Amarjothi House
157, Kumaran Road,
Tirupur 641601
Tamil Nadu, India

T + 91 421 4311600
mill@amarjothi.net
www.amarjothi.net
Fax No : +91 421 4326694

Amarjothi
Spinning Mills Limited

ISO 9001 : 2008 | GOTS OE | OEKO TEX CERTIFIED
GST : 33AAFCA7082C1Z0
CIN : L17111TZ1987PLC002090

31.07.2026

To

BSE Limited,
PhirozeJeejeebhoy Towers,
Dalal Street
Mumbai- 400 001

Dear Sirs,

Sub: Annual Report for the year 2025-26

Scrip Code: 521097
Scrip Name: Amarjothi Spinning Mills Limited

Pursuant to Regulation 34 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we attach herewith a copy of the Annual Report of the Company for the year 2025-26 for your records.

A copy of the Notice of the 38th AGM and Annual Report is also available on the website of the Company viz www.amarjothi.net at the following links.

https://tinyurl.com/Amarjothi-Annual-Report2025-26

https://tinyurl.com/Amarjothi-AGM-Notice-2025-2026

We request you to kindly take the same on record and acknowledge receipt.

Thanking You,

Yours Faithfully,

For Amarjothi Spinning Mills Limited,

Mohana Priya M
Digitally signed by Mohana Priya M
Date: 2026.07.31 18:03:26 +05'30'

Mohana Priya.M
Company Secretary.

Amarjothi Color Melange & Dyed Yarn Colors personalized

ANNUAL REPORT 2026

AMARJOTHI SPINNING MILLS LIMITED

IN FOND MEMORY

LATE **SRI. N. RAJAN** B.Com. FCA..,

14-03-1939 – 30-03-2020

FOUNDER CHAIRMAN

You are remembered every moment in our lives for your divine nature of sharing, caring and love. You live in our soul, mind and hearts.

"A day never passes without your memory, you live in our hearts forever".

Family & Staff of

AMARJOTHI SPINNING MILLS LIMITED

CORPORATE INFORMATION

AMARJOTHI SPINNING MILLS LIMITED

(CIN: L17111TZ1987PLC002090)

38th ANNUAL GENERAL MEETING

BOARD OF DIRECTORS

Sri. Premchander. R (DIN:00390795)
Managing Director

Sri. R. Jaichander (DIN: 00390836)
Whole Time Director

Sri. N. Radhakrishnan (DIN: 00390913)
Non-Executive Non-Independent

Sri. M. Moorthi (DIN:06801357)
Non-Executive Non-Independent

Smt. M. Amutha (DIN: 07137884)
Non-Executive Independent - Till 25.09.2025

Smt. ISWARIYA SIDHARTHAN (DIN: 09707870)
Non-Executive Independent

Smt. RAMASAMY PRIYANKA (DIN: 10652216)
Non-Executive Independent

Smt. MEGALA (DIN:10696852)
Non-Executive Independent

Smt. MANONMANI SIVASAMY (DIN: 10715570)
Non-Executive Independent - Till 16.03.2026

Smt. KRISHNAN KAVIYAS (DIN: 11459296)
Non-Executive Independent - From 11.02.2026

CHIEF FINANCIAL OFFICER
Sri. K. ELANGO

COMPANY SECRETARY
Smt. M. MOHANA PRIYA

REGISTERED OFFICE
Amarjothi House
157, Kumaran Road, Tirupur - 641 601
Phone : +91-421-4311600 - 01
CIN : L17111TZ1987PLC002090
Email : mill@amarjothi.net
Website : www.amarjothi.net

STATUTORY AUDITOR
Sri. V. Narayanaswami

SECRETARIAL AUDITOR
Sri. R. Ramchandar
M/s R. Ramchandar& Associates

COST AUDITOR
Sri. M. Nagarajan

REGISTRAR AND SHARE TRANSFER AGENTS
M/s Cameo Corporate Services Limited.
"Subramanian Building"
No.1, Club House Road,
Chennai - 600 002
Phone : +91 044 4002 0700/ 0710/ 2846 0390
Email : cameo@cameoindia.com

PLANT LOCATIONS
Spinning unit : Pudusuripalayam, Nambiyur
Gobi Taluk.
Processing Unit : SIPCOT, Perundurai, Erode Dist
Wind Mills : Tirunelveli, Ramanathapuram and
Theni District.

LISTING OF EQUITY SHARES
BSE LIMITED
PhirozeJeejeebhay Towers,
Dalal Street, Mumbai - 400 001
STOCK CODE : 521097
ISIN : INE484D01012

BANKERS
Karur Vysya Bank Limited
HDFC Bank Limited

Date of AGM : 28th August, 2026 **Day : Friday** **Time : 11.00 A.M**

Book Closure date : Saturday, 22nd August, 2026 to Friday, 28th August, 2026 (both days inclusive)

Contents		Page No.

NOTICE TO SHAREHOLDERS

Notice is hereby given that the **38th Annual General Meeting** of the Shareholders of **Amarjothi Spinning Mills Limited** will be held on Friday, 28th August, 2026 at 11.00 A.M through Video Conferencing ("VC") / Other Audio-Visual Means ("OAVM") from the Registered Office of the Company situated at Amarjothi House, 157, Kumaran Road, Tirupur - 641 601 to transact the following business:

ORDINARY BUSINESS

1. **Adoption of Audited Financial Statements, Reports of the Board of Directors and Auditors thereon**

   To consider and if thought fit to pass the following resolution as an Ordinary Resolution:

   RESOLVED THAT the standalone and consolidated Annual Financial Statements including Statement of Profit and Loss along with the Statement of Cash Flows and the Statement of Changes in Equity for the financial year ended 31st March 2026, the Balance Sheet as at that date, the Report of the Board of Directors and the Auditors thereon as circulated to the members be and are hereby adopted.

2. **Declaration of Dividend**

   To consider and if thought fit to pass the following resolution as an Ordinary Resolution:

   RESOLVED THAT a final dividend of Rs.2.20/- per share (22% on the face value of Rs.10/-), as recommended by the Board of Directors be and is hereby declared on 67,50,000 equity shares of Rs.10/- each for the year ended March 31, 2026, and that the same be paid to the members whose names appeared in the Register of Members of the company as on 21st August 2026.

3. **Appointment of Director who retires by rotation**

   To consider and if thought fit to pass the following resolution as an Ordinary Resolution:

   RESOLVED THAT pursuant to the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, and the rules made thereunder (including any statutory modification(s), amendment(s), clarification(s), substitution(s) or reenactment(s) thereof for the time being in force), and in accordance with the Articles of Association of the Company, Sri. N. Radhakrishnan (DIN: 00390913), who retires by rotation at this Annual General Meeting and, being eligible, offers himself for re-appointment, be and is hereby re-appointed as a Director of the Company.

SPECIAL BUSINESS

4. Re-appointment of Sri. R. Premchander (DIN: 00390795) as Managing Director of the Company. To consider and if thought fit, to pass with or without modifications, the following resolution as an Ordinary Resolution:

   RESOLVED THAT pursuant to Sections 2(51), 196, 197, 198 and 203 of the Companies Act, 2013 ('the Act') & all other applicable provisions of the Act read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and Schedule V of the Act, the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and all other rules, regulations, guidelines, statutory notifications made by any statutory authorities (including any statutory modification(s) or amendment(s) thereto or re-enactment(s) thereof, for the time being in force), the Articles of Association of the Company and based on the recommendation of the Nomination and Remuneration Committee and in line with the approval of the Board of Directors of the Company held on 27.07.2026, the approval of the members of the Company, be and is hereby accorded to the re-appointment of Sri.R.Premchander (DIN:00390795) as Managing Director of the Company for a further period of 5(Five) years with effect from 01.09.2026 on the following terms and conditions:

MEMORANDUM OF TERMS AND CONDITIONS

a) Salary of Rs.60, 000/- (Rupees Sixty Thousand only) per month.

b) Telephone at his residence

c) Other benefits, allowances, facilities, and amenities as per the Company's rules.

d) Commission on net profits, as may be determined by the remuneration committee, within the limits prescribed under the Companies Act, 2013, provided such commission together with the other components of the remuneration paid to the Managing Director shall not exceed 5.5% of the net profits of the Company as computed in accordance with the relevant provisions of the Act"

e) The Managing Director shall not be paid any sitting fees for attending the meetings of the Board of Directors or the Committees thereof.

RESOLVED FURTHER THAT in the absence or inadequacy of profits in any financial year, the Company will pay remuneration by way of salary, allowances, perquisites and allowances as specified under Section 197 of the Companies Act, 2013 read with Part II, Section II of Schedule V thereto and any other rules/regulations for the time being in force and as may be applicable to the Company. During the tenure as Managing Director, he shall not be liable to retire by rotation.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorized to sign and execute all such documents as may be required for the purpose and file necessary e-form with the Registrar of Companies and to do all such acts and take all such steps as may be necessary, desirable or expedient to give effect to this resolution and the Members shall be deemed to have given their approval thereto expressly by the authority of this Resolution.

5. Re-appointment of Sri. R. Jaichander (DIN:00390836) as Whole Time Director of the Company To consider and if thought fit, to pass with or without modifications, the following resolution as an **Ordinary Resolution:**

RESOLVED THAT pursuant to Sections 2(51), 2(94), 196, 197, 198 and 203 of the Companies Act, 2013 ('the Act') & all other applicable provisions of the Act read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and Schedule V of the Act, the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and all other rules, regulations, guidelines, statutory notifications made by any statutory authorities (including any statutory modification(s) or amendment(s) thereto or re-enactment(s) thereof, for the time being in force), the Articles of Association of the Company and based on the recommendation of the Nomination and Remuneration Committee and in line with the approval of the Board of Directors of the Company held on 27.07.2026, the approval of the members of the Company, be and is hereby accorded tothe re-appointment of Sri.R.Jaichander (DIN:00390836) as Whole Time Director of the Company for a further period of 5(Five) years with effect from 01.12.2026 on the following terms and conditions:

MEMORANDUM OF TERMS AND CONDITIONS

a) Salary of Rs.60, 000/- (Rupees Sixty Thousand only) per month.

b) Telephone at his residence

c) Other benefits, allowances, facilities, and amenities as per the Company's rules.

d) Commission on net profits, as may be determined by the remuneration committee, within the limits prescribed under the Companies Act, 2013, provided such commission together with the other components of the remuneration paid to the Managing Director shall not exceed 5.5% of the net profits of the Company as computed in accordance with the relevant provisions of the Act.

e) The Whole Time Director shall not be paid any sitting fees for attending the meetings of the Board of Directors or the Committees thereof.

RESOLVED FURTHER THAT in the absence or inadequacy of profits in any financial year, the Company will pay remuneration by way of salary, allowances, perquisites and allowances as specified under Section 197 of the Companies Act, 2013 read with Part II, Section II of Schedule V thereto and any other rules/regulations for the time being in force and as may be applicable to the Company. During the tenure as Whole Time Director, he shall not be liable to retire by rotation.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorized to sign and execute all such documents as may be required for the purpose and file necessary e-form with the Registrar of Companies and to do all such acts and take all such steps as may be necessary, desirable or expedient to give effect to this resolution and the Members shall be deemed to have given their approval thereto expressly by the authority of this Resolution.

6. Ratification of Remuneration payable to Cost Auditor

To consider and if thought fit, to pass with or without modifications, the following resolution as an **Ordinary Resolution:**

RESOLVED THAT pursuant to the provisions of Section 148 and all other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014 (including any statutory modification or re-enactment thereof, for the time being in force), Sri. M.Nagarajan, Practicing Cost Accountant (Firm No: 000088), who was appointed as Cost Auditor by the Board of Directors of the Company on the recommendation of the Audit Committee, to conduct the audit of the cost records of the Company for the financial year 2026-27 on a remuneration of Rs.40, 000/- (Rupees Forty Thousand Only) as also the payment of Goods and Services tax as applicable be and is hereby ratified and confirmed.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorized to sign and execute all such documents as may be required for the purpose and file necessary e-form with the Registrar of Companies and to do all such acts and take all such steps as may be necessary, desirable or expedient to give effect to this resolution and the Members shall be deemed to have given their approval thereto expressly by the authority of this Resolution.

By order of the Board

Place: Tirupur
Date: 27.07.2026

(Sd/-) R. PREMCHANDER
Managing Director
DIN: 00390795

(Sd/-) R. JAICHANDER
Whole Time Director
DIN: 00390836

NOTES:

1) The Statement pursuant to Section 102(1) of the Companies Act, 2013, as amended ('Act'), setting out the material facts concerning the business with respect to Item No(s). 4 to 6 forms part of this Notice. Further, relevant information pursuant to Regulation(s) 36 and other relevant provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations') and disclosure requirements in terms of Secretarial Standard on General Meetings ('SS-2') issued by The Institute of Company Secretaries of India, in respect of Director retiring by rotation and seeking re-appointment at this Annual General Meeting ('Meeting' or 'AGM') is furnished as Annexure to this Notice.

2) The Ministry of Corporate Affairs ('MCA') vide its General Circulars No. 20/2020 dated May 5, 2020, 02/2022 dated May 05, 2022, 10/2022 dated December 28, 2022, 09/2023 dated September 25, 2023, 09/2024 dated September 19, 2024 and the latest being 03/2025 dated September 22, 2025 (collectively referred to as 'MCA Circulars'), permitted for conducting the Annual General Meeting ('AGM') of Companies till further order through Video Conferencing ('VC')/Other Audio Visual Means ('OAVM') viz without the physical presence of members. In compliance with the applicable provisions of the Act, MCA & SEBI circulars, the 38th AGM of the Company is convened through Video Conferencing (VC/Other Audio-Visual Means (OAVM) on Friday, August 28, 2026 at 11.00 A.M. (IST). The proceedings of the AGM will be deemed to be conducted at the Registered Office of the Company, which shall be the deemed venue for the AGM. Members are requested to attend and participate in this AGM through VC/OAVM.

3) In compliance with the aforesaid circulars issued by MCA and SEBI, Notice of 38thAGM including explanatory statement, notes and instructions for e-voting, along with the Annual Report for the Financial Year 2025 - 2026 is being sent only through electronic mode to those Members whose email addresses are registered with the Company, Depositories or Registrar and Share Transfer Agent ('RTA'). No physical copies of the Annual Report will be sent to Members, except to those Members who have requested for physical copy of the Annual Report for FY 2025 - 26. Notice and Annual Report for the Financial Year 2025-2026 will also be available on the website of the Company www.amarjothi.net, on the website of Bombay stock exchange i.e. BSE Limited at www.bseindia.com, on the website of CDSL and also on the website of RTA at www.cameoindia.com.

   In compliance with Regulation 36 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a letter specifying the exact web link to the complete annual report is being sent to shareholders who have not registered their email address. Members who are desirous to have a physical copy of the Annual Report should send a request to the Company's e-mail id viz., mill@amarjothi.net clearly mentioning their Folio number / DP and Client ID.

   Members holding shares in physical mode and whose email IDs are not registered, are requested to register their email ID with Cameo Corporate Services Limited (RTA) at investor@cameoindia.com, or to the Company at mill@amarjothi.net, by sending a duly signed Form ISR-1 mentioning their Name as registered with the RTA, Address, email ID, Mobile Number, self-attested copy of PAN, DPID/Client ID or Folio Number and number of shares held. Shareholders holding shares in dematerialized mode are requested to register/ update their email address with the relevant Depository Participants.

4) Since the AGM is being held pursuant to the Circulars issued by the Ministry of Corporate Affairs through VC/OAVM, physical attendance of Members has been dispensed with. Accordingly the facility to appoint a proxy by a Member will not be available for the AGM and hence the Proxy Form and Attendance Slip are not annexed to this Notice.

5) In accordance with the Secretarial Standard - 2 on General Meetings issued by the ICSI read with Clarification/Guidance on applicability of Secretarial Standards - 1 and 2 issued by the ICSI, the proceedings of the AGM through VC/OAVM shall be deemed to be conducted at the Registered Office of the Company at Amarjothi House, 157, Kumaran Road, Tirupur - 641601.

6) Members attending the AGM through VC/OAVM shall be counted for the purpose of reckoning the quorum under section 103 of the Act. However, the Body Corporates are entitled to appoint authorized representatives to attend the AGM through VC/ OAVM and participate there at and cast their vote through remote e-voting. In case of Joint Holders, the member whose name appears as First Holder in the order of names on the Register of Members of the Company will be entitled to vote. Since the AGM will be held through VC / OAVM, the Route Map is not annexed in this Notice.

7) The facility of joining the 38th AGM through VC/ OAVM will be opened 30 minutes before and will be open upto 15 minutes after the scheduled start time of the 38th AGM and will be available for 1,000 members on a first come first-served basis. This rule would however not apply to participation of shareholders holding 2% or more shareholding, promoters, institutional investors, directors, key and senior managerial personnel, auditors, etc.

8) Recorded transcript of the meeting shall be uploaded on the website of the Company and the same shall also be maintained in safe custody of the Company.

9) Institutional / Corporate Shareholders (i.e. other than individuals / HUF, NRI, etc.) are required to send a scanned copy (pdf/jpg format) of its board or governing's body resolution/authorization etc., authorizing their representative to attend the 38th AGM through VC /OAVM on its behalf and to vote through remote e-voting. The said resolution / authorization shall be sent to the Scrutinizer by email through its registered email address to ramcsoffice@gmail.com and may also upload the same at evoting@cdslindia.com .

10) Book Closure and Dividend:

The Register of Members and the Share Transfer Books of the Company will be closed from Saturday, the 22nd August 2026 to Friday, the 28th August 2026 (both days inclusive). The dividend of Rs.2.20/- per share (22% on the face value of Rs.10/-), if declared at the AGM, will be paid, subject to deduction of tax at source, on or before September 28, 2026 to the Members whose names appear on the Company's Register of Members as on the close of business hours on Friday, 21st August, 2026 and whose bank mandate are registered in the records of the Depository Participants/RTA.

11) Important Communications & Awareness for Shareholders:

a) Members may note that as per SEBI Master Circular No. SEBI/HO/MIRSD/POD-1/P/CIR/ 2024/37 dated May 7, 2024, it is mandatory for all holders of physical securities in listed entities to update their KYC and choice of Nomination with the Registrar and Share Transfer Agent ('RTA'), in case they have not updated the same. As per the SEBI Circular, effective from April 1, 2024, RTA i.e. M/s Cameo Corporate Services Limited will attend to all service requests of the shareholders with respect to transmission, dividend, etc., only after updating the above details in the records.

b) In accordance with Regulation 12 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 read with SEBI Master Circular No. HO/38/13/ (4)2026 - MIRSD - POD/I/4298/2026 dated February 6, 2026, SEBI has mandated that dividend to security holders shall be paid only through electronic mode including to those who are holding securities in physical form. Such payment shall be made only after the shareholders furnish their PAN, contact details (postal address with PIN and mobile number), bank account details and specimen signature ("KYC") and choice of Nomination. Further, relevant FAQs published by SEBI on its website can be viewed at the following link: https://www.sebi.gov.in/sebi_data/faqfiles/jan-2026/1767611333081.pdf.Members holding shares in physical form are requested to update the above-mentioned details by providing the appropriate requests through ISR forms with the Registrar and Share Transfer Agent to ensure receipt of dividend.

c) The relevant formats for Nomination and Updation of KYC details viz; Forms ISR-1, ISR-2, ISR-3, SH-13, SH-14 and SEBI circular are available on Company's website www.amarjothi.net or at https://tinyurl.com/Investor-Downloads as well as the website of M/s. Cameo Corporate Services Limited, the Registrar and Share Transfer Agent of the Company at https://cambridge.cameoindia.com/Module/Downloadable_Formats.aspx..Original cancelled cheque leaf bearing the name of the first holder failing which first security holder is required to submit copy of bank passbook / statement attested by the bank which is mandatory for registering the new bank details.

d) As per Regulations 39 and 40 of the Listing Regulations, as amended , Members may please note that SEBI vide its Circular No. SEBI/HO/MIRSD/MIRSD_RTAMB/P/CIR/2022/8 dated January 25, 2022 read with SEBI Master Circular No. SEBI/HO/MIRSD/POD-1/P/CIR/2024/37 dated May 7, 2024, as applicable has mandated the listed companies to issue securities in demat form only, while processing service requests viz. Issue of duplicate securities certificate, claim from Unclaimed Suspense Account, Renewal/ Exchange of securities certificate, Endorsement, Sub-division/Splitting of securities certificate, Consolidation of securities certificates/folios, Transmission and Transposition. Accordingly, Shareholders are requested to make service requests by submitting a duly filled and signed Form ISR-4. It may be noted that any service request can be processed only after the folio is KYC compliant.

e) As per SEBI circular dated January 30, 2026 a Special window for Physical transfer of shares has been opened. Physical transfer of shares shall be processed only where valid share certificate is/are available and transfer form executed on or before April 1, 2019 with lock-in period of one year. Shares can be lodge for transfer upto February 4, 2027.The shares that are re-lodged for transfer during this period shall be issued only in demat mode. Such re-lodgement requests along with the requisite documents shall be submitted to M/s. Cameo Corporate Services Limited, the Registrar and Share Transfer Agent (RTA) within the stipulated time.

f) SEBI vide its circular dated July 31, 2023, has introduced a common Online Dispute Resolution Portal ("ODR Portal"), which harnesses online method for resolution, conciliation and arbitration for disputes arising in the Indian Securities Market. The ODR Portal allows investors with additional mechanism to resolve their grievances, in case they are not satisfied with the resolution provided by the Company/RTA and/or through SCORES Platform of SEBI https://www.scores.gov.in/. Web-link to access the said ODR portal is https://smartodr.in

A Member shall first take up his / her / their grievance with the listed entity by lodging a complaint directly with the concerned listed entity and if the grievance is not redressed satisfactorily, the Member may, in accordance with the SCORES guidelines, escalate the same through the SCORES Portal in accordance with the process laid out therein. Only after exhausting all available options for resolution of the grievance, if the Member is not satisfied with the outcome, he / she / they can initiate dispute resolution through the Online Dispute Resolution ("ODR") Portal. Members are requested to take note of the same

g) Pursuant to the Finance Act 2020, dividend income will be taxable at the hands of shareholders w.e.f. April 01, 2020. For the prescribed rates for various categories, the shareholders are requested to refer to the Section 393 of the Income Tax Act, 2025 and amendments thereof. The Company is required to deduct tax at source from the dividend paid at the prescribed rates, if the dividend amount exceeds Rs.10,000/-. However, no tax shall be deducted on the dividend payable to a resident individual if the total dividend to be received by them during financial year 2025-26 does not exceed Rs.10,000/- and also in cases where members provide Form 121 subject to conditions specified in the IT Act.

Form 121 can be downloaded from https://investors.cameoindia.com to avail the benefit and e-mail to investor@cameoindia.com by 11:59 P.M. IST on August 21, 2026. There is also provision to upload the Form 121 in the weblink viz., https://investors.cameoindia.com provided by the Company's Registrar and Share transfer agent.

For Non-resident shareholders, taxes are required to be withheld in accordance with the provisions of Section 195 and other applicable sections of the IT Act, at the rates in force. The withholding tax shall be at the rate of 20% (plus applicable surcharge and cess or as notified by the Government of India on the amount of dividend payable.

Non-resident shareholders can avail beneficial rates under the Tax Treaty between India and their country of residence, subject to providing necessary documents, i.e. No Permanent Establishment and Beneficial Ownership Declaration, Tax Residency Certificate, Form 41, any other document which may be required to avail the Tax Treaty benefits, by sending an email to nagaraj@cameoindia.com or via Online Investor Portal: https://wisdom.cameoindia.com/. The aforesaid declarations and documents should be submitted by the shareholders by 11:59 P.M. IST on August 20, 2026. For any additional information, members may refer the document titled "Communication on TDS on Dividend Distribution" available at https://tinyurl.com/Communication-on-TDS-2026.pdf

Any clarification required in this regard, you may contact Mr. Nagaraj, Manager, M/s. Cameo

Corporate Services Limited (Phone No.: 044- 40020734/35). No communication would be accepted from Members after August 21, 2026, regarding the tax withholding matters.

h) SEBI vide its Circular dated 06th February 2026, has simplified the process and documentation requirements for issuance of duplicate share certificates. Duplicate share certificates shall be issued only in dematerialized form. Members may refer to the FAQs and relevant forms available on the website of the Company's RTA, M/s. Cameo Corporate Services Limited, at https://cambridge.cameoindia.com/Module/Downloadable_Formats.aspx or via email at investor@cameoindia.com for details of the applicable procedure and documentation requirements.

12) Shareholders who would like to express their views / ask questions during the meeting may register themselves as a speaker and send their request mentioning their name, demat account number / folio number, e-mail ID, mobile number to mill@amarjothi.net /secretarial@amarjothi.net on or before 21st August, 2026. The shareholders who have registered themselves as a speaker will only be allowed to express their views / ask questions during the AGM. The Company reserves the right to restrict the number of speakers depending on the availability of time for the AGM.

13) A Member who needs any clarification on accounts or operations of the Company shall send his/her queries addressed to the Company at mill@amarjothi.net /secretarial@amarjothi.net, on or before Friday, 21st August, 2026. Such queries will be replied by the Company suitably, during the AGM or through a separate e-mail.

14) Members are requested to note that pursuant to Section 124 (5) and 125, read with Rule 5 of Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016, of the Companies Act, 2013, all unclaimed dividends shall be transferred to the 'Investor Education and Protection Fund' of the Central Government after a period of 7 years from the date of declaration. Shareholders who have not encashed the dividend warrants for the years 2018-19, 2019-20, 2020-21, 2021-22, 2022-23, 2023-24 and 2024-25 are requested to write to the Registrar and Share Transfer Agents of the Company, M/s Cameo Corporate Services Limited ,"Subramanian Building" No.1, Club House Road, Chennai -600002, for claiming the dividend. The details of shareholders whose unclaimed dividend / shares are liable to be transferred to IEPF are available at the Company's website - www.amarjothi.net. The Shareholders whose unclaimed dividend / share has been transferred to the Investor Education and Protection Fund, may claim the same from the IEPF authority by filing Form IEPF-5 along with the requisite documents.

15) Members who have not encashed their dividend warrants are advised to write to the Company immediately for claiming dividends declared by the Company, which are yet to be transferred to IEPF Authority.

16) Company's share transfer work and dematerialisation of shares is done by Registrar and Share Transfer Agents(RTA) - M/s Cameo Corporate Services Limited, "Subramanian Building" No.1, Club House Road, Chennai- 600002.Members are requested to inform the Company's Registrar and Share Transfer Agent or via email at investor@cameoindia.com, about the changes, if any, in their registered address along with the Pin Code, quoting their Folio Number and DP ID/ Client ID and email address.

17) Members holding shares in physical form, in identical order of names, in more than one folio are requested to send to the Company or Company's Registrar, M/s Cameo Corporate Services Limited, the details of such folios together with the share certificates along with the requisite KYC Documents for consolidating their holdings in one folio. Requests for consolidation of share certificates shall be processed in dematerialized form.

18) Annual/provisional financial statements and related details of the wholly owned subsidiary company viz, RPJ Textiles Limited is posted on the Company's website and are also kept for inspection at the Registered Office of the Company and at the respective office of the subsidiary company. A copy of the same will be provided to the Members on request.

19) The Register of Directors and Key Managerial Personnel and their shareholding, maintained under Section 170 of the Act, and the Register of Contracts or Arrangements in which the directors are interested, maintained under Section 189 of the Act, will be available for inspection in the electronic form (scanned copy) by the Members during the AGM. All documents referred to in the Notice will also be available for inspection in the electronic form (scanned copy), without any fee, by the Members from the date of circulation of this Notice up to the date of AGM i.e. 28th August, 2026. Members seeking to inspect such documents can send an email to mill@amarjothi.net.

20) International Securities Identification Number of the company is INE484D01012.

21) In terms of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, securities of listed companies can only be transferred in dematerialized form with effect from 1st April, 2019. In view of the above, Members are advised to dematerialise shares held by them in physical form.

22) The results of the Remote e-voting and e-voting during the Annual General Meeting will be announced by the Chairperson or person authorized by the Chairperson within 48 hours from the date of conclusion of the Annual General Meeting at the Registered office of the Company. A copy of which will be posted on the Company's website and forwarded to the Stock Exchange.

Voting through electronic means

1. In compliance with provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014, Regulation 44 of the SEBI (Listing Obligations and Disclosure Requirements), 2015 ("Listing Regulations") and any other applicable provisions, the Company is pleased to provide members the facility to exercise their right to vote at the 38th Annual General Meeting (AGM) by electronic means and the business may be transacted through Remote e-Voting Services provided by Central Depository Services (India) Limited (CDSL).

2. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. A member may exercise his vote at any general meeting by electronic means and Company may pass any resolution by electronic voting system in accordance with the Rule 20 of the Companies (Management and Administration) Rules, 2014 and Regulation 44 of the Listing Regulation read with the MCA circulars.

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

4. Pursuant to MCA Circulars the facility to appoint proxy to attend and cast vote for the members is not available for this AGM. However, in pursuance of Section 112 and Section 113 of the Companies Act, 2013, representatives of the members such as the President of India or the Governor of a State or body corporate can attend the AGM through VC/OAVM and cast their votes through e-voting.

5. In line with the Ministry of Corporate Affairs (MCA) Circulars, the Notice calling the AGM has been uploaded on the website of the Company at www.amarjothi.net. The Notice can also be accessed from the websites of the Stock Exchanges i.e. BSE Limited at www.bseindia.com respectively. The AGM Notice is also disseminated on the website of CDSL (agency for providing the Remote e-Voting facility and e-voting system during the AGM) i.e. www.evotingindia.com.

FOR REMOTE E-VOTING AND E-VOTING

i) The Board of Directors has appointed Sri. RAMCHANDAR.R(Membership.No.10097), Company Secretary in Practice as the Scrutinizer, for conducting the e-voting process in a fair and transparent manner

ii) The e-voting facility will be available at the link www.evotingindia.com during the following voting period.

iii) The remote e-voting would commence on Tuesday, 25th August, 2026 (9:00 am) and end on Thursday, the 27th August 2026 (5:00 pm).

During the above period, shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date of 21st August 2026, may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting after 5:00 p.m. on 27th August 2026. Once the vote on a resolution is cast by the shareholder, the shareholder cannot change it subsequently.

iv) A person, whose name is recorded in the Register of Members or in the Register of Beneficial Owners maintained by the Depositories as on the cut-off date only shall be entitled to avail the facility of remote e-voting.

v) The Members who have cast their vote by remote e-voting prior to the AGM may also attend / participate in the AGM through VC / OAVM but shall not be entitled to cast their vote again. The Members, who has not cast their vote by remote e-voting, shall vote through e-voting system in the AGM.

vi) The Scrutinizer will submit his report to the Board after completion of the Scrutiny and the results of the e-voting will be announced by the Company on its website - www.amarjothi.net within 48 hours of the conclusion of the AGM.

THE INSTRUCTIONS FOR THE MEMBERS FOR E-VOTING AND JOINING VIRTUAL MEETINGS ARE AS UNDER:

1) The voting period begins on <25.08.2026 - 9.00 AM> and ends on <27.08.2026-5.00 PM>. During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date of <21.08.2026> may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.

2) The Members who have cast their vote by remote e-voting prior to the AGM may also participate in the AGM through VC/OAVM facility but shall not be entitled to cast their vote again.

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

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

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

A) LOGIN METHOD FOR E-VOTING AND JOINING VIRTUAL MEETINGS FOR INDIVIDUAL SHAREHOLDERS HOLDING SECURITIES IN DEMAT MODE CDSL/NSDL IS GIVEN BELOW

In terms of SEBI circular SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with CDSL Depository	**A. Existing users who have opted for Easi/Easiest** : Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. An option will be made available to reach e-Voting page without any further authentication. The users to login to Easi / Easiest are requested to visit CDSL website www.cdslindia.com and click on the login icon & New System My Easi Tab. 1) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the e-voting is in progress as per the information provided by Company. On clicking the e-voting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with CDSL Depository	also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. **B. User not opted for Easi/Easiest:** If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System My Easi Tab and then click on registration option. **C. By visiting the e-voting website of CDSL:** The user can directly access e-Voting page by providing Demat Account Number and PAN No. from a link in www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the e-voting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders holding securities in Demat mode with NSDL Depository	**A. User already registered for NSDL IDeAS facility.** If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on Company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period. **B. User not registered for IDeAS e-Services:** If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS "Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp. After successful registration, please follow the steps given above to cast your vote.

Type of shareholders	Login Method
	C. by visiting E-Voting website of NSDL Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. 1. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on Company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period. **D. For OTP based login can click on https://eservices.nsdl.com /SecureWeb/evoting/evotinglogin.jsp.** You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification Code and generate OTP. Enter The OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on Company name or e-voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. **E. NSDL Speede** Shareholders/Members can also download NSDL Mobile App "NSDL Speede" facility by scanning the QR code mentioned below for seamless voting experience. 

Type of shareholders	Login Method
Individual Shareholders (holding securities in demat mode) login through their Depository Participants (DP)	1. You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. 2. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. 3. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

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

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

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with CDSL	**Helpdesk details** Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cds lindia.com or contact at 1800 21 09911
Individual Shareholders holding securities in Demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request to Ms Pallavi Mhatre, Senior Manager at evoting@nsdl.co.in or call at +91 22 4886 7000 and 022 - 2499 7000

B) LOGIN METHOD FOR SHAREHOLDERS OTHER THAN INDIVIDUAL SHAREHOLDERS HOLDING SECURITIES IN DEMAT MODE AND SHAREHOLDERS HOLDING SECURITIES IN PHYSICAL MODE.

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

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

2) Click on "Shareholders" module.

3) Now enter your User ID

a. For CDSL: 16 digits beneficiary ID,

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

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

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

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

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

PAN	**For Physical shareholders and other than individual shareholders holding shares In Demat.** Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) • Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend 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.

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

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

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

v) Click on the EVSN for the relevant <Company Name- AMARJOTHI SPINNING MILLS LIMITED> on which you choose to vote.

vi) 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.

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

viii) 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.

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

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

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

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

ADDITIONAL FACILITY FOR NON - INDIVIDUAL SHAREHOLDERS AND CUSTODIANS - FOR REMOTE VOTING ONLY

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

INSTRUCTIONS FOR SHAREHOLDERS ATTENDING THE AGM THROUGH VC/OAVM ARE AS UNDER:

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

4. Shareholders are encouraged to join the Meeting through Laptops / IPads for better experience.
5. Further shareholders will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
6. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
7. Shareholders who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request in advance atleast seven days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at mill@amarjothi.net/secretarial@amarjothi.net. The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance seven days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at mill@amarjothi.net/secretarial@amarjothi.net. These queries will be replied to by the company suitably by email.
8. Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting.
9. Only those shareholders, who are present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system available during the AGM.
10. If any Votes are cast by the shareholders through the e-voting available during the AGM and if the same shareholders have not participated in the meeting through VC/OAVM facility, then the votes cast by such shareholders may be considered invalid as the facility of e-voting during the meeting is available only to the shareholders attending the meeting.

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

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

FOR ASSISTANCE / QUERIES FOR E-VOTING ETC.

Login type	Helpdesk details
i) Individual Members holding securities in Demat mode with CDSL	If you have any queries or issues regarding attending e-voting from the e-voting system, you may refer the Frequently Asked Questions ("FAQs") and e-voting manual available at www.evotingindia.com under help section or write an email to helpdesk.evoting@cdslindia.com or contact at toll free no.1800225533 All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Sr. Manager, (CDSL) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or contact at toll free no.1800225533
ii) Individual Members holding securities in Demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at toll free no.: 1800 1020 990 and 1800 22 44 30

ANNEXURE TO NOTICE

STATEMENT OF MATERIAL FACTS UNDER SECTION 102 OF THE COMPANIES ACT, 2013.

ITEM NO.4

Sri. R. Premchander (DIN:00390795) was re-appointed as the Managing Director of the Company for a period of 5 (Five) years commencing from 1st September 2021 and until 31st August 2026 on the terms and conditions as approved by the Shareholders at the 33rd Annual General Meeting. Accordingly, the present tenure of his office is valid up to 31st August 2026.

Brief Profile of Sri R.Premchander is given below:

Sri R. Premchander has been a Director in the Company since 1987. He has a rich and varied experience profile and has led the Company with his leadership and vision. He has over 39 years' experience in marketing, finance and management and provides a professional touch to the company's management. He has expertise in the legal, administration, and management fields. His deep industry knowledge and hands-on leadership have been instrumental in shaping the operational and strategic trajectory of the Company.

