)		
	Smt. M.Srividya	8.30	7.92
	Sri.G Krishnakumar (CFO)	8.47	8.31
	Sri.P.Muthusamy (Director)	8.13	7.86
2(b)	Salary (Others)		
	Smt L Suhasini (w.e.from 05.09.2024)	12.00	12.00
3	Contribution to PF (Directors and KMP)		
	Sri G. Krishnakumar (CFO)	0.04	0.22
4	Lease Rent Received		
	SRYC	4.14	1.83
	JGOM	11.86	23.03
	SNR	-	6.32
5	Purchases (Including GST)		
	SRYC	2.91	3.66
	SMSSPL	8.45	2.24
	AASPL	0.29	0.43
	SRF	1.21	1.05
6	Loan Received /Other Credits:		
	Sri. D. Lakshminarayanawamy	-	186.39
	Smt. L. Nagaswama	-	46.23
	SRYC	-	43.96
	SPL	541.64	1,781.18
	SSL	81.00	510.00
7	Loan repaid / Other Debits:		
	Sri. D. Lakshminarayanawamy	-	309.89
	Smt. L. Nagaswama	-	89.48
	SRYC	115.04	14.54
	SPL	964.93	1,396.00
	SSL	24.50	415.00
8.	Interest on Loan		
	Sri. D. Lakshminarayanawamy	-	5.77
	Smt. L. Nagaswama	-	1.40
	SRYC	11.62	17.03
	SPL	152.06	178.64
	SSL	32.43	26.54
9.	Sitting Fees		
	Sri. Ravichandran Dhamodaran	0.36	0.35
	Sri. Rajan Guru Chandrasekar	0.56	0.49
	Sri. C Baalasubramaniam	0.40	0.35
10.	Rent paid		
	Smt. L.Swathy	13.40	12.30
	SPL	54.50	-
11.	CSR Contribution		
	SRCT	-	8.36
12.	Conversion Receipts		
	SPL (Yarn sales - Conversion)	-	187.75
13.	Purchase of Solar Power		
	SPL	132.25	92.71

SRI RAMAKRISHNA MILLS (COIMBATORE) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Contd....)

Outstanding Balances as at the end of the year

S.No.	Nature of transactions	Amount (Rs. in Lakhs)	
		2025-26	2024-25
1	Outstanding Balance (Payable) / Receivable		
	SPL	(2,048.32)	(2,220.15)
	SSL	(447.90)	(361.86)
	SRYC	(94.42)	(198.46)
	Smt. L.Swathy	(1.04)	-
	JGOM	20.68	19.02
	SMSSPL	(0.11)	(0.14)
	SNR	(2.97)	(2.97)
	SRF	(0.07)	(0.12)

Terms and Conditions of transaction with related parties.

1. The Related Party transactions above including the (lons taken from related parties) are Arms length transaction between two related parties in the ordinary course of business that is concluded as if they are unrelated so that there is no conflict of Interest.
2. The Company has not granted loans or advances that is repayable on demand or without specifying any terms or period of repayment to promoters, directors, KMPs and the related parties (as defined under the Companies Act, 2013), either severally or jointly with any other person, for the financial years ended 31st March 2026 and 31st March 2025
3. For the year ended 31st March 2026 and 31st March 2025, there have been no guarantees provided to or received by the company in respect of any related party trade receivables or payable. Further, ther were no outstanding commitments in respect of any related parties.
4. For the year ended 31st March, 2026, and 31st March 2025 the Company has not recorded any impairment of receivables relating to amounts owed by related parties. This assessment is undertaken each financial year through examining the financial position of the related party.
5. During the year ended 31st March 2026, and 31st March 2025 the Company has not written off any receivables due from related parties
6. There were no termination benefits and share based payment to any Key Management Personnel (KMP) during the year ended 31st March 2026 and 31st March 2025.
7. Outstanding balances as at the year ended are unsecured and settlement takes place in cash / transfer of assets.
8. For the year 31st March 2026 and 31st March 2025, there are no amounts incurred for provision of Key Management Personnel services that are provided by a separate entity.
9. The provisions relating to Post Employment Benefits (Gratuity) are determined based on actuarial valuation for the Company as a whole. Accordingly such benefits provided to individual Key Management Personnel is not disclosed .