Considering his professional commitment to the Company, the results which have been achieved by him as a Managing Director and based on the inputs received from the performance evaluation exercise as carried out by the Independent Directors of the Company, and upon recommendation of the Nomination and Remuneration Committee and approval of the Audit Committee, the Board of Directors of the Company ("Board") at their meeting held on 27th July 2026 have, subject to the approval of the Members at the ensuing Annual General Meeting, re-appointed Sri R. Premchander (DIN: 00390795) as the Managing Director, for a further period of 5 (Five) years on the same existing remuneration as set out in the Resolution with effect from 01st September, 2026. His re-appointment is expected to be greatly beneficial to the future growth plans of the Company.

As per Section 178 of the Companies Act, 2013, the Nomination and Remuneration Committee at their meeting held on 27th July, 2026 had in the best interest and progress of the Company, proposed the re-appointment of Sri R. Premchander as Managing Director of the Company for a further period of 5 years commencing from 01st September, 2026 and determined his remuneration as set out in the Resolution and recommended the same to the Board.

Pursuant to Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("Listing Regulations") the Audit Committee of the Board of Directors at their meeting held on 27th July, 2026 have also approved the same existing remuneration payable to Sri R. Premchander as Managing Director of the Company and have recommended the same to the Board.

Pursuant to Sections 196, 197, 198, 203, Schedule V and other applicable provisions of the Companies Act, 2013, the reappointment of Managing Director shall be subject to the approval of the Shareholders of the Company in the General Meeting. Hence, the necessary Resolution has been set out as Item No. 4 of the Notice for the approval of the Members.

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

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

Based on the above points, the Board recommends the Resolution as set out in Item No. 4 of the Notice for approval of the Members as a Ordinary Resolution.

Interest of Directors:

Except Sri R.Premchander, being the appointee, and Sri R.Jaichander, Whole Time Director, being his relative, none of the other Directors and Key Managerial Personnel of the Company and their relatives are concerned or interested, financially or otherwise, in the Resolution as set out in Item No. 4 of the accompanying Notice of the AGM.

ITEM NO.5

Sri.R.Jaichander (DIN:00390836) was re-appointed as the Whole Time Director of the Company for a period of 5 (Five) years commencing from 1st December 2021 and until 30th November 2026 on the terms and conditions as approved by the Shareholders at the 33rd Annual General Meeting. Accordingly, the present tenure of his office is valid up to 30th November 2026.

Brief Profile of Sri R.Jaichander is given below:

Sri R.Jaichander has been a Director in the Company since 1991. He has been a key member of the company's leadership team, contributing significantly to its growth and evolution and continues to offer visionary guidance and plays an active role in providing strategic direction and governance. He has over 35 years' experience in production planning, technical, and financial, cost management and monitoring and factory management. His professional background reflects a disciplined approach to financial governance, risk awareness, and process improvement, together with the ability to manage complex reporting and compliance requirements in dynamic business environments.

Considering the persistent efforts of Sri R.Jaichander towards the growth of the company and his ever increasing responsibilities as a Whole Time Director and based on the inputs received from the performance evaluation exercise as carried out by the Independent Directors of the Company, and upon recommendation of the Nomination and Remuneration Committee and approval of the Audit Committee, the Board of Directors of the Company ("Board") at their meeting held on 27th July 2026 have, subject to the approval of the Members at the ensuing Annual General Meeting, re-appointed Sri R. Jaichander (DIN: 00390836) as the Whole Time Director, for a further period of 5 (Five) years on the same existing remuneration as set out in the Resolution with effect from 01st December 2026. His re-appointment is expected to be greatly beneficial to the future growth plans of the Company.

As per Section 178 of the Companies Act, 2013, the Nomination and Remuneration Committee at their meeting held on 27th July, 2026 had in the best interest and progress of the Company, proposed the re-appointment of Sri R. Jaichander as Whole Time Director of the Company for a further period of 5 years commencing from 01st December 2026 and determined his remuneration as set out in the Resolution and recommended the same to the Board.

Pursuant to Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("Listing Regulations") the Audit Committee of the Board of Directors at their meeting held on 27th July, 2026 have also approved the same existing remuneration payable to Sri R.Jaichander as Whole Time Director of the Company and have recommended the same to the Board.

Pursuant to Sections 196, 197, 198, 203, Schedule V and other applicable provisions of the Companies Act, 2013, the reappointment of Managing Director shall be subject to the approval of the Shareholders of the Company in the General Meeting. Hence, the necessary Resolution has been set out as Item No.5 of the Notice for the approval of the Members.

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

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

Based on the above points, the Board recommends the Resolution as set out in Item No. 5 of the Notice for approval of the Members as a Ordinary Resolution.

Interest of Directors:

Except Sri R.Jaichander, being the appointee, and Sri R.Premchander, Whole Time Director, being his relative, none of the other Directors and Key Managerial Personnel of the Company and their relatives are concerned or interested, financially or otherwise, in the Resolution as set out in Item No. 5 of the accompanying Notice of the AGM.

ITEM NO.6

The Board of Directors (the "Board"), on the recommendation of the Audit Committee, has approved the appointment of Sri. M.Nagarajan, Practicing Cost Accountant (Firm No: 000088), to audit the cost records of theCompany maintained across various segments on which Cost Audit Rules are applicable, for the financial year 2026-27, at a total remuneration of Rs. 40,000/- per annum excluding the applicable Goods and service tax (GST) and reimbursement of out of pocket expenses incurred by him in connection with the audit.

In accordance with the provisions of Section 148 of the Companies Act, 2013 ("Act") read with Rule 14 of the Companies (Audit and Auditors) Rules, 2014, the remuneration payable / paid to the Cost Auditors is required to be ratified by the Members of the Company. Accordingly, ratification of the Members is sought for the aforesaid remuneration payable / paid to the Cost Auditors of the Company for the financial year 2026-27.

The Board recommends passing of the resolution set out at Item No.6 of the Notice as an Ordinary Resolution.

None of the Directors, Key Managerial Personnel of the Company or their relatives are interested or concerned, financially or otherwise, in the Resolution as set out in Item No. 6 of the Notice.

By order of the Board

Place: Tirupur	**(Sd/-) R. PREMCHANDER**	**(Sd/-) R. JAICHANDER**
Date: 27.07.2026	Managing Director	Whole Time Director
	DIN: 00390795	DIN: 00390836

ANNEXURE TO NOTICE OF AGM

STATEMENT OF INFORMATION AS PER SCHEDULE V OF THE COMPANIES ACT, 2013

Relevant to Appointment of Executive Directors, pursuant to Item NO.4 and 5 of the Notice

I. GENERAL INFORMATION

1. **Nature of Industry**

   The Company manufactures and distributes yarn to domestic and international textile companies. The Company provides a variety of shades and styles of yarn. Amarjothi produces good quality color melange yarn for hosiery, woven and home textiles. The manufacturing unit is located at Nambiyur and dyeing unit is located in Perundurai.

2. Date of commencement of commercial production - 16.12.1987

3. In case of new companies, expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus - Not Applicable

4. Financial performance based on given indicators (Rs. in lakhs, except EPS)

(Rs. in lakhs, except EPS)

Particulars	2025 - 26	2024 - 25
Total Income	20758.52	21398.85
Profit/ (Loss) before tax	1486.07	1618.41
Profit/ (Loss) after tax	936.97	1104.06
Paid-up equity capital	675.00	675.00
Reserves and Surplus	19038.03	18297.18
Basic Earnings per share (EPS)	13.88	16.36

5. Export Performance and Net foreign exchange earnings
   - Inflow (Fob value of exports) Rs.716.70 lakhs
   - Outflow (Imports & charges) Rs.60.51 lakhs

6. **Foreign Investments or collaborations, if any. Nil**

II. Information about the appointee Directors

a) SRI.R.PREMCHANDER (DIN- 00390836) - Managing Director

i) Background Details / Recognition or awards / job profile and suitability :

Sri R.Premchander is the Managing Director of the Company. His present tenure comes to an end on 31.08.2026.Sri R.Premchander was appointed as Managing Director on the Board on 01.09.2021 for a period of 5 years. He takes care of day to day operations of the Company including diversification and global export market. Kindly refer the Explanatory statement of item No.4 mentioned above.

ii) **Past remuneration:** Rs.60, 000/- per month

iii) **Remuneration proposed:** The details of the remuneration proposed to be paid to Sri. R. Premchander has been set out in Item No. 4 of the Notice.

Remuneration Proposed: Rs.60,000/- per month

Commission : 5.5% on the Net Profit of the Company, as may be applicable

The remuneration proposed is commensurate with the size of the Company, the responsibilities and the industry norms.

No. of shares held in the Company: 1858043 equity shares of Rs.10/- each

Board position held: Managing Director

iv) **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 nature of the industry, the profile, knowledge, skills and responsibilities, the above proposed remuneration is commensurate.

v) **Pecuniary relationship directly or indirectly with the Company or relationship with the managerial personnel:**

Sri R. Premchander is related to Sri R. Jaichander, Whole Time Director

b) **SRI. R. JAICHANDER (DIN- 00390836) -** Whole Time Director

i) **Background Details / Recognition or awards / job profile and suitability :**

Sri R. Jaichander is the Whole Time Director of the Company. His present tenure comes to an end on 10.11.2026. Sri R. Jaichander was appointed as Whole Time Director on the Board on 12.08.2021 for a period of 5 years. He is responsible for overall operations of the entire organization.Refer the Explanatory statement of item No.5 mentioned above.

ii) **Past remuneration:** Rs.60, 000/- per month

iii) **Remuneration proposed:** The details of the remuneration proposed to be paid to Sri.R.Jaichander has been set out in Item No. 5 of the Notice.

Remuneration Proposed: Rs.60,000/- per month

Commission : 5.5% on the Net Profit of the Company, as may be applicable

The remuneration proposed is commensurate with the size of the Company, the responsibilities and the industry norms.

No. of shares held in the Company: 1912880 equity shares of Rs.10/- each

Board position held: Whole Time Director

iv) **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 nature of the industry, the profile, knowledge, skills and responsibilities, the above proposed remuneration is commensurate.

v) **Pecuniary relationship directly or indirectly with the Company or relationship with the managerial personnel:**

Sri R.Jaichander is related to Sri R.Premchander, Managing Director

III. OTHER INFORMATION

1. **Reasons for loss or inadequate profits** : Not applicable, as the Company has earned a profit for the financial year ended 31st March 2026. However, loss or inadequacy of profits may arise in future owing to economic and business slowdown caused by various external factors beyond the control of the Company.
2. **Steps taken or proposed to be taken for improvement :** Not applicable.
3. **Expected increase in productivity and profits in measurable terms :** Not applicable.

IV. DISCLOSURES

i) **All elements of remuneration package such as salary, benefits, bonuses, stock options, pension etc. of all the directors:** Please refer to the Item no.4 and 5 of the AGM notice

ii) **Details of fixed component and performance linked incentives along with the performance criteria:** Please refer to the Item no.4 and 5 of the AGM notice

iii) **Service contracts, notice period, severance fees:** Please refer to the Item no.4 and 5 of the AGM notice.

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

Details of Director(s) seeking appointment and re-appointment at the Annual General Meeting in pursuance of Secretarial Standards (SS-2) and Regulation 36 of SEBI (LODR) Regulations, 2015.

Item No. 3 , 4 and 5

Name of the director	N. RADHAKRISHNAN	R. PREMCHANDER	R. JAICHANDER
DIN	00390913	00390795	00390836
Date of Birth	19/05/1948	16/11/1968	13/08/1974
Age	78 years	58 years	52 years
Date of appointment and re-appointment on the board	31.08.2005	Appointment - 16.12.1987 Re-appointment-01.09.2021	Appointment 30.09.1993 Re-appointment - 01.12.2021
Board position held	Non-Executive Non Independent Director	Executive Director	Executive Director
Qualifications	S.S.L.C	B.Com., MBA.	B.Com.
Expertise in Functional Area	Accounting and Financing skills	He has over 39 years' experience in marketing, finance and management and provides a professional touch to the company's management. He has expertise in the legal, administration, and management fields. Detailed in Item No. 4 of the Explanatory Statement of AGM Notice	He has over 33 years' experience in production planning, technical, and financial, cost management and monitoring and factory management. As detailed in Item no.5 of the Explanatory Statement of AGM Notice
Terms and conditions of appointment	Retires by rotation and eligible for re-appointment	As specified in Item No. 4 of the AGM Notice	As specified in Item no.5 of the AGM Notice
Remuneration Last Drawn (FY2025-26)	No remuneration shall be paid except sitting fees	As specified in Item No.4 of the AGM Notice	As specified in Item no.5 of the AGM Notice
Remuneration proposed to be paid	He is entitled for payment of sitting fees for attending the Meetings of the Board and its Committees	As specified in Item No.4 of the AGM Notice	As specified in Item no.5 of the AGM Notice
No. of Board Meetings attended during the year	9/9	9/9	9/9

Name of the director	N. RADHAKRISHNAN	R. PREMCHANDER	R. JAICHANDER
Directorships held in other companies.	**Public Company:** - RPJ Textiles Limited (Unlisted)	**Public Companies:-** Amarjothi Power Generation and Distribution Company Limited - R P J Textiles Limited **Private Companies:** -Twiss Drinks India Private Limited -Premchander Green Energy private Limited -Premchander Wind Farms Private Limited -AJSM Green Energy Private Limited -Propin India Developers Private Limited	**Public Companies:** - R P J Textiles Limited **Private Companies:** -Jayanthi Wind Farms Private Limited -Sarojarajan Green Energy Private Limited -Jayanthi Green Energy Private Limited -AFCM Wind Farms Private Limited -Sushmitha Titikshaa Green Energy Private Limited -Puvaneswari Enterprises Wind Farms Private Limited -Jaichander Wind Farms Private Limited
Chairman/ Members of the Committees of the Board of other Companies in which he is a Director as on 31st March, 2026	Chairman : Nil Member: Nil	Chairman: Nil Managing Director: Nil	Chairman: Nil Managing Director: Nil
No. of Shares held	Nil	1858043 equity shares of Rs.10/- each	1912880 equity shares of Rs.10/- each
Relationship with other Directors	Not related to any other Director	Brother of Sri. R. Jaichander, Joint Managing Director	Brother of Sri R.Premchander, Managing Director.
Names of the listed entities from which the person has resigned in the past 3 years	Nil	Nil	Nil

BOARD OF DIRECTORS' REPORT TO SHAREHOLDERS

Dear Shareholders,

The Board of Directors of your Company is pleased to present the Thirty Eighth Annual Report on the business and operations of the Company along with the summary of Financial Statements for the year ended 31st March, 2026.

THE STATE OF AFFAIRS OF THE COMPANY, DIVIDEND AND RESERVE

FINANCIAL RESULTS (Rs.in lakhs)

	Standalone		Consolidated	
	2025 - 2026	**2024 - 2025**	**2025 - 2026**	**2024 - 2025**
Revenue from Operations	20604.65	21260.84	22215.27	23029.54
Other Income	153.87	138.01	153.87	138.01
Total Income	20758.52	21398.85	22369.13	23167.55
Less: Total Expenses	19272.45	19780.44	20862.29	21508.01
Profit before Tax	1486.07	1618.41	1506.79	1659.54
Profit after Tax	936.97	1104.06	952.34	1134.63
Surplus brought forward	15889.08	15087.53	15872.69	15043.64
Amount available for appropriation	**16826.04**	**16191.59**	**16825.07**	**16178.27**
Appropriations to:				
General Reserve	93.70	110.41	95.24	113.46
Others	-	-	-	-
GST Provisions	30.95	30.95	30.95	30.95
Dividend paid	148.50	148.50	148.50	148.50
Previous year Income tax adjusted	16.66	12.66	1.13	12.66
Surplus carried to balance sheet	16536.23	15889.08	16549.22	15872.70
TOTAL	**16826.04**	**16191.59**	**16825.07**	**16178.27**

STATE OF COMPANY'S AFFAIRS AND FUTURE OUTLOOK:

OPERATIONS

ON STANDALONE BASIS

The Company has a net profit of Rs. 936.97 Lakhs for the year under review as against Rs. 1104.06 Lakhs profit in the last year. The total Income of the Company for the year under review was Rs.20758.52 Lakhs as against Rs.21398.85 Lakhs during the last year.

ON CONSOLIDATED BASIS

The consolidated net profit for the year was Rs.952.34 lakh as against Rs. 1134.63 lakh in the previous year. The total Income of the Company for the year under review was Rs.22369.13 Lakhs as against Rs.23167.55 Lakhs during the last year.

The optimum utilization of expanded capacities resulted in increased revenue. The company has been able to increase profitability despite global challenges, due to increased operations, cost efficiencies, more focus on value added products and stable raw material prices.

YARN DIVISION

Your directors inform you that yarn division continues to perform well. We hope that in future also our performance will improve.

PROCESSING UNIT

The Processing unit is fully utilized for the dyeing of material of our spinning unit. In addition to our own dyeing, we process our material in outside dyeing also.

WINDMILLS:

Companies' windmills are fully utilized for captive consumption of yarn division and processing division's power usage. The wind farm has generated 333.17 Lakhs Kwh as compared to 282.19 Lakhs Kwh of the previous year. The wind availability / velocity were better during initial wind season of the financial year 2024-25 as compared to the last financial year. During the financial year 2025-26, the Company was able to consume power from its own wind farms to the extent of 90% of total power requirement. The income during the year from the Wind Mill Division was Rs.25.68 Crores as against Rs.18.79 Crores of previous year.

LISTING OF SHARES

The Shares of the Company are listed on BSE Limited. Applicable listing fees have been paid up to date. The Shares of the Company have not been suspended from trading at any time during the year by the concerned Stock Exchange

SHARE CAPITAL

The paid up Equity Share Capital as on March 31, 2026 was Rs. 6,75,00,000/- comprising 67,50,000 shares of Rs. 10/- each. During the year under review, the company has not made any fresh issue of shares.

DISCLOSURE REGARDING ISSUE OF EQUITY SHARES WITH DIFFERENTIAL RIGHTS:

The Company has not issued any Equity Shares with Differential Rights during the Financial Year 2025-2026.

DISCLOSURE REGARDING ISSUE OF EMPLOYEE STOCK OPTIONS:

The Company has not provided any Stock Option Scheme to the employees during the year Under Review.

DISCLOSURE REGARDING ISSUE OF SWEAT EQUITY SHARES:

The Company has not issued any Sweat Equity Shares during the year under review.

FUTURE PROSPECTS:

The Company will continue to perform well in the domestic market. The Company is in the process of implementing several cost saving measures including modernization, which will make the product more competitive.

CHANGE IN NATURE OF BUSINESS, IF ANY:

There were no changes in Nature of Business during the year 2025-2026.

INDUSTRIAL RELATIONS

Relationship with employees was cordial throughout the year.

CONSOLIDATED FINANCIAL STATEMENTS:

The Consolidated Financial Statements of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Act read together with Companies (Indian Accounting Standards) Rules, 2015 (as amended) and forms part of this annual report. In accordance with Section 136 of the Act the Audited Financial Statements including Consolidated Financial Statements and related information of the Company and audited accounts of each of subsidiaries are available on the website of the Company at www.amarjothi.net

SUBSIDIARIES

The Company has one wholly owned subsidiary company M/s.RPJ Textiles Ltd., in which our company holds 100% of equity shares. Pursuant to the provisions of Indian Accounting Standard - 110 (Ind AS - 110) prescribed under the Companies (Accounting Standards) Rules, 2006, the Securities and Exchange Board of India -(Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations, 2015) and as prescribed by the Securities and Exchange Board of India, consolidated financial statements presented by the Company include financial information of subsidiary companies, which forms part of the Annual Report.

During the financial year 2025 - 26, the Audit Committee reviewed the financial statements of the subsidiary. Minutes of the Board meetings of the subsidiaries were regularly placed before the Board. The Board / Audit Committee periodically reviews the statement of all significant transactions and arrangement, if any, entered into by the subsidiaries.

The Board of Directors of the Company reviewed the affairs of the Subsidiaries/ Associate of the Company. Pursuant to the provisions of Section 129(3) of the Act and the Companies (Accounts) Rules, 2014, the salient features of the Financial Statement of each of our Subsidiaries/ Associate in the prescribed format and the highlights of financial performance of the Company's subsidiaries for the financial year 2025 - 26 are disclosed in Form AOC - 1, which forms part of the Financial Statements.

Your Company has also formulated a policy for determining material subsidiaries, which is available on the website of the Company at the web link https://tinyurl.com/Material-Subsidiary-Policy2025. During the year under review, the subsidiary is not material. Hence, The Secretarial Audit report of the Subsidiary company is not applicable for the financial year 2025-26.

DIVIDEND

The Directors have recommended a dividend of Rs. 2.20 per share (22% on the Face value) for the year ended 31st March 2026 absorbing a sum of Rs.1,48,50,000/- for the approval of the shareholders at the ensuing Annual General Meeting. Pursuant to the Section 393 of the Income-tax Act, 2025 read with the Finance Act, 2020 Dividend income is taxable in the hands of the Members with effect from 1st April, 2020 and the Company is required to deduct tax at source from such dividend at the prescribed rates.

TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

The unclaimed Dividend relating to the financial year 2018-19, is due for remittance during September, 2026 to the Investor Education and Protection Fund (IEPF) established by the Central Government. During the year under review, as per the requirements of the Investor Education and Protection Fund Authority Accounting, Audit, Transfer and Refund) Rules, 2016, (IEPF Rules) 9180 equity shares of Rs.10/- each on which dividend had remained unclaimed for a period of 7 years have been transferred to the credit of the demat account identified by the IEPF Authority.

GENERAL RESERVE

During the year, your Company has transferred an amount of Rs.154.25 lakhs to the General Reserve.

ANNUAL RETURN:

As required pursuant to Section 92 of the Companies Act, 2013 and Rule 12 of the Companies (Management and Administration) Rules, 2014, the Annual Return in the prescribed form is available at the web link https://tinyurl.com/Amarjothi-Annual-Return-2026 and available in the website of the Company www.amarjothi.net.

DIRECTORS' & KEY MANAGERIAL PERSONNEL

BOARD OF DIRECTORS

As of 31st March, 2026, your Company's Board had eight members comprising of two Executive Directors, two Non-Executive Non-Independent Director and four Non-Executive Independent Directors. The details of Board and Committee composition, tenure of Directors, and other details are available in the Corporate Governance Report, which forms part of this Annual Report. In terms of the requirement of the SEBI Listing Regulations, your Board has identified core skills, expertise, and competencies of the Directors in the context of your Company's business for effective functioning. The key skills, expertise and core competencies of your Board are detailed in the Corporate Governance Report, which forms part of this Annual Report.

The year under review saw the following changes to the Board of Directors ("Board"):

APPOINTMENTS:

During FY 2025-26, pursuant to the recommendation of the Nomination & Remuneration Committee and approval of the Board, Smt. Krishnan Kaviyas (DIN: 11459296) as Independent Director of the Company, for a period of 5 years with effect from 11^{th} February 2026 to 11^{th} February 2031 through postal ballot process. The Postal Ballot Notice dated 05^{th} January 2026 has been circulated to the shareholders seeking their approval for appointment of Smt. Krishnan Kaviyas (DIN: 11459296). The resolution shall be deemed to be passed on Wednesday, 11^{th} February 2026 (i.e., last date for remote e-voting), subject to receipt of the requisite number of votes in favour of the resolution.

CESSATIONS :

Smt. Meyappan Amutha (DIN:07137884) ceased to be the Non-Executive Independent Director of the Company on account of completion of her second and final term with effect from close of business hours on 25th September 2025. The Board places on record deep appreciation for their valuable advice and exceptional guidance.

Smt. Manonmani Sivasamy (DIN: 10715570) ceased to be the Non-Executive Independent Director of the Company on account of her resignation with effect from close of business hours on March 16, 2026, due to other professional commitments and personal reasons. The Board of Directors of the Company place on record its appreciation for the valuable contribution and guidance provided by Smt.Manonmani Sivasamy during her association with the Company as an Independent Director.

DIRECTOR RETIRING BY ROTATION

Sri.N.Radhakrishnan (DIN: 00390913), Director who retires by rotation at the ensuing Annual General Meeting, being eligible offers himself for re-appointment. The Board recommends his re-appointment in the forthcoming Annual General Meeting.

RE-APPOINTMENT OF EXECUTIVE DIRECTORS

Re-Appointment Of Sri. R. Premchander, Managing Director

Sri. R. Premchander (DIN: 00390795) was re-appointed as the Managing Director of the Company for a period commencing from 1^{st} September 2021 until 31^{st} August 2026 on the terms and conditions as approved by the shareholders at the 33rd Annual General Meeting held on 23rd September 2021.

The current tenure of the office of Sri. R. Premchander (DIN: 00390795) is valid up to 31st August 2026. As per the provisions of the Companies Act, 2013 the Board of Directors of the Company at the meeting held on 27th July 2026 had, re-appointed Sri. R. Premchander (DIN: 00390795) as Managing Director of the Company for a further period of 5 years with effect from 01st September 2026 subject to approval of shareholders in the ensuing Annual General Meeting. The terms of appointment are detailed in the AGM Notice.

Re-Appointment Of Sri.R.Jaichander, Whole Time Director

Sri. R. Jaichander (DIN: 00390836) was re-appointed as the Whole Time Director of the Company for a period commencing from 1st December 2021 until 30th November 2026 on the terms and conditions as approved by the shareholders at the 33rd Annual General Meeting held on 23rd September 2021.

The current tenure of the office of Sri. R. Jaichander (DIN: 00390836) is valid up to 30th November 2026. As per the provisions of the Companies Act, 2013 the Board of Directors of the Company at the meeting held on 27th July 2026 had, re-appointed Sri. R. Jaichander (DIN: 00390836) as a Whole Time Director of the Company for a further period of 5 years with effect from 01st December 2026 subject to approval of shareholders in the ensuing Annual General Meeting. The terms of appointment are detailed in the AGM Notice.

Details of re-appointment as required under Listing Regulations and Secretarial Standard-2 on General Meetings issued by ICSI, are provided in the AGM Notice.

KEY MANAGERIAL PERSONNEL:

During the FY 2025-26, Smt.Mohana Priya.M ceased to be the Company Secretary of the Company with effect from close of business hours on 25th April 2025. The Board took note of the same and placed on record its appreciation for the contributions made by her during her association with the Company and wished her the very best for her future endeavours.

During FY 2025-26, pursuant to the recommendation of NRC and approval of the Board, Smt. Mohana Priya. M was appointed as Company Secretary and Compliance Officer with effect from 13th June 2025.

As on 31st March, 2026 following persons have been designated as Key Managerial Personnel of the Company pursuant to Section 2(51) and Section 203 of the Act, read with the Rules, framed there under.

1. Sri. R. Premchander- Managing Director,
2. Sri. R. Jaichander-Whole Time Director,
3. Sri. K. Elango - Chief Financial Officer
4. Smt. M. Mohana Priya. - Company Secretary

DIRECTORS' RESPONSIBILITY STATEMENT

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

a. In the preparation of the annual accounts for the year ended 31.03.2026, the applicable accounting standards have been followed and there are no material departures from those standards;

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

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

d. the Directors have prepared the annual accounts on a going concern basis;

e. the Directors have laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively; and

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

DISCLOSURES RELATED TO BOARD AND COMMITTEES

NUMBER OF BOARD MEETINGS:

During the year under review Nine (9) meetings of the Board of Directors were held. Further details regarding the number of meetings of Board of Directors and Committees thereof and the attendance of the Directors at such meetings are provided under the Corporate Governance Report.

Date of meetings:

25.04.2025	30.05.2025	13.06.2025	07.08.2025	10.11.2025
29.12.2025	05.01.2026	11.02.2026	16.03.2026	

Committees of the Board

As on 31st March, 2026, the Board had 05 (Five) Committees which are mandatory under the Companies Act, 2013 and the SEBI (Listing Regulations and Disclosure Requirements), 2015, viz: Audit Committee, Nomination and Remuneration Committee, Stakeholder Relationship Committee, Corporate Social Responsibility Committee and Share Transfer Committee. A detailed note on the composition of the Board and its Statutory Committees is provided in the Corporate Governance Report that forms part of this Annual Report.

BOARD EVALUATION

MANNER & CRITERIA OF FORMAL ANNUAL EVALUATION OF BOARD'S PERFORMANCE AND THAT OF ITS COMMITTEES AND INDIVIDUAL DIRECTORS

Pursuant to and in compliance with the provisions of the Act and Rules made there under and as provided in Schedule IV of the Act and the Listing Regulations, the NRC and the Board have carried out an annual evaluation of its own performance, the Directors individually as well as its committees. In terms of section 134(3)(p)of the Act read with rule 8(4) of the Account Rules, the manner in which the evaluation was carried out is provided below.

In a separate meeting of IDs, the performance of the non-independent directors, the Board as a whole and the Chairman of the Company was evaluated, taking into account the views of executive directors and non-executive directors.

The Board and the NRC reviewed the performance of individual directors on the basis of criteria fixed by the Board / NRC.

The functioning of the Board, the Committees and performance of individual Directors was found satisfactory.

In compliance with requirements of the Act and the SEBI Listing Regulations 2015, the formal annual performance evaluation of the Board, its Committees and Individual Directors has been conducted as under:

A. Manner of evaluation as recommended to the Board by the Nomination and Remuneration Committee ("NRC")

1. The Chairman of the Board consulted each Director separately about the performance of Board, Committees and other Directors and sought inputs in relation to the above. The Chairman then collated all the inputs and shared the same with the Board.
2. In respect of the evaluation of Chairman of the Board, the Chairman of NRC collated the inputs from Directors about his performance as a Director and as Chairman of the Board/Company and as Chairman/Member of the Board Committees and shared the same with the Board.

   The Board as a whole discussed the inputs on performance of Board/Committees/Individual Directors and performed the evaluation.

B. Criteria of evaluation as approved by the NRC

The aforesaid evaluation was conducted as per the criteria laid down by the NRC was disclosed in the Corporate Governance Report forms part of the annual report.

DECLARATION BY INDEPENDENT DIRECTORS

The Independent Directors have submitted their disclosures to the Board that they fulfill all the requirements as stipulated in Section 149(6) of the Companies Act, 2013 and Regulation 16(1)(b) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ['SEBI (LODR) / Listing Regulations'] so as to qualify themselves as Independent Directors under the provisions of the Companies Act, 2013 and the relevant rules of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ['SEBI (LODR) / Listing Regulations']. Further, they have also declared that they are not aware of any circumstance or situation, which exists or may be reasonably anticipated, that could impair or impact their ability to discharge their duties with an objective independent judgment and without any external influence. The Independent Directors of the Company have complied with the requirements of the provisions in relation to Independent Directors Databank as stated in the Companies (Creation and Maintenance of databank of Independent Directors) Rules, 2019 and the Companies (Appointment and Qualification of Directors) Rules, 2014 as amended from time to time.

The Independent Directors have also confirmed that they have complied with the Company's Code of Business Conduct & Ethics.

A statement regarding opinion of the Board with regard to integrity, expertise and experience (including the proficiency) of the independent directors appointed during the year.

The second term of existing Independent Director, namely, Smt. Meyappan Amutha (DIN:07137884) was expired on 25th September, 2025. The Board places on record deep appreciation for their valuable advice and exceptional guidance.

Based on the recommendation of Nomination & Remuneration Committee (NRC) and the Board , the Company has appointed Smt. Krishnan Kaviyas (DIN: 11459296) as Independent Director of the Company, for a period of 5 years with effect from 11th February 2026 to 11th February 2031 through postal ballot process.

The existing Independent Director Smt.Manonmani Sivasamy (DIN: 10715570) has tendered her resignation as the Independent Director of the Company, with effect from close of business hours on March 16, 2026, due to other professional commitments and personal reasons. The Board of Directors of the Company place on record its appreciation for the valuable contribution and guidance provided by Smt.Manonmani Sivasamy during her association with the Company as an Independent Director.

Independent Directors were appointed by the Company during the financial year 2025-26. Regarding their appointment, the Board is of the opinion that the integrity, expertise and experience (including the proficiency) of the proposed individuals/candidates is satisfactory.

FAMILIARISATION PROGRAMME FOR INDEPENDENT DIRECTORS:

The details of the programme for familiarisation of the Independent Directors with the Company in respect of their roles, rights, responsibilities in the Company, nature of the industry in which the Company operates, business model of the Company and related matters are put up on the website of the Company at https://tinyurl.com/ID-Familiarization-Programme.

NOMINATION AND REMUNERATION COMMITTEE AND POLICY

Nomination and Remuneration Committee of Directors has been formed and has been empowered and authorized to exercise power as entrusted under the provisions of Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 (both as amended from time to time). The Company has a policy on Directors' / Senior Management appointment and remuneration which specifies criteria for determining the qualification, positive attributes for Senior Management and Directors. The policy also specifies the criteria for determination of independence of a Director and other matters provided under sub-section (3) of Section 178. The above policy has been posted on the website of the Company at - www.amarjothi.net and the web link for the same is https://tinyurl.com/NRC-Policy-2025

REMUNERATION OF DIRECTORS & KMP:

Disclosure pursuant to Rule 5 (1) of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is annexed vide "ANNEXURE VI" and in term of the provision of Section 197(12) of Act read with rules 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial personnel) Rules, 2014 a statement showing the names and other particulars of the employees drawing remuneration in excess of the limits set out in the said rules are annexed to this report as **"ANNEXURE VII".**

PARTICULARS OF LOANS/GUARANTEE/INVESTMENTS

The Company has not given / made any Loans, Guarantees and Investments covered under the provisions of Section 186 of the Companies Act, 2013, during the year under review. Details of investments made in the earlier years have been disclosed in the notes to the financial statements

PARTICULARS OF CONTRACTS WITH RELATED PARTY

All related party transactions that were entered into during the financial year were on an arm's length basis and were in the ordinary course of business. Your Company did not enter into any material related party transactions with Promoters, Directors, KMPs or other designated persons.

All related party transactions are placed before the Audit Committee and also the Board for approval on 10.02.2025. Prior omnibus approval of the Audit Committee is obtained on an annual basis on 10.02.2025 for transactions which are of a foreseeable and repetitive nature. A detailed statement of such related party transactions entered into pursuant to the omnibus approval so granted are placed before the Audit Committee for their review on a quarterly basis. Suitable disclosures as required by the Indian Accounting Standards-24(Ind AS - 24) have been made in the notes to Financial Statements.

The Company has formulated a Related Party Transactions Policy for the purpose of identification and monitoring of such transactions. The policy on Related Party Transactions as approved by the Board is uploaded on the Company's website and is available at the weblink: https://tinyurl.com/RPT-Policy-

2026. The transactions entered by the Company with the related parties during the financial year 2025-26 are in the ordinary course of business and at arm's length basis. The disclosure of related party transactions as required under Section 134(3)(h) of the Act in Form AOC-2 forms part of this report as **ANNEXURE - III**

MATERIAL CHANGES AND COMMITMENTS BETWEEN THE END OF FINANCIAL YEAR (MARCH 31, 2026) TO WHICH THIS FINANCIAL STATEMENTS RELATE AND THE DATE OF THIS DIRECTORS' REPORT.

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statements relate and the date of this report.

STATEMENT ON COMPLIANCE WITH SECRETARIAL STANDARDS

The Directors have devised proper systems to ensure compliance with the provisions of all applicable Secretarial Standards and that such systems are adequate and operating effectively. The Company is in compliance with the applicable Secretarial Standards issued by the Institute of Company Secretaries of India and approved by the Central Government under Section 118(10) of the Act.

COMPLIANCE OF ACCOUNTING STANDARDS

As per requirements of the Listing Regulations, 2015 and applicable Accounting Standards, your Company has made proper disclosures in the Financial Statements. The applicable Accounting Standards have been duly adopted pursuant to the provisions of Sections 129 and 133 of the Act.

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

The information relating to Conservation of Energy, Foreign Exchange Earning and Out Go, Technology Absorption pursuant to section 134(3) (m) of the Act, read with rule 8 sub rule 3 of the Companies (Accounts) Rules, 2014 is attached as ANNEXURE -I which forms part of the report.

RISK MANAGEMENT:

This annual report has got a detailed chapter on management discussion and analysis on risk management stating about risk management by the Company. It is periodically reviewed by the Board. The Company's business model has Comprehensive and integrated risk management framework that comprises a clear understanding of strategy, policy initiatives, prudential norms, proactive mitigation, and structured reporting. In addition, the Board periodically reviews and discusses all assets with significant risks, including deliberating on the sector- specific and systemic risks in the business environment. Other key variables monitored for risk are market condition and product costing.

DEPOSITS

During the year under review, your Company has not accepted any deposits within the meaning of Section 73 of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2014.

STATEMENT IN RESPECT OF ADEQUACY OF INTERNAL FINANCIAL CONTROL WITH REFERENCE TO THE FINANCIAL STATEMENTS:

The Company has a well-established internal financial control and risk management framework, with appropriate policies and procedures, to ensure the highest standards of integrity and transparency in its operations and a strong corporate governance structure, while maintaining excellence in services to all its stakeholders. Appropriate controls are in place to ensure: (a) the orderly and efficient conduct of business, including adherence to policies, (b) safeguarding of assets, (c) prevention and detection of frauds / errors, (d) accuracy and completeness of the accounting records and (e) timely preparation of reliable financial information.

The Company has in place adequate Internal Financial Controls with respect to financial statements. No material weakness in the design or operation of such controls was observed during the financial year 2025-26.

RECEIPT OF ANY COMMISSION BY MD/WTD FROM A COMPANY OR FOR RECEIPT OF COMMISSION/ REMUNERATION FROM ITS HOLDING OR SUBSIDIARY.

The MD/WTD has not received any commission from other company/ its subsidiary.

COMPOSITION OF VIGIL MECHANISM / WHISTLE BLOWER POLICY

The Company has devised a vigil mechanism in the form of a Whistle Blower Policy in pursuance of provisions of Section 177(10) of the Companies Act, 2013 and details thereof can be accessed at the weblink https://tinyurl.com/Policy-on-Whistle-Blower. During the year under review, there were no complaints received under this mechanism.

CORPORATE SOCIAL RESPONSIBILITY

Based on last three years average Net Profit, the Company is required to spend a sum of Rs.30,95,386/- in the year 2025-26. The Company has spent the amount towards contribution to the Prime Ministers Relief Fund.

The Company has adopted a Corporate Social Responsibility Policy defining therein the CSR activities to be undertaken by the Company in areas or subject specified in Schedule VII of the Companies Act, 2013. The Corporate Social Responsibility Committee of the Board is responsible for the implementation and effective monitoring of the CSR activities of the Company. The Annual Report on Company's CSR activities of the Company is furnished in the prescribed format as **"ANNEXURE V"** to this report. The policy on CSR is available in our company website www.amarjothi.net and the web link for the same is https://tinyurl.com/Amarjothi-CSR-policy-2026 .

AUDITORS:

STATUTORY AUDITORS

Pursuant to the provisions of section 139 of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules,2014, M/s V.Narayanaswami & Co ,Chartered Accountants (Firm Registration No. 027417S)Coimbatore were appointed as the Statutory Auditors of the Company for a term of 4 (four) years to hold office from the conclusion of the 36th Annual General Meeting held on September 03, 2024 till the conclusion of the 40th Annual General Meeting of the Company to be held in year 2028 .

The Audit Report of the Statutory Auditors forms part of the Annual Report. The Auditors' Report does not contain any qualification. Notes to Accounts and Auditors remarks in their report are self-explanatory.

NO FRAUDS REPORTED BY STATUTORY AUDITORS

There is no instance of frauds reported by the statutory auditors of the Company for the financial year under review under sub-Section (12) of Section 143 of the Companies Act, 2013.

SECRETARIAL AUDITORS

Secretarial Auditor

Section 204 of the Companies Act, 2013 read with Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 requires every listed company to undertake a Secretarial Audit and annex the Secretarial Audit Report, given by a Company Secretary in practice in the prescribed form, to its Board's Report. In compliance with the above requirements, the shareholders of the Company at the 37th Annual General Meeting held on 25.09.2025 appointed M/s. R.RAMCHANDAR & ASSOCIATES, R.Ramchandar, Company Secretary in Practice No.12240 as the Secretarial Auditor of the Company for five consecutive financial years from 2025-26 to FY 2029-30.

Secretarial Audit

Pursuant to the provisions of Section 204 of the Act and The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Board had appointed M/s. R.RAMCHANDAR & ASSOCIATES, R.Ramchandar, Company Secretary in Practice, to undertake the Secretarial Audit of the Company for the year under review. The observation made by the Secretarial Auditor during the year under review is mentioned in the Secretarial Audit Report and is annexed to this Report. The Explanation by the management for the observation on Secretarial audit report is mentioned in detail as required under Section 134(3)(f) of the Companies Act, 2013.

In addition to the above and pursuant to SEBI circular dated 8th February, 2019, a report on Secretarial

Compliance for the financial year 2025 - 26 has been submitted to stock exchanges. The Secretarial Audit report is annexed herewith as **ANNEXURE - IV** and forms an integral part of this Report.

EXPLANATION AND COMMENTS ON AUDIT REPORT

The report of the Statutory Auditors (appearing elsewhere in this Annual Report) is self-explanatory having no adverse comments.

The Explanation by the management for the observation made by Secretarial Auditor on Secretarial audit report is mentioned in detail as required under Section 134(3)(f) of the Companies Act, 2013.

During the period under review the Company has submitted the Annual report to the stock exchange with a delay of two days from the actual due date due to unavoidable circumstances for the financial year ended 31.03.2026 pursuant to Regulation 34 of SEBI(LODR) Regulations. Later the Company has paid a fine to BSE as levied by SEBI.

The Board discussed this matter and considered that the violation happened due to non-submission of Annual report within the prescribed time due to unavoidable circumstances. The Board discussed this matter and considered that the non-compliance was not intentional and affirmed that the necessary action will be taken in the future to avoid the same.

In respect of the observation made by the Secretarial Auditor during the year under review, The Board took note of the same and advised the concerned officials / department to monitor the compliance requirements minutely and strictly adhere the provisions of the applicable laws/regulations/rules. The Secretarial Audit Report is annexed hereto as **Annexure-IV.**

Further, the Secretarial Compliance Report for the financial year ended on 31st March 2026 was filed with the Stock Exchanges in which the Company's equity shares are listed.

There were no instances of fraud reported by the Auditors to the Central Government or to the Audit Committee of the Company as indicated under the provisions of Section 143 (12) of the Companies Act, 2013.

DISCLOSURE OF COST AUDITOR AND COST AUDIT REPORT

As per Section 148 of the Companies Act, 2013 read with Rules framed there under, M/s. Nagarajan & Co, Practicing Cost Accountants, (Firm's Membership No; 000088) were appointed as Cost Auditors for the financial year 2025-26 to conduct cost audit of the accounts maintained by the Company in respect of the various products prescribed under the applicable Cost Audit Rules. The remuneration of Cost Auditors has been approved by the Board of Directors on the recommendation of Audit Committee. The requisite resolution for ratification of remuneration of cost Auditors by members of the Company has been set out in the Notice of ensuing annual general meeting. They have also been appointed as Cost Auditors for financial year 2026-27 by the Board of Directors, upon recommendation of Audit

Committee, to conduct cost audit of the accounts maintained by the Company in respect of the various products prescribed under the applicable Cost Audit Rules.

The Cost Audit Report for the financial year 2025-26, issued by M/s. Nagarajan & Co, Cost Auditors, in respect of the various products prescribed under Cost Audit Rules will be filed within the due date prescribed by the Act.

COST RECORDS

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.

POSTAL BALLOT

During the year under review, the Company has passed Special resolution for the appointment of Independent Director through Postal Ballot as detailed in the Corporate Governance Report which forms part of this Report..

CORPORATE GOVERNANCE

Your Company is committed to maintain the highest standards of ethics and governance, resulting in enhanced transparency for the benefit of all stakeholders. Your Company has implemented all the stipulations enshrined in the Listing Regulations, 2015, and the requirements set out by the Securities and Exchange Board of India.

The Report on Corporate Governance as stipulated under Regulation 27 of the Listing Regulations, 2015 forms part of this Report.

MANAGEMENT DISCUSSION AND ANALYSIS

Pursuant to the provisions of Regulation 34(2)(e) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Schedule V of the Regulations, a separate section on the Management Discussion and Analysis Report ("MDAR"), which includes details on the state of affairs of the Company forms part of this Annual Report.

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

Your Company is deeply committed to creating and maintaining a safe, inclusive and respectful work environment where every individual is protected from any form of harassment, exploitation, or intimidation. In line with this commitment, and as mandated by the Sexual Harassment of Women at

Workplace (Prevention, Prohibition & Redressal) Act, 2013 ("POSH Act") and its related Rules, the Company has adopted a comprehensive Policy for the prevention of sexual harassment.

Internal Complaints Committee is entrusted with the responsibility of receiving and addressing any complaints of sexual harassment at the workplace. They operate with transparency, impartiality, and adhere to prescribed timelines, to ensure a fair and unbiased investigation process.

The Company also conducts regular awareness programs to educate employees about their rights, the provisions of the POSH Act, and the available redressal mechanism. These initiatives aim to build a culture of respect, sensitivity, and gender equality in the workplace.

Your directors further state that during the year under review, there were no cases filed pursuant to the sexual harassment of women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.All employees (permanent, contractual, temporary, trainees) are covered under this policy. Summary of sexual harassment complaints received and disposed of during the financial year 2025-26.

No. of complaints received	:	Nil
No. of complaints disposed of	:	Nil
No. of complaints pending	:	Nil
No. of complaints unsolved	:	Nil

We are pleased to report that no complaint related to sexual harassment were received during the financial year ended on March 31, 2026, under the POSH Act.

MATERNITY BENEFIT COMPLIANCE

The Company is committed to providing a safe, inclusive and supportive work environment for all employees, including women employees. The Company complies with the provisions of the Maternity Benefit Act, 1961 and the rules framed thereunder, as amended from time to time. The Company affirms that it is in compliance with the Maternity Benefit Act, 1961.

Additional Information

As per Rule 8(5) of the Companies (Accounts) Rules, 2014 the following additional information is provided :

a) The details relating to deposits, covered under Chapter V of the Companies Act, 2013.	The Company has not accepted any amount which falls under the purview of Chapter V of the Companies Act, 2013.
b) The details of deposits which are not in compliance with the requirements of Chapter V of the Act.	Not Applicable
c) The details of significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and Company's operations in future.	Nil.
d) The details in respect of adequacy of financial internal controls with reference to the Financial Statements.	The Company has in place adequate Internal Financial Controls with respect to financial statements. No material weakness in the design or operation of such controls was observed during the financial year 2025-26. The Financial Statements are prepared in accordance with the Indian Accounting Standards issued by the Ministry of Corporate Affairs.

DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY ANDBANKRUPTCY CODE, 2016, DURING THE FINANCIAL YEAR ALONG WITH THEIR STATUS AS AT THE END OF THE FINANCIAL YEAR:

During the Financial Year 2025-26, there was no application made and proceeding initiated / pending by any Financial and/or Operational Creditors against your Company under the Insolvency and Bankruptcy Code, 2016.

As on the date of this Report, there is no application or proceeding pending against your Company under the Insolvency and Bankruptcy Code, 2016.

DETAILS OF DIFFERENCE BETWEEN THE AMOUNTS OF VALUATION AT THE TIME OF ONE-TIME SETTLEMENT AND THE VALUATION DONE AT THE TIME OF TAKING A LOAN FROM THE BANKS ORFINANCIAL INSTITUTIONS ALONG WITH THE REASONS THEREOF:

During the Financial Year 2025-26, the Company has not made any settlement with its bankers for any loan(s) / facility(ies) availed or / and still in existence.

ACKNOWLEDGEMENT

Your directors gratefully acknowledge the support and co-operation extended to your Company by all the customers, shareholders and bankers.

Your directors also place on record their appreciation of the tireless efforts of Team Amarjothi, a dedicated and loyal band of people who have displayed unswerving commitment to their work in these challenging times and helped the Company deliver good results.

The Company extends its thanks to the Central and State Government authorities for their continued co-operation and assistance.

MAY LORD VENKATESWARA SHOWER HIS BLESSINGS FOR THE CONTINUED PROSPERTIY OF THE COMPANY.

By order of the Board

Place: Tirupur	**(Sd/-) R. PREMCHANDER**	**(Sd/-) R. JAICHANDER**
Date: 27.07.2026	Managing Director	Whole Time Director
	DIN: 00390795	DIN: 00390836

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

1. GLOBAL ECONOMIC SCENARIO

The global economy demonstrated measured resilience in 2025, navigating a challenging landscape defined by geopolitical tensions, elevated interest rates, and persistent supply-side pressures. According to the IMF World Economic Outlook, April 2026, world GDP grew by 3.4 percent in 2025 and is projected to expand by 3.1 percent and 3.2 percent in 2026 and 2027 respectively. These projections, which assume a limited-scale conflict in the Middle East, reflect a broadly stable growth trajectory as the global economy transitions beyond the initial shocks of high inflation.

The United States, under the Trump administration, imposed broad tariff measures beginning in April 2025, including elevated duties on imports from key trading partners. This generated significant uncertainty across global supply chains, prompted retaliatory posturing from several economies, and weighed on global trade volumes.

Advanced economies grew at a subdued pace overall. The Eurozone remained sluggish, constrained by weak German industrial output and energy price pressures. Japan showed a moderate recovery aided by exports and fiscal support. China's growth moderated further, with domestic demand constrained despite targeted stimulus, even as it remained a key global growth contributor at approximately 4.5%.

Looking ahead, global growth is expected to moderate to approximately 3.3% in 2026 as the front-loading effect unwinds and traded goods demand softens. Emerging market economies are projected to remain the more dynamic contributors to global output, sustained by domestic consumption and ongoing structural reforms. Key risks include a re-escalation of trade tensions, geopolitical conflicts affecting commodity supply chains, and financial market volatility. The trajectory of energy prices, stability of global demand, and the pace of tariff normalisation will be the most consequential external variables in the period ahead.

2. INDIAN ECONOMIC OVERVIEW -FY 2026

India retained its position as the world's fastest-growing major economy in FY26, delivering real GDP growth of approximately 7.4-7.6% for the full year, a meaningful reacceleration from 6.5% in FY25. This was underpinned by robust domestic consumption, sustained government capital expenditure, rapidly easing inflation, and a decisive monetary policy easing cycle by the Reserve Bank of India.India's economy delivered an exceptional performance in FY 2025-26, cementing its position as the fastest growing major economy globally.

India's nominal GDP is estimated to have reached approximately INR 346.36 Lakh crore (USD 3.90 trillion) in FY26, cementing its position as the world's sixth largest economy. The "Make in India" initiative has evolved from a policy aspiration into a powerful structural catalyst.

As per the Economic Survey 2025-26, Manufacturing Gross Value Addition (GVA) grew by 9.13 percent in Q2 FY 2025-26, buoyed by targeted Production Linked Incentive (PLI) schemes and a strategic shift toward medium and high technology manufacturing. Complementing this, India's retail inflation averaged a benign 1.7 to 2.6 percent during the fiscal year, and foreign exchange reserves reached a historic high of USD 701.4 billion, providing macroeconomic stability and a robust buffer against external shocks.

Elevated US tariffs, volatile commodity prices, and global trade uncertainty add further complexity, weighing on export competitiveness and business sentiment. Domestically, while consumption is expected to remain the primary growth driver, supported by the lagged effects of monetary easing, continued government capital expenditure, and strengthening rural demand, these tailwinds are unlikely to fully offset the drag from a more challenging global environment. While India's medium-term structural growth story remains intact, navigating the external environment in FY 2026- 27 will require careful management of energy costs, currency pressures, and evolving trade dynamics.

3. GLOBAL TEXTILE MARKET

The global textile market continued its growth trajectory in FY 2025-26, valued at approximately USD 760 billion and projected to reach USD 974 billion by 2030 at a CAGR of around 5.1%. Growth was supported by rising demand for man-made and technical fibres, expanding e-commerce channels, and increasing preference for performance textiles across apparel and industrial segments. Asia Pacific retained its dominance, accounting for over 53% of global market share, underpinned by its large-scale manufacturing base, cost competitiveness, and strong domestic consumption.

FY 2025-26, however, introduced tangible headwinds that tested the sector's agility. Traditional trade routes faced disruption due to the US-Iran conflict, resulting in shipment delays and a sharp escalation in logistics and shipping costs, all of which exerted pressures that resounded across the global supply chain.

Yet, within these headwinds lie compelling tailwinds for India. Socio-political instability in competing garment manufacturing nations, particularly Bangladesh, has meaningfully accelerated the shift of Readymade Garment orders toward Indian suppliers. Further, the progressive execution of Free Trade Agreements (FTAs) with the UK, the EU, and other key markets is expected to deliver a sustained demand tailwind for Indian exporters, improving market access and competitive positioning on a structural basis.

4. INDUSTRY SCEANARIO AND DEVELOPMENT:

The Indian Textile Industry is one of the largest in the World, enjoying its presence in the entire value chain i.e. cotton, yarn, fiber and apparel. This Company being a major supplier of melange yarn to the Tirupur market with its local presence, there is good scope for improved turnover and profitability. The

Company has been improving its share of value added yarn in the market in the form of Cotton, Viscose,Polyester, Slub, Neps, Fancy, Grindle, Cut thread mélange yarns etc. The Company offers competitive price due to low power cost through windmills, low interest cost, low processing cost, etc. The Company has obtained ISO 9001:2000 Certification, MGMT.SYS RVA C 216 Certification for quality management and systems and OEKO TEX STANDARD- 100 Certification for not using harmful substances in the product.

The textile industry in India is diversified with handwoven and handspun textile at one end and sophisticated textile mills on the other end of the spectrum. Presence of players across the value chain starting from production of raw material to production of yarn, fabric and garments in the country makes the Indian textile industry well placed at a global level.

Within this chain, yarn manufacturing converts raw fibres into yarn through a defined sequence of processes, beginning with spinning, followed by weaving and knitting. Yarns may be derived from natural fibres such as cotton and wool, or from man-made fibres (MMF) including polyester, viscose, nylon, acrylic, and polypropylene, a segment that is growing rapidly in relevance and value.

The Indian textile and apparel industry sustained strong momentum in FY 2025-26, maintaining its position as a mainstay of the domestic economy.

The sector contributes approximately 2% to India's GDP, around 11% to manufacturing GVA, and holds a 4.6% share of global textile and apparel trade.The domestic market was valued at approximately USD 225 billion in FY 2025-26, growing at a brisk 10-12% annually and expected to reach USD 350 billion by 2030.

The global yarn, fiber, and thread market maintained its growth momentum in FY 2025-26, valued at approximately USD 122 billion in 2025 and projected to reach USD 160 billion by 2030 at a CAGR of 5.4%.

On the cotton front, domestic arrivals reached 281 lakh bales by March 2026, up from 273 lakh bales in the prior year. Despite this increase in supply, domestic prices surged from ₹ 55,000 per candy in December 2025 to ₹ 62,000 per candy by March 2026, mirroring trends in international NY futures, a dynamic that reinforces the importance of disciplined raw material procurement and inventory management.

Looking ahead, the Indian textile and apparel market is well positioned for sustained growth. Rising discretionary incomes, rapid urbanisation, and the adoption of fast fashion consumption patterns will drive domestic demand. Simultaneously, structural forces including increased online retailing, an accelerating shift from cotton to man-made fibre, strong growth in technical textiles, and the ongoing migration of global textile production outside of China will collectively bolster India's export opportunity.

Export growth is anticipated to pick up meaningful pace, aided by the successful conclusion of the India-UK and India- EU Free Trade Agreements, which open preferential access to two of the world's most significant textile and apparel markets and materially strengthen India's competitive positioning. The recently finalised interim India-US trade framework, which has brought tariffs down to 18%, further reduces a key overhang on the sector. Sectors such as MMF textiles, technical textiles, and sustainable apparel present particularly strong medium-term growth opportunities. Companies investing in capacity expansion, technology upgradation, ESG compliance, and product innovation, while actively managing input cost volatility and logistical disruptions, will be well-placed to capture a disproportionate share of the growth that lies ahead.

OPPORTUNITIES AND THREATS:

The Indian textile, yarn, and apparel industry remains a major economic contributor but faces challenges such as high production costs, fragmented supply chains, complex export procedures, and raw material price volatility, affecting competitiveness against Vietnam, Bangladesh, and China. At the same time, growth opportunities are strong, particularly in technical textiles and man-made fibres, driven by rising global demand, government initiatives like PLI and R&D support, and adoption of modern technologies. Recent measures, such as temporary cotton import duty removal, aim to improve cost competitiveness, while policy and innovation support position India's textile MSMEs to expand exports and capture higher-value markets.

Strengths

Innovation: Innovation at our company is driven by the need to offer new and sustainable qualities coupled with customer requirements who increasingly demand differentiated products to respond to new trends and end-user preferences.

Technology: Technology plays a vital role across all functions at our company from production and quality assurance to research and development. At our sophisticated Lab, auto dispensing machines are used to obtain the required shade of fibre with different color combination of dyes. Samples are produced by Starlet Dyeing Machines and the imported FONG'S Dyeing Machine. Precision weighing of samples is done by 1 Kg lab win machines.

Economies of scale: In the textile industry, size matters. With a capacity advantage, we leverage aspects like sourcing of raw materials to offering the widest range of products to customers.

Integration: Inspired by the fine art of yarn making, Amarjothi brings you melange yarn that's crafted to perfection. It is embedded with the right spectrum of color melange of any count/shade /quantity to cater to the exacting buyer's requirement.

Range: Present across the spectrum of product categories, we have evolved into a one stop shop for textile solutions.

Global Presence: Amarjothi has established itself as house hold name in the melange yarn industry the world over. Our undisputed reputation stems from our unflinching dedication to give you the highest quality, exclusive and diverse clothing options and unmatched customer service.

Weaknesses

Overdependence on Cotton: A heavy focus on cotton makes the industry vulnerable to price fluctuations, with synthetic fibres under-utilized.

Fragmented and Competitive Market Landscape: Intense competition in a fragmented market limits pricing power and margin protection.

High Capital Expenditure Demands: Significant investment requirements constrain financial flexibility and scalability.

Raw Material Price Volatility:

Synthetic yarns depend on crude oil derivatives (PTA, MEG), whose prices are unpredictable. Cotton yields are susceptible to climate variation and global supply trends. Fluctuations impact temporary demands, working capital and pricing strategy.

Environmental Footprint:

Traditional dyeing processes are water-intensive and generate effluents. Energy consumption in spinning and heating processes adds to the carbon footprint. Growing need for compliance with environmental regulations adds cost and complexity.

Opportunities

Rising Demand in Technical Textiles: Growing adoption in automotive, healthcare, and sports sectors opens high-value market opportunities.

Rising export demand: As China pivots away from low-cost manufacturing, India can capture a greater share of global apparel exports.

Policy support: Government initiatives like PLI schemes, Mega Integrated Textile Regions and Apparel (MITRA) parks encourage investment and modernization.

Sustainability shift: Rising global demand for organic and sustainable clothing presents a market differentiation opportunity.

Expanding Indian Textile Market: Accelerating domestic growth offers significant scale-up potential for synthetic yarn manufacturers.

Global Appetite for Recycled Synthetics: Rising international demand for recycled fibers fuels compelling export growth opportunities.

Premium Segment Entry through Brand Partnerships: Strategic brand collaborations enable entry into premium segments and higher-value markets.

Digital and E-Commerce Penetration: Rapid digital growth facilitates broader market reach and direct-to-consumer engagement.

Threats

Intensifying Competitive Pressures: Heightened rivalry and aggressive pricing strategies can erode margins and threaten market share.

Evolving Regulatory and Compliance Landscape: Policy shifts and tightening compliance requirements could disrupt operations and increase cost burdens.

Environmental and Reputational Scrutiny: Growing concerns over synthetic fiber's ecological impact may pose reputational and regulatory risks.

Demand Sensitivity to Market and Economic Cycles: Shifts in fashion trends and economic cycles can affect demand consistency and revenue predictability.

4. SEGMENT-WISE PERFORMANCE:

The Company operates only in one segment and the operational results are mentioned elsewhere in this report.

TRADE CONDITIONS

COTTON

As a primary raw material, cotton accounts for a substantial portion of India's textile production, influencing the sector's overall output and economic viability. The country's abundant cotton cultivation and favourable climatic conditions ensure a steady domestic supply, fostering self-sufficiency and reducing import dependency. Additionally, cotton's versatility allows for diverse applications across the textile value chain, from yarn spinning to fabric weaving. This ensures its crucial role in driving innovation and meeting domestic and global demand for high-quality textiles.

The consumption of imported cotton or the financial year 2025-26 was 141155 in Kgs. The volume of imported cotton consumption for the financial year 2025-26 has decreased by 4.23% as compared to the last financial year.

YARN PRODUCTION

The production volume of yarn has decreased to 54.58 Lakhs Kgs during the financial year 2025-26 as against 60.86 Lakhs Kgs of last year.

SALE OF YARN

The Company's focus on new product development, innovation and cost-effective production has started yielding results. The sale volume for the FY 2025-26 of Yarn has decreased to 57.41 Lakh Kgs as compared to 66.82 Lakh Kgs of last year, registering a decrease of 14.08 %. The Company is taking various steps to expand its market presence both in domestic and international markets and hope to achieve higher volume of sales in value added yarns in the forthcoming years.

EXPORTS

The Company has made export of Cotton Yarn (including merchant exports) for a value of Rs.1.29 lakh kgs as against Rs.2.56 lakh kgs of the previous year, registering an decrease of 49.60%.

POWER COST

During the financial year 2025-26, the Company was able to consume power from its own wind farms to the extent of 90% of total power requirement. The power cost has increased during the financial year 2025-26 to Rs.0.67 Crores as compared to Rs.0.26 Crores incurred during previous year due to revision in tariff rates.

FINANCE COST

The Finance cost has decreased to Rs.7.71 Crores during the financial year 2025-26 from Rs.7.85 Crores of previous financial year.

5. OUTLOOK:

We also acknowledge, with transparency, the market challenges that create uncertainty in our operating environment. Global economic uncertainty, evolving tariff conditions, changing weather patterns adversely affecting cotton crop yields, cotton price volatility, and constraints on the availability of high-quality cotton, all of these factors introduce a degree of unpredictability that we monitor closely and manage proactively.

We expect that in this challenging period, Government will support the Spinning industry in the form of favorable Textile policies, incentives and other benefits which are of paramount importance for the future growth of the Industry. The Company will continue to perform well in the domestic market. The Company is in the process of implementing several cost saving measures, which will make the product more competitive.

6. RISKS AND CONCERNS:

Risks are integral part of the growth of a business. However, the Company frames the effective risk management which helps to mitigate the risks effectively and ensures business sustainability. The

Effective risk management comprises the Standard policy to pass the cost increases with its premium quality, Consciously up-keep of equipment and implementing the cost control methods, Strengthen and widen the customer base with timely supplies.

7. SIGNIFICANT CHANGES IN KEY FINANCIAL RATIOS

The SEBI LODR (Listing Obligation and disclosure requirements) (Amendment) Regulations, 2018 has mandated that Company should provide detail of Significant Changes in Key Sector Financial ratios. We would like to inform you that in the following key financial ratios, there has been Significant Change as compared to the last year:

S. No.	Particulars	Standalone		Change (%)	Explanation for Change of 25% or More
		31.03.2026	31.03.2025		
1.	Current Ratio (Times)	13.44	6.32	112.58%	Company has utlised less working capital at the year end.
2.	Debt-Equity Ratio (Times)	0.40 0.45	0.45	0.90%	The Debt Equity Ratio improved due to repayment of term liabilities
3.	Debt Service Coverage Ratio (Times)	33.31	21.86	52.38%	Company has repaid its bank loans to the maximum extent.
4.	Return on Equity Ratio (%)	4.75	5.82	-1.07%	–
5.	Inventory turnover ratio (Times)	0.33	0.42	-21.68%	–
6.	Trade Receivable turnover ratio (Times)	5.22	4.70	11.09 %	–
7.	Trade Payable turnover ratio (Times)	15.95	11.32	40.91 %	Company has reduced purchases due to price fluctuations.
8.	Net capital turnover ratio	1.40	1.78	-21.08%	–
9.	Net profit ratio	4.55	5.19	-0.65 %	–
10.	Return on Capital employed	8.25	9.57	-1.31 %	–
11.	Return on investment	0.00	0.00	0.00	NA

8. INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY:

The Company has adequate internal control systems and procedures commensurate with its size and nature of its business for the purchase of raw materials, plant and machinery, components and other items and for sale of goods. The adequacy of the internal control system is also periodically reviewed by the Audit Committee.

9. FINANCIAL PERFORMANCE WITH RESPECT TO OPERATIONAL PERFORMANCE:

The financial performance of the Company has been discussed at length in the directors' report to the members.

10. MATERIAL DEVELOPMENTS IN HUMAN RESOURCES / INDUSTRIAL RELATIONS FRONT :

The Company has good HR Policies for employees in place. The Company provides skill building trainnings to employees internally. The hiring of experienced employees from outside is the last priority and first opportunity is provided to employees in line function or cross function as well.

The Management has developed very good cordial Industrial relations and has been able to carry out operations successfully despite continued challenges of market down turn, fierce competition having high input cost by achieving flexibility in operations suitable to the requirements of business.

11. HEALTH AND SAFETY MEASURES :

As a responsible corporate citizen, the Company is fully dedicated to human health and safety. Our factories follow Occupational Health and Safety management standards that integrate occupational health, hygiene and safety responsibilities into everyday business. We give highest priority to our employees' health and safety and conduct comprehensive safety inspections and audits at every plant and project sites. At each location, we promote health and safety among all employees and organize different awareness and training programs.

Further, the Company had taken all precautionary and safety measures for its employees during pandemic and continue to ensure all preventive and protective safeguards for all employees against such threats.

12. CAUTIONARY STATEMENT :

Statements made in this report regarding the Company's objectives, projections, expectations and predictions may be forward looking statements under the applicable securities law and regulations. Actual results could differ materially from those expressed or implied. Some of the important factors that could make a difference to the Company's operations include global and domestic demand-supply conditions, finished goods prices, raw material costs and availability, interest rates, fuel prices, fluctuations in exchange rates, changes in government regulations and tax structure, economic developments in the domestic and overseas market and other incidental factors.

By order of the Board

Place: Tirupur	**(Sd/-) R. PREMCHANDER**	**(Sd/-) R. JAICHANDER**
Date: 27.07.2026	Managing Director	Whole Time Director
	DIN: 00390795	DIN: 00390836

ANNEXURE - I TO THE DIRECTOR'S REPORT

The information under Section 134(3)(m) of the Companies Act, 2013 read with Rule 8 (3) of the Companies (Accounts) Rules, 2014 for the year ended 31st March, 2026 is given below and forms part of the Directors' Report.

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

The Company is engaged in the continuous process of energy conservation through improved operational and maintenance practices:

1. **The steps taken or impact on conservation of energy :**

★ Energy conservation is an ongoing process in our organization. Continuous monitoring, planning, development and modifications for energy conservation are done at the plants.

★ The Company continued efforts for improving energy efficiency through innovative measures to reduce wastage and optimize consumption.

★ Maintenance of the machines as per schedule.

★ Energy Audit is also being carried out by external agencies.

★ Started power saving methods in humidification plant.

2. The steps taken by the Company for utilising alternate sources of energy:

Company has installed windmills with a capacity of 24.85 MW. The Company uses electricity generated from renewable sources for captive power consumption.

3. The capital investment on energy conservation equipments: Nil

B. RESEARCH AND DEVELOPMENT

The Company is a member of SITRA (South India Textile Research Association) and is being benefited from their R & D activities. Significant improvements have been made in the quality of the melange yarn.

C. TECHNOLOGY ABSORPTION, ADAPTATION AND INNOVATION

a. The efforts made towards technology absorption

★ The latest technology has been/is being adopted in various stages

b. The benefits derived as a result of above efforts

★ Increase in productivity

★ product quality improvement

★ reduction in consumption of power.

c. ***Imported Technology : None***

- ★ the details of technology imported : NIL
- ★ the year of import : NIL
- ★ whether the technology been fully absorbed: NA
- ★ if not fully absorbed, areas where absorption has not taken place :NA

d. ***the expenditure incurred on Research and Development :*** NA

D. FOREIGN EXCHANGE EARNINGS AND OUTGO

- ❖ Inflow (Fob value of exports) Rs.716.70 lakhs
- ❖ Outflow (Imports & charges) Rs.60.51 lakhs

By order of the Board

Place: Tirupur	**(Sd/-) R. PREMCHANDER**	**(Sd/-) R. JAICHANDER**
Date: 27.07.2026	Managing Director	Whole Time Director
	DIN: 00390795	DIN: 00390836

ANNEXURE - II TO THE DIRECTOR'S REPORT

Form AOC - 1

(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 subsidiaries or associate companies or joint ventures

Part A: Subsidiaries - Wholly owned Subsidiary

(Information in respect of each subsidiary to be presented with amounts in Rs. in Lakhs)

As on / for the year ended 31.03.2026

Sl. No.	1
Name of the wholly owned subsidiary	M/s. R P J TEXTILES LIMITED.
The date since when subsidiary was acquired	28/07/2017
Reporting period for the subsidiary concerned, if different from the holding company's reporting period	N.A.
Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries	N.A.
Share capital	5.00
Reserves and surplus	269.82
Total assets	2424.75
Total Liabilities	2149.93
Investments	NIL
Turnover	1610.62
Profit before taxation	20.72
Profit after taxation	15.37
Proposed Dividend	NIL
Extent of shareholding (in percentage)	100%

Note:

As of March 31, 2026, the Company does not have any subsidiaries that have not yet commenced operations, nor does it have any subsidiaries that were liquidated or sold during the financial year.

Part B - Associates / Joint Ventures - The Company does not have any associate companies, nor has it entered into any joint venture arrangements.

By order of the Board

(Sd/-) R. PREMCHANDER
Managing Director
DIN: 00390795

(Sd/-) R. JAICHANDER
Whole Time Director
DIN: 00390836

(Sd/-) MOHANA PRIYA. M
Company Secretary and Compliance Officer
Membership No: A47463

(Sd/-) K. ELANGO
Chief Financial Officer

Place: Tirupur
Date: 27.07.2026

ANNEXURE - III TO THE DIRECTOR'S REPORT

ANNEXURE III

ANNEXURE - III (I) - AOC - 2

PARTICULARS OF CONTRACTS /ARRANGEMENTS MADE WITH RELATED PARTIES

(Pursuant to clause (h) of sub-section (3) of section 134 of the Companies Act, 2013 and Rule 8(2) of the Companies (Accounts) Rules, 2014)

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

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

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

Name(s) of the related party and nature of relationship	Nature of contracts / arrangements / transactions	Duration of the contracts / arrangements / transactions:	Salient terms of the contracts or arrangements or transactions including the value, if any	Date(s) of approval by the Board, if any	Amount paid as advances, if
R.P.J. TEXTILES LIMITED- WHOLLY OWNED SUBSIDIARY	Purchase of goods, Sale of goods,	1st April 2025 - 31st March 2026	Price: would be the market price prevailing on the date of the transaction. It's continuing business transactions. Aggregate value up to Rs.35 Crores (excluding duties and taxes).	10.02.2025	–

ANNEXURE III (ii)

POLICY ON RELATED PARTY TRANSACTIONS

(As per Regulation 23(1) of SEBI (LODR) Regulations, 2015)

The Company shall enter into transactions with related parties only on arm's length basis, supported by agreement or formal letter. If the transaction is not on arm's length basis, then, necessary compliances under Companies Act, 2013 and / or Listing Agreement will be adhered to.

For the purpose of the above clause, transaction with a related party shall be considered material if the transaction / transactions to be entered into individually or taken together with previous transactions during a financial year, exceeds 10% of the annual consolidated turnover of the company as per the last audited financial statements of the Company.

By order of the Board

Place: Tirupur	**(Sd/-) R. PREMCHANDER**	**(Sd/-) R. JAICHANDER**
Date: 27.07.2026	Managing Director	Whole Time Director
	DIN: 00390795	DIN: 00390836

ANNEXURE - IV TO THE DIRECTOR'S REPORT

Form No. MR - 3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31.03.2026

Pursuant to section 204(1) of the Companies Act, 2013 and rule No.9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To

The Members
Amarjothi Spinning Mills Limited
Tirupur.

I have conducted the SECRETARIAL AUDIT of the compliance of applicable statutory provisions and the adherence to good corporate practices by M/s. AMARJOTHI SPINNING MILLS LIMITED (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.

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

I have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on 31.03.2026 according to the provisions of:

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

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

iii. The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;

iv. Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;- Not Applicable to the listed entity during the review period.