54 RETIREMENT BENEFIT PLANS

Defined contribution plans

In accordance with Indian law, eligible employees of the Company are entitled to receive benefits in respect of provident fund, a defined contribution plan, in which both employees and the Company make monthly contributions at a specified percentage of the covered employees' salary. The contributions, as specified under the law, are made to the Provident Fund to EPF, EDLI, EPS.

The total expense recognised in profit or loss of Rs.11.62 Lakhs (for the year ended March 31, 2025: Rs.11.29 Lakhs) represents contribution paid to these plans by the Company at rates specified in the rules of the plan.

Defined benefit plans

(a) Gratuity

Gratuity is payable as per The Code on Social Security 2020 (for the year ended March 31,2025 :Payment of Gratuity Act, 1972). In terms of the same, gratuity is computed by multiplying last drawn salary (basic salary ,dearness Allowance and other retaining allowances if any) by completed years of continuous service with part thereof in excess of six months and again by 15/26. The Code provides for a vesting period of 5 years for withdrawal and retirement and a monetary ceiling on gratuity payable to an employee on separation, as may be prescribed under the Code on Social Security 2020, from time to time. However, in cases where an enterprise has more favourable terms in this regard the same has been adopted.

These plans typically expose the Company to actuarial risks such as: investment risk, interest rate risk and salary risk.

Investment risk	The present value of the defined benefit plan liability is calculated using a discount rate determined by reference to the market yields on government bonds denominated in Indian Rupees. If the actual return on plan asset is below this rate, it will create a plan deficit.
Interest risk	A decrease in the bond interest rate will increase the plan liability. However, this will be partially offset by an increase in the return on the plan's debt investments.
Longevity risk	The present value of the defined benefit plan liability is calculated by reference to the best estimate of the mortality of plan participants both during and after their employment. An increase in the life expectancy of the plan participants will increase the plan's liability.
Salary risk	The present value of the defined benefit plan liability is calculated by reference to the future salaries of plan participants. As such, an increase in the salary of the plan participants will increase the plan's liability.

NOTES TO THE FINANCIAL STATEMENTS (Contd....)

The principal assumptions used for the purposes of the actuarial valuations were as follows:

Particulars	March 31, 2026	March 31, 2025
Discount Rate	7.25% p.a	6.75% p.a
Rate of increase in compensation level	5.00% p.a.	5.00% p.a.
Rate of Return on Plan Assets	Nil	Nil
Attrition / Withdrawal rate	3.00%	3.00%
Mortality rate	100% of IALM 2012-14	100% of IALM 2012-14
Retirement age (in years)	58	58

The estimates of future salary increases, considered in actuarial valuation, take account of inflation, seniority, promotion and other relevant factors, such as supply and demand in the employment market. Attrition rate included above represents the Company's best estimate of employee turnover in future (other than on account of retirement, death or disablement) determined. Considering various factors such as nature of business, retention policy, industry factors, past experience, etc.. The Discount rate indicated above reflects the estimated timing and currency of benefit payments. It is based on the yields/ rates available on applicable bonds as on the valuation date(s).

Amounts recognised in total comprehensive income in respect of these defined benefit plans are as follows:

	March 31, 2026 (Rs. in Lakhs)	March 31, 2025 (Rs. in Lakhs)
Current service cost	15.25	10.58
Net interest expense	11.99	11.04
Components of defined benefit costs recognised in profit or loss	27.24	21.62
Amount recognised in Other Comprehensive Income (OCI) for the Year		
Remeasurement on the net defined benefit liability comprising:		
Actuarial (gains)/losses recognised during the period	(29.19)	7.11
Components of defined benefit costs recognised in other comprehensive income	(29.19)	7.11
Total	(1.95)	28.73

i) The current service cost and the net interest expense for the year are included in the 'employee benefits expense' in profit or loss

ii) The remeasurement of the net defined benefit liability comprising of Actuarial Gain/ Loss is included in other comprehensive income.

The amount included in the balance sheet arising from the Company's obligation in respect of its defined benefit plans is as follows:

Present value of defined benefit obligation	161.11	177.77
Fair value of plan assets	-	-
Net liability/ (asset) arising from defined benefit obligation	161.11	177.77
Funded	-	-
Unfunded	161.11	177.77
Total	161.11	177.77

The above provisions are reflected under 'Provision for employee benefits' [Refer note 19 & 64].

Movements in the present value of the defined benefit obligation in the current year were as follows:

Opening defined benefit obligation	177.77	153.51
Current service cost	15.25	10.58
Interest cost	11.99	11.04
Actuarial (gains)/losses	(29.19)	7.11
Benefits paid	(14.70)	(4.47)
Closing defined benefit obligation	161.11	177.77

Movements in the fair value of the plan assets in the current year were as follows:

Opening fair value of plan assets	-	-
Return on plan assets	-	-
Contributions	-	-
Benefits paid	-	-
Closing fair value of plan assets	-	-

Sensitivity analysis

Significant actuarial assumptions for the determination of the defined benefit obligation are discount rate, expected salary increase and mortality. The sensitivity analysis below have been determined based on reasonably possible changes of the assumptions occurring at the end of the reporting period, while holding all other assumptions constant. The results of sensitivity analysis is given below:

Particulars	31st March 2026	31st March 2025
Defined benefit obligation (Base)	161.11	177.77

SRI RAMAKRISHNA MILLS (COIMBATORE) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Contd....)

Particulars	31st March 2026		31st March 2025	
	Decrease	Increase	Decrease	Increase
Discount rate (- / + 1%)	165.91	156.80	183.56	172.59
(% change compared to base due to sensitivity)	3.00%	-2.70%	3.30%	-2.90%
Salary Growth Rate (- / + 1%)	156.85	165.79	172.64	183.43
(% change compared to base due to sensitivity)	-2.60%	2.90%	-2.90%	3.20%
Attrition Rate (- / + 50% of attrition rates)	161.06	161.05	177.73	177.69
(% change compared to base due to sensitivity)	0.00%	0.00%	0.00%	0.00%
Mortality Rate (- / + 10% of mortality rates)	161.08	161.14	177.74	177.79
(% change compared to base due to sensitivity)	0.00%	0.00%	0.00%	0.00%

The Sensitivity analysis presented above may not be representative of the actual change in the defined benefit obligation as it is unlikely that the change in assumptions would occur in isolation of one another as some of the assumptions may be correlated

Asset Liability matching Strategies & Funding Policy

The Gratuity scheme is managed on unfunded basis

The Company's best estimate of contribution during the Year is Nil (Prev year Nil) since the Gratuity Liability is managed on unfunded basis.

Maturity Profile of Defined Benefit Obligation

Particulars	31st March 2026	31st March 2025
Weighted average duration (based on discounted cashflows)	2 Years	2 Years
Expected cash flows over next (valued on undiscounted basis)	INR (in lakhs)	INR (in lakhs)
1 year	118.76	130.97
2 to 5 years	22.77	24.27
6 to 10 years	23.84	22.56
more than 10 years	42.19	51.43

55 Additional Regulatory Information

- (a) Proceedings under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder

For the year ended March 31, 2026 and March 31, 2025, we report the following :

There are no proceedings 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. Therefore disclosures pertaining to the same as per Division II of Schedule III to the Companies Act, 2013 are not applicable.

- (b) Borrowings from banks

For the year ended March 31, 2026 and March 31, 2025, we report the following:

The Quarterly returns or statements of current assets filed by the company with banks or financial institutions , where the company has made borrowings on the basis of security of current assets are in agreement with the books of account and there are no material discrepancies in reporting of the same w.r.to values in books of account.

- (c) For the year ended March 31, 2026 and March 31, 2025, there are no registration or satisfaction of charges yet to be registered with ROC beyond the statutory period
(d) For the year ended March 31, 2026 and March 31, 2025, the Company is not declared as wilful defaulter by any bank or financial Institution or other lenders.

- (e) Relationship with Struck off Companies

For the year ended March 31, 2026 and March 31, 2025, we report the following:

The Company did not have any transactions with Companies struck off under Section 248 of Companies Act, 2013 or Section 560 of Companies Act, 1956 considering the information available with the Company.

- (f) Compliance with number of layers of companies

For the year ended March 31, 2026 and March 31, 2025, we report the following:

The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017. Therefore disclosures to be made in respect of non-compliance thereof is not applicable.