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

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

   b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 1992;

   c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009;

   d) The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999; - Not Applicable to the listed entity during the review period.

e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; - Not Applicable to the listed entity during the review period.

f) 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;

g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; - Not Applicable to the listed entity during the review period.

h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998; - Not Applicable to the listed entity during the review period.

vi. Other Applicable Laws specifically applicable to the Company, namely:

a) Air (prevention and Control of pollution) Act, 1981

b) Hazardous Waste (Management Handling and Trans boundary Movement) Third Amendment Rules, 2000

c) Tamil Nadu Pollution Control Board - Norms, Rules and Regulations - from time to time amendment and relevant notification / modifications.

d) Other labour laws applicable to the extent.

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

i) Secretarial Standards issued by The Institute of Company Secretaries of India.

ii) The Listing Agreements entered into by the Company with Bombay Stock Exchange.

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

On the basis of the information and explanation provided, the Company had no transaction during the period under Audit requiring the compliance of applicable provisions of Act/Regulations/Directions as mentioned above in respect of:

a) Issue of securities both equity and/or debt.

b) Share based employee benefits.

c) Foreign Direct Investment, External Commercial Borrowings and overseas Direct investment.

d) Buy-back of securities.

e) Delisting of securities.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above, subject to the following observations:

1. Regulation 34 of the SEBI (LODR) Regulations, 2015

Delay in submission of annual report for the year 2024-25 by two days from the actual due date.

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 were no changes in the composition of the Board of Directors.

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.

Majority decision is carried through while the dissenting members' views are captured and recorded as part of the minutes.

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 applicable laws, rules, regulations and guidelines.

For **R RAMCHANDAR & ASSOCIATES,**
Company Secretaries

R. RAMCHANDAR
Company Secretary in Practice
FCS.No. 10097, CP No. 12240
UDIN: F010097H000956526
Peer Review Cert No. : 2401/2022

Place : Coimbatore
Date : 27.07.2026

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

ANNEXURE - A

To
The members
Amarjothi Spinning Mills Limited
Tirupur.

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

For **R RAMCHANDAR & ASSOCIATES,**
Company Secretaries

R. RAMCHANDAR
Company Secretary in Practice
FCS.No. 10097, CP No. 12240
UDIN: F010097H000956526
Peer Review Cert No. : 2401/2022

Place : Coimbatore
Date : 27.07.2026

ANNEXURE - V TO THE DIRECTOR'S REPORT

THE ANNUAL REPORT ON THE CSR ACTIVITIES
(Pursuant to the Companies (Corporate Social Responsibility Policy) Rules, 2014)

1. Brief outline on CSR Policy of the Company.

   The Company has framed Corporate Social Responsibility (CSR) Policy which encompasses its philosophy and guides its sustained efforts for undertaking and supporting socially useful programs for the welfare & sustainable development of the society.

2. Composition of 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. M. Moorthi	Chairman	3	3
2.	Sri. R. Jaichander	Member	3	3
3.	Smt. Manonmani Sivasamy - from 16.03.2026	Member	3	2
4.	Smt. Krishnan Kaviyas (from 16.03.2026)	Member	3	1

3. Web-links where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the Company.

   Details regarding composition of the CSR Committee can be found on the Company's website at: https://tinyurl.com/CSR-Committee

   CSR Policy can be found on the Company's website at:
   https://tinyurl.com/Amarjothi-CSR-Policy-2026

   Details of the CSR Projects undertaken by the Company can be found on the Company's website at: https://tinyurl.com/CSR-Projects-2025-26

4. Provide the executive summary along with web-link(s) of Impact Assessment of CSR Projects carried out in pursuance of sub-rule (3) of rule 8, if applicable. Not Applicable

5. a) Average net profit of the company as per section 135(5).Rs.15,47,69,303/-

   b) Two percent of average net profit of the company as per section 135(5)- Rs.30,95,386/-

   c) Surplus arising out of the CSR projects or programmes or activities of the previous financial years. NIL

   d) Amount required to be set off for the financial year, NIL

   e) Total CSR obligation for the financial year - Rs.30,95,386/-

6. a) 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 Rs.)	Mode of implementation - Direct (Yes / No).	Mode of implementation - Through implementing agency	
				State	District			Name	CSR registration number
1.	Prime Minister's Relief Fund	Prime Minister's Relief Fund	NA	NA		30.95	Director - Date of Transfer - 22.12.2025	NA	NA
	Total					30.95			

b) Amount spent in Administrative Overheads : NIL

c) Amount spent on Impact Assessment, if applicable Not Applicable

d) Total amount spent for the Financial Year (8b+8c+8d+8e) - Rs.30.95 lakhs

e) CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year. (in Rs.)	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
30.95	0	0	NA	NA	NA

f) Excess amount for set off, if any

Sl. No.	Particulars	Amount lakhs
i)	Two percent of average net profit of the company as per section 135(5)	30.95
ii)	Total amount spent for the Financial Year	30.95
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

7. 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.	2024-25	NA	NIL	NIL	NIL	NA	NIL
2.	2023-24	NA	NIL	NIL	NIL	NA	NIL
3.	2022-23	NA	NIL	NIL	NIL	NA	NIL

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
	NA	NA	NA	NA	NA	NA	NA	NA

8. Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year:- **Not Applicable**

9. 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**

By order of the Board

Place: Tirupur
Date: 27.07.2026

(Sd/-) R. PREMCHANDER
Managing Director
DIN: 00390795

(Sd/-) M. MOORTHI
CSR Committee -Chairperson
DIN: 06801357

ANNEXURE - VI TO THE DIRECTOR'S REPORT

Disclosure pursuant to Rule 5 of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

1. The ratio of the remuneration of each Director to the median and mean remuneration of the employees of the company for the financial year and the percentage increase in remuneration of each Director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the financial year:

Names of the Directors / Key Managerial Personnel	Ratio to Median Remuneration (times)	Ratio to Mean Remuneration (times)	Increase / Decrease in Remuneration
Sri. R. Premchander, Managing Director	36.27	31.93	(8.05)%
Sri. R. Jaichander, Whole Time Director	36.27	31.93	(8.05)%
Sri. N. Radhakrishnan	0	0	0
Sri. M. Moorthi	0	0	0
Smt. M. Amutha (until 25.09.2025)	0	0	0
Smt.Iswariya Sidharthan	0	0	0
Smt.Ramasamy Priyanka	0	0	0
Smt. Megala	0	0	0
Smt.Manonmani Sivasamy (until 16.03.2026)	0	0	0
Smt.Krishnan Kaviyas (w.e.f. 11.02.2026)	0	0	0
Smt .M. Mohanapriya, Company secretary	3.50	2.85	4.92%
Sri.K.Elango, Chief Financial Officer	4.97	3.90	5.75%

2. The percentage increase in the median remuneration of employees in the financial year : 8.31%

3. The Number of permanent employees on the rolls of the Company: 241 ; Male:218 ; Female:23

4. Explanation on the relationship between average increase in remuneration and company performance:

   The remuneration components include a fair proportion of fixed and variable pay. The increase in fixed pay is periodically reviewed while the increase in variable pay is broadly aligned to the company's performance during the financial year.

5. Comparison of the remuneration of the Key Managerial Personnel against the performance of the company – Profit before Tax – Rs.1,486.07 Lakhs

Particulars	Managing Director	Whole time Director
Remuneration (Rs. in Lakhs)	81.84	81.84
Remuneration (as % of PBT)	5.51	5.51

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

   The average increase in salaries of employees other than managerial personnel in 2025-26 was 6.81%. Managerial remuneration is decreased for the year by 8.05%.

7. Comparison of the each remuneration of the Key managerial personnel against the performance of the company; Please refer point no. (vi)

8. The key parameters for any variable component of remuneration availed by the directors; Commission within the ceiling of 11% of the net profits of the Company, as approved by the shareholders.

9. The ratio of the remuneration of the highest paid director to that of the employees who are not directors but receive remuneration in excess of the highest paid director during the year; **Not applicable.**

10. Affirmation that the remuneration is as per the remuneration Policy of the company.

    The Company affirms that remuneration is as per the remuneration Policy of the Company.

By order of the Board

Place: Tirupur
Date: 27.07.2026

(Sd/-) R. PREMCHANDER
Managing Director
DIN: 00390795

(Sd/-) R. JAICHANDER
Whole Time Director
DIN: 00390836

ANNEXURE - VII TO THE DIRECTOR'S REPORT

Statement u/s.197 (12) of the Companies Act, 2013 read with the Companies (Appointment and remuneration of Managerial Personnel) rules, 2014

A. Particulars of Top Ten employees in terms of remuneration drawn:

S. No.	Name	Age in years	Qualification	Designation	Remuneration Rs. in Lakhs
1	Jayavel Thiyagarajan	62	D.T.T.	Spinning Master	17.60
2	Meyyappan. N	54	D.T.T.	Spinning Master	15.68
3	Arunkumar Senthikumararaj	51	B.Sc.	EDP-in-charge	11.43
4	Virahchetty. A.S	60	D.T.P.	Manger-Sample unit	10.50
5	Selvam. S	57	D.E.E.E.	Asst. Elect. Er. Cum ESO	10.46
6	Elango. K	57	M.Com., M.B.A.	Chief Financial Officer	10.01
7	Sheik Ibrahim. R	42	M.C.A.	Software Programmer	7.33
8	Mohana Priya. M	33	ACS, ACMA	Company Secretary	7.31
9	Vishnu Kumar KS	50	D.T.P	Officer Co-ordinate	7.14
10	Sivakumar A	55	D.T.P	Qty. Assr. Dept. Head	6.47

B. Particulars of employees as per Statement u/s.197 (12) of the Companies Act, 2013 read with the Companies (Appointment and remuneration of Managerial Personnel) rules, 2014.

a) Employed throughout the year and were in receipt of remuneration at the rate of not less than Rs. 1,02,00,000/- per annum.

None

b) Employed for part of the year and were in receipt of remuneration at the rate of not less than Rs. 8,50,000/- per month :

None

c) In receipt of remuneration which is in excess of that drawn by the Managing Director or Whole-time Director or Manager and who holds by himself or along with his spouse and dependent children, not less than two percent of the equity shares of the Company.

None

By order of the Board

Place: Tirupur
Date: 27.07.2026

(Sd/-) R. PREMCHANDER
Managing Director
DIN: 00390795

(Sd/-) R. JAICHANDER
Whole Time Director
DIN: 00390836

CEO / CFO CERTIFICATION

Annual Confirmation pursuant to Regulation 17(8) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To

The Board of Directors
Amarjothi Spinning Mills Limited

We, the undersigned, in our respective capacities as Managing Director and Chief Executive Officer of Amarjothi Spinning Mills Limited ("the Company"), to the best of our knowledge and belief certify that:

1) We have reviewed the financial statements and the cash flow statement for the Financial Year ended 31st March, 2026 and based on our knowledge and belief, we state that :
   1) These statements do not contain any materially untrue statement or omit any material fact or contain any statements that might be misleading.
   2) These statements together present a true and fair view of the Company's affairs and are in compliance with the existing accounting standards, applicable laws and regulations.
2) We further state that to the best of our knowledge and belief, there are no transactions entered into by the Company during the year, which are fraudulent, illegal or violative of the Company's code of conduct.
3) We are responsible for establishing and maintaining internal controls and for evaluating the effectiveness of the same over the financial reporting of the Company and have disclosed to the Auditors and the Audit Committee, deficiencies in the design or operation of internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.
4) We have indicated, based on our most recent evaluation, wherever applicable, to the Auditors and Audit Committee:
   1) significant changes, If any, in the internal control over financial reporting during the year;
   2) significant changes, if any, in the accounting policies made during the year and that the same has been disclosed in the notes to the financial statements; and
   3) instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having significant role in the Company's internal control system over financial reporting.

By order of the Board

Place: Tirupur	**(Sd/-) R. PREMCHANDER**	**(Sd/-) K. ELANGO**
Date: 29.05.2026	Managing Director	Chief Financial Officer

CHIEF EXECUTIVE OFFICER'S DECLARATION
ON CODE OF CONDUCT

I hereby declare that pursuant to Schedule V (Part D) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company have adopted a Code of Conduct for the Board members and Senior Management of the Company and that all the Board members and Senior Management personnel to whom this Code of Conduct is applicable have affirmed compliance with the said Code of Conduct during the year 2025-26.

Place : Tirupur
Date : 29.05.2026

(Sd/-) SRI. R. PREMCHANDER
Managing Director
(DIN:00390795)

REPORT ON CORPORATE GOVERNANCE

The Directors present the Company's Report on Corporate Governance for the year ended March 31, 2026, in terms of Regulation 34(3) read with Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulation").

1. COMPANY PHILOSOPHY ON CORPORATE GOVERNANCE

The Company's Corporate Governance philosophy is based on transparency, accountability, values and ethics, which forms an integral part of the Management's initiative in its ongoing pursuit towards achieving excellence, growth and value creation. It ensures transparency in all dealings and in the functioning of the management and the Board.

The Company believes that good Corporate Governance emerges from the application of the best and sound management practices and compliance with the laws coupled with adherence to the highest standards of transparency and business ethics.

The Company is in compliance with the requirements of Corporate Governance stipulated in SEBI (Listing Obligation sand Disclosure Requirements) Regulations, 2015, hereinafter called "the Listing Regulations" and also the Guidance Note on Board Evaluation as prescribed by the Securities and Exchange Board of India (SEBI).Your Company continuously endeavours for excellence and at the same time focuses on enhancement of long-term stakeholder value through adoption of best governance and disclosure practices.

2. BOARD OF DIRECTORS AND GOVERNANCE FRAMEWORK

a) Composition of the Board and Board Procedures

The Board of the Company is highly structured to ensure a high degree of diversity by age, education / qualifications, professional background, sector expertise and special skills.

The Board of Directors along with its Committees provides leadership and guidance to the Management and directs and supervises the performance of the Company, thereby enhancing stakeholder value.The Board composition is in conformity with Regulation 17 of Listing Regulations read with Section 149 of the Companies Act, 2013 ("the Act").

The Company's Board has an optimum combination of Executive and Non-Executive Directors including a Woman Director. The Board of Directors of the Company consists of Eight (8) Directors. Sri R. Premchander is the Managing Director, Sri R.Jaichander is the Whole Time Director and all other Directors are Non-Executive Directors (out of which five (4) are Independent Directors including Woman Directors).

All Directors are in compliance with the limit on Directorships /Independent Directorships of listed companies as prescribed under Regulation 17A of the Listing Regulations.

The Company has received declarations on criteria of independence as provided in Section 149(6) of the Act and Regulation 16(1)(b) of the Listing Regulations from the Directors of the Company who have been classified as Independent Directors as on 31st March, 2026.

The Board regularly reviews and updates Corporate Governance practices to accommodate developments within the market place in general and the business in particular.

The Company has an active, experienced and a well-informed Board. The Board along with its Committees undertakes its fiduciary duties keeping in mind the interests of all its stakeholders and the Company's Corporate Governance philosophy. The Nomination and Remuneration Committee of the Board ensures the right composition of the Board.

The Independent Directors of the Company are in compliance with the provision of Regulation 16(2) of SEBI Listing Regulations, 2015. Further, disclosures have been made by the Directors regarding their Chairmanship/ Membership of the mandatory Committees of the Board and that the same are within the maximum permissible limit as stipulated under Regulation 16(2) of SEBI Listing Regulations, 2015.

The Directors on the Board are from varied fields with wide range of skills and experience. The non-executive directors including Independent Directors bring statutory and wider perspective in the Board's deliberations and decisions.

A minimum of four Board Meetings are held every year. The Agenda along with the explanatory notes are sent in advance to the Directors. Additional meetings of the Board are held when deemed necessary to address the specific needs of the Company. In case of business exigencies or urgency of matters, and where possible, resolutions are passed by circulation.

The necessary quorum was present in all the meetings. All relevant information as required under Schedule II of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 was placed before the board from time to time. Video conferencing facility is used as and when required to facilitate Directors at other locations to participate in the meetings.

While preparing the Agenda, Notes on Agenda, Minutes etc. of the meeting(s), adequate care is taken to ensure adherence to all applicable laws and regulations including the Companies act, 2013 read with the Rules made there under.

The details of composition of the Board of Directors during the financial year 2025-26, details of other Directorships and Committee Memberships/Chairpersonships held by them as at 31st March 2026 and their attendance at the last Annual General Meeting (AGM) held on 25th September 2025, are as follows:

Name of the Directors	Category	Attendance Particulars		Directorship in other Indian Public Companies	Committees in which Chairman / Member in other Public Limited Companies		Names of other Listed Companies in which Directors hold Directorship
		Board Meeting	Last AGM		Chairman	Member	
Sri. Premchander Rajan (DIN:00390795)	Executive - Managing Director	9	yes	02	-	-	-
Sri. Jaichander (DIN:00390836)	Executive - Joint Managing Director	9	yes	01	-	-	-
Sri. Narayanasamynaidu Radhakrishnan (DIN: 00390913)	Non-Executive- Non Independent	9	yes	01	-	-	-
Sri. MarappanMoorthi (DIN:06801357)	Non-Executive- Non Independent	9	yes	-	-	-	-

Name of the Directors	Category	Attendance Particulars		Directorship in other Indian Public Companies	Committees in which Chairman / Member in other Public Limited Companies		Names of other Listed Companies in which Directors hold Directorship
		Board Meeting	Last AGM		Chairman	Member	
Smt. Meiyappan Amutha (DIN: 07137884) Till 25.09.2025	Non-Executive-Independent	4	yes	-			
Smt. Iswariya Sidharthan (DIN- 09707870)	Non-Executive-Independent	9	yes				
Smt. Ramasamy Priyanka (DIN-10652216)	Non-Executive-Independent	9	yes				
Smt. MEGALA (DIN: 10696852)	Non-Executive-Independent	9	yes				
Smt. Manonmani Sivasamy (DIN- 10715570) Till 16.03.2026	Non-Executive-Independent	8	yes				
Smt. Krishnan Kaviyas (DIN: 11459296) From 11.02.2026	Non-Executive-Independent	2	NA				

Notes:

1. In terms of provisions of the Companies Act, 2013, Sri R.Premchander is related to Sri R. Jaichander being his brother, except this, no director is related to any other director on the Board.
2. Memberships of the Directors in various Committees are within the permissible limits of the Listing Regulations.
3. No. of other Directorships mentioned above, excludes Private Limited Companies, Foreign Companies, Companies registered under Section 8 and Dormant Companies under the Companies Act, 2013.
4. No. of other Committee Memberships/Chairpersonships includes only Audit Committee and Stakeholders Relationship Committee.
5. Smt. Meiyappan Amutha (DIN: 07137884) had completed her second term as Independent Director on 25.09.2025 and ceased to hold directorship w.e.f.25.09.2025. The Board places on record its deep appreciation for her invaluable contribution to the Company's governance during her tenure.
6. Based on the recommendation of Nomination & Remuneration Committee (NRC) and the Board, the Company has appointed Smt. Krishnan Kaviyas (DIN: 11459296) as Independent Director of the Company, for a period of 5 years with effect from 11th February 2026 to 11th February 2031 through postal ballot process.
7. The existing Independent Director Smt. Manonmani Sivasamy (DIN: 10715570) has tendered her resignation as the Independent Director of the Company, with effect from close of business hours on March 16, 2026, due to other professional commitments and personal reasons. The Board of Directors of the Company place on record its appreciation for the valuable contribution and guidance provided by Smt. Manonmani Sivasamy during her association with the Company as an Independent Director.
8. Subject to the Approval of Shareholders at the ensuing Annual General Meeting, Nomination and Remuneration Committee and Board recommended the re-appointment of Sri. Premchander (DIN: 00390795) as a Managing Director of the Company for a further period of five years.

9. Subject to the Approval of Shareholders at the ensuing Annual General Meeting , Nomination and Remuneration Committee and Board recommended the re-appointment of Sri.Jaichander (DIN: 00390836) as a Whole Time Director of the Company for a further period of five years.

10. Sri. N.Radhakrishnan (DIN: 00390913), Non-Executive Non-Independent director retiring by rotation and is eligible for re-appointment. All the necessary information required under Regulation 36 (3) of the Listing Regulations has been provided under the notice of the Annual General Meeting (AGM).

b) Board Meetings and attendance of Directors

i) The members of the Board have been provided with the requisite information mentioned in the Listing Regulations well before the Board Meetings.

ii) During FY 2025-26, 9 meetings of the Board were held. The said meetings were held on 25th April 2025, 30th May 2025, 13th June 2025, 07th August 2025, 10th November 2025, 29th December 2025, 05th January 2026, 11th February 2026 and 16th March 2026. Minutes of the meetings of all the Board and Committees are circulated to all the Directors. The gap between any two meetings has been less than one hundred and twenty days.

iii) The attendance recorded for each of the Directors at the Board Meetings during the year ended as on 31st March, 2026 is as under:-

Name of Board of Directors	Number of meetings Held during the year	Number of meetings Attended during the tenure
Sri. Premchander Rajan	9	9
Sri. Jaichander	9	9
Sri. Narayanasamynaidu Radhakrishnan	9	9
Sri. Marappan Moorthi	9	9
Smt. Meiyappan Amutha - till 25.09.2025	9	4
Smt.Iswariya Sidharthan	9	9
Smt.Ramasamy Priyanka	9	9
Smt. Megala	9	9
Smt.Manonmani Sivasamy - till 16.03.2026	9	8
Smt.Krishnan Kaviyas - from 11.02.2026	9	2

c) **Directors inter-se relationship**

Sri Premchander Rajan, Managing Director is related to Sri Jaichander, Whole Time Director being his brother, except this, no director is related to any other director on the Board.

d) Number of Shares and convertible instruments held by the Non-Executive Directors as on 31st March, 2026:-

S. No.	Name of the Director	Number of shares held
1.	Sri. Narayanasamy naidu Radhakrishnan	Nil
2.	Sri. Marappan Moorthi	Nil
3.	Smt. Iswariya Sidharthan	Nil
4.	Smt. Ramasamy Priyanka	Nil
5.	Smt. Megala	Nil
6.	Smt.Krishnan Kaviyas	Nil

The Company has not issued any convertible instruments. There has been no materially relevant pecuniary transaction or relationship between the Company and its Non-Executive Independent Directors during the year.

During the financial year ended March 31, 2026, the Company has not entered into any material transactions with its Non-Executive Directors.

The Audit Committee has thoroughly reviewed the Company's financial statements, ensuring accuracy and adherence to applicable accounting and regulatory standards.

The Board of Directors have reconstituted Committees of the Board w.e.f. March 16, 2026.

e) Independent Directors

i) Confirmation from the Board of Directors in context to Independent Directors:

The Board of Directors has confirmed that in the opinion of the Board, the Independent Directors fulfill the conditions specified in Listing Regulations and are independent of the management. The Independent Directors of the Company have been appointed in terms of the requirements of the Act, the Listing Regulations. The Company has received declaration from the Independent Directors confirming that they meet the criteria of independence as prescribed under Section 149(6) of the Act read with Regulation 16(1)(b) of the Listing Regulations.

The Board is of the opinion that the Independent Directors fulfill the conditions specified in the Act and the Listing Regulations and that they are independent of the management.

ii) Meeting of Independent Directors

A separate meeting of Independent Directors of the Company without the presence of the Executive Directors & the Management Representatives was held on 11th February, 2026 as required under Schedule IV to the Act (Code for Independent Directors) and Regulation 25 (3) of the Listing Regulations. At the said meeting, the Independent Directors:

a) Reviewing and evaluating the performance of Non-Independent Directors and the Board as a whole, including its Committees, based on structured feedback gathered through the Board evaluation process;

b) Assessing the performance and effectiveness of the Chairman of the Board, taking into account the views of both Executive and Non-Executive Directors, with particular reference to his leadership, coordination, and ability to ensure that all Directors are heard and their views appropriately considered; and

c) Reviewing the quality, quantity, adequacy, and timeliness of the flow of information between the Management and the Board, to assess whether Directors receive sufficient information to discharge effectively and independently their responsibilities effectively and independently.

iii) Familiarization Programme for Independent Directors

The Company familiarizes its Independent Directors with their roles, rights, responsibilities in the Company, nature of the Industry in which the Company operates, etc., through programmes. These include orientation programme upon induction of new Director, as well as other initiatives to update the Directors on an ongoing basis. Further, the Company also makes periodic updating at the Board and Committee meetings on various aspects of the Company's operations including on

Health and Safety, Sustainability, Performance updates of the Company, Industry scenario, Business Strategy, Internal Control and risks involved and Mitigation Plan.

The details of the Familiarization Programme for Independent Directors for 2025-26 is disclosed on the Company's website at www.amarjothi.net.The details of familiarization programme for Independent Directors are available on the Company's website at the following web link: https://tinyurl.com/ID-Familiarization-Programme

iv) Detailed reasons for the resignation of an Independent Director who resigns before the expiry of his/her tenure along with a confirmation by such director that there are no other material reasons other than those provided:

No Independent Director has resigned before expiry of his/her tenure.

v) Retirement of Independent Director:

During the financial year 2025-26, Independent Director namely Smt.Meiyappan Amutha (DIN: 07137884) had completed their second term on 25.09.2025. They remained fully committed to their roles, actively contributing to the Company's governance, decision-making, and strategic oversight throughout the year.

Resignation of Independent Director:

The existing Independent Director Smt. Manonmani Sivasamy (DIN: 10715570) has tendered her resignation as the Independent Director of the Company, with effect from close of business hours on March 16, 2026, due to other professional commitments and personal reasons. The Board of Directors of the Company place on record its appreciation for the valuable contribution and guidance provided by Smt. Manonmani Sivasamy during her association with the Company as an Independent Director.

f) Code of Conduct

The Company has adopted the 'Code of Conduct' which is applicable to its employees, including the Managing and Executive Directors. The Board has also approved a Code of Conduct for the Non-Executive Directors of the Company, which incorporates the duties of Independent Directors as laid down in the Act. Personnel have affirmed compliance with the applicable Code of Conduct for the Financial Year 2025-26. A declaration to this effect, signed by the Managing Director & CFO, forms part of this Report.

Apart from receiving remuneration that they are entitled to under the Act as Non-Executive Directors and reimbursement of expenses incurred in the discharge of their duties, none of the Non-Executive Directors has any other material pecuniary relationship or transactions with the Company, its Promoters or Directors, its Senior Management.

g) Code of Conduct for Prevention of Insider Trading & Code of Corporate Disclosure Practices

In accordance with the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015,as amended from time to time, the Board of Directors of the Company has adopted the Code of Conduct for prevention of Insider Trading and the Code of Corporate Disclosure Practices (Insider Trading Code). All the Directors, Employees of the Company and their immediate relatives and other connected persons who could have access to the Unpublished Price Sensitive Information of the

Company, are governed under this Insider Trading Code. These Codes are posted on the Company's website at the web link: www.amarjothi.net.

During the year, the Board carried out an Annual Evaluation of its own performance and the performance of individual Directors, as well as evaluation of Committees of the Board.

The Nomination and Remuneration Committee (NRC) has defined the evaluation criteria, procedure and time schedule for the Performance Evaluation process for the Board, its Committees and Directors. The procedure followed for the performance evaluation of the Board, Committees and Directors is detailed in the Board's Report, which forms part of the Annual Report.

The Nomination and Remuneration Committee (NRC) has also formulated criteria for determining qualifications, positive attributes and independence of Directors in terms of Section 178(3) of the Act and the Listing Regulations. The aforesaid evaluation was conducted as per the criteria laid down by the NRC as follows:

Performance of Evaluation Criteria		
i)	Board as a whole	• Structure of Board including Composition/ Diversity Process of appointment/ qualifications/ experience, etc. • Fulfillment of functions of the Board (for instance guiding corporate strategy, risk policy, business plans, corporate performance, monitoring Company's governance practices etc., as per the Companies Act, 2013 and SEBI Listing Regulations 2015); • Meetings of Board (Number/Manner of board meetings) held during the year including quality/quantity/timing of circulation of agenda for Board Meetings, approval process/recording of minutes and timely dissemination of information to Board; and Professional Development and Training of Board ofDirectors as required.
ii)	Board Committees	• Composition of Committee; • Fulfillment of functions of the Committee with reference to its terms of reference, the Companies Act, 2013 and the SEBI Listing Regulations 2015; and
iii)	Individual Directors	• Number of Committee meetings held during the year. • Fulfillment of responsibilities as a director as per the Companies Act, 2013, the SEBI Listing Regulations 2015 and applicable Company policies and practices; • In case of the concerned director being Independent Director, Executive Director, Chairperson of the Board or Chairperson or member of the Committees, with reference to such status and role; • In case of Independent Directors, fulfillment of the independence criteria as specified under applicable Regulations and their independence from the management;

Performance of Evaluation Criteria	
	• The performance of the Independent Directors is evaluated, with emphasis on: ❖ Time invested in understanding the Company and its unique requirements; ❖ External knowledge and perspective; ❖ Views expressed on the issues discussed at the Board; and ❖ Keeping updated on areas and issues that are likely to be discussed at the Board • Board and/or Committee meetings attended; and General meetings attended

i) Chart or a Matrix setting out the Skills / Expertise / Competencies of the Board of Directors:

The Board of Directors of the Company possess the requisite skills/expertise/competencies in the context of its businesses to function effectively. The core skills/expertise/competencies that are available with the Directors areas under:

Name of Directors	(Skills / Expertise / Competencies)
Sri. Premchander Rajan	Leasdership,Business Strategy, Planning and Corporate Management
Sri. Jaichander	Decision Making, Corporate Management and Discharge of Corporate Social Responsibility
Sri. Narayanasamynaidu Radhakrishnan	Marketing and Risk Management
Sri. Marappan Moorthi	Human Resource, Accounting and Financial Skills
Smt. Meiyappan Amutha (until 25.09.2025)	Production, Law and advocacy skills
Smt.Iswariya Sidharthan	Legal Compliance and General Management
Smt.Ramasamy Priyanka	Accounting and Financial Skills
Smt. Megala	Governance, Sustainability and Environment
Smt.Manonmani Sivasamy (until 16.03.2026)	IT, Legal Compliance and General Management
Smt.Krishnan Kaviyas (from 11.02.2026)	Legal Compliance, Cyber security and Risk Management

All directors of the Company have an expertise in the field of Corporate Governance.

Our distinguished Board members bring a diverse mix of skills and expertise, ensuring that the Company is well-positioned to steer challenges and seize opportunities across its industries. Their collective experience enables the Board to make informed, strategic decisions while considering multiple perspectives.

1. COMMITTEE OF DIRECTORS

The Board has constituted various Committees of Directors with respective terms of reference as per the provisions of the Listing Regulations and the Companies Act, 2013 (the Act) to deal with matters and plays a vital role in improving the Board effectiveness in the areas where more focus and extensive discussions are required. The Board has constituted the following Committee of Directors to deal with matters referred to it for timely decisions:

a) Audit Committee,

b) Nomination and Remuneration Committee,

c) Stakeholders Relationship Committee,

d) Share Transfer Committee

e) Corporate Social Responsibility Committee.

a) AUDIT COMMITTEE

The Audit Committee was constituted along with the terms of reference in line with the provisions of Section177 of the Companies Act, 2013 and Regulation 18 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The terms of reference include amongst other things review of financial statements , annual budgets, internal control systems, accounting policies and practices, internal audit and administration.

At the invitation of the Company, representatives from various divisions of the Company, Internal Auditors, Cost Auditors, Statutory Auditors, Chief Financial Officer and Company Secretary, who acted as Secretary to the Audit Committee, also attended the Audit Committee meetings to respond to queries raised at the Committee meetings. The Audit Committee assures to the Board among other things adequacy of internal control system, compliance with applicable accounting standards, adequacy and correctness of financial disclosures, compliance with the requirements as specified in the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Committee meets once in every quarter to carry out its Business.

The Committee met six times during the financial year under review on 30th May 2025, 13th June 2025, 07th August 2025, 10th November 2025, 11th February 2026 and 16th March, 2026. The time gap between any 2 (two) meetings was less than 120 (one hundred twenty) days.

Composition of the Audit Committee and attendance of the members at Committee meetings are as follows:

Name of Director	Designation & Category	No. of Meetings held	No. of Meetings attended
Smt.Ramasamy Priyanka	Chairman Non - Executive - Independent	6	6
Smt. Iswariya Sidharthan	Member Non - Executive - Independent	6	6
Sri. Marappan Moorthi	Member Non - Executive - Non - Independent	6	6

All the members of the Audit Committee have the requisite qualifications for appointment on the Audit Committee and possess a sound knowledge of accounting practices as well as financial and internal controls. The Chairman of the Audit Committee attended the AGM of the Company held on September 25, 2025 to respond to members' queries.

The Company has complied with the requirements of Regulation 18 of the Listing Regulations as regards composition of the Audit Committee. As required under Regulation 18 (3) of the Listing Regulations, the Audit Committee had reviewed the following information:

- Management Discussion and Analysis of financial condition and results of operations.
- Management letter(s)/letters of Internal control, weaknesses issued by the Statutory Auditors.
- The Appointment, removal and terms of remuneration of the internal auditor.
- Statement of deviations:
  - Quarterly statement of deviation(s) including report of monitoring agency, if applicable, in terms of Regulation 32 (1): - Not applicable
  - Annual statement of funds utilised for purposes other than those stated in the offer document/ Prospectus/notice in terms of Regulation 32 (7): - Not applicable

The Audit Committee's dedication to these examinations enhances transparency, accountability, and the overall integrity of our operations.

b) NOMINATION AND REMUNERATION COMMITTEE

In compliance with Section 178 of the Companies Act, 2013 and Regulation 19 read with Part D of II of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this Committee was formed for identifying persons to be appointed as Directors and Senior Management positions, to recommend to the Board for appointment and removal of Directors, carryout evaluation of Directors, formulate criteria for determining qualifications, positive attributes and independence of Directors, recommend policy relating to remuneration of Directors / Senior Management.

The Nomination and Remuneration Committee has formulated criteria for evaluation of the Board and non-independent directors for the purpose of review of their performance at a separate meeting of the Independent Directors. Further, the Committee has recommended a policy relating to the remuneration of the directors, key managerial personnel and other employees which, inter alia, includes the principles for identification of persons who are qualified to become directors. The terms of reference of the NRC covers the areas mentioned in Section 178 of the Act and Regulation 19 read with Part D (A) of Schedule II to the Listing Regulations.

The brief description of the terms of reference of Nomination and Remuneration Committee (NRC) is to guide the Board in relation to the appointment and removal, identifying persons and to recommend / review remuneration of the directors including Executive Director, Key Managerial Personnel (KMP) and Senior Management Personnel.

Remuneration policy of the Company is directed towards rewarding performance, based on review of achievements on a periodical basis. The remuneration policy is in accordance with the existing industry practice.

The Committee had formulated performance evaluation criteria for the evaluation of the Chairman, the Board as a whole, Committees of the Board, Independent Directors and Non - Independent Directors. The evaluations were carried out as per the criteria determined by this Committee. The remuneration policy, as approved and adopted by the Board, are available on the website of the Company at https://tinyurl.com/NRC-Policy-2025.

The criteria for making payments to non -executive directors as approved and adopted by the Board, are available on the website of the Company at https://tinyurl.com/Fees-Non-Executive-Directors.

The Committee met eight times during the financial year under review on 30th May 2025, 13th June 2025, 07th August 2025, 10th November 2025, 29th December 2025, 05th January 2026, 11th February 2026 and 16th March, 2026.

Composition of the Nomination, and Remuneration Committee and attendance of the members at Committee Meetings are as follows :

Name of Director	Designation & Category	No. of Meetings held	No. of Meetings attended
Smt. Iswariya Sidharthan	Chairman Non - Executive - Independent	8	8
Smt.Ramasamy Priyanka	Member Non - Executive - Independent	8	8
Sri. Marappan Moorthi	Member Non - Executive - Non - Independent	8	8

The Chairman of the Nomination and Remuneration Committee was present during the Annual General Meeting held on September 25, 2025.

Employees' Stock Options Scheme

Company does not have any Employees' Stock Options Scheme.

Board Performance Evaluation:

The Securities and Exchange Board of India (SEBI) in its Master Circular dated 11th July 2023 has included a guidance note on Board Evaluation specifying the criteria for evaluation of performance of (i) Board as a whole (ii) individual Directors(including Independent Directors & Chairperson) and (iii) various Committees of the Board.

Based on the parameters suggested, the Nomination and Remuneration Committee has adopted suitable criteria to evaluate the performance of Independent Directors, Committees of the Board and the Board of Directors as required under the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015.

The performance evaluation of the Board and its constituents was conducted on the basis of functions, responsibilities, competencies, strategy, tone at the top, risk identification and its control, diversity, and nature of business. Performance Evaluation of the Board, the Individual Directors and the Committees has been carried out in accordance with the aforesaid circular.