NOTES TO THE FINANCIAL STATEMENTS (Contd....)

g) Key Financial Ratios

Particulars	Unit of Measurement	March 31, 2026	March 31, 2025	Variation in %
Current Ratio	In multiple	1.78	0.92	93.48%
Debt- Equity Ratio	In multiple	0.72	0.27	166.67%
Debt Service Coverage Ratio	In multiple	5.07	1.03	392.23%
Return on Equity (ROE)	In %	386%	51.27%	652.55%
Inventory Turnover Ratio	In Days	146	156	(6.41%)
Trade Receivables Turnover Ratio	In Days	3	4	(25.00%)
Trade Payables Turnover Ratio	In Days	14	14	0.00%
Net Capital Turnover Ratio	In Days	135	146	(7.53%)
Net Profit Ratio	In %	28.02%	5.48%	411.31%
Return on Capital Employed	In %	76.97%	25.68%	199.73%
Return on investment	In %	32.13%	5.29%	507.37%

Formula adopted for above Ratios:

Current Ratio = Current Assets / (Total Current Liabilities – Security Deposits payable on Demand – Current maturities of Long Term Debt)

Debt-Equity Ratio = Total Debt / Total Equity

Debt Service Coverage Ratio = (EBITDA – Current Tax) / (Principal Repayment + Gross Interest on term loans)

Return on Equity Ratio = Total Comprehensive Income / Average Total Equity

Inventory Turnover Ratio (Average Inventory days) = 365 / (Net Revenue / Average Inventories)

Trade Receivables Turnover Ratio (Average Receivables days) = 365 / (Net Revenue / Average Trade receivables)

Trade Payables Turnover Ratio (Average Payable days) = 365 / (Net credit purchases / Average Trade payables)

Net Capital Turnover Ratio = (Inventory Turnover Ratio + Trade receivables turnover ratio – Trade payables turnover ratio)

Net Profit Ratio = Net Profit for the year / Net Revenue

Return on Capital employed = (Total Comprehensive Income + Interest) / (Average of (Total Equity + Total Debt))

Return on Investment (Assets) = Total Comprehensive Income / Average Total Assets

* Reason for Variance of more than 25% is provided below

(a) Variance in Current Ratio is due to increase in current assets during the year in comparison to previous year.

(b) Variance in Debt-equity ratio is due to repayment of loan during the year.

(c) Variance in Debt-Service coverage ratio is due to increase in current assets during the year in comparison to previous year

(d) Variance in Return on Equity ratio is due to increase in profits during the year in comparison to previous year

(e) Variance in Net Profit Ratio is due to increase in profits during the year in comparison to previous year

(f) Variance in Return on capital employed ratio is due to increase in profits during the year in comparison to previous year

(g) Variance in Return on investment ratio is due to increase in current assets during the year in comparison to previous year.

(h) Scheme of arrangements

For the year ended 31st March 2026 and 31st March 2025, we report the following:

There are no Scheme of Arrangements approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013 during the year.

(i) Advance or loan or investment to intermediaries and receipt of funds from intermediaries

For the year ended March 31, 2026 and March 31, 2025, we report the following:

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) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or (ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

For the year ended March 31, 2026 and March 31, 2025, we report the following:

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

(j) Details of Loans to promoters, directors, KMPs and the related parties

For the year ended 31st March 2026 and 31st March 2025, we report the following:

The company has not granted any loans and advance in the nature of loans to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013), either severally or jointly with any other person that are repayable on demand or without specifying any terms or period of repayment.

(k) Undisclosed Income

For the year ended 31st March 2026 and 31st March 2025, we report the following:

The Company do not have any transaction which are not recorded in the books of accounts that has been surrendered or disclosed as income in the tax assessments under the Income Tax Act, 1961 during any of the years.

(l) Details of Crypto Currency or Virtual Currency

For the year ended 31st March 2026 and 31st March 2025, we report the following:

The Company did not trade or invest in Crypto Currency or virtual currency during the financial year. Hence, disclosures relating to it are not applicable.,

SRI RAMAKRISHNA MILLS (COIMBATORE) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (Contd....)