Independent Directors' performance is evaluated based on their qualification, experience, knowledge and competency, ability to fulfill allotted functions / roles, ability to function as a team, pro-activeness, participation and attendance, commitment, contribution, integrity, independence from the Company and the ability to articulate independent views and judgement.

Accordingly, a performance evaluation of Independent Directors has been conducted and the results have been communicated to the Chairman of the Board.

c) STAKEHOLDER RELATIONSHIP COMMITTEE

In accordance with Section 178 (6) of the Companies Act, 2013, read with Regulation 20(4) and Para B of Part D of Schedule II of the Listing Regulations, our Stakeholders Relationship Committee is vested with significant responsibilities to safeguard the interests of our valued shareholders. These responsibilities encompass:

a) Addressing Shareholders' Concerns: The Committee diligently resolves grievances pertaining to share transfers/transmissions, non-receipt of essential documents such as annual reports and dividend warrants, and other matters concerning general meetings.

b) Ensuring Voting Rights: We actively review measures aimed at empowering shareholders to effectively exercise their voting rights, ensuring their voices are heard in key Company decisions.

c) Maintaining Service Standards: Assessment of adherence to service standards adopted by the Company regarding services provided by the Registrar & Share Transfer Agent (RTA) is a priority, ensuring seamless shareholder experiences.

d) Enhancing Shareholder Communication: We review various initiatives aimed at reducing unclaimed dividends and facilitating timely receipt of critical documents such as dividend warrants, annual reports, and statutory notices.

Our Stakeholders Relationship Committee, constituted under the relevant provisions, remains committed to expediting the resolution of shareholder complaints. Through regular monitoring of complaints registered via platforms like the SEBI Complaints Redress System (SCORES) and those received via Stock Exchanges, along with corresponding action taken reports (ATRs), we ensure swift and efficient redressal. The Committee convenes periodic meetings to bolster shareholder services and promptly address any grievances, whether routed through the RTA or directly to the Company.

The Company Secretary serves as the Compliance Officer / Secretary of the Committee.

The Committee met five times during the financial year under review on 30th May 2025, 07th August 2025, 10th November 2025 , 11th February 2026 and 16th March 2026.

Composition of the Stakeholders Relationship Committee and attendance of the members at Committee meetings are as follows:

Name of Director	Designation	Category	No. of Meetings held	No. of Meetings attended
Smt. Megala (w.e.f 16.03.2026) *	Chairman	Non - Executive - Independent	5	4
Smt. Manonmani Sivasamy (until 16.03.2026)**	Chairman	Non - Executive - Independent	5	4
Sri. Premchander Rajan	Member	Executive	5	5
Sri. Jaichander	Member	Executive	5	5

Notes:

1. Smt. Manonmani Sivasamy (DIN- 10715570), Independent Director was resigned w.e.f.16.03.2026 due to other professional commitments and personal reasons. Accordingly, she ceased to act as an Chairman of the Committee with effect from 16.03.2026.
2. Smt. Megala (DIN- 10696852) was designated as Chairman of the Committee w.e.f 16.03.2026.

The Stakeholders Relationship Committee is empowered to review the summary of the complaints received and also to take appropriate action promptly. No requests for share transfer are pending apart from those that are disputed or sub-judice. All complaints are resolved within 15 days except those which are of legal nature.

The Chairman of the Stakeholders Relationship Committee was present during the Annual General Meeting held on September 25, 2025. No share transfer requests were pending as on 31st March 2026.

Smt. Mohanapriya. M, Company Secretary, is the Compliance Officer. Contact Details of Compliance Officer:

Smt. Mohanapriya. M, Company Secretary & Compliance Officer, Amarjothi House, 157, Kumaran Road, Tirupur - 641 601. E-mail :mill@amarjothi.net

d) SHARE TRANSFER COMMITTEE

The Share Transfer Committee has been formed by the members of the Board of Directors and the Company Secretary. During the year, the Committee met 7 times and approved the transmission of Shares, change of name, name deletion and the issuance of Duplicate Share Certificates. There were no pending share transmissions as on 31.03.2026.

e) CORPORATE SOCIAL RESPONSIBILITY COMMITTEE

The Corporate Social Responsibility Committee was constituted in compliance with the provisions of Section 135 of the Companies Act, 2013 and the Companies (Corporate Social Responsibility Policy) Rules, 2014, to formulate policies, indicate the activities / projects and the amount of expenditure to be incurred in relation to the CSR activities of the Company in accordance with Schedule VII to the Companies Act, 2013. The terms of reference of the CSR Committee include recommending to the Board the amount of expenditure to be incurred on the CSR activities and monitoring the implementation of the CSR Policy from time to time. The CSR Policy of the Company, as approved and adopted by the Board, has been posted on the website of the Company.

The Corporate Social Responsibility (CSR) Policy is available under the following website: http://www.amarjothi.net/and web link for the same is https://tinyurl.com/Amarjothi-CSR-policy-2026

The Committee met thrice during the year under review on 30th May 2025, 10th November 2025 and 16th March 2026. The composition of the Corporate Social Responsibility Committee and the details of attendance of Members is as follows:

Name of Director	Designation	Category	No. of Meetings held	No. of Meetings attended
Sri. Marappan Moorthi	Chairman	Non - Executive - Non - Independent	3	3
Sri. Jaichander	Member	Executive	3	3
Smt. Manonmani Sivasamy (until 16.03.2026)	Member	Non - Executive - Independent	3	2
Smt. Krishnan Kaviyas (w.e.f. 16.03.2026)	Member	Non - Executive - Independent	3	2

Notes:

1. Smt. Manonmani Sivasamy (DIN- 10715570), Independent Director was resigned w.e.f.16.03.2026 due to other professional commitments and personal reasons. Accordingly, she ceased to act as a Member of the Committee with effect from 16.03.2026.

   Smt. Krishnan Kaviyas (DIN- 11459296) was appointed as Independent Director w.e.f.11.02.2026.

2. Smt. Krishnan Kaviyas (DIN- 11459296) was inducted as Member of the Committee w.e.f 16.03.2026.

2. PARTICULARS OF SENIOR MANAGEMENT INCLUDING THE CHANGES THEREIN SINCE THE CLOSE O THE PREVIOUS FINANCIAL YEAR

Name of Senior Management Personnel ("SMP")	Designation	Changes if any, since the previous financial year (Yes / No)	Nature of change and effective date
Sri. V. E. Selvaraj	Senior General Manager	No	–
Sri. Jayavel Thiyagarajan	Spinning Master	No	–
Sri. Arunkumar. S	EDP Manager	No	–
Sri. K. Elango	Chief Financial Officer	No	–
Smt. Mohanapriya. M	Company Secretary	No	–

3. REMUNERATION TO DIRECTORS

The Remuneration, Commission and Sitting Fees paid to the Directors for the year 2025-26 was as follows:

Director's	Salary and Perquisites	Commission (Rs.in Lakhs)	Sitting Fees	Number of shares held individually	Relationship with other Directors
Sri. Premchander Rajan	7.20	81.84	Nil	1858043	Brother of Mr. R. Jaichander
Sri. Jaichander	7.20	81.84	Nil	1912880	Brother of Mr. R. Premchander
Sri. Narayanasamynaidu Radhakrishnan	Nil	Nil	0.09	Nil	-
Sri. Marappan Moorthi	Nil	Nil	0.09	Nil	-
Smt. Meiyappan Amutha (until 25.09.2025)	Nil	Nil	0.04	Nil	-
Smt. Iswariya Sidharthan	Nil	Nil	0.09	Nil	-
Smt. Ramasamy Priyanka	Nil	Nil	0.09	Nil	-
Smt. Megala	Nil	Nil	0.09	Nil	-
Smt. Manonmani Sivasamy (until 16.03.2026)	Nil	Nil	0.09	Nil	-
Smt. Krishnan Kaviyas (w.e.f. 11.02.2026)	Nil	Nil	0.02	Nil	-

The Managing Directors are not paid any sitting fees for attending meetings of the Board and Committees. Non-Executive Directors are only paid sitting fees for Board / Committee Meetings attended by them. No Stock options were granted/convertible instruments issued to Non-executive Directors and Independent Directors during the financial year ended 31st March 2026. No service contracts were entered into with Directors. The web link for criteria of making payments to non-executive directors can be accessed at https://tinyurl.com/Fees-Non-Executive-Directors.

4. GENERAL BODY MEETINGS

The location and time of the annual general meetings held during the last three years are as follows:

Financial Year ended	Date	Time	Venue
31.03.2023	27.09.2023	11.00 A.M.	Meeting held through Video Conferencing (VS) / Other Audio - Visual Means (OAVM) - at Registered Office
31.03.2024	03.09.2024	11.00 A.M.	Meeting held through Video Conferencing (VS) / Other Audio - Visual Means(OAVM) - at Registered Office
31.03.2025	25.09.2025	11.00 A.M	Meeting held through Video Conferencing (VS) / Other Audio - Visual Means (OAVM) - at Registered Office

Special Resolutions passed at the last 3 Annual General Meetings

1. There was no special resolution was passed at 35thAGM held on 27.09.2023.
2. There were four special resolution was passed at 36th AGM held on 03.09.2024.

- Appointment of Smt. ISWARIYA SIDHARTHAN (DIN- 09707870) as an Independent Director of the Company for a first term of five years.
- Appointment of Smt.RAMASAMY PRIYANKA (DIN- 10652216) as an Independent Director of the Company for a first term of five years.
- Appointment of Smt. MEGALA (DIN- 10696852) as an Independent Director of the Company for a first term of five years.
- Appointment of Ms. MANONMANI SIVASAMY (DIN- 10715570) as an Independent Director of the Company for a first term of five years.

3. There was no special resolution was passed at 37thAGM held on 25.09.2025.

5. THE DETAILS OF EXTRA-ORDINARY GENERAL MEETING HELD DURING THE YEAR

No Extra Ordinary Meeting (AGM) was held, during the year under review.

6. **POSTAL BALLOT**

Details of resolution passed through postal ballot and the voting pattern for the said resolution as disclosed below:

During the year, the Company has sought the approval of members through postal ballot via remote e-voting for the following Special resolution:

Date of Postal Ballot Notice: 05th January 2026						
Cut-off date: 02nd January 2026	Voting period for Postal Ballot (E-Voting): From 13th January 2026 to 11th February 2026					
Date of approval: 11th February 2026	Date of declaration of results:12th February, 2026					
Resolution particulars	Number of Votes Polled	Votes cast in favour		Votes cast against		Invalid votes
		No. of Votes	%	No. of Votes	%	
Appointment of Ms. Krishnan Kaviyas (DIN: 11459296) as a Non - Executive Independent Director of the Company	4015683	4001973	99.66	13710	0.34	Nil

Procedure for Postal Ballot:

In accordance with the MCA Circulars, the Postal Ballot Notice dated 05th January 2026, was sent only by electronic mode to those members whose names appeared in the Register of Members / List of Beneficial Owners as on 02nd January 2026 ("Cut-Off Date") as received from the Depositories and whose e-mail addresses were registered with the Company / Depositories.

Mr. R. Ramchandar, (FCS No. 10097, CP No. 12240),, Company Secretaries, Coimbatore was appointed as the Scrutinizer for carrying on the Postal Ballot process in a fair and transparent manner.

Pursuant to the provisions of Sections 108 & 110 of the Companies Act, 2013 read with Rule 22 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the Resolutions as specified in the Notice of the Postal Ballot dated 05th January 2026 (as specified above) were transacted through Postal Ballot only by way of remote e-Voting.

The Company had engaged the services of the Central Depository Services Limited ("CDSL") for providing an e-Voting facility to the Members. The Members were provided with the option of exercising their right to vote on the said resolution through e-Voting during the period from 13th January 2026 to 11th February 2026. Upon completion of the voting period, the Scrutinizer completed the scrutiny of votes cast and submitted his report to the Managing Director.

The results of the voting were declared on Thursday, 12th February 2026 and displayed on the websites of the Stock Exchanges, the Company and the CDSL.

Note: As per the requirements of Schedule V, Part C, 7(e) of SEBI (Listing Obligations and Disclosure Requirements) 2015, it is being informed that there is no proposal as on the date of this report to pass any Special Resolution through Postal Ballot.

7. MEANS OF COMMUNICATION

The Company is conscious of the importance of timely dissemination of adequate information to the Stakeholders. The quarterly and annual financial results are published in the "Trinity Mirror" (English) and "Makkal Kural"(Tamil).In accordance with the requirements of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015.

The Company Profile, Corporate information, Shareholding Pattern, Financial Statements, Code of Conduct for Directors and Officers and Product range are displayed in the Company's website www.amarjothi.net.

Quarterly Financial Results and Quarterly Shareholding Pattern are intimated to the Stock Exchange periodically and also posted in the portal hosted by BSE - www.bseindia.com. Whenever there are any important developments , the Company makes news releases and the same will be displayed in the Company's website www.amarjothi.net and also forward a copy of the same to the Stock Exchange. The Company has not made any presentations to the institutional investors or to the analysts during the year under review.

Shareholders have been provided with an opportunity to provide their email id for receiving correspondence and annual report in electronic form.

SHAREHOLDERS INFORMATION 38th ANNUAL GENERAL MEETING

Day & Date	:	Friday, 28th August 2026
Time	:	11.00 A.M.
Venue	:	Annual General Meeting (AGM) to be conducted through Video Conferencing ("VC") / Other Audio Visual Means ("OAVM"), pursuant to MCA and SEBI circulars without physical presence of Members at a common venue. The deemed venue for the AGM shall be the Registered Office of the Company - Amarjothi House, 157, Kumaran Road, Tirupur - 641601.

FINANCIAL CALENDAR

Financial Year	:	1st April, 2025 to 31st March, 2026
Announcement of Annual Results 2025-26	:	29.05.2026
Mailing of Annual Reports 2025-26	:	On or before 4th August 2026
E-voting period	:	25.08.2026 - 9.00 AM to 27.08.2026 - 5.00 PM
Date of Book Closure	:	22.08.2026 - Saturday to 28.08.2026 - Friday (Both days inclusive)
Date of payment of dividend	:	On or before 27th September 2026 - Rs.2.20/- per share (22% on the face value)

LISTING ON STOCK EXCHANGES

The equity shares of the Company are listed at	:	BSE Limited, Mumbai - 400 001 BSE Limited,
Stock Code	:	521097
ISIN No.	:	INE484D01012

Listing fee for 2025-2026 has been paid in respect of BSE Ltd.

MARKET PRICE DATA

The Company's stock code in BSE is 521097. The High and Low quotations of the Company's shares on the (BSE) from April 2025 to March 2026 are given below:

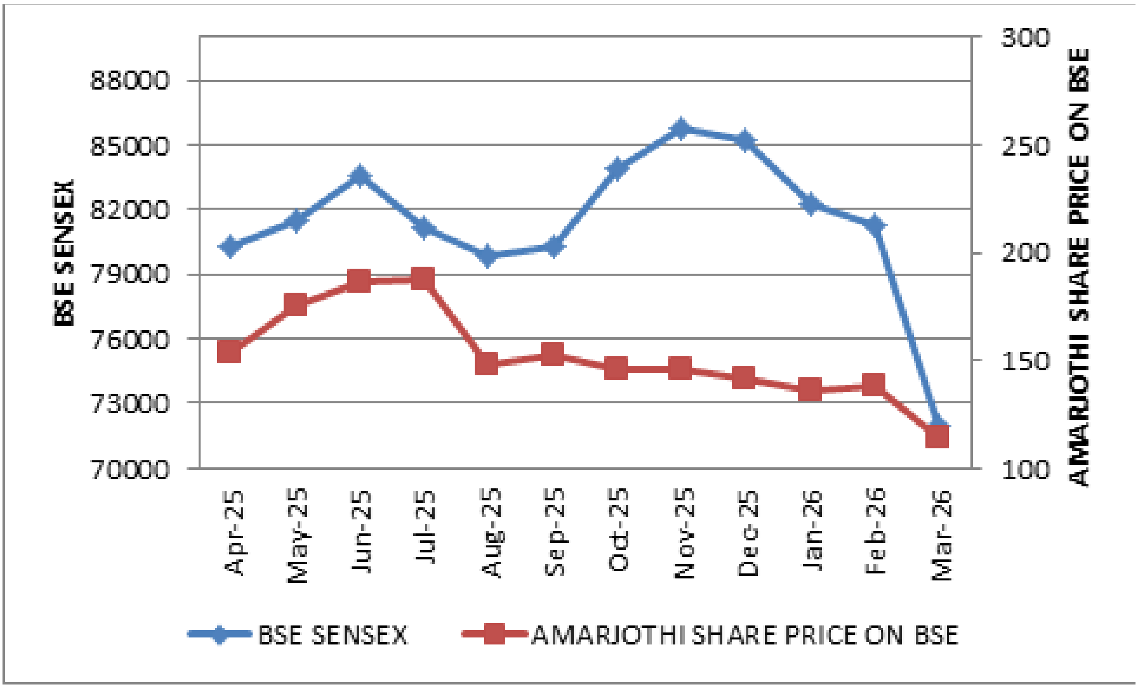
Month	High (Rs.)	Low (Rs.)
Apr 2025	165.55	144.05
May 2025	181.00	150.05
June 2025	193.00	168.00
July 2025	195.00	177.05
Aug 2025	191.95	146.80
Sep 2025	168.40	149.00
Oct 2025	158.80	141.50
Nov 2025	154.25	143.00
Dec 2025	151.70	135.20
Jan 2026	149.65	129.00
Feb 2026	154.00	130.00
Mar 2026	141.25	113.10

PERFORMANCE IN COMPARISION TO BROAD BASED INDICES

AMARJOTHI SHARE PERFORMANCE (April 2025 to March 2026)

BSE Sensex Vs Amarjothi Share Price

The Shares of the Company are regularly traded and in no point of time the Shares were suspended for trading in any of the Stock Exchanges wherein the Company's Shares are listed.



REGISTRAR & SHARE TRANSFER AGENT:

Transfer, transmission, transposition of name, split, consolidation, recording change of name of Shareholders, issue of duplicate certificate, dematerialization, rematerialization and such other matters relating to the Equity Shares of the Company are entrusted to the Registrar and Share Transfer Agent.

SHARE TRANSFER SYSTEM:

The Board has delegated the authority for approving transmission, dematerialization of shares etc. to the Shares and Debentures Committee. The Company obtains an annual certificate from Practicing Company Secretaries as per the requirement of Regulation 40(9) of the SEBI Listing Regulations and the same is filed with the Stock Exchanges.

In terms of amended Regulation 40 of the SEBI Listing Regulations w.e.f. 01st April 2019, transfer of securities in physical form shall not be processed unless the securities are held in the demat mode with a Depository Participant. Further, w.e.f.24th January 2022, SEBI has made it mandatory for listed companies to issue securities in demat mode only while processing any investor service requests viz. issue of duplicate share certificates, exchange/sub-division/ splitting/consolidation of securities, transmission/ transposition of securities. Vide its Circular dated 25th January 2022, SEBI has clarified that listed entities/ RTAs shall now issue a Letter of Confirmation in lieu of the share certificate while processing any of the afore said investor service request.

M/s. Cameo Corporate Services Limited, Registrars and Share Transfer Agents of the company have attended to the share transfer formalities regularly. The Registrar and Share Transfer Agents can be contacted by the investors at the following address:

Name	:	M/s. Cameo Corporate Services Limited
Address	:	"Subramanian Building" No.1, Club House Road, Chennai - 600 002.
Email ID	:	cameo@cameoindia.com, investor@cameoindia.com
Telephone	:	+91 044 4002 0700/ /0702/ 0710/ 0780
Website	:	www.cameoindia.com
Contact Person	:	Ms. Sreepriya, Company Secretary

Share transfers were processed and share certificates dispatched within 15 days from lodgment in accordance with the stock exchange listing agreement.

Dematerialisation requests have been confirmed within 21 days from the date of request.

DISTRIBUTION OF SHAREHOLDING AS ON MARCH 31, 2026

Slab of Share holding	Shareholders	%	No. of Shares	%
1 - 100	5255	73.37	317126	4.69
101 - 500	1375	19.19	355243	5.26
501 - 1000	268	3.74	213291	3.16
1001 - 2000	130	1.81	192764	2.86
2001 - 3000	49	0.68	124693	1.85
3001 - 4000	25	0.34	89892	1.33
4001 - 5000	10	0.13	45818	0.68
5001 - 10000	28	0.39	216020	3.20
10001 AND ABOVE	22	0.31	5195153	76.97
Total	**7162**	**100.00**	**6750000**	**100.00**

SHAREHOLDING PATTERN AS ON 31st MARCH 2026

Category	No. of Shares held	%
Indian Promoters	4055606	60.08
Bodies Corporate	281122	4.16
Indian Public	2387360	35.37
NRI	25912	0.39
Total	**6750000**	**100.00**

Mode	No. of Shares	% of Listed Capital
Depository	6575009	97.40
Physical	174991	2.60
Total	**6750000**	**100.00**

DEMATERIALIZATION OF SHARES AND LIQUIDITY:

The Company's shares are available for trading in the depository system of both National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL).

As on 31st March 2026, 6575009 Equity Shares constituting 97.40 percent of the paid-up Equity Share Capital of the Company has been dematerialized.

SHAREHOLDERS'RIGHTS - INFORMATION ON FINANCIALRESULTS

As the Company's quarterly, half yearly and yearly results are published in one English national newspaper having circulation all over India and in a regional newspaper (Tamil) having circulation in Tamil Nadu, the same are not sent separately to the shareholders, but hosted on the Company's website www.amarjothi.net.

DEPOSITORY RECEIPTS AND CONVERTIBLE INSTRUMENTS:

The Company has not issued any Global Depository Receipts, American Depository Receipts or convertible instruments of any kind.

IN CASE THE SECURITIES ARE SUSPENDED FROM TRADING, THE DIRECTORS REPORT SHALL EXPLAIN THE REASON THEREOF

Not applicable as securities of the Company not suspended for trading on any stock exchanges during FY 2025-26.

FOREIGN EXCHANGE HEDGING AND MONITORING OFCOMMODITY PRICES:

The Company does not have foreign exchange exposure and has not undertaken any hedging activity in foreign exchange and commodity markets. The Company has a mechanism in place to continuously monitor commodity price movement and take appropriate action, if necessary, to ensure better cost control.

SPECIAL WINDOW FOR RE-LODGEMENT OF TRANSFER REQUESTS OF PHYSICAL SHARES

Pursuant to SEBI Circular dated 2nd July 2025, the Company opened a special window for Shareholders holding shares in physical form to facilitate the re-lodgement of transfer deeds that were originally lodged prior to 1st April 2019 and were rejected/ returned, due to a deficiency in the documents. The re-lodgement window was open for a period of six months from 7th July 2025 until 6th January 2026.

In terms of the SEBI Circular dated 30th January 2026 another special window has been opened for a period of one year from 5th February 2026 until 4th February 2027. Shareholders may note that securities transferred under this special window shall be mandatorily credited in demat mode and shall be under lock-in for a period of one year from the date of transfer. Such securities shall not be transferred / lien-marked/pledged during the said lock-in period.

Shareholders are encouraged to take advantage of this opportunity by submitting the necessary documents to the Company's RTA i.e. Cameo Corporate Services Limited.

PLANT LOCATIONS:

Spinning unit :Pudusuripalayam, Nambiyur-638458, Gobi Taluk.

Processing Unit : SIPCOT, Perundurai, Erode Dist.

Wind Mills :Tirunelveli, Ramanathapuram and Theni district.

INVESTOR CORRESPONDENCE:

All Shareholder correspondence should be addressed to
The Company Secretary & Compliance officer,
Amarjothi Spinning Mills Limited, Amarjothi House,
157, Kumaran Road, Tirupur-641601.
Email id: mill@amarjothi.net / secretarial@amarjothi.net
Phone No: 0421 4311600

CREDIT RATING:

The Company does not have any debt instrument or a fixed deposit program or any scheme or proposal involving mobilisation of funds either in India or abroad that requires Credit Rating.

9. DISCLOSURES

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

All the related party transactions were entered into on arm's length basis, in the ordinary course of business and are in compliance with the applicable provisions of the Companies Act, 2013 and the Listing Regulations. There were no materially significant related party transactions made by the Company with Promoters, Directors or Key Managerial Personnel etc. which may have potential conflict with the interest of the Company at large.

The details of the transactions with Related Party are provided in the Company's financial statements in accordance with the Accounting Standards. All Related Party Transactions are presented to the Audit Committee and the Board. Omnibus approval is obtained for the transactions which are foreseen and repetitive in nature.

A statement of all related party transactions is presented before the Audit Committee on a quarterly basis, specifying the nature, value and terms and conditions of the transactions.

Kindly refer to the notes forming part of accounts for the details of Related Party Transactions.

b) Details of non-compliance by the Company, penalties, and strictures imposed on the Company by the Stock Exchange or SEBI or any Statutory Authorities, on any matter relating to capital markets, during the last three years:

There were two fines imposed on the Company by the Stock Exchange during the last three years.

- In the year 2024 - The SEBI has imposed a fine in respect of non- compliance under Regulation 33 and Regulation 23 of SEBI LODR and had levied a fine for such non-compliance and the fine has been duly paid by the Company.
- In the year 2025 - The SEBI has imposed a fine in respect of non- compliance under Regulation 34 of SEBI LODR and had levied a fine for such non-compliance and the fine has been duly paid by the Company.
- The Board took note of the same and advised the concerned officials / department to monitor the compliance requirements minutely and strictly adhere the provisions of the applicable laws/regulations/rules.

c) Details of establishment of vigil mechanism / Whistle Blower policy and affirmation that no personnel have been denied access to the Audit Committee:

A Whistle Blower Policy is adopted by the Company to provide adequate safeguards to deal with instances of fraud and mismanagement and to report concerns about unethical behaviour or any violation of the Company's code of conduct. The Audit Committee has been authorized to review the cases received under the Whistle Blower Policy of the Company and address the grievances of all the personnel in the Company. The whistle blower mechanism is in operation and no personnel has been denied access to the Audit Committee.

The Whistle Blower policy can be accessed on the Company's website at www.amarjothi.netand weblink for the same is https://tinyurl.com/Policy-on-Whistle-Blower

d) Details of compliance with mandatory requirements and adoption of the non-mandatory requirements:

The Company has complied with all the mandatory requirements of Corporate Governance norms as enumerated in SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Board has taken cognizance of the non-mandatory requirements and shall consider adopting the same as and when necessary.The Company will continue to adopt other non-mandatory requirements as appropriate. The Company has a record of unqualified financial statements since inception.

e) Web link where policy for determining 'material' subsidiaries is disclosed:

The Company has one wholly owned subsidiary company M/s.RPJ Textiles Ltd., in which our company holds 100% of equity shares. The details are mentioned in AOC-1 and hence the Company has framed web link of policy for determining 'material' subsidiaries and the same is placed on the Company's website www.amarjothi.net and the web link for the same is https://tinyurl.com/Material-Subsidiary-Policy2025 .

f) Web link where policy on dealing with related party transactions is disclosed:

The Company has framed Related Party Transaction Policy and the same is placed on the Company's website www.amarjothi.net and the web link for the same is https://tinyurl.com/RPT-Policy-2026 .

g) Disclosure of commodity price risks and commodity hedging activities:

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

h) Details of utilization of funds raised through preferential allotment or qualified institutions placement as specified under Regulation 32 (7A).

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

i) Certificate from Practicing Company Secretary:

The Company has obtained a certificate from Sri.R.Ramchandar, Company Secretaries, CP No. 12240, that none of the Directors on the Board of the Company have been debarred or disqualified from being appointed or continuing as Directors of the Company by the Securities and Exchange Board of India / Ministry of Corporate Affairs or any such statutory authority has been obtained and is annexed to this report.

j) Recommendation of any Committee of the board which is mandatorily required:

Any recommendations given by the Committees of the Board are required to be placed before the Board. The Board has accepted all the recommendations by various committees of the Board during the financial year 31st March, 2026.

k) Total fees for all services paid by the listed entity and its subsidiaries, on a consolidated basis, to the Statutory Auditor and all entities in the network firm/network entity of which the statutory auditor is a part.

Sl. No.	Particulars	Amount (Rs.) (in lakhs)
1.	Audit Fees	2.72
2.	Reimbursement of Expenses	0.20
3.	Other Services	0.31
	Total	**3.23**

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

The Company has zero tolerance for sexual harassment at workplace and has adopted a Policy in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) POSH Act, 2013 and the Rules there under for prevention and redressal of complaints of sexual harassment at workplace. The details of complaints are as under:

- Number of complaints filed during the financial year - NIL
- Number of complaints disposed of during the financial year - NIL
- Number of complaints pending as on the end of the financial year - NIL

m) Disclosure by listed entity and its subsidiaries of 'Loans and advances in the nature of loans to firms/ companies in which directors are interested by name and amount:

Company was not given any loans or advances in the nature of loans to firms/companies in which Directors are interested during the Financial year 2025-26.

n) Details of Material Subsidiaries of the Company, including date and place of incorporation and name and date of appointment of Statutory Auditors of such subsidiaries:

Not applicable since there is no material subsidiary of the Company for the FY 2025-26.

10. All the requirements of Corporate Governance Report of sub paragraphs (2) to (10) Para C of Schedule V of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 have been duly complied with.

The Company is in compliance of the corporate governance requirements outlined in regulations 17 to 27 and clause (b) to (i) of sub-regulation (2) of regulation 46 of the SEBI (LODR) Regulations, 2015. The Company adheres to these regulations to ensure transparency, accountability, and the protection of stakeholders' interests. By complying with these governance standards, Company maintains a strong foundation of corporate governance practices that contribute to its overall success.

The Company is fully compliant with all the requirements of Corporate Governance Report as stated in sub para (2) to (10) of Schedule V of Listing Regulations.

11. None of the discretionary requirements as specified in Part E of Schedule II of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 have been adopted.

12. DISCLOSURE OF COMPLIANCES:

The Company has disclosed the compliance of regulations in respect of Corporate Governance under the Listing Regulations on its website viz. www.amarjothi.net

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.

13. COMPLIANCE CERTIFICATE:

Compliance Certificate for Corporate Governance from Auditors of the Company forms part as of this report.

14. CEO/CFO CERTIFICATION:

As required under Regulation 17(8) of Listing Regulations, the Managing Director and CFO have certified to the Board about compliance by the Company with the requirements of the said sub-regulation for the financial year ended 31st March, 2026.

15. CODE OF CONDUCT

The Code of Conduct for the Directors and Senior Management Personnel of the Company has been laid down and posted on the Website of the Company. The compliance of the said Code of Conduct by the Directors and Senior Management Personnel for the year 2025-26 has been affirmed by the Chairman and Managing Director (CEO).

16. DECLARATION FOR CODE OF CONDUCT

I hereby confirm that the Company has obtained from the members of the Board and Senior Management Personnel their affirmation on compliance of the Code of conduct laid down by the Company for the financial year 2025-2026.

17. SHARE CAPITAL & RECONCILIATION OF SHARE CAPITAL AUDIT

A qualified practicing Company Secretary conducts quarterly audits to reconcile the Company's total admitted capital with National Securities Depositories Limited (NSDL) and Central Depositories Services (India) Limited (CDSL), as well as the total issued and listed capital. The purpose of this audit is to ensure that the total issued/paid-up capital aligns with the combined number of shares in physical form and the number of dematerialized shares held with NSDL and CDSL.

These audits are performed to validate and confirm the accuracy of the Company's capital structure, ensuring that the recorded capital matches the shares held in both physical and dematerialized form.

The qualified practicing Company Secretary's audit provides assurance that the Company's total admitted capital is in accordance with the aggregate number of shares in physical form and dematerialized shares held with NSDL and CDSL. This diligent process helps to maintain accurate records and inculcates confidence among stakeholders regarding the Company's capital position.

18. UNCLAIMED/UNPAID DIVIDENDS

As per Sections 124 and 125 of the Act and Investor Education and Protection Fund (Accounting, Audit, Transfer and Refund) Rules, 2016, shares pertaining to shareholders who have not en-cashed / claimed dividends for seven consecutive years from the date of declaration were required to be transferred to the demat account of the Investor Education and Protection Fund (IEPF) Authority. The shareholders whose dividend / shares are transferred to the IEPF Authority can claim their dividend / shares from the Authority.

In accordance with the IEPF Rules, the Company had sent notice to all shareholders whose shares are due to be transferred to the IEPF Authority and published requisite advertisement in the newspaper prior to transfer of the shares pertaining to such shareholders of the Company who have not en-cashed / claimed dividends for seven consecutive years.

The Company has uploaded the details of unpaid and unclaimed amounts lying with the Company as on 31st March, 2026 and the list of shareholders whose shares have been transferred to the IEPF Authority on the Company's website: www.amarjothi.net

LAUNCH OF "SAKSHAM NIVESHAK'' CAMPAIGN

Pursuant to Investor Education and Protection Fund Authority (IEPFA), Ministry of Corporate Affairs (MCA) letter dated 27th March 2026, Amarjothi Spinning Mills Limited is pleased to inform you of the commencement of a Second 100-day special outreach initiative titled "Saksham Niveshak", starting from 1st April 2026 to 9th July 2026.

This Second 100 day's campaign is being undertaken to facilitate shareholders in updating Know Your Customer (KYC) details including:

- o Bank account mandates
- o Nominee Registration
- o Contact information (email, mobile number, address)

This campaign is also being undertaken to facilitate the shareholders to claim their Unpaid/ Unclaimed Dividends for any financial year in order to prevent their dividend amount and shares being transferred to IEPFA Shareholders who have not claimed their dividends or have incomplete KYC records are requested to contact the Company's Registrar and Share Transfer Agent (RTA) at the earliest:

M/s. Cameo Corporate Services Limited Unit:

AMARJOTHI SPINNING MILLS LTD

Subramanian Building, 5th Floor

No.1, Club House Road, Chennai - 600 002

Phone: 044 - 40020780 /40020702 / 40020706
Queries: https://wisdom.cameoindia.com Email: investor@cameoindia.com

The Company has also published the launch of Second 100 days "Saksham Niveshak'' Campaign in the newspapers "Trinity Mirror" (English) and "Makkal Kural"(Tamil) on 29.04.2026.

The Company has communicated by email on 19.05.2026 to our physical and electronic shareholders whose email ids are registered .The Company has sent postal letters on 01.07.2026 to our physical and electronic shareholders whose email ids are not registered.

19. CREDIT RATINGS OBTAINED BY THE COMPANY DURING THE FINANCIAL YEAR ENDED MARCH 31, 2026:

During the financial year 2025-26, Company had received Credit rating for bank facilities issued by Crisil Ratings Limited, Credit Rating Agency to the Company and assigned following rating to the Company.

Facilities	Amount (in crore)	Rating
Long Term Bank Facilities	55 Crore	BBB+ / Stable

20. DETAILS OF UNCLAIMED SHARES KEPT IN DEMAT SUSPENSE ACCOUNT:

As required under Regulation 34 of SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015, Share Certificates issued on the subdivision of the face value of the Shares and remaining unclaimed after giving three reminders under registered post to the respective Shareholder's last known address, have been transferred to a separate Demat Account opened in the name Amarjothi Spinning Mills Limited - Unclaimed Suspense Account with the Coimbatore Capital Ltd, Coimbatore, Tamil Nadu, India.

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.

As on 01st April 2026, Amarjothi Spinning Mills Limited - Unclaimed Suspense Account had a nil balance of Shares. This is on account of shares being either claimed by the Shareholders or because of transfer to the Investor Education and Protection Fund ("IEPF") during previous years.

21. CODE OF CONDUCT TO REGULATE, MONITOR AND REPORT TRADING BY DESIGNATE PERSONS

In compliance with the SEBI regulation on prevention of Insider Trading, the Company has placed a comprehensive code of conduct for its Directors, designated employees of the Company and their immediate relatives. The Code lays down guidelines, which advises them on procedures to be followed and disclosures to be made, while dealing with shares of the Company and cautioning them of the consequences of violations. Subsequently, the Company has its code in line with the requirement of SEBI (Prohibition of Insider Trading) Regulations, 2015. The Code of Conduct to Regulate, Monitor and Report Trading by Designate Persons is posted on the website of the Company www.amarjothi.net.

22. There are no agreements that require disclosure under clause 5A of paragraph A of Part A of Schedule III of the SEBI Listing Regulations.

23. FUNCTIONAL WEBSITE OF THE COMPANY AS PER REGULATION 46 OF SEBI (LISTING OBLIGATIONS & DISCLOSURE REQUIREMENTS) REGULATIONS, 2015.

Pursuant to the requirement of Regulation 46 of the Listing Regulations, the Company maintains a functional website of the Company and website address of the Company is www.amarjothi.net Website of the Company provides the basic information about the Company e.g. details of its business, financial information, various policies, shareholding pattern & other details relevant to the shareholders and the Company is regularly updating the Information provided on its website.

By order of the Board

Place: Tirupur
Date: 27.07.2026

(Sd/-) R. PREMCHANDER
Managing Director
DIN: 00390795

(Sd/-) R. JAICHANDER
Whole Time Director
DIN: 00390836

AUDITOR CERTIFICATE ON CORPORATE GOVERNANCE

To

The Members of

AMARJOTHI SPINNING MILLS LIMITED,

I have examined the compliance of conditions of Corporate Governance by AMARJOTHI SPINNING MILLS LIMITED, for the year ended 31.03.2026, as per the relevant provisions of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015('Listing Regulations')as stipulated in Regulations 17 to 27 of Chapter IV.

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

In my opinion and to the best of my information and according to the explanations given to me, I certify that the Company has complied with the conditions of Corporate Governance as stipulated in above mentioned Listing Agreement/Listing Regulations.

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

For V NARAYANASWAMI & Co.
Chartered Accountant
Regn No. (FRN): 027417s

SD/-
V NARAYANASWAMI, M.A.,FCA.,
Proprietor Membership No:- 023661
UDIN:- 26023661WENQZT7241

Place: Tirupur
Date: 29.05.2026

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
Amarjothi Spinning Mills Limited
(CIN:L17111TZ1987PLC002090)
157, Kumaran Road,
Tirupur-641601.

I have examined the relevant registers, records, forms, returns and disclosures received from the Directors of M/s. Amarjothi Spinning Mills Limited having CIN: L17111TZ1987PLC002090, and having Regd. Office at 157, Kumaran Road, Tirupur-641601, Tamil Nadu, India (here in after 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 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 & its officers, I hereby certify that none of the Directors on the Board of the Company for the Financial Year ending on 31st March, 2026 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs, or any such other Statutory Authority.

S.No.	Name of Director	DIN	Original Date of Appointment
1.	SRI. RAJAN PREMCHANDER	00390795	16.12.1987
2.	SRI. JAICHANDER	00390836	30.09.1993
3.	SRI NARAYANASAMYNAIDU RADHAKRISHNAN	00390913	31.08.2005
4.	SRI. MARAPPAN MOORTHI	06801357	31.01.2014
5.	SMT. ISWARIYA SIDHARTHAN	09707870	03.09.2024
6.	SMT. RAMASAMY PRIYANKA	10652216	03.09.2024
7.	SMT. MEGALA	10696852	03.09.2024
8.	SMT. KRISHNAN KAVIYAS	11459296	11.02.2026

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

For R RAMCHANDAR & ASSOCIATES,
Company Secretaries

Sd/- Ramchandar. R
Company Secretary in Practice
FCS No: 10097
C.P.No:12240
UDIN : F010097H000956592

Place: Tirupur
Date: 27.07.2026

CRITERIA FOR EVALUATION

(As approved by the Board on 11th February 2026)

Criteria for evaluation of the Board and non-independent directors at a separate meeting of independent directors:

1. Composition of the board and availability of multi-disciplinary skills.

   Whether the Board comprises of directors with sufficient qualifications and experience in diverse fields to make SF a versatile institution.

   - **Leadership:** Inspiring and guiding others towards common goals.
   - **Strategic Thinking:** Analysing complex situations and developing long-term plans.
   - **Technical Skills of the Industry:** Knowledge of Textiles processes, manufacturing operations, quality control.
   - **General Management:** Proficiency in financial management, operations, and strategic planning.

2. **Commitment to good Corporate Governance Practices towards Governance, Environment, Health & Safety (EHS), Sustainability:**
   - Whether the company practices high ethical and moral standards.
   - Whether the company is fair and transparent in all its dealings with the stake holders.
   - Whether the company is iimplementing measures to protect the environment and ensure safety
   - Whether the company is balancing social, environmental, and economic considerations.

3. **Adherence to Regulatory Compliance**
   - Whether the company alters to the various Government regulations…..Local, state and central, in time.

4. **Track record of financial performance**
   - Whether the Company has been consistently recording satisfactory and profitable financial performance year on year adding to share holder value.
   - Whether the Company is transparent in all its disclosures on financial data.

5. **Grievance redressal mechanism**
   - Whether a proper system is in place to attend to the complaints /grievances from the shareholders, depositors, customers, employees and others quickly and fairly.

6. **Existence of integrated Risk management system**
   - Whether the company has integrated risk management system to cover the business risks.

7. **Use of Modern Technology**
   - **Information Technology:** Utilizing computer systems for data processing and exchange.
   - **Cybersecurity:** Protecting systems and data from cyber threats.
   - **Data Protection:** Safeguarding important data from loss or compromise.

- **Digitization:** Converting information into digital formats for efficient processing.
- Whether the Company has an integrated IT strategy and whether there is any system for periodical technology up gradation covering both hardware and software.

8. Commission to CSR

- Whether the Company is committed to social clauses and CSR and whether there is a system to identify, finance and monitor such social activities.

Criteria for evaluation of chairman at separate meeting of Independent Directors:

1. Leadership qualities
2. Standard of Integrity
3. Understanding of Macroeconomic trends and Micro industry trends.
4. Public Relations
5. Future Vision and Innovation

Criteria for evaluating of Independent Directors by the entire Board:

1. Qualifications & Experience
2. Standard of Integrity
3. Attendance in Board Meetings/AGM
4. Understanding of Company's business
5. Value addition in Board Meetings

Criteria for evaluating of the Audit Committee by the Board:

1. Qualification & Experience of members
2. Depth of review of financial parameters
3. Oversight of Audit & Inspection
4. Review of Regulatory compliance
5. Fraud monitoring

By order of the Board

(Sd/-) R. PREMCHANDER
Managing Director
DIN: 00390795

(Sd/-) R. JAICHANDER
Whole Time Director
DIN: 00390836

Place: Tirupur
Date: 27.07.2026

INDEPENDENT AUDITOR'S REPORT

To

The Members of

Amarjothi Spinning Mills Limited

Report on the Audit of the Standalone Financial Statements

Opinion

I have audited the accompanying STANDALONE financial statements of Amarjothi Spinning Mills Limited, (hereinafter referred to as "the Company"), which comprise the STANDALONE Balance Sheet as at 31st March, 2026, and the STANDALONE Statement of Profit and Loss account, STANDALONE Statement of changes in equity and STANDALONE Statement of CASH FLOWS for the year ended, and notes to the standalone financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "The STANDALONE Financial Statements").

In my opinion and to the best of my information and according to the explanations given to me, the aforesaid Standalone financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards Prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the STATE OF AFFAIRS of the Company as at 31st March, 2026, and its PROFIT, changes in equity and its CASH FLOWS for the year ended on that date.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters. I have not identified any key audit matters to be communicated in my report.

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

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

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

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

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

Responsibilities of Management for the Standalone Financial Statements

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

In preparing the Standalone financial statements, the Board of Directors of the company 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 either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

My objective is to obtain reasonable assurance about whether the Standalone 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 my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone financial statements.

As part of an audit in accordance with SAs, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the Standalone 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 my 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 Companies Act, 2013, I am also responsible for expressing my opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the Standalone financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my 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 Standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I 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 I identify during my audit.

I also provide those charged with governance with a statement that I 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 my independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the Standalone financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of subsection (ii) of section 143 of the Companies Act, 2013, I give in the Annexure "A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by section 197(16) of the Act, as amended, in my opinion and to the best of my information and according to the explanations given to me, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of the Section 197 of the Act.

3. As required by Section 143(3) of the Act, I report that:

a) I have sought and obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of my audit of the aforesaid Standalone financial statements.

b) In my opinion, proper books of account as required by law relating to preparation of the aforesaid Standalone financial statement have been kept by the Company so far as it appears from my examination of those books.

c) The Standalone Balance Sheet, the Standalone Statement of Profit and Loss, and the Standalone Cash Flow Statement dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of Standalone Financial Statements.

d) In my opinion, the aforesaid Standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule7 of the Companies (Accounts) Rules, 2014.

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

f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to my separate Report in **"Annexure B".**

g) 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 my opinion and to the best of my information and according to the explanations given to me:

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

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

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

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

iii) Based on such audit procedures that I have considered reasonable and appropriate in the circumstances, nothing has come to my notice that has caused me to believe that the representations under sub-clause (i) and (ii) contain any material misstatement.

e. The dividend declared or paid during the year by the company is in compliance with section 123 of the Companies Act, 2013.

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

   Where audit trail (edit log) facility was enabled and operated in the previous years, the audit trail has been preserved by the Company as per the statutory requirements for record retention.

For V NARAYANASWAMI & Co.
Chartered Accountant
Regn No. (FRN): 027417s

SD/-
V NARAYANASWAMI, M.A., FCA.,
Proprietor
Membership No: 023661
UDIN: 26023661WENQZT7241

Place: Coimbatore
Date: 29.05.2026

ANNEXURE - A

To the Independent Auditors Report of even date on the Standalone Financial Statements of Amarjothi Spinning Mills Limited

(Referred to in paragraph 1 under 'Report on other legal and regulatory requirements section of my report of even date)

In terms of the information and explanations sought by us and given by the company and the books and records examined by us in the normal course of audit and to the best of our knowledge and belief, We report the following:

1. a) i) The company has maintained proper records showing full particulars including quantitative details and situation of property, plant and equipment.

   ii) The company has maintained proper records showing full particulars of intangible assets.

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

   c) The title deeds of all immovable properties (other than lease hold land) shown under the property, plant and equipment schedule are held in the name of the company.

   d) The Company has not revalued its property, plant and equipment (including right of use of assets) or intangible assets or both during the year.

   e) No proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

2. a) The inventory has been physically verified by the management at reasonable intervals during the year. In our opinion, the coverage and procedure of such verification is appropriate and no discrepancies of 10% or more in the aggregate for each class of inventory were noticed at the time of verification.

   b) The Company has been sanctioned working capital limits in excess of 5 crores in aggregate from banks or financial institutions on the basis of security of current assets and quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of accounts of the Company.

3. The Company has not provided any guarantee or security or granted any loans or advances in the nature of loans or advances, secured or unsecured, to companies, firms, limited liability partnership of any other parties during the year. The company has made investments in one wholly owned subsidiary company which prima facie is not prejudicial to the interests of the Company.

4. In our opinion and according to the information and explanation given to us, the company has not given any loans or provided any guarantee or security as specified under section 185 and 186 of the

Companies Act, 2013. In respect of the investments made by the company, the provisions of section 186 of the Companies Act, 2013 have been complied with.

5. The Company has not accepted any deposits to which the provisions of section 73 to 76 or any other relevant provisions of the act and rules framed there under and the directions issued by the RBI are applicable. Hence paragraph no, 3(v) of CARO is not applicable to the company.

6. I 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 sub-section (1) of section 148 of the Act and We are of the opinion prima facie that the prescribed accounts and records have been made and maintained. However, We have not made a detailed examination of the Cost records with a view to determining whether they are accurate or complete.

7. a) Undisputed statutory dues including provident fund, employees' state insurance, income-tax, goods and service tax, customs duty, cess etc. have been generally regularly deposited by the company with the appropriate authorities in all the cases during the year.

   b) There are no dues of income-tax, goods and service tax, customs duty, or cess etc., which have not been deposited on account of any dispute except a sum of ₹ 88,87,246 has not been paid, being generation tax payable on electricity charges. The matter is under dispute and is pending with the Honourable High Court of Madras.

8. There are no transactions which were not recorded in the books of accounts, and have been surrendered or disclosed as income during the year in the tax assessments under the Income tax act, 1961 (43 of 1961).

9. a) The Company has not defaulted in repayment of loans or other borrowings taken from or in the payment of interest thereon to any lender.

   b) The company is not a declared defaulter for any banks or financial institutions or other lender.

   c) The term loans were applied for the purpose for which the loans were obtained by the company.

   d) No funds raised on short-term basis have been utilised for long-term purposes by the company.

   e) The Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries or associate entities.

   f) The Company has not raised loans during the year on pledge of securities held in its subsidiaries or associate entities.

10 a) The Company has not raised any money by way of initial public offer or follow on public offer during the year.

   b) The Company has not made any preferential allotment or private placement of shares (both preference and equity) or fully or partly or optionally convertible debentures during the year.

11. a) Based on the audit procedures performed and according to the information and explanations given to us, no fraud by the company or on the company has been noticed or reported during the year that causes the financial statements to be materially misstated.

    b) According to the information and explanations given to us, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

    c) According to the information and explanations given to us, no whistle-blower complaints were received during the year by the Company.

12. The Company is not a Nidhi Company and hence clause 3(xii) of the order is not applicable.

13. According to the information and explanations given to us and based on the examination of records of the company, transactions with the related parties are in compliance with section 177 and 188 of the Act. Where applicable, the details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

14. a) According to the information and explanations given to us, and based on our examination of the records of the company, the company has an internal audit system commensurate with the size and nature of its business.

    b) The reports of the Internal Auditors of the company for the period under audit are considered by us and no material adverse points are there in that report.

15. According to the information and explanations given to us and based on our examination of the records of the company, the company has not entered into non-cash transactions with directors or persons connected with them.

16. (a) & (b) According to the information and explanations given to us and based on our examination of the records of the company, the company is not required to be registered under section 45-IB of the Reserve bank of India Act of 1934 as the company is not a non-banking financial company. Accordingly, clause 3(xvi(a)) and clause 3(xvi(b)) of the order are not applicable.

    (c) & (d) According to the information and explanations given to us and based on our examination of the records of the company, the company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi(c)) and clause 3(xvi(d)) of the order are not applicable.

17. According to the information and explanations given to us and based on our examination of the records of the company, the company has not incurred cash losses in the financial year and in the immediately preceding financial year.

18. According to the information and explanations given to us and based on our examination of the records of the company, the provision of sub-section 2 of section 139 of the Companies Act, 2013 with regard to the appointment of Statutory Auditors have been complied with.

19. According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the board of directors, and the management plans, We are of the opinion that no material uncertainty exists as on the date of audit report that the company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of 1 year from the balance sheet date. We further state that this is not an assurance as to the future viability of the company. I further state that our reporting is based on the facts upto the date of the audit report and We neither give any guarantee nor any assurance that all liabilities falling due within a period of 1 year from the date of balance sheet, will get discharged by the company as and when they fall due.

20. According to the information and explanations given to us and based on our examination of the records of the company, the company is contributing to the Prime Minister's National Relief Fund for the purpose of CSR compliance and hence there is no requirement of transfer of unspent amount to the fund specified in schedule VII of the Companies Act.

For V NARAYANASWAMI & Co.
Chartered Accountant
Regn No. (FRN): 027417s

SD/-
V NARAYANASWAMI, M.A., FCA.,
Proprietor
Membership No: 023661
UDIN: 26023661WENQZT7241

Place: Coimbatore
Date: 29.05.2026

ANNEXURE - B

To The Independent Auditor's Report of even date on the Standalone Financial Statements of Amarjothi Spinning Mills Limited.

(Referred to in paragraph 3(f) under 'Report on other regulatory requirements' of my report of even date)

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

I have audited the internal financial control over financial reporting of M/s Amarjothi Spinning Mills Limited ("the Company") as of 31st March 2026 in conjunction with my audit of the standalone financial statements of the company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditor's Responsibility

My responsibility is to express an opinion on the Company's internal controls over the financial reporting based on my audit. I conducted my audit in accordance with the guidance note of internal financial controls over financial reporting ("the guidance note") and the standards on auditing issued by the Institute of Chartered Accountants of India and deemed to be prescribed under section 143 (10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of India. Those standards and guidance notes require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance of whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

My audit involves performing procedure to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness.

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

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my audit opinion on the company's internal financial controls system over financial reporting.

Meaning of Internal financial controls over financial reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with Generally Accepted Accounting Principles. A company's internal financial control over financial reporting includes those policies and procedures that

1. Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company.
2. Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with Generally Accepted Accounting Principles and that receipts and expenditures of the Company are being made only in accordance with authorisation of management and directors of the Company and;
3. Provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use or disposition of the company's assets that could have a material effect on the financial statements.

Inherent limitations of internal financial controls over financial reporting

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

Opinion

In my opinion the company has, in all material respects, an adequate financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March 2026, based on the internal control over financial reporting criteria established by the company considering the essential components of internal control stated in the guidance note on audit of internal financial controls over financial reporting issued by the Institute of Chartered Accountants of India.

For V NARAYANASWAMI & Co.
Chartered Accountant
Regn No. (FRN): 027417s

SD/-
V NARAYANASWAMI, M.A.,FCA.,
Proprietor Membership No:- 023661
UDIN: 26023661WENQZT7241

Place: Coimbatore
Date: 29.05.2026

STANDALONE BALANCE SHEET AS AT 31st MARCH 2026

(Rupees in Lakhs)

ASSETS	Note No.	As at 31.03.2026	As at 31.03.2025
1 Non-Current Assets			
a) Property, Plant and Equipment	1.A	**11,794.82**	12,283.31
b) Capital work-in-progress	1.B	**493.84**	493.83
c) Investment Property		**0.00**	0.00
d) Goodwill		**0.00**	0.00
e) Other Intangible assets	1.C	**0.23**	0.44
f) Intangible assets under development		**0.00**	0.00
g) Biological Assets other than bearer plants		**0.00**	0.00
h) Financial Assets			
i) Investments	2	**111.02**	111.03
ii) Trade receivables		**0.00**	0.00
iii) Loans		**0.00**	0.00
iv) Others (to be specified)	3	**5.75**	5.80
i) Deferred tax assets (net)		**0.00**	0.00
j) Other non-current assets	4	**147.34**	196.39
Total Non-current assets		**12,553.00**	**13,090.80**
2 Current assets			
a) Inventories	5	**10,107.36**	8,847.57
b) Financial Assets			
i) Investments		**0.00**	0.00
ii) Trade receivables	6	**4,458.96**	3,429.90
iii) Cash and cash equivalents	7	**412.02**	389.17
iv) Bank balances other than (iii) above	8	**23.00**	23.19
v) Loans		**0.00**	0.00
vi) Others (to be specified)		**0.00**	0.00
c) Current Tax Assets (Net)	9	**0.00**	0.00
d) Other current assets	10	**979.94**	1,605.83
Total Current assets		**15,981.28**	**14,295.66**
TOTAL ASSETS		**28,534.28**	**27,386.46**
EQUITY AND LIABILITIES			
Equity			
a) Equity Share capital	11 A	**675.00**	675.00
b) Other Equity	11 B	**19,038.03**	18,297.18
Total equity		**19,713.03**	**18,972.18**

As per my report of even date
For V. NARAYANASWAMI & CO.,
FRN NO.027417S
Proprietor

V. NARAYANASWAMI, M.A., F.C.A.
Chartered Accountant
Member ship No.023661
UDIN: 26023661WENQZT7241

Place : Tirupur
Date : 29.05.2026

On behalf of the Board of Directors

R. PREMCHANDER
Managing Director
DIN : 00390795

R. JAICHANDER
Whole Time Director
DIN : 00390836

(Sd/-) MOHANA PRIYA. M
Company Secretary
Membership No: A47463

(Sd/-) K. ELANGO
Chief Financial Officer

STANDALONE BALANCE SHEET AS AT 31st MARCH 2026 (Contd...)

(Rupees in Lakhs)

ASSETS	Note No.	As at 31.03.2026	As at 31.03.2025
LIABILITIES			
1 Non-current liabilities			
a) Financial Liabilities			
i) Borrowings	**12**	**5,555.91**	4,362.70
ia) Lease liabilities		**0.00**	0.00
ii) Trade payables			
A) Total outstanding dues of micro enterprises and small enterprises;		**0.00**	0.00
B) Total outstanding dues of creditors other than micro enterprises & small enterprises		**0.00**	0.00
iii) Other financial liabilities (other than those specified in item (b), to be specified)		**0.00**	0.00
b) Provisions		**0.00**	0.00
c) Deferred tax liabilities (Net)	**13**	**2,075.97**	1,789.87
d) Other non-current liabilities		**0.00**	0.00
Total Non-current liabilities		**7,631.88**	**6,152.57**
2 Current liabilities			
a) Financial Liabilities			
i) Borrowings	**14**	**40.15**	846.78
ia) Lease liabilities		**0.00**	0.00
ii) Trade payables			
A) Total outstanding dues of micro enterprises and small enterprises;	**15a**	**4.54**	23.19
B) total outstanding dues of creditors other than micro enterprises and small enterprises	**15b**	**640.49**	954.18
iii) Other financial liabilities (other than those specified in item (c))	**16**	**171.16**	160.67
b) Other current liabilities		**0.00**	0.00
c) Provisions	**17**	**225.57**	228.84
d) Current tax liabilities (Net)	**18**	**107.46**	48.05
Total Current liabilities		**1,189.37**	**2,261.71**
Total Liabilities		**8,821.25**	**8,414.28**
TOTAL EQUITY AND LIABILITIES		**28,534.28**	**27,386.46**

The accompanying notes 1-27 form an integral part of these financial statements

As per my report of even date
For V. NARAYANASWAMI & CO.,
FRN NO.027417S
Proprietor

V. NARAYANASWAMI, M.A., F.C.A.
Chartered Accountant
Member ship No.023661
UDIN: 26023661WENQZT7241

Place : Tirupur
Date : 29.05.2026

On behalf of the Board of Directors

R. PREMCHANDER
Managing Director
DIN : 00390795

R. JAICHANDER
Whole Time Director
DIN : 00390836

(Sd/-) MOHANA PRIYA. M
Company Secretary
Membership No: A47463

(Sd/-) K. ELANGO
Chief Financial Officer

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

(Rupees in Lakhs)

	ASSETS	Note No.	Year ended 31.03.2026	Year ended 31.03.2025
I.	Revenue from operations	19	**20,604.65**	21,260.84
II.	Other Income	20	**153.87**	138.01
III.	**Total Income (I+II)**		**20,758.52**	**21,398.85**
IV.	**Expenses**			
	Cost of Materials Consumed	21	**11,454.33**	11,888.63
	Purchases of Stock-in-Trade		**0.00**	0.00
	Changes in Inventories of Finished goods, Stock-in -Trade and work-in-progress	22	**270.32**	351.12
	Employee Benefits Expenses	23	**2,154.34**	2,002.53
	Finance Costs	24	**771.21**	785.47
	Depreciation and Amortization Expenses	1	**823.19**	843.25
	Other Expenses	25	**3,799.06**	3,909.44
	Total Expenses		**19,272.45**	**19,780.44**
V.	Profit Before Exceptional Items and Tax (III-IV)		**1,486.07**	1,618.41
VI.	Exceptional Items		**0.00**	0.00
VII	**Profit Before Tax (V-VI)**		**1,486.07**	**1,618.41**
VIII	**Tax Expense:**			
	1] Current Tax		**263.00**	284.00
	2] Deferred Tax		**286.10**	230.35
IX	Profit (Loss) for the period from Continuing Operations (VII-VIII)		**936.97**	1,104.06
X	Profit (Loss) from Discontinued Operations		**0.00**	0.00
XI	Tax Expense of Discontinued Operations		**0.00**	0.00
XII	Profit (Loss) from Discontinued Operations (after tax) (X-XI)		**0.00**	0.00
XIII	**Profit (Loss) for the Period (IX+XII)**		**936.97**	**1,104.06**
XIV	Other Comprehensive income		**0.00**	0.00
XV	**Total Comprehensive Income for the period (XIII+XIV)**		**936.97**	**1,104.06**
XVI.	Earnings Per Equity Share(for Continuing operation)			
	1] Basic & Diluted		**13.88**	16.36

The accompanying notes form an integral part of these financial statements

As per my report of even date
For V. NARAYANASWAMI & CO.,
FRN NO.027417S
Proprietor

V. NARAYANASWAMI, M.A., F.C.A.
Chartered Accountant
Member ship No.023661
UDIN: 26023661WENQZT7241

Place : Tirupur
Date : 29.05.2026

On behalf of the Board of Directors

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Managing Director
DIN : 00390795

R. JAICHANDER
Whole Time Director
DIN : 00390836

(Sd/-) MOHANA PRIYA. M
Company Secretary
Membership No: A47463

(Sd/-) K. ELANGO
Chief Financial Officer

STANDALONE STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED MARCH 31, 2026

A. Equity Share Capital

(Rupees in Lakhs)

Balance as at 31.03.2025	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the current reporting period	Changes in equity share capital during the year	Balance as at 31.03.2026
675.00	0.00	675.00	0.00	675.00
Balance as at 31.03.2024	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the current reporting period	Changes in equity share capital during the year	Balance as at 31.03.2025
675.00	0.00	675.00	0.00	675.00

B. Other Equity

Particulars	Reserves and Surplus			Total
	Securities Premium	General Reserve	Retained Earnings	
Balance as at 31.03.2025	225.00	2,183.10	15,889.08	18,297.18
Changes in accounting policy/prior period errors			-47.61	-47.61
Restated balance at the beginning of the reporting period	225.00	2183.10	15,841.47	18,249.57
Total comprehensive income for the year			936.97	936.97
Dividends			-148.50	-148.50
Transferred to retained earnings			0.00	0.00
Any other change (to be specified)	0.00	93.70	-93.70	0.00
Balance as at 31.03.2026	**225.00**	**2,276.80**	**16,536.24**	**19,038.03**

Particulars	Reserves and Surplus			Total
	Securities Premium	General Reserve	Retained Earnings	
Balance as at 31.03.2024	225.00	2,072.69	15,087.53	17,385.22
Changes in accounting policy/prior period errors			-43.60	-43.60
Restated balance at the beginning of the reporting period	225.00	2,072.69	15,043.93	17,341.62
Total comprehensive income for the year			1,104.06	1,104.06
Dividends			-148.50	-148.50
Transferred to retained earnings			0.00	0.00
Any other change (to be specified)	0.00	110.41	-110.41	0.00
Balance as at 31.03.2025	**225.00**	**2,183.10**	**15,889.08**	**18,297.18**

As per my report of even date
For V. NARAYANASWAMI & CO.,
FRN NO.027417S
Proprietor

V. NARAYANASWAMI, M.A., F.C.A.
Chartered Accountant
Member ship No.023661
UDIN: 26023661WENQZT7241

Place : Tirupur
Date : 29.05.2026

On behalf of the Board of Directors

R. PREMCHANDER
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DIN : 00390795

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Whole Time Director
DIN : 00390836

(Sd/-) MOHANA PRIYA. M
Company Secretary
Membership No: A47463

(Sd/-) K. ELANGO
Chief Financial Officer

STANDALONE CASHFLOW STATEMENT FOR THE YEAR ENDED MARCH 31st 2026

(Rupees in Lakhs)

		Year ended 31.03.2026		Year ended 31.03.2025
A. CASH FLOW FROM OPERATING ACTIVITIES:				
NET Profit before Taxation		1,486.07		1,618.41
Adjustments for:				
Depreciation and amortisation	823.19		843.25	
Loss / (Profit) on Sale of Assets	-2.25		0.00	
Interest Income	-87.22		-88.89	
Finance costs	771.21		785.47	
		1,504.93		1,539.83
Operating Profit before Working Capital Changes		2,991.00		3,158.24
Adjustments for:				
Trade & other Receivables	-402.99		2,226.51	
Inventories	-1,259.79		-2,047.17	
Trade Payable & Other Liabilities	-313.33		-687.11	
		-1,976.11		-507.77
Cash Generated from Operations		1,014.89		2,650.47
Direct Taxes provisions / paid		-263.00		-284.00
Net Cash from Operating activities	**(A)**	**751.89**		**2,366.47**
B. CASH FLOW FROM INVESTMENT ACTIVITIES:				
Purchase of Fixed Assets		-339.84		-70.07
Sale of Fixed Assets		7.60		0.00
Payment for Capital Projects in Progress		0.00		0.00
Investments made		0.01		0.04
Adjustments for other non current assets		49.10		168.10
Interest Received		87.22		88.89
Net Cash from Investment activities	**(B)**	**-195.91**		**186.96**

STANDALONE CASHFLOW STATEMENT FOR THE YEAR ENDED MARCH 31st 2026 (Contd...)

(Rupees in Lakhs)

		Year ended 31.03.2026	Year ended 31.03.2025
C. CASH FLOW FROM FINANCING ACTIVITIES :			
Borrowings (net)		386.58	-1,325.19
Dividend paid		-148.50	-148.50
Finance costs		-771.21	-785.47
Net Cash from Financing Activities	**(C)**	**-533.13**	**-2,259.16**
Net Increase/ (Decrease) in cash and cash equivalents **(A + B + C)**		**22.85**	**294.27**
Cash and Cash Equivalents as at the beginning of the period		**389.17**	**94.90**
Cash and Cash Equivalents as at the end of the period		**412.02**	**389.17**

As per my report of even date
For V. NARAYANASWAMI & CO.,
FRN NO.027417S
Proprietor
V. NARAYANASWAMI, M.A., F.C.A.
Chartered Accountant
Member ship No.023661
UDIN: 26023661WENQZT7241
Place : Tirupur
Date : 29.05.2026

On behalf of the Board of Directors

R. PREMCHANDER
Managing Director
DIN : 00390795

R. JAICHANDER
Whole Time Director
DIN : 00390836

(Sd/-) MOHANA PRIYA. M
Company Secretary
Membership No: A47463

(Sd/-) K. ELANGO
Chief Financial Officer

NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

1 Property, Plant and Equipment, Capital work-in-progress, Investment Property and Intangible Assets:

Rupees in Lakhs

S. No.	Particulars of Assets	Gross Block						Depreciation / Amortisation				Net Block	
		Gross cost / Value as on 1.4.2025	Addition			Sale / Adjust -ment during this year	Gross balance as on 31.3.2026	Total as on 1.4.2025	For this year	Sale during this year	Total as on 31.3.2026	W.D.V. as on 31.3.2026	W.D.V. as on 31.3.2025
			Acquisi -tion	Other Adjust -ment	Sub Total								
A.	**Property, Plant and Equipment:**												
1.	Land: Lease Hold	134.92	0.00	0.00	134.92	0.00	134.92	0.00	0.00	0.00	0.00	134.92	134.92
2.	Land: Free Hold	208.25	299.81	0.00	508.06	0.00	508.06	0.00	0.00	0.00	0.00	508.06	208.25
3.	Buildings	2603.72	0.00	0.00	2,603.72	0.00	2,603.72	1,612.18	75.34	0.00	1687.52	916.20	991.55
4.	Plant & Equipment	29,382.47	22.83	0.00	29,405.30	98.29	29,307.01	18,850.48	679.72	91.32	19438.88	9,868.37	10,530.75
5.	Furniture & Fixtures	47.84	1.81	0.00	49.65	0.00	49.65	41.61	0.39	0.00	42.00	7.17	6.21
6.	Vehicles	717.98	7.08	0.00	725.06	9.68	715.38	356.80	56.40	9.05	404.15	311.23	361.18
7.	Office Equipment	404.15	8.32	0.00	412.47	0.00	412.47	352.71	11.13	0.00	363.83	48.86	50.45
	Total	**33,499.33**	**339.84**	**0.00**	**33,839.18**	**107.97**	**33,731.21**	**21,213.77**	**822.98**	**100.37**	**21,936.38**	**11,794.82**	**12,283.31**
B.	Capital work-in-progress	493.83	0.00	0.00	0.00	0.00	493.83	0.00	0.00	0.00	0.00	493.84	493.83
C.	Other intangible assets Computer Software	13.31	0.00	0.00	0.00	0.00	13.31	12.87	0.21	0.00	12.66	0.23	0.44

Capital-work-in progress aging schedule

Particulars	Amount in CWIP as on 31.03.2026 for a period of				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total*
Projects in Progress	0	0.00	0.00	0.00	0
Projects temporarily suspended	0	0.00	0.00	493.84	493.84
Total	0	0.00	0.00	493.84	493.84

NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2025

1 Property, Plant and Equipment, Capital work-in-progress, Investment Property and Intangible Assets:

Rupees in Lakhs

S. No.	Particulars of Assets	Gross Block						Depreciation / Amortisation				Net Block	
		Gross cost / Value as on 1.4.2024	Addition			Sale / Adjust -ment during this year	Gross balance as on 31.3.2025	Total as on 1.4.2024	For this year	Sale during this year	Total as on 31.3.2025	W.D.V. as on 31.3.2025	W.D.V. as on 31.3.2024
			Acquisi -tion	Other Adjust -ment	Sub Total								
A.	**Property, Plant and Equipment:**												
1.	Land: Lease Hold	134.92	0.00	0.00	0.00	0.00	134.92	0.00	0.00	0.00	0.00	134.92	134.92
2.	Land: Free Hold	208.25	0.00	0.00	0.00	0.00	208.25	0.00	0.00	0.00	0.00	208.25	208.25
3.	Buildings	2590.40	13.32	0.00	13.32	0.00	2603.72	1536.48	75.70	0.00	1612.18	991.53	1053.93
4.	Plant & Equipment	29345.01	37.50	0.00	37.50	0.00	29382.51	18156.94	694.78	0.00	18851.72	10530.78	11188.10
5.	Furniture & Fixtures	47.76	0.07	0.00	0.07	0.00	47.83	41.25	0.38	0.00	41.63	6.20	6.49
6.	Vehicles	710.75	7.24	0.00	7.24	0.00	717.99	297.74	59.06	0.00	356.80	361.19	413.00
7.	Office Equipment	392.20	11.94	0.00	11.94	0.00	404.14	340.37	13.33	0.00	353.70	50.44	51.83
	Total	**33429.29**	**70.07**	**0.00**	**70.07**	**0.00**	**33499.36**	**20372.78**	**843.25**	**0.00**	**21216.03**	**12283.31**	**13056.52**
B.	Capital work-in-progress	493.83	0.00	0.00	0.00	0.00	493.83	0.00	0.00	0.00	0.00	493.83	493.83
C.	Other intangible assets Computer Software	13.31	0.00	0.00	0.00	0.00	13.31	12.87	0.00	0.00	12.87	0.44	0.44

Capital-work-in progress aging schedule

Particulars	Amount in CWIP as on 31.03.2025 for a period of				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total*
Projects in Progress	0	0.00	0.00	0.00	0
Projects temporarily suspended	0	0.00	0.00	493.84	493.84
Total	0	0.00	0.00	493.84	493.84

NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

(Rupees in Lakhs)

	Year ended 31.03.2026	Year ended 31.03.2025
2) NON-CURRENT INVESTMENTS (AT COST):		
Investment in Fully paid equity Instruments: (Quoted)		
50 Equity Shares of Rs.10 each fully paid of Precot Meridian Industries Ltd.. (Market value - Rs.9080(15647))	0.09	0.09
100 Equity Shares of Rs.10 each fully paid of Thambbi Modern Spinning Mills Ltd. (Market value - Rs.1399(882))	0.05	0.05
Investment in Fully paid equity Instruments: (unquoted)		
8307 Equity shares of Rs.1000 each fully paid of Perundurai Common Effluent Treatment Plant (Including premium)	83.08	83.08
Investment in Subsidiaries and Associates in Fully paid equity Instruments: - (unquoted)		
520 Equity shares of Rs.1500 each fully paid of Amarjothi Power Generation & Distribution Company Ltd.	7.80	7.80
5000 Equity shares of Rs.100 each fully paid of RPJ Textiles Ltd.	20.00	20.00
13 (13) Equity shares of Rs.10 each fully paid of Premchander Wind Farms Private Ltd.	0.00	0.00
44(44) Equity shares of Rs.10 each fully paid of Jaichander wind Farms Pvt Ltd.,	0.00	0.00
23 (23) Equity shares of Rs.10 each fully paid of Jayanthi wind Farms Pvt Ltd.,	0.00	0.00
60 (60) Equity shares of Rs.10 each fully paid of Puvaneswari Enterpises Wind Farms Pvt. Ltd	0.00	0.01
Investment in Associate Partnership Firms:		
Partnership Capital @27% share in Kanagadhara wind Farms	0.00	0.00
Total	**111.02**	**111.03**

Note :

a) Aggregate amount of quoted investments	0.14	0.14
b) Aggregate market value of quoted investments	0.00	0.00
c) Aggregate amount of unquoted investments	110.88	110.89
d) Aggregate amount of impairment in value of investments.	0.00	0.00

NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

(Rupees in Lakhs)

		Year ended 31.03.2026		Year ended 31.03.2025
3] OTHER NON-CURRENT FINANCIAL ASSETS:				
Bank Deposits with more than 12 months maturity		5.75		5.80
4] OTHER NON-CURRENT ASSETS:				
(Unsecured & considered good) Miscellaneous expenses not written off		0.00		0.00
Deposit with Government Departments & others		147.34		196.39
		147.34		**196.39**
5] INVENTORIES :				
a) Raw Materials		7,449.64		5,962.42
b) Work-in-Progress		397.80		347.31
c) Finished Goods		2,078.07		2,398.88
d) Waste Stock		32.72		36.58
e) Stores, Tools, Spares & Packing Materials		149.13		102.38
		10,107.36		**8,847.57**
6] TRADE RECEIVABLES :				
a) Unsecured Considered Good	4458.96		3429.90	
b) Unsecured Considered Doubtful	32.84		32.84	
		4491.80		3462.74
Less : Provision for Doubtful Receivables		32.84		32.84
		4458.96		**3429.90**

Note:

Trade receivable which are doubtfull include a sum of Rs.32.90 lakhs (Rs.32.90 lakhs) for which the Company has taken legal action and is hopeful of recovery. Existing provision has been maintained for Rs.32.84 Lakhs for Doubtful Receivables.