56 Corporate Social Responsibility (CSR)

Period/Year ended	31st March 2026	31st March 2025
i) Gross amount required to be spent by the company during the year in accordance with Section 135 of the Companies Act, 2013 read with Companies (Corporate Social Responsibility Policy) Rules, 2014	Nil	8.36
ii) Amount of expenditure incurred	Nil	8.36
iii) Shortfall at the end of the year / (Amount excess spent at the end of the year)	Nil	-
iv) Total of previous years shortfall / (Amount excess spent) carried over from earlier years	Nil	-
v) Reason for shortfall	Nil	NA
vi) Nature of CSR activities		
Amount actually spent during the year on		
1. Promotion of Education	Nil	-
2. Promotion of Health Care	Nil	-
3. Sports	Nil	8.36
vii) Details of related party transactions, Details of contribution to a trust controlled by the company in relation to CSR expenditure as per Ind AS 24		
Sri Ramakrishna Cricket Trust	Nil	8.36
viii) In respect of other than ongoing CSR projects, amount of unspent amounts (shortfalls) to be transferred to a Fund specified in schedule VII to the Companies Act, 2013 within a period of six months of the expiry of the financial year in compliance with second proviso to section 135(5) of the Companies Act, 2013	Nil	Nil
ix) Details of provision made with respect to a CSR liability incurred, by entering into a contractual obligation and the movement in such Proviso during the year	Nil	Nil
x) The company does not have any ongoing CSR projects and hence there are no amounts remaining unspent under section 135(5) of the Companies Act, 2013, pursuant to any ongoing CSR project, requiring to be transferred to special account in compliance with the provisions of section 135(6) of the Companies Act, 2013		

57 The Code on Social Security, 2020

On November 21, 2025, the Government of India notified provisions of the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively, the 'Labour Codes'), which consolidate twenty-nine existing labour laws into a unified framework governing employee benefits during employment and post-employment. The Labour Codes, amongst other things, introduce changes including a uniform definition of wages and enhanced benefits relating to leave. The Company has assessed the financial implications of these changes, including the impact on its defined benefit obligations and compensated absences, and has concluded that there is no material financial impact on the Company's employee benefit liabilities as at March 31, 2026. The Company continues to monitor developments pertaining to the Labour Codes and will evaluate any further impact, if any, on the measurement of employee benefit liabilities in the period in which such impact crystallises.

58 Audit Trail

The Company has used an accounting software for maintaining its books of accounts for the year ended March 31, 2026 and March 31, 2025 which did not have a feature of recording audit trail (edit log) facility and such feature of recording audit trail (edit log) facility was therefore not enabled throughout the year in such software. The management is evaluating different options to comply with the requirements. The Company has put in place sufficient controls to ensure operating effectiveness of the internal controls over financial reporting as at 31 March 2026 and as at 31 March 2025.

59 No Fraud by the Company or on the Company has been noticed or reported during the financial year 2025-26 and during the financial year 2024-25. No Whistle Blower Complaints have been received by the Company during the financial year 2025-26 and during the financial year 2024-25.

60 For the year ended March 31, 2026 and March 31, 2025, there are no amounts required to be transferred to Central Government under the Investor Education and Protection Fund.

61 For the year ended March 31, 2026 and March 31, 2025, there are no loans or advances in the nature of loans that have been granted to promoters, directors, Key Management Personnel(s) and related parties (as defined under Companies Act, 2013.)

62 For the year ended March 31, 2026 and March 31, 2025, the Company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 in respect of loans, investments, guarantees and security, wherever applicable.

63 For the year ended March 31, 2026 and March 31, 2025, proper books of account as required by law have been kept by the Company, in electronic mode on servers physically located in India and further the process of taking daily backups is in place in the company.

64 The Company did not have any un-paid dividend as the end of each year reported herein.

65 For the year ended March 31, 2026 and March 31, 2025, there have been no events after the reporting date that requires disclosure in these Financial Statements.

66 Previous year figures have been regrouped, reclassified and rearranged, wherever necessary, to conform to current year presentation. There are no significant regroupings/ reclassifications for the year under report, excepting for the fact that short term borrowings comprising of Cash credit has been regrouped as Cash and Cash equivalents as at 31 March 2025 consistent with the approach adopted for the year ended 31 March 2026 in the Statement of Cash flows.