Trade Receivables ageing schedule:

Rs. in Lakhs

Particulars	Outstanding as on 31.03.2026 from due date of payment for,					Total
	Less than 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 years	
i) Undisputed Trade receivables - considered good	4,420.74	0.24	23.74	10.20	111.11	4,566.04
ii) Undisputed Trade Receivables - which have significant increase in credit risk						
iii) Undisputed Trade Receivables - credit impaired						
iv) Disputed Trade Receivables-considered good						
v) Disputed Trade Receivables - which have significant increase in credit risk	0.00	0.00	0.00	0.00	32.90	32.90
vi) Disputed Trade Receivables - credit impaired						
Total	**4,420.74**	**0.24**	**23.74**	**10.20**	**144.01**	**4,598.94**

NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

Trade Receivables ageing schedule

Rs. in Lakhs

Particulars	Outstanding as on 31.03.2025 from due date of payment for,					Total
	Less than 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 years	
i) Undisputed Trade receivables - considered good	3,219.42	15.99	10.69	0.45	183.36	3,429.91
ii) Undisputed Trade Receivables - which have significant increase in credit risk						
iii) Undisputed Trade Receivables - credit impaired						
iv) Disputed Trade Receivables-considered good						
v) Disputed Trade Receivables - which have significant increase in credit risk	0.00	0.00	0.00	0.00	32.90	32.90
vi) Disputed Trade Receivables - credit impaired						
Total	**3,219.42**	**15.99**	**10.69**	**0.45**	**216.26**	**3,462.81**

Rs. in Lakhs

		Year ended 31.03.2025	Year ended 31.03.2024
7]	**CASH AND CASH EQUIVALENTS:**		
	Cash on Hand	2.20	1.50
	Balances with Scheduled Banks In Current Accounts	409.81	387.67
		412.02	**389.17**
8]	**BANK BALANCES OTHER THAN [7] ABOVE:**		
	Unpaid Dividend Warrant Account	**23.00**	**23.19**
9]	**CURRENT TAX ASSETS: (Net)**		
	Income tax Assets (Net Provision)	0.00	0.00
10]	**OTHER CURRENT ASSETS: (Unsecured & considered good)**		
	Advances to suppliers & others	45.99	45.93
	Prepaid expenses	38.31	124.70
	Balances on account of indirect taxes	861.64	1408.46
	Advances to employees	25.11	14.79
	Income receivable	8.89	11.95
		979.94	**1605.83**
11]	**SHARE CAPITAL:**		
	A. Equity Shares:		
	Authorised:		
	9750000 Equity Shares of Rs.10 each	**975.00**	**975.00**
	Issued, Subscribed & Paid-up Capital :		
	6750000 Equity Shares of Rs.10 each fully paid	**675.00**	**675.00**

NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

(Rupees in Lakhs)

	Year ended 31.03.2026	Year ended 31.03.2025

Notes:

1 Reconciliation of Equity shares at the end of the year

	No.of shares	Amount	No.of shares	Amount
Balance at the beginning of the year	67,50,000	675.00	67,50,000	675.00
Additions	0	0.00	0	0.00
Deletions	0	0.00	0	0.00
Balance at the end of the year	**67,50,000**	**675.00**	**67,50,000**	**675.00**

2 List of shareholders holding shares more than 5%

Name	No.of shares	%	No.of shares	%
Premchander. R	18,58,043	27.53	18,58,043	27.53
Jaichander. R	19,12,880	28.34	19,12,880	28.34
Anil Kumar Goel	5,81,000	8.61	4,57,000	6.77

3. List of shareholding of Promoters

Rs. in Lakhs

Particulars	As on 31.03.2026			As on 31.03.2025		
	No. of Shares	% to total shares	% Changes	No. of Shares	% to total shares	% Changes
Premchander. R	18,58,043	27.53	0.00	18,58,043	27.53	0.00
Jaichander.R	19,12,880	28.34	0.00	19,12,880	28.34	0.00
Total	**37,70,923**	**55.87**	**0.00**	**37,70,923**	**55.87**	**0.00**

4 During the five reporting periods immediately preceding the reporting date, no shares have been issued by capitalization of reserves as bonus shares or for Consideration other than cash.

5 The Company has a single class of equity shares. Accordingly all equity shares rank equally with regard to voting rights, dividends and share in the Company's residual assets.

NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

(Rupees in Lakhs)

	Year ended 31.03.2026		Year ended 31.03.2025	
B. OTHER EQUITY				
Reserves and Surplus :				
a) General Reserve				
As per last year Balance Sheet	2,183.10		2,072.69	
Add : Additions during the year	93.70		110.41	
		2,276.80		2,183.10
b) Securities Premium :				
As per last year Balance Sheet	225.00		225.00	
Add : Additions during the year	0.00		0.00	
		225.00		225.00
c] Surplus :				
As per last year Balance Sheet	15,889.08		15,087.53	
Add: Net Profit during the year	936.97		1,104.06	
Profit available for Appropriation	16,826.05		16,191.59	
Less: Appropriations during the year				
Transfer to General Reserve	93.70		110.41	
GSR Provisions	30.95		30.95	
Dividend paid	148.50		148.50	
Previous year Income tax adjusted	16.66		12.65	
	289.81		302.51	
		16,536.23		15,889.08
Total		**19,038.03**		**18,297.18**

NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

(Rupees in Lakhs)

			Year ended 31.03.2026		Year ended 31.03.2025
12]	**LONG TERM BORROWINGS:**				
	a) Term Loan From Banks (Secured)	0.00		0.00	
	b) Hire Purchase Loans (Secured)				
	Less: Interest Suspense a/c	1.20	-1.20		30.23
	c) Loan from Directors (Unsecured)		5,557.11		4,332.47
			5,555.91		**4,362.70**

Notes:

1. Long Term Loans From Banks were taken for the purchase of new wind mills and these loans are required to be repaid before Oct 2026.
2. Loan from banks are secured by Wind mills purchased along with land and also personal guarantee given by Managing director and Whole Time Director.
3. Loan from Directors have been brought in pursuant to the terms of sanction of Loans by Bankers and retained as unsecured loans.

		Year ended 31.03.2026	Year ended 31.03.2025
13]	**DEFERRED TAX LIABILITIES (NET)**		
	As per last year Balance Sheet	1,789.87	1,559.52
	Add/(-)less : Transfer from / to P&L a/c for current year	286.10	230.35
		2,075.97	**1,789.87**
14]	**SHORT TERM BORROWINGS**		
	a) Loan Repayable on Demand from Banks (Secured)	0.00	740.35
	b) Current Maturities of Long Term borrowings	40.15	106.43
		40.15	**846.78**

1. These loans are secured by first charge on current assets and second charge on the other fixed assets.
2. All bank loans are personally guaranteed by Managing director and Whole Time Director.

		Year ended 31.03.2026	Year ended 31.03.2025
15]	**TRADE PAYABLES**		
	a) Due to Micro and Small Enterprises(MSE)	4.54	23.19
	b) Due to others	640.49	954.18
		645.03	**977.37**

NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

(Rupees in Lakhs)

	Year ended 31.03.2026	Year ended 31.03.2025

Trade Payables ageing schedule Rs. in Lakhs

Particulars	Outstanding as on 31.03.2026 from due date of payment for,				Total
	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 years	
I) MSME	4.54	0.00	0.00	0.00	4.54
ii) Others	638.22	2.27	0.00	0.00	640.49
iii) Disputed Dues - MSME	0.00	0.00	0.00	0.00	0.00
iv) Disputed Dues - Others	0.00	0.00	0.00	0.00	0.00
Total	**642.76**	**2.27**	**0.00**	**0.00**	**645.03**

Trade Payables ageing schedule Rs. in Lakhs

Particulars	Outstanding as on 31.03.2025 from due date of payment for,				Total
	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 years	
i) MSME	23.19	0.00	0.00	0.00	23.19
ii) Others	954.18	0.00	0.00	0.00	954.18
iii) Disputed Dues - MSME	0.00	0.00	0.00	0.00	0.00
iv) Disputed Dues - Others	0.00	0.00	0.00	0.00	0.00
Total	**977.37**	**0.00**	**0.00**	**0.00**	**977.37**

	Year ended 31.03.2026	Year ended 31.03.2025
16] OTHER FINANCIAL LIABILITIES		
a) Unclaimed Dividend	23.00	23.19
b) GST(VAT) Payable	3.56	0
c) Disputed Electricity Charges	88.87	77.67
d) Others	55.73	59.81
	171.16	**160.67**
17] SHORT TERM PROVISIONS		
a) Provision for Employee Benefits	140.31	124.31
b) Provision for Outstanding Liability	85.26	104.53
	225.57	**228.84**
Proposed Dividend per share (in Rs.)	2.20	2.20
Number of Shares	67,50,000	67,50,000
Total Proposed Dividend	**148.50**	**148.50**

NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

(Rupees in Lakhs)

		Year ended 31.03.2026	Year ended 31.03.2025
18] CURRENT TAX LIABILITIES			
For Taxation net of advances		**107.46**	**48.05**
19] REVENUE FROM OPERATIONS			
a) Sale of Products:			
Domestic sales		19,823.56	19,847.53
Export sales		724.33	1,316.97
	A	**20,547.89**	**21,164.50**
b) Other Operating Revenues: Sale of scrap		27.38	35.30
Duty Drawback		16.67	24.51
Miscellaneous income		12.71	36.53
	B	**56.76**	**96.34**
Revenue from operations	**(A+B)**	**20,604.65**	**21,260.84**
20] OTHER INCOME			
a) Interest Income (TDS Rs.7.40 lakh (Rs.4.56 lakh)		87.22	88.89
b) Profit from Firms		0.00	0.00
c) Net gain/loss on sale of Fixed assets		2.25	0.00
d) Foreign Exchange Rate Gain		14.02	23.66
e) Insurance Claims		50.38	24.90
f) Other Non-Operating Income		0.00	0.56
		153.87	**138.01**

21] COST OF MATERIALS CONSUMED :				
Opening Stock :				
Raw Materials	5,962.42		3,491.68	
Waste Stock	36.58		33.44	
		5,999.00		3,525.12
ADD : Purchases		12,937.69		14,362.51
		18,936.69		**17,887.63**
LESS : Closing Stock :				
Raw Materials				
Waste Stock	7,449.64		5962.42	
	32.72		36.58	
		7,482.36		**5,999.00**
Total cost of Raw material consumed		**11,454.33**		**11,888.63**

NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

(Rupees in Lakhs)

				Year ended 31.03.2026		Year ended 31.03.2025
22]	**CHANGES IN INVENTORIES OF FINISHED GOODS WORK-IN-PROGRESS AND STOCK- IN- TRADE:**					
	Inventories at the Beginning of the year					
	Finished Goods	2,398.88			2,841.96	
	Work-in-Progress	347.31			255.35	
				2,746.19		3,097.31
	Inventories at the end of the year					
	Finished Goods	2,078.07			2,398.88	
	Work-in-Progress	397.80			347.31	
				2,475.87		2,746.19
	Net (increase) / decrease			**270.32**		**351.12**
23]	**EMPLOYEE BENEFITS EXPENSES**					
	i) Salaries & Wages			1,727.15		1,597.04
	ii) Contribution to Provident & Other Funds			46.65		44.96
	iii) Staff Welfare Expenses			380.54		360.53
				2,154.34		**2,002.53**
24]	**FINANCE COSTS**					
	a) Interest on Term Loans			30.08		6.48
	b) Interest on Other Loans			741.13		778.99
				771.21		**785.47**
25]	**OTHER EXPENSES**					
	Manufacturing expenses:					
	Consumption of Stores & Spare Parts			960.91		1,060.58
	Dyeing and Processing Expenses			402.04		530.26
	Power & Fuel			941.48		807.91
	Repairs to Building			85.25		51.25
	Repairs to Machinery			494.34		430.28
	Total			**2,884.02**		**2,880.28**

NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

(Rupees in Lakhs)

	Year ended 31.03.2026	Year ended 31.03.2025
Administrative & selling expenses :		
Advertisement	24.41	51.65
Bank Charges	7.98	29.88
Computer Maintenance Expenses	17.53	23.82
CSR Contribution to PM relief fund	30.95	33.72
Foreign Exchange Rate loss	0.00	0.00
Freight & Other Expenses	71.35	83.07
General Expenses	85.82	99.39
Goods and Service Tax Paid	21.92	5.91
Insurance	148.83	135.76
Managerial Remuneration	163.69	178.03
Printing, Stationery & Postage	28.94	19.58
Professional Charges	40.08	24.39
Rates and Taxes	72.36	113.09
Remuneration to Auditors	3.23	3.43
Rent	35.86	59.44
Sales Commissions	75.65	70.43
Share Transfer Expenses	2.54	2.44
Sitting Fees	0.60	0.38
Telephones	7.80	5.74
Travelling & Conveyance	24.36	29.28
Vehicle Maintenance	51.14	59.73
Total	**915.04**	**1,029.16**
Total other expenses	**3,799.06**	**3,909.44**

NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

26. CORPORATE INFORMATION:

Amarjothi Spinning Mills Limited was incorporated under the Companies Act, 1956 in December 1987 and converted into a public limited company in December 1991.The registered office of the company is situated at Tirupur, Tamilnadu. The company issued shares to the public in January 1993. The company's shares are listed in Bombay Stock Exchange. The Company is engaged in the business of manufacturing of Yarn. The company has its own processing unit for yarn and fiber and own Wind Power generation plants which are mainly used for own captive use. The Company has its manufacturing facilities in India and sells both in India and across the globe. The standalone financial statements for the year ended 31st March, 2026 were approved by the Board of Directors and authorised for issue on 29th May, 2026.

27. MATERIAL ACCOUNTING POLICIES

27.1. Statement of Compliance

The financial statements have been prepared in accordance with Indian Accounting Standards (Ind AS) as notified under the Section 133 of the Companies Act, 2013 (Act) read with the Companies (Indian Accounting Standards) Rules 2015. The presentation of the Financial Statements is based on Schedule III of the Companies Act, 2013.

27.2. Basis of preparation and presentation of financial statements

The financial statements are presented in Indian Rupees which is the functional currency and presentation currency of the Company and all values are rounded to the nearest lakhs, except where otherwise indicated. These financial statements have been prepared on a historical cost basis and on accrual and going concern basis. All assets and liabilities are presented as Current or Non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III of the Act. Based on the nature of products and the time between the acquisition of assets for processing and their realisation, the Company has ascertained its operating cycle as 12 months for the purpose of Current / Non-current classification of assets and liabilities.

a) Current and 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:

- Expected to be realised or intended to be sold or consumed in normal operating cycle;
- Held primarily for the purpose of trading;
- Expected to be realised within twelve months after the reporting period, or
- 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:

- It is expected to be settled in normal operating cycle,
- It is held primarily for the purpose of trading,

NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

- It is due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

The Company classifies all other liabilities as non-current.

b) Functional and Presentation Currency

Items included in the financial statements of the Company are measured using the currency of the primary economic environment in which the Company operates ("the functional currency"). Indian rupee is the functional currency of the Company. The financial statements are presented in Indian Rupees (₹) which is the Company's presentation currency. All financial information presented in Indian Rupees has been rounded up to the nearest Lakhs except where otherwise indicated.

c) Use of Estimates

The preparation of standalone financial statements in conformity with Ind AS requires the management to make estimates and judgements that affect the reported amounts of assets, liabilities, revenue, expenses and other comprehensive income (OCI) that are reported and disclosed in the financial statements and accompanying notes. These estimates are based on the management's best knowledge of current events, historical experience, actions that the Company may undertake in the future and on various other assumptions that are believed to be reasonable under the circumstances. Actual results could differ from those estimates. Changes in estimates are reflected in the standalone financial statements in the year in which the changes are made.

d) Standards notified but not yet effective

The Company applied for the first-time certain standards and amendments, which are effective for annual periods beginning on or after 1st April 2025. The Company has not early adopted any standard, interpretation or amendment that has been issued but is not yet effective.

i) Definition of Accounting estimates - Amendments to Ind AS 8 :

The amendments clarify the distinction between the changes in accounting estimates and changes in accounting policies and the correction of errors. It has also been clarified how entities use measurement techniques and inputs to develop accounting estimates. The amendments are not expected to have a material impact on the Company's financial statements.

ii) Disclosure of Accounting Policies - Amendments to Ind AS 1

The amendments aim to help entities provide accounting policy disclosures that are more useful by replacing the requirements for entities to disclose their 'significant' accounting policies with a requirement to disclosure their 'material' accounting policies and adding guidance on how entities apply the concept of materiality in making decisions about accounting policy disclosures.

NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

The company do not expect this amendment to have any significant impact on Company's financial statements.

iii) Deferred Tax related to Assets and Liabilities arising from single transaction - Amendments to Ind AS 12

This amendment has narrowed the scope of the initial recognition exemption so that it does not apply to transactions that give rise to equal and offsetting temporary differences.

The Company has evaluated the amendment and there is no impact on Company's financial statements.

Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. During the year ended March 31, 2026, MCA has not notified any new standards or amendments to the existing standards applicable to the Company.

27.3. Property Plant and Equipment (PPE)

Property Plant and Equipment are initially recognised at cost. The initial cost of PPE comprises its purchase price, including non-refundable duties and taxes net of any trade discounts and rebates. The cost of PPE includes interest on borrowings (borrowing cost) directly attributable to acquisition, construction or production of qualifying assets. Subsequent to initial recognition, PPE are stated at cost less accumulated depreciation (other than freehold land, which are stated at cost) and impairment losses, if any.

The residual values, useful life and depreciation method are reviewed at each financial year-end to ensure that the amount, method and period of depreciation are consistent with previous estimates and the expected pattern of consumption of the future economic benefits embodied in the items of property, plant and equipment.

Any gain or loss arising on disposal or retirement of an item of property, plant and equipment is determined as the difference between sales proceeds and the carrying amount of the asset and is recognised in profit or loss. Fully depreciated assets still in use are retained in the Standalone financial statements.

Depreciation is recognised so as to write off the cost of assets (other than freehold land and capital work in progress) less their residual values over the useful lives, using the straight- line method (“SLM”). the company has adopted useful life of the following assets purchased during the year as per the details given below.

S.No	Name of the Asset	Useful life as per Schedule III	Useful life adopted
1	Plant & Machinery	15 Years	10 Years
2	Wind Mill	22 Years	20 Years

NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

27.4. Intangible assets

An intangible asset is an identifiable non-monetary asset without physical substance. An intangible asset with finite useful life that are acquired separately and where the useful life is 2 years or more is capitalised and carried at cost less accumulated amortization. Amortization is recognised on a straight line basis over the useful life of the asset. A life of 6 years is estimated for Computer software acquired by the Company.

27.5 Impairment of assets

At the end of each reporting period, the company determines whether there is any indication that its assets (tangible, intangible assets and investments in equity instruments in joint ventures and associates carried at cost) have suffered an impairment loss with reference to their carrying amounts.

If any indication of impairment exists, the recoverable amount of such assets is estimated and impairment is recognised, if the carrying amount exceeds the recoverable amount. Recoverable amount is higher of the fair value less costs of disposal and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

27.6. Leases

The Company has elected not to recognise right-of-use assets and lease liabilities for short-term leases that have a lease term of 12 months or less and leases of low-value assets. The Company recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term. The Company leases land and buildings for warehouse facilities.

27.7. Capital work-in-progress and intangible assets under development

Capital work-in-progress/intangible assets under development are carried at cost, comprising direct cost, related incidental expenses and attributable borrowing cost, less impairment losses if any. Age wise capital work in progress is given in note no.1B to balance sheet.

27.8. Non-derivative financial instruments

Financial assets and liabilities are recognised when the Company becomes a party to the contractual provisions of the instrument. Financial assets and liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value measured on initial recognition of financial asset or financial liability.

NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

Cash and cash equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents. Cash and cash equivalents consist of balances with banks which are unrestricted for withdrawal and usage.

Trade receivables

Trade receivables are initially recognised at fair value. Subsequently, these assets are held at amortized cost net of any expected credit losses. Loss allowance on trade receivables is measured at an amount equal to life time expected losses i.e., expected cash shortfall. Age wise trade receivable is given in note no.6 to balance sheet.

Financial assets at amortised cost

Financial assets are subsequently measured at amortised cost if these financial assets are held within a business whose objective is to hold these assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets at fair value through other comprehensive income (FVTOCI)

Financial assets are measured at fair value through other comprehensive income if these financial assets are held within a business whose objective is achieved by both collecting contractual cash flows that give rise on specified dates to solely payments of principal and interest on the principal amount outstanding and by selling financial assets.

The Company has made an irrevocable election to present subsequent changes in the fair value of equity investments not held for trading in Other Comprehensive Income.

Financial assets at fair value through profit or loss (FVTPL)

Financial assets are measured at fair value through profit or loss unless it is measured at amortised cost or at fair value through other comprehensive income on initial recognition. The transaction costs directly attributable to the acquisition of financial assets and liabilities at fair value through profit or loss are immediately recognised in profit or loss.

Financial liabilities

Financial liabilities are measured at amortised cost using the effective interest method.

Equity instruments

An equity instrument is a contract that evidences residual interest in the assets of the Company after deducting all of its liabilities. Equity instruments recognised by the Company are measured at the proceeds received net off direct issue cost.

NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in standalone financial statements 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.

Investments in subsidiaries

A subsidiary is an entity that is controlled by the Company. The Company accounts for the investments in equity shares of subsidiaries at cost in accordance with Ind AS 27- Separate Financial Statements.

In respect of investment in equity share capital of group captive power companies which are made to comply with the provisions of Electricity Rules 2003, these investments are carried at cost as these investments can be sold back only at par.

Derivative financial instruments

The Company has no derivative contracts to hedge risks during the year.

Impairment of financial assets

A financial asset is regarded as credit impaired when one or more events that may have a detrimental effect on estimated future cash flows of the asset have occurred.

The Company applies the expected credit loss model for recognising impairment loss on financial assets (i.e. the shortfall between the contractual cash flows that are due and all the cash flows (discounted) that the Company expects to receive).

27.9. Inventories

The Company uses the same cost formula for all inventories of similar nature and use. The cost formula used is applied on a consistent basis from period to period.

Raw materials, components, stores and spares of inventory are measured at weighted average cost. Materials and other items held for use in the production of inventories are not written down below cost if the finished products in which they will be incorporated are expected to be sold at or above cost. Work in progress and finished goods are valued at cost or Net Realisable Value whichever is lower. Cost includes direct materials, labour and a portion of manufacturing overheads. Saleable scrap is valued at lowest of the net realisable value in the last two months.

27.10. Revenue recognition

Sale of goods

Revenue from the sale of goods is recognised at the point in time when control is transferred to the customer which is usually on dispatch / delivery. Revenue is measured based on the transaction price, which is the consideration, adjusted for volume discounts, rebates, scheme allowances, price concessions, incentives, and returns, if any, as specified in the contracts with the customers. Revenue excludes taxes collected from customers on behalf of the government.

Rendering of services

Revenue from rendering of services is recognised overtime as and when the customer receives the benefit of the Company's performance and the Company has an enforceable right to payment for services transferred.

Other Operating revenues

Other operating revenues comprise income from ancillary activities incidental to the operations of the Company and are recognised when the right to receive the income is established as per the terms of the contract.

Dividend and Interest Income

Dividend income from investments is recognized when the Company's right to receive payment has been established (provided that it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably)

Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable (provided that it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably).

Insurance claims

Insurance claims are accounted for on the basis of claims admitted and to the extent that there is no uncertainty in receiving the claims.

Government Grants

Government grants (including export incentives) are recognised only when there is reasonable assurance that the Company will comply with the conditions attaching to them and the grants will be received. Government grants whose primary condition is that the Company should purchase, construct or otherwise acquire capital assets are presented by deducting them from the carrying value of the assets. The grant is recognized as income over the life of a depreciable asset by way of a reduced depreciation charge. Export benefits are accounted for in the year of exports based on eligibility and when there is no uncertainty in receiving the same.

27.11 Employee Benefits Defined contribution plans Provident fund (PF)

Contribution towards PF is determined under the Employees' Provident Funds & Miscellaneous Provisions Act, 1952 and charged to the Statement of Profit and Loss during the period of incurrence when the services are rendered by the employees.

NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

Defined benefit plans

As per the records of the Company none of the employees come under the purview of Payment of Gratuity Act. With regard to other terminal benefits payable to employees the Company makes a payment of such benefits every year and hence no provision is required.

Compensated leave absences

Compensated leave absences are encashed by employees at year end and no carry forward of leave is permitted as per the leave policy. All leave remaining to be encased at period end are fully provided.

27.12 Borrowing costs

Borrowing costs are interest and ancillary cost incurred in connection with the arrangement of borrowings. General and specific borrowing costs attributable to acquisition and construction of any qualifying asset (one that takes a substantial period of time to get ready for its designated use or sale) are capitalised until such time as the assets are substantially ready for their intended use or sale, and included as part of the cost of that asset. Investment 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 the other borrowing costs are recognized in the Statement of Profit and Loss within Finance costs of the period in which they are incurred.

27.13. Foreign Currency Transactions

Foreign currency transactions are recorded in the books by applying the exchange rates as on the date of transaction. Foreign currency assets are converted at the exchange rate prevailing on the last working day of the accounting year and the exchange is adjusted to the Profit & Loss Account.

27.14. Income Taxes

Income tax expense represents the sum of the tax currently payable and deferred tax. Current and deferred tax are recognised in profit and loss, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognized in other comprehensive income or directly in equity respectively.

Current tax

Current tax is measured at the amount of tax expected to be payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

Current tax assets and current tax liabilities are offset when there is a legally enforceable right to set off the recognized amounts and there is an intention to settle the asset and the liability on a net basis.

NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

Deferred tax

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority.

27.15 Statement of Cash Flows

Statement of Cash Flows is prepared segregating the cash flows into operating, investing and financing activities. Cash flow from operating activities is reported using indirect method, adjusting the profit before tax excluding exceptional items.

27.16 Segment reporting

Operating segments are defined as components of an enterprise for which discrete financial information is available that is evaluated regularly by the chief operating decision maker, in deciding how to allocate resources and assessing performance.

The Company is engaged in manufacture and sale of yarn and thus the company has only one reportable segment (i.e.) Textile business.

27.17. Provisions, Contingent liabilities and Contingent Assets:

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, 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.

Contingent liability is a possible obligation arising from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity or a present obligation that arises from past events but is not recognised because it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation or the amount of the obligation cannot be measured with sufficient reliability. The Company does not recognise a contingent liability but discloses its existence in the standalone financial statements.

Contingent asset is not recognised in standalone financial statements since this may result in the recognition of income that may never be realised. However, when the realisation of income is virtually certain, then the related asset is not a contingent asset and is recognized.

NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

27.18. Income tax expense for the year reconciled to accounting profit (Rs. in lakhs)

Particulars	Year Ended	
	31.03.2026	**31.03.2025**
Profit before tax	1486.07	1618.41
Income tax rate applicable	17.47%	17.47%
Income tax expenses at the above rate	263.00	283.72
Tax effect on account of tax deductions	0	0
Tax effect on account of exempt incomes	0	0
Tax effect of other adjustments	0	0.28
Total income tax expense recognised for the year	263.00	284.00

Deferred Taxation Liability on account of Timing Difference between WDV as per books and income tax is shown as given below.

(Rs. in lakhs)

Particulars	Year Ended	
	31.03.2026	**31.03.2025**
Opening balance	1789.87	1559.52
Add/(-)Less: Transfer from/(to) Profit & Loss a/c	286.10	230.35
Closing balance	**2075.97**	**1,789.87**

27.19. Contingent liabilities:

(Rs. in lakhs)

Claims against the company not acknowledged as debt:	As at	
	31.03.2026	**31.03.2025**
Additional Electricity tax	88.87	77.69

The Company has received the demand towards additional Electricity tax from TNEB against which the Company has gone on appeal to the Honourable High Court of Madras. The Company has not paid this amount due to dispute. No provision has been made in the accounts, pending disposal of appeal by the Honourable High Court of Madras.

NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

27.20. Secured Loans From Banks :

(Rs. in lakhs)

Sl. No.	Name of the Bank	Limit as on		Nature of Facility	Security Offered
		31.03.2026	31.03.2025		
1	Karur Vysya Bank	2500	2500	Working Capital Facility	First Charge on Current Assets and second charge on the other fixed assets.
2	HDFC Bank Ltd	3000	3000	Working Capital Facility	
3	Kotak Mahindra Prime Ltd.	40.15	147.25	Vehicle Term Loan	Hypothecation on Vehicle purchased

All the above loans are personally guaranteed by the Managing Director and Whole Time Director of the Company.

(Rs. in lakhs)

Particulars	Year Ended	
	31.03.2026	31.03.2025
Counter Guarantee given by the Managing Director and Whole Time Director for Working Capital Loans including Non-fund based Limits taken by the Company from its bankers	5500.00	5500.00

27.21. Details of dividend proposed and paid :

(Rs. in lakhs)

Particulars	As at	
	31.03.2026	31.03.2025
Final Dividend	148.50	148.50

In respect of the current year, the directors propose that a dividend of Rs.2.20 per share (same as last year) be paid on equity shares payable to all shareholders on the Register of Members on 21st August 2026. This equity dividend is subject to approval by shareholders at the Annual General Meeting and has not been included as a liability in these financial statements. Dividend income is taxable in the hands of the shareholders and the company is required to deduct Tax at source.

NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

27.22 Disclosure as per Schedule III

As defined under Micro, Small and Medium Enterprises Development Act, 2006, the disclosure in respect of the amounts payable to such enterprises as at the end of the year has been made in the financial statements based on information received and available with the Company.

(Rs. in lakhs)

Particulars	As at	
	31.03.2026	31.03.2025
The principal amount due to Micro and Small Suppliers under this Act	4.54	23.19
Interest accrued and due to suppliers on the above amount	Nil	Nil
Interest paid to suppliers under this act (Section 16)	Nil	Nil
Interest due and payable for the delay (for payment during the year beyond due date)	Nil	Nil
Payment made to suppliers (other than interest) beyond the appointed date, during the year	Nil	Nil
Interest accrued and remaining unpaid at the end of year to suppliers under this Act	Nil	Nil
Interest due and payable to suppliers under this Act for payment already made	Nil	Nil

27.23 Capital management:

The Company manages its capital to ensure that it 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 finances its operations by a combination of retained profit and bank borrowings. The Company monitors the capital structure on the basis of total debt to equity and maturity profile of the overall debt portfolio of the Company.

(Rs. in lakhs)

Particulars	As at	
	31.03.2026	31.03.2025
Debt (long-term and short-term borrowings including current maturities)	5,596.06	5,209.48
Cash and bank balances	(412.02)	394.97
Net debt	5,184.04	4,814.51
Total equity	19,713.03	18,972.18
Net debt to equity ratio	(26.30%)	25.38%

NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

27.24 Corporate Social Responsibility expenditure:

(Rs. in lakhs)

Particulars	Year ended	
	31.03.2026	31.03.2025
Amount required to be spent as per Sec.135 of the Act during the year	30.95	33.72
Amount required to be spent on ongoing project as per Sec.135 of the Act for the previous years which remained unspent as on 31st March 2025	NA	NA
Total	**30.95**	**33.72**
Amount spent through approved trusts and institutions	NA	NA
Amount spent directly	NA	NA
Total	**30.95**	**33.72**
Amount spent during the year on		
- Construction / acquisition of an asset	NA	NA
- On purposes other than above	NA	NA

CSR Disclosure under Section 135 of the Companies Act,2013

(Rs. in lakhs)

Particulars	Year ended	
	31.03.2026	31.03.2025
i) Amount required to be spent by the Company during the year	30.95	33.72
ii) Amount of expenditure incurred,	30.95	33.72
iii) Shortfall at the end of the year	NA	NA-
iv) Total of previous years shortfall,	NA	NA
v) Reason for shortfall,	NA	NA
vi) Nature of CSR activities	Contribution to Prime Minister's National Relief Fund	
vii) details of related party transactions, e.g., contribution to a trust controlled by the Company in relation to CSR expenditure as per relevant Accounting Standard,	NA	NA
viii) There is no provision to be made with respect to any liability incurred by entering into a contractual obligation.	NA	NA

NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

27.25 Earnings Per Share:

(Rs. in lakhs)

Particulars	Year ended	
	31.03.2026	31.03.2025
Net Profit after Tax before OCI [Rs. In Lakhs]	936.97	1104.06
Weighted Average Number of Equity Shares used as denominator in calculating basic earnings per share	67,50,000	67,50,000
Nominal Value per Equity Share [in Rs.]	10.00	10.00
Basic & Diluted Earnings Per Share [in Rs.]	13.88	16.36

27.26 Segment Reporting

The Company is engaged mainly in the manufacture of yarn. The Company owns fifteen wind mills which were installed mainly for captive utilization of power generated with power cost of yarn production. The following is the power generated from these wind mills which is adjusted with the power cost of the yarn division and processing division.

Particulars	Year ended	
	31.03.2026	31.03.2025
Wind power units generated(Units in lakhs)	333.17	282.19
Wind Power Revenue (Rs. In lakhs)	2,568.10	1,879.22

Only small portion of excess power was sold to outsiders during the year. No internal billing is done for power adjusted for captive use. The expenses related to wind mills are not treated separately and they are part of cost of yarn production.

The processing division is operating mainly for captive utilization of yarn division.

The above facts are reviewed regularly by the entity's chief operating decision maker and he has decided that the company has only one reportable segment that is yarn manufacturing during the year.

NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

27.27 Related party disclosure:

List of related parties where control exists and also related parties with whom transactions have taken place and relationships.

a) Key Management Personnel (KMP)	Sri. R. Premchander- Managing Director Sri. R. Jaichander - Whole Time Director Sri.K.Elango Chief Financial Officer Smt.M.Mohana Priya - Company Secretary
	Non Executive - Non Independent Directors Sri.N.Radhakrishnan Sri.M.Moorthi
	Non Executive -Independent Directors Smt Iswariya Sidharthan Smt Ramasamy Priyanka Smt.M.Amutha (Till -25.09.2025) Smt. Manonmani Sivasamy (till 16.3.2026) Smt. Krishnan Kaviyas (From -11.02.2026) Smt. Megala
a) Wholly owned Subsidiary	RPJ Textiles Limited
b) Enterprises over which Key Managerial Personnel are able to exercise significant influence.	Amarjothi Power Generation and Distribution Company Limited Texin India Texknit Amarjothi Designs Arasan Textiles

NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

Transactions with related parties during the year are set out in the table below

(Previous year figures are in brackets)

(Rs. in lakhs)

Nature of transaction	a) Key Management Personnel	b) Wholly Owned Subsidiary and Associate	c) Enterprises over which Key Managerial Personnel are able to exercise significant influence	Total
Transactions during the year Purchase of Goods / Assets	0	0	0	0
	(0)	0	(20.59)	(20.59)
Sale of Goods /Assets	0	3,187.04	1,754.65	4,941.69
	(0)	(1,328.45)	(1,320.24)	(2,648.69)
Interest receipts		0	0	0
		(0)	(0)	(0)
Interest paid	740.38	0	0	740.38
	(718.80)	(0)	(0)	(718.80)
Remuneration	163.70	0	0	163.70
	(178.02)	(0)	(0)	(178.02)
Outstanding receivable from Related parties	0	2,139.63	433.35	2,572.98
	(0)	0	(410.64)	(410.64)
Outstanding payables to Related parties	5,539.15	0	0	5,539.15
	(4,332.46)	(2.08)	(0)	(4,334.54)

Disclosure in respect of Related Party Transactions during the year

1. Purchase of goods/assets includes Amarjothi power Generation and Distribution Company Limited ₹ 0 ; (Previous year ₹ 1.35 Lakhs) N. Rajan, Green Energy ₹ 0 ; (Previous year ₹ 19.24 Lakhs)

2 Sale of Goods/assets includes RPJ Textiles Limited ₹ 3187.04 Lakhs; (Previous year ₹ 1328.45 Lakhs). Texknit ₹ 1318.30 Lakhs (Previous year ₹ 1320.24Lakhs). Arasan Textiles ₹ 436.35 Lakh (previous year 0)

3. Interest paid includes Sri. R. Premchander ₹ 18.29 Lakhs (Previous year ₹ 134.24 Lakhs). Sri. R. Jaichander ₹ 571.42 Lakhs (Previous year ₹ 495.79 Lakhs) Sri. R. Jaichander HUF ₹ 150.67 Lakhs (Previous Year - ₹ 88.77 Lakhs).

NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

4. Remuneration to Key Managerial Personnel includes Sri. R. Premchander ₹ 81.85 Lakhs (Previous year ₹ 89.01 Lakhs).Sri.R.Jaichander ₹ 81.85 Lakhs (Previous year ₹ 89.01 Lakhs). Sri. K. Elango ₹ 10.43 Lakhs (Previous year ₹ 9.9 Lakhs). Smt. M. Mohana Priya ₹ 8.82 Lakhs (Previous year ₹ 6.97Lakhs).

5. Outstanding receivable from Related parties includes) Texknit ₹ 2.20 Lakhs (Previous year ₹ 409.90 Lakhs) Arasan Textiles ₹ 431.15Lakhs; (Previous year ₹Nil) RPJ Textiles ₹ 2139.63 lakhs ; (Previous year ₹ Nil Lakhs)

6 Outstanding payables to Related parties includes Sri.R.Premchander ₹ 75.65 Lakhs; (Previous year ₹ 256.13 Lakhs). Sri. R. Jaichander ₹ 3636.39 Lakhs; (Previous year ₹ 3475.36 Lakhs). Sri. R. Jaichander - HUF ₹ 1827.11 Lakhs (previous Year - ₹ 600.98 Lakhs)

(Rs. in lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
27.28. EARNINGS IN FOREIGN CURRENCY :		
FOB Value of Exports	716.70	1305.27
27.29. EXPENDITURE IN FOREIGN CURRENCY :		
a) Traveling	0.00	4.85
b) CIF Value of Imports	58.27	347.47
c) Certification charges	2.25	2.21
Total	**60.52**	**354.53**
27.30 REMUNERATION TO DIRECTORS :		
a) Managing Director (Salary)	7.20	7.20
b) Joint Managing Director (Salary)	7.20	7.20
c) Managing Director (Commission)	74.65	81.81
d) Joint Managing Director (Commission)	74.65	81.81
Total	**163.70**	**178.02**
Computation of Remuneration to Directors:		
Net Profit before tax as per Profit & Loss account	1488.12	1618.41
Add: Remuneration debited to Profit & Loss account	163.70	178.02
Less / Add: (Profit) / Loss on sale of Assets	0.00	0.00
Net Profit available	1651.82	1796.43

NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

(Rs. in lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
27.31. PAYMENT TO AUDITOR : (Inclusive of GST)		
Statutory Audit Fees	2.72	2.72
Reimbursement of Expenses	0.20	0.20
Other Services	0.31	0.51
Total	**3.23**	**3.43**

27.32. Other statutory information:

a) The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.

b) The Company does not have any transactions with companies struck off.

c) The Company has not revalued its property, plant and equipment (including right-of-use assets) or intangible assets or both during the current or previous year.

d) The Company has not traded or invested in Crypto currency or virtual currency during the financial year.

e) No funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:

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

f) No funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall:

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

NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

g) The Company does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income-tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income-tax Act, 1961).

h) The Company has not have been declared as willful defaulters by any bank or financial institution or government or any government authority.

i) The Company has complied with the number of layers prescribed under the Companies Act, 2013.

j) The Company has not entered into any scheme of arrangement which has an accounting impact on current or previous financial year.

k) The Company does not have any charges or satisfaction which is yet to be registered with Registrar of Companies beyond the statutory period.

l) The Company has borrowings from banks on the basis of security of current assets and the quarterly returns or statements of current assets filed by the Company with banks are in agreement with the books of accounts.

NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

xiv) Ratio Analysis; (Rupees in Lakhs)

Particulars	Year ended 31.03.2026	Year ended 31.03.2025	Change %	Reason for Variance More than 25%
ACCOUNTING RATIOS:				
a) Current Ratio, (Times) Current Assets / Current Liabilities	15918.28 / 1189.37 = 13.44	14295.66 / 2261.71 = 6.32	112.58%	Company has utlised less working capital at the year end.
b) Debt-Equity Ratio, (Times) Total Liabilities / Shareholders equity	8821.25 / 19713.03 = 0.45	8414.28 / 18972.18 = 0.44	-0.90%	
c) Debt Service Coverage Ratio, (Times) Earnings before Interest, Tax & Depreciation / Interest + Principal	2339.34 / 70.23 = 33.31	2468.14 / 112.91 = 21.86	52.38%	Company has repaid its term loans to the maximum extent.
d) Return on Equity Ratio,(%) Total comprehesive income / Share holders equity	936.97 / 19713.03 = 4.75%	1104.06 / 18972.18 = 5.82%	1.07%	
e) Inventory turnover ratio, (Times) Cost of goods sold / Average Inventory	3080.47 / 9477.46 = 0.33	3247.13 / 7823.995 = 0.42	-21.68%	
f) Trade Receivables turnover ratio, (Times) Net credit sales / Average Receivables	20604.65 / 3944.43 = 5.22	21260.84 / 4521.425 = 4.70	11.09%	
g) Trade payables turnover ratio, (Times) Net credit purchases / Average payables	12937.69 / 811.20 = 15.95	14362.51 / 1268.935 = 11.32	40.91%	Company has reduced purchases due to price fluctuations.
h) Net capital turnover ratio, (Times) Total Income / Average Working capital	20758.52 / 14791.91 = 1.40	21398.85 / 12033.95 = 1.78	-21.08%	
i) Net profit ratio, (%) Total comprehensive income / Revenue from operations	936.97 / 20604.65 = 4.55%	1104.06 / 21260.84 = 5.19%	-0.65%	
j) Return on Capital employed, (%) Earnings before Interest & Tax / Capital employed (Total assets-current liabilities)	2257.28 / 27344.91 = 8.25%	2403.88 / 25124.75 = 9.57%	-1.31%	
k) Return on investment. (%) Profit from investment / Cost of investment	0.00 / 0.00 = 0.00%	0.00 / 0.00 = 0.00%	0.00%	

NOTES FORMING PART OF THE STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

The company shall explain the items included in numerator and denominator for computing the above ratios. Further explanation shall be provided for any change in the ratio by more than 25% as compared to the preceding year.

As per my report of even date
For V. NARAYANASWAMI & CO.,
FRN NO.027417S
Proprietor
V. NARAYANASWAMI, M.A., F.C.A.
Chartered Accountant
Member ship No.023661
UDIN: 26023661WENQZT7241
Place : Tirupur
Date : 29.05.2026

On behalf of the Board of Directors

R. PREMCHANDER
Managing Director
DIN : 00390795

R. JAICHANDER
Whole Time Director
DIN : 00390836

(Sd/-) MOHANA PRIYA. M
Company Secretary
Membership No: A47463

(Sd/-) K. ELANGO
Chief Financial Officer

INDEPENDENT AUDITOR'S REPORT

To

The Members of
Amarjothi Spinning Mills Limited

Report on the Audit of the Consolidated Financial Statements

Opinion

I have audited the accompanying Consolidated financial statements of Amarjothi Spinning Mills Limited, (hereinafter referred to as "the Holding Company") and its subsidiary (the holding company and its subsidiary together referred to as "the Group"), which comprise the Consolidated balance sheet as at 31st March 2026, and the Consolidated statement of profit and loss account, Consolidated statement of changes in equity and Consolidated statement of cash flows for the year ended, and notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "The Consolidated Financial Statements").

In my opinion and to the best of my information and according to the explanations given to me, the aforesaid Consolidated financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Group as at 31st March, 2026, and its profit, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters. I have not identified any key audit matters to be communicated in my report.

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

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

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

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

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

Responsibilities of Management for the Consolidated Financial Statements

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

In preparing the Consolidated financial statements, the respective Board of Directors of the companies included in the group are responsible for assessing the Group'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 either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the Companies included in the Group is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

My objective is to obtain reasonable assurance about whether the consolidated 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 my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

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

- Identify and assess the risks of material misstatement of the Consolidated 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 my 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 Companies Act, 2013, I am also responsible for expressing my opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Group 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 Consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I 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 I identify during my audit.

I also provide those charged with governance with a statement that I 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 my independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by section 197(16) of the Act, as amended in my opinion and to the best of any information and according to the explanations given to me, the remuneration paid by the company to its directors during the year is in accordance with the provisions of the Section 197 of the Act.
2. As required by Section 143(3) of the Act, I report that
   a) I have sought and obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of my audit of the aforesaid consolidated financial statements.

b) In my opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statement have been kept by the Company so far as it appears from my examination of those books.

c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss, and the Consolidated Cash Flow Statement dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of Consolidated Financial Statements.

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

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

f) With respect to the adequacy of the internal financial controls over financial reporting of the Group and the operating effectiveness of such controls, refer to my separate Report in **"Annexure A".**

g) With respect to the other matters to be included in the Auditor'sReport in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in my opinion and to the best of my information and according to the explanations given to me:

a. The Group does not have any pending litigations which would impact its financial position.

b. The Group did not have any long-term contracts including derivative contracts forwhich there were any material foreseeable losses.

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

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

iii) Based on such audit procedures that I have considered reasonable and appropriate in the circumstances, nothing has come to my notice that has caused me to believe that the representations under sub-clause (i) and (ii) contain any material misstatement.

e. The dividend declared or paid during the year by the Group is in compliance with section 123 of the Companies Act, 2013.

f. Based on my examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended 31st March, 2026 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of my audit I did not come across any instance of audit trail being tampered with.

   Where audit trail (edit log) facility was enabled and operated in the previous years, the audit trail has been preserved by the Company as per the statutory requirements for record retention.

g. There have been no qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial statements.

For V NARAYANASWAMI & Co.
Chartered Accountant
Regn No. (FRN): 027417s

SD/-
V NARAYANASWAMI, M.A., FCA.,
Proprietor
Membership No: 023661
UDIN: 26023661WYBYZE8540

Place: Coimbatore
Date: 29.05.2026

ANNEXURE - A

To The Independent Auditor's Report of even date on the Consolidated Financial Statements of Amarjothi Spinning Mills Limited.

(Referred to in paragraph 3(f) under 'Report on other regulatory requirements' of my report of even date)

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

I have audited the internal financial control over financial reporting of M/s Amarjothi Spinning Mills Limited ("the Company") as of 31st March 2026 in conjunction with my audit of the standalone financial statements of the company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the company considering the essential components of internal control stated in the guidance note on audit of internal financial controls over financial reporting issued by the Institute of Chartered Accountants of India.

These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

My responsibility is to express an opinion on the Company's internal controls over the financial reporting based on my audit. I conducted my audit in accordance with the guidance note of internal financial controls over financial reporting ("the guidance note") and the standards on auditing issued by the Institute of Chartered Accountants of India and deemed to be prescribed under section 143 (10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of India.

Those standards and guidance notes require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance of whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

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

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my audit opinion on the company's internal financial controls system over financial reporting.

Meaning of Internal financial controls over financial reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with Generally Accepted Accounting Principles. A company's internal financial control over financial reporting includes those policies and procedures that

1. Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company.
2. Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with Generally Accepted Accounting Principles, and that receipts and expenditures of the company are being made only in accordance with authorisation of management and directors of the company and;
3. Provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use or disposition of the company's assets that could have a material effect on the financial statements.

Inherent limitations of internal financial controls over financial reporting

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

Opinion

In my opinion the company has, in all material respects, an adequate financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March 2026, based on the internal control over financial reporting criteria established by the company considering the essential components of internal control stated in the guidance note on audit of internal financial controls over financial reporting issued by the Institute of Chartered Accountants of India.

For V NARAYANASWAMI & Co.
Chartered Accountant
Regn No. (FRN): 027417s

SD/-
V NARAYANASWAMI, M.A.,FCA.,
Proprietor Membership No:- 023661
UDIN: 26023661WYBYZE8540

Place: Coimbatore
Date: 29.05.2026

CONSOLIDATED BALANCE SHEET AS AT 31st MARCH 2026

(Rupees in Lakhs)

ASSETS	Note No.	As at 31.03.2026	As at 31.03.2025
1 Non-Current Assets			
a) Property, Plant and Equipment	**1.A**	11,841.69	12,330.18
b) Capital work-in-progress	**1.B**	**493.84**	493.83
c) Investment Property		**0.00**	0.00
d) Goodwill		**0.00**	0.00
e) Other Intangible assets	**1.C**	**0.23**	0.44
f) Intangible assets under development		**0.00**	0.00
g) Biological Assets other than bearer plants		**0.00**	0.00
h) Financial Assets			
i) Investments	**2**	91.02	91.04
ii) Trade receivables		**0.00**	0.00
iii) Loans		**0.00**	0.00
iv) Others (to be specified)	**3**	**5.75**	5.80
i) Deferred tax assets (net)		**0.00**	0.00
j) Other non-current assets	**4**	147.34	196.39
Total Non-current assets		12,579.89	13,117.70
2 Current assets			
a) Inventories	**5**	11,889.48	8,961.00
b) Financial Assets			
i) Investments		**0.00**	0.00
ii) Trade receivables	**6**	4,909.05	3,507.63
iii) Cash and cash equivalents	**7**	475.33	417.74
iv) Bank balances other than (iii) above	**8**	23.01	23.19
v) Loans		**0.00**	0.00
vi) Others (to be specified)		**0.00**	0.00
c) Current Tax Assets (Net)	**9**	**0.00**	0.00
d) Other current assets	**10**	1,062.29	1,605.83
Total Current assets		**18,359.16**	**14,515.39**
TOTAL ASSETS		**30,939.03**	**27,633.09**
EQUITY AND LIABILITIES			
Equity			
a) Equity Share capital	**11**	**675.00**	675.00
b) Other Equity	**12**	19,292.84	18,531.61
Total equity		**19,967.84**	**19,206.61**

As per my report of even date
For V. NARAYANASWAMI & CO.,
FRN NO.027417S
Proprietor

V. NARAYANASWAMI, M.A., F.C.A.
Chartered Accountant
Member ship No.023661
UDIN: 26023661WYBYZE8540

Place : Tirupur
Date : 29.05.2026

On behalf of the Board of Directors

R. PREMCHANDER
Managing Director
DIN : 00390795

R. JAICHANDER
Whole Time Director
DIN : 00390836

(Sd/-) MOHANA PRIYA. M
Company Secretary
Membership No: A47463

(Sd/-) K. ELANGO
Chief Financial Officer

CONSOLIDATED BALANCE SHEET AS AT 31st MARCH 2026 (Contd...)

(Rupees in Lakhs)

ASSETS	Note No.	As at 31.03.2026	As at 31.03.2025
LIABILITIES			
1 Non-current liabilities			
a) Financial Liabilities			
i) Borrowings	**13**	**5,555.93**	4,362.70
ia) Lease liabilities		**0.00**	0.00
ii) Trade payables			
A) Total outstanding dues of micro enterprises and small enterprises;		**0.00**	0.00
B) Total outstanding dues of creditors other than micro enterprises & small enterprises		**0.00**	0.00
iii) Other financial liabilities (other than those specified in item (b), to be specified)		**0.00**	0.00
b) Provisions		**0.00**	0.00
c) Deferred tax liabilities (Net)	**14**	**2,075.97**	1,789.87
d) Other non-current liabilities		**0.00**	0.00
Total Non-current liabilities		**7,631.90**	**6,152.57**
2 Current liabilities			
a) Financial Liabilities			
i) Borrowings	**15**	**40.15**	846.78
ia) Lease liabilities		**0.00**	0.00
ii) Trade payables			
A) Total outstanding dues of micro enterprises and small enterprises;	**16a**	**4.54**	23.19
B) total outstanding dues of creditors other than micro enterprises and small enterprises	**16b**	2,780.27	957.93
iii) Other financial liabilities (other than those specified in item (c))	**17**	178.17	166.56
b) Other current liabilities		**0.00**	0.00
c) Provisions	**18**	225.57	231.40
d) Current tax liabilities (Net)	**19**	110.59	48.05
Total Current liabilities		**3,339.29**	**2,273.91**
Total Liabilities		**10,971.19**	**8,426.48**
TOTAL EQUITY AND LIABILITIES		**30,939.03**	**27,633.09**

The accompanying notes 1-27 form an integral part of these financial statements

As per my report of even date
For V. NARAYANASWAMI & CO.,
FRN NO.027417S
Proprietor

V. NARAYANASWAMI, M.A., F.C.A.
Chartered Accountant
Member ship No.023661
UDIN: 26023661WYBYZE8540

Place : Tirupur
Date : 29.05.2026

On behalf of the Board of Directors

R. PREMCHANDER
Managing Director
DIN : 00390795

R. JAICHANDER
Whole Time Director
DIN : 00390836

(Sd/-) MOHANA PRIYA. M
Company Secretary
Membership No: A47463

(Sd/-) K. ELANGO
Chief Financial Officer

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

(Rupees in Lakhs)

	ASSETS	Note No.	Year ended 31.03.2026	Year ended 31.03.2025
I.	Revenue from operations	20	22,215.27	23,029.54
II.	Other Income	21	**153.87**	138.01
III.	**Total Income (I+II)**		**22,369.14**	**23,167.55**
IV.	**Expenses**			
	Cost of Materials Consumed	22	14,641.36	11,888.62
	Purchases of Stock-in-Trade		**0.00**	0.00
	Changes in Inventories of Finished goods, Stock-in -Trade and work-in-progress	23	-1398.36	2,004.74
	Employee Benefits Expenses	24	2,210.78	2,056.62
	Finance Costs	25	771.21	785.47
	Depreciation and Amortization Expenses	1	823.19	843.25
	Other Expenses	26	3,814.16	3,929.31
	Total Expenses		**20,862.35**	**21,508.01**
V.	Profit Before Exceptional Items and Tax (III-IV)		1,506.79	1,659.54
VI.	Exceptional Items		**0.00**	0.00
VII	**Profit Before Tax (V-VI)**		**1,506.79**	**1,659.54**
VIII	**Tax Expense:**			
	1] Current Tax		268.35	294.56
	2] Deferred Tax		286.10	230.35
IX	Profit (Loss) for the period from Continuing		952.34	1,134.63
X	Operations (VII-VIII)		**0.00**	0.00
XI	Tax Expense of Discontinued Operations		**0.00**	0.00
XII	Profit (Loss) from Discontinued Operations (after tax) (X-XI)		**0.00**	0.00
XIII	**Profit (Loss) for the Period (IX+XII)**		952.34	1,134.63
XIV	Other Comprehensive income		**0.00**	0.00
XV	**Total Comprehensive Income for the period (XIII+XIV)**		**952.34**	**1,134.63**
XVI.	Earnings Per Equity Share(for Continuing operation)			
	1] Basic & Diluted		14.11	16.81

The accompanying notes form an integral part of these financial statements

As per my report of even date
For V. NARAYANASWAMI & CO.,
FRN NO.027417S
Proprietor

V. NARAYANASWAMI, M.A., F.C.A.
Chartered Accountant
Member ship No.023661
UDIN: 26023661WYBYZE8540

Place : Tirupur
Date : 29.05.2026

On behalf of the Board of Directors

R. PREMCHANDER
Managing Director
DIN : 00390795

R. JAICHANDER
Whole Time Director
DIN : 00390836

(Sd/-) MOHANA PRIYA. M
Company Secretary
Membership No: A47463

(Sd/-) K. ELANGO
Chief Financial Officer

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED MARCH 31, 2026

A. Equity Share Capital

(Rupees in Lakhs)

Balance as at 31.03.2025	**Changes in Equity Share Capital due to prior period errors**	**Restated balance at the beginning of the current reporting period**	**Changes in equity share capital during the year**	**Balance as at 31.03.2026**
675.00	0.00	675.00	0.00	675.00
Balance as at 31.03.2024	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the current reporting period	Changes in equity share capital during the year	Balance as at 31.03.2025
675.00	0.00	675.00	0.00	675.00

B. Other Equity

Particulars	**Reserves and Surplus**			**Total**
	Securities Premium	**General Reserve**	**Retained Earnings**	
Balance as at 31.03.2025	225.00	2187.78	15,860.30	18,531.61
Changes in accounting policy/prior period errors			-11.66	-11.66
Restated balance at the beginning of the reporting period	225.00	2187.78	15,848.64	18,519.95
Total comprehensive income for the year			952.34	952.34
Dividends			-179.45	-179.45
Transferred to retained earnings	0.00			
Any other change (to be specified)	0.00	0.00	0.00	0.00
Balance as at 31.03.2026	**225.00**	**2,187.78**	**16,621.53**	**19,292.84**

Particulars	Reserves and Surplus			Total
	Securities Premium	General Reserve	Retained Earnings	
Balance as at 31.03.2024	225.00	2,074.32	16,106.87	18,664.72
Changes in accounting policy/prior period errors			-1,088.29	-1,088.29
Restated balance at the beginning of the reporting period	225.00	2,074.32	15,018.58	17,576.43
Total comprehensive income for the year			1,134.63	1,134.63
Dividends			-179.45	-179.45
Transferred to retained earnings	0.00			
Any other change (to be specified)	0.00	113.46	-113.46	0.00
Balance as at 31.03.2025	**225.00**	**2,187.78**	**15,860.30**	**18,531.61**

As per my report of even date
For V. NARAYANASWAMI & CO.,
FRN NO.027417S
Proprietor

V. NARAYANASWAMI, M.A., F.C.A.
Chartered Accountant
Member ship No.023661
UDIN: 26023661WYBYZE8540

Place : Tirupur
Date : 29.05.2026

On behalf of the Board of Directors

R. PREMCHANDER
Managing Director
DIN : 00390795

R. JAICHANDER
Whole Time Director
DIN : 00390836

(Sd/-) MOHANA PRIYA. M
Company Secretary
Membership No: A47463

(Sd/-) K. ELANGO
Chief Financial Officer

CONSOLIDATED CASHFLOW STATEMENT FOR THE YEAR ENDED MARCH 31st 2026

(Rupees in Lakhs)

		Year ended 31.03.2026		Year ended 31.03.2025	
A. CASH FLOW FROM OPERATING ACTIVITIES:					
NET Profit before Taxation			1,506.83		1,659.54
Adjustments for:					
Depreciation and amortisation		823.19		843.25	
Loss / (Profit) on Sale of Assets		-2.25		0.00	
Interest Income		-87.23		-88.89	
Finance costs		771.20		785.47	
			1,504.91		1,539.83
Operating Profit before Working Capital Changes			3,011.74		3,199.37
Adjustments for:					
Trade & other Receivables		-857.90		2,395.31	
Inventories		-2,928.47		-393.54	
Trade Payable & Other Liabilities		1,945.04		-3,541.16	
			-1,841.13		-1,539.39
Cash Generated from Operations			1,170.61		1,659.98
Direct Taxes provisions / paid			-294.56		-253.54
Net Cash from Operating activities	**A**		**876.05**		**1,406.44**
B. CASH FLOW FROM INVESTMENT ACTIVITIES:					
Purchase of Fixed Assets			-339.84		-70.07
Associates (Firm) Amount received			5.35		1,061.42
Payment for Capital Projects in Progress			0.00		0.00
Investments made			-87.21		-88.90
Adjustments for other non current assets			49.10		168.08
Interest Received			87.23		88.89
Net Cash from Investment activities	**B**		**-285.37**		**1,159.42**

CONSOLIDATED CASHFLOW STATEMENT FOR THE YEAR ENDED MARCH 31st 2026 (Contd...)

(Rupees in Lakhs)

		Year ended 31.03.2026	Year ended 31.03.2025
C. CASH FLOW FROM FINANCING ACTIVITIES :			
Borrowings (net)		386.60	-1325.19
Dividend paid		-148.50	-148.50
Finance costs		-771.20	-785.47
Net Cash from Financing Activities	C	**-533.10**	**-2,259.16**
Net Increase/ (Decrease) in cash and cash equivalents **(A + B + C)**		**57.78**	**306.70**
Cash and Cash Equivalents as at the beginning of the period		**417.72**	**111.02**
Cash and Cash Equivalents as at the end of the period		**475.32**	**417.72**

As per my report of even date
For V. NARAYANASWAMI & CO.,
FRN NO.027417S
Proprietor
V. NARAYANASWAMI, M.A., F.C.A.
Chartered Accountant
Member ship No.023661
UDIN: 26023661WYBYZE8540
Place : Tirupur
Date : 29.05.2026

On behalf of the Board of Directors

R. PREMCHANDER
Managing Director
DIN : 00390795

R. JAICHANDER
Whole Time Director
DIN : 00390836

(Sd/-) MOHANA PRIYA. M
Company Secretary
Membership No: A47463

(Sd/-) K. ELANGO
Chief Financial Officer

NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

1 Property, Plant and Equipment, Capital work-in-progress, Investment Property and Intangible Assets:

Rupees in Lakhs

S. No.	Particulars of Assets	Gross Block						Depreciation / Amortisation				Net Block	
		Gross cost / Value as on 1.4.2025	Addition			Sale / Adjust -ment during this year	Gross balance as on 31.3.2026	Total as on 1.4.2025	For this year	Sale during this year	Total as on 31.3.2026	W.D.V. as on 31.3.2026	W.D.V. as on 31.3.2025
			Acquisi -tion	Other Adjust -ment	Sub Total								
A.	**Property, Plant and Equipment:**												
1.	Land: Lease Hold	78.75	0.00	0.00	78.75	0.00	78.75	0.00	0.00	0.00	0.00	78.75	78.75
2.	Land: Free Hold	255.78	299.81	0.00	555.58	0.00	555.58	0.00	0.00	0.00	0.00	555.58	255.78
3.	Buildings	2,603.72	0.00	0.00	2,603.72	0.00	2,603.72	1,612.18	75.34	0.00	1,687.52	916.20	991.55
4.	Plant & Equipment	29,801.10	22.83	0.00	29,823.93	98.29	29,725.63	18,850.48	679.72	91.32	19,438.88	9,923.88	10,586.27
5.	Furniture & Fixtures	47.84	1.81	0.00	49.65	0.00	49.65	41.61	0.39	0.00	42.00	7.17	6.21
6.	Vehicles	717.98	7.08	0.00	725.06	9.68	715.38	356.80	56.40	9.05	404.15	311.23	361.18
7.	Office Equipment	404.15	8.32	0.00	412.47	0.00	412.47	352.71	11.13	0.00	363.83	48.86	50.45
	Total	**33,909.32**	**339.84**	**0.00**	**34,249.16**	**107.97**	**34,141.19**	**21,213.77**	**822.98**	**100.37**	**21,936.38**	**11,841.69**	**12,330.18**
B.	Capital work-in-progress	493.83	0.00	0.00	0.00	0.00	493.83	0.00	0.00	0.00	0.00	493.83	493.83
C.	Other intangible assets Computer Software	13.31	0.00	0.00	0.00	0.00	13.31	12.87	0.21	0.00	12.87	0.23	0.44

Capital-work-in progress aging schedule

Particulars	Amount in CWIP as on 31.03.2026 for a period of				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total*
Projects in Progress	0	0.00	0.00	0.00	0
Projects temporarily suspended	0	0.00	0.00	493.83	493.83
Total	0	0.00	0.00	493.83	493.83

NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2025

1 Property, Plant and Equipment, Capital work-in-progress, Investment Property and Intangible Assets:

(₹ in Lakhs)

S. No.	Particulars of Assets	Gross Block						Depreciation / Amortisation				Net Block	
		Gross cost / Value as on 1.4.2024	Addition			Sale / Adjust -ment during this year	Gross balance as on 31.3.2025	Total as on 1.4.2024	For this year	Sale during this year	Total as on 31.3.2025	W.D.V. as on 31.3.2025	W.D.V. as on 31.3.2024
			Acquisi -tion	Other Adjust -ment	Sub Total								
A.	**Property, Plant and Equipment:**												
1.	Land: Lease Hold	78.75	0.00	0.00	0.00	0.00	78.75	0.00	0.00	0.00	0.00	78.75	78.75
2.	Land: Free Hold	255.78	0.00	0.00	0.00	0.00	255.78	0.00	0.00	0.00	0.00	255.78	255.78
3.	Buildings	2,590.40	13.32	0.00	13.32	0.00	2603.72	1,536.48	75.70	0.00	1,612.18	991.53	1,053.92
4.	Plant & Equipment	31,933.34	37.50	0.00	37.50	2,169.71	29,801.13	19,628.34	694.78	1,108.29	19,214.83	10,586.29	12,305.00
5.	Furniture & Fixtures	47.76	0.07	0.00	0.07	0.00	47.83	41.25	0.38	0.00	41.63	6.20	6.51
6.	Vehicles	710.75	7.24	0.00	7.24	0.00	717.99	297.74	59.06	0.00	356.80	361.19	413.00
7.	Office Equipment	392.20	11.94	0.00	11.94	0.00	404.14	340.37	13.33	0.00	353.70	50.44	51.83
	Total	**36,008.98**	**70.07**	**0.00**	**70.07**	**2,169.71**	**33,909.34**	**21,844.18**	**843.25**	**1,108.29**	**21,579.14**	**12,330.18**	**14,164.79**
B.	Capital work-in-progress	496.67	0.00	0.00	0.00	2.82	493.85	0.00	0.00	0.00	0.00	493.85	496.67
C.	Other intangible assets Computer Software	13.31	0.00	0.00	0.00	0.00	13.31	12.87	0.00	0.00	12.87	0.44	0.44

Capital-work-in progress aging schedule

Particulars	Amount in CWIP as on 31.03.2025 for a period of				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total*
Projects in Progress	0	0.00	0.00	0.00	0
Projects temporarily suspended	0	0.00	0.00	493.85	493.85
Total	0	0.00	0.00	493.85	493.85

NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

(Rupees in Lakhs)

	Year ended 31.03.2026	Year ended 31.03.2025
2) NON-CURRENT INVESTMENTS (AT COST):		
Investment in Fully paid equity Instruments: (Quoted)		
50 Equity Shares of Rs.10 each fully paid of Precot Meridian Industries Ltd.. (Market value - Rs.9080(15647))	0.09	0.09
100 Equity Shares of Rs.10 each fully paid of Thambbi Modern Spinning Mills Ltd. (Market value - Rs.1399(882))	0.05	0.05
Investment in Fully paid equity Instruments: (unquoted)		
8307 Equity shares of Rs.1000 each fully paid of Perundurai Common Effluent Treatment Plant (Including premium)	83.08	83.08
Investment in Subsidiaries and Associates in Fully paid equity Instruments: - (unquoted)		
520 Equity shares of Rs.1500 each fully paid of Amarjothi Power Generation & Distribution Company Ltd.	7.80	7.80
5000 Equity shares of Rs.100 each fully paid of RPJ Textiles Ltd.	0.00	0.00
13 (13) Equity shares of Rs.10 each fully paid of Premchander Wind Farms Private Ltd.	0.00	0.01
44(44) Equity shares of Rs.10 each fully paid of Jaichander wind Farms Pvt Ltd.,	0.00	0.00
23 (23) Equity shares of Rs.10 each fully paid of Jayanthi wind Farms Pvt Ltd.,	0.00	0.00
60 (60) Equity shares of Rs.10 each fully paid of Puvaneswari Enterpises Wind Farms Pvt. Ltd	0.00	0.01
Investment in Associate Partnership Firms:		
Partnership Capital @27% share in Kanagadhara wind Farms	0.00	0.00
Total	**91.02**	**91.04**

Note :

a) Aggregate amount of quoted investments	0.14	0.14
b) Aggregate market value of quoted investments	0.00	0.00
c) Aggregate amount of unquoted investments	90.88	90.90
d) Aggregate amount of impairment in value of investments.	0.00	0.00

NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

(Rupees in Lakhs)

		Year ended 31.03.2026		Year ended 31.03.2025
3] OTHER NON-CURRENT FINANCIAL ASSETS:				
Bank Deposits with more than 12 months maturity		5.75		5.80
4] OTHER NON-CURRENT ASSETS:				
(Unsecured & considered good) Miscellaneous expenses not written off		0.00		0.00
Deposit with Government Departments & others		147.34		196.39
		147.34		**196.39**
5] INVENTORIES :				
a) Raw Materials		7,449.64		5,962.42
b) Work-in-Progress		397.80		347.31
c) Finished Goods		3,860.19		2,512.31
d) Waste Stock		32.72		36.58
e) Stores, Tools, Spares & Packing Materials		149.13		102.38
		11,889.48		**8,961.00**
6] TRADE RECEIVABLES :				
a) Unsecured Considered Good		–		–
b) Unsecured Considered Doubtful	4,909.05		3,507.63	
	32.84		32.84	
		4,941.89		3,540.47
Less : Provision for Doubtful Receivables		32.84		32.84
		4909.05		**3507.63**

Note:

Trade receivable which are doubtfull include a sum of Rs.32.90 lakhs (Rs.32.90 lakhs) for which the Company has taken legal action and is hopeful of recovery. Existing provision has been maintained for Rs.32.84 Lakhs for Doubtful Receivables.

Trade Receivables ageing schedule:

Rs. in Lakhs

Particulars	Outstanding as on 31.03.2026 from due date of payment for,					Total
	Less than 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 years	
i) Undisputed Trade receivables - considered good	4,870.84	0.24	23.74	10.20	111.11	5,016.13
ii) Undisputed Trade Receivables - which have significant increase in credit risk						
iii) Undisputed Trade Receivables - credit impaired						
iv) Disputed Trade Receivables-considered good						
v) Disputed Trade Receivables - which have significant increase in credit risk	0.00	0.00	0.00	0.00	32.90	32.90
vi) Disputed Trade Receivables - credit impaired						
Total	**4,870.84**	**0.24**	**23.74**	**10.20**	**144.01**	**5,049.03**

NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

Trade Receivables ageing schedule

Rs. in Lakhs

Particulars	Outstanding as on 31.03.2025 from due date of payment for,					Total
	Less than 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 years	
i) Undisputed Trade receivables - considered good	3,219.42	15.99	10.69	0.45	183.36	3,429.91
ii) Undisputed Trade Receivables - which have significant increase in credit risk						
iii) Undisputed Trade Receivables - credit impaired						
iv) Disputed Trade Receivables-considered good						
v) Disputed Trade Receivables - which have significant increase in credit risk	0.00	0.00	0.00	0.00	32.90	32.90
vi) Disputed Trade Receivables - credit impaired						
Total	**3,219.42**	**15.99**	**10.69**	**0.45**	**216.26**	**3,462.81**

Rs. in Lakhs

		Year ended 31.03.2026	Year ended 31.03.2025
7]	**CASH AND CASH EQUIVALENTS:**		
	Cash on Hand	2.41	1.64
	Balances with Scheduled Banks In Current Accounts	472.92	416.10
		475.33	**417.74**
8]	**BANK BALANCES OTHER THAN [7] ABOVE:**		
	Unpaid Dividend Warrant Account	**23.01**	**23.19**
9]	**CURRENT TAX ASSETS: (Net)**		
	Income tax Assets (Net Provision)	0.00	0.00
10]	**OTHER CURRENT ASSETS: (Unsecured & considered good)**		
	Advances to suppliers & others	46.34	45.93
	Prepaid expenses	38.31	124.70
	Balances on account of indirect taxes	943.53	1,408.46
	Advances to employees	25.22	14.79
	Income receivable	8.89	11.96
		1,062.29	**1,605.83**
11]	**SHARE CAPITAL:**		
	Equity Shares:		
	Authorised:		
	9750000 Equity Shares of Rs.10 each	**975.00**	**975.00**
	Issued, Subscribed & Paid-up Capital :		
	6750000 Equity Shares of Rs.10 each fully paid	**675.00**	**675.00**

NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

(Rupees in Lakhs)

	Year ended 31.03.2026		Year ended 31.03.2025	

Notes:

1 Reconciliation of Equity shares at the end of the year

	No.of shares	Amount	No.of shares	Amount
Balance at the beginning of the year	67,50,000	675.00	67,50,000	675.00
Additions	0	0.00	0	0.00
Deletions	0	0.00	0	0.00
Balance at the end of the year	**67,50,000**	**675.00**	**67,50,000**	**675.00**

2 List of shareholders holding shares