For and on behalf of the board of Sri Ramakrishna Mills (Coimbatore) Limited (CIN: L17111TZ1946PLC000175)

D. Lakshminarayanawamy
Managing Director
(DIN : 00028118)

M. Srividya
Company Secretary

R. Guru Chandrasekar
Director
(DIN : 08421861)

G. Krishnakumar
Chief Financial Officer

As per our report of even date attached
C S K PRABHU AND CO LLP
(formerly C S K Prabhu and Co.)
Chartered Accountants,
FRN:002485S/S000197

(Sd.) **Swetha G N**
Designated Partner
M.No : 232756
UDIN : 26232756UAGVY9047

Place : Coimbatore
Date : 29.05.2026

Place : Coimbatore
Date : 29.05.2026

SRI RAMAKRISHNA MILLS (COIMBATORE) LTD
Regd. Office : 1493, Sathyamangalam Road, Ganapathy Post,
Coimbatore-641 006
CIN : L17111TZ1946PLC000175

Name of the Member(s) :
Registered Address :
e-mail ID :
Folio No. / Client ID :
DP ID :

I/We being the Member(s) holding _____ Shares of Sri Ramakrishna Mills (Coimbatore) Ltd hereby appoint :

- 1) of having e-mail id or jointly him/her
2) of having e-mail id or jointly him/her
3) of having e-mail id or jointly him/her

and whose signature(s) are appended below as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 79th Annual General Meeting of the Company to be held on Monday the 28th September 2026 at 11.30 a.m. at SNR Auditorium, 55A, NAVA India Road, Peelamedu, Coimbatore - 641 004 and at any adjournment thereof in respect of such resolutions as are indicated below:--

S.No.	Resolution	Optional*	
		For	Against
1.	ORDINARY BUSINESS : Adopting of Financial Statements for the Financial Year ended on 31s March 2026		
2.	To appoint a Director in the place of Smt.L.Nagaswama (DIN:00051610) who retires by rotation and being eligible offers herself for reappointment.		
3.	SPECIAL BUSINESS - SPECIAL RESOLUTION: Re- appointment of Smt.L.Nagaswama (DIN: 00051610) as Whole Time Director of the Company for a further period of three years from 14.08.2026.		
4.	SPECIAL BUSINESS - SPECIAL RESOLUTION: Reappointment of Sri.D.Lakshminarayanawamy (DIN: 00028118) as Managing Director of the Company for a further period of three years.		
5.	SPECIAL BUSINESS - SPECIAL RESOLUTION: Re-appointment of Sri.C.Baalasubramaniam (DIN : 00043863) as an Independent Director for second 5 (five) years term		

Signed this 28th day of September 2026.

Signature of first
Proxy Holder

Signature of second
Proxy holder

Signature of third
Proxy holder

Signature of Shareholder

Notes:

- 1) This form or proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company not less than 48 hours before the commencement of the meeting.
2) A proxy need not be a member of the company.
3) A person can act as a proxy on behalf of members not exceeding fifty and holding in the aggregate not more than 10% of the total Share Capital of the company carrying voting rights. A member holding more than 10% of the total share capital of the company carrying voting rights may appoint a single person as a proxy and such person shall not act as a proxy for any other person or shareholder.
4) Appointing a proxy does not prevent a member from attending the meeting in person, if he so wishes.
5) In case of joint holders, the signature of any one holder will be sufficient but names of all the joint holders should be stated
6) ** This is only optional. Please put a ✓ in the appropriate column against the resolutions indicated in the Box. If you leave the "For" and "Against" column blank against any or all the resolutions, your proxy will be entitled to vote in the matter as he / she thinks appropriate.

SRI RAMAKRISHNA MILLS (COIMBATORE) LTD
Regd. Office : 1493, Sathyamangalam Road, Ganapathy Post,
Coimbatore-641 006
CIN : L17111TZ1946PLC000175

ATTENDANCE SLIP
(Particulars to be completed by Member / Proxy)

Name of the Member : _____
(IN BLOCK LETTERS)
Member Folio Number / ID No. : _____
Name of Proxy : _____
No. of Shares held : _____

I hereby record my presence at the 79th Annual General Meeting of the Company at SNR Auditorium, 55A, NAVA India Road, Peelamedu, Coimbatore - 641 004 on Monday, the 28th September 2026 at 11.30 a.m.

Signature of the Member / Proxy

NOTE:

1. The meeting is for Members of the Company only. Members are requested not to bring non members or children.
2. The Company will accept only the attendance slip of person personally attending the meeting as a Member or a valid proxy duly registered with the company.
3. Please read carefully the instructions given in the Notice of 79th Annual General Meeting under the heading "voting through electronic means".

REGISTERED - BOOK-POST

If undelivered please return to
SRI RAMAKRISHNA MILLS (COIMBATORE) LIMITED
Post Box No. 2007, Ganapathy Post
Coimbatore - 641 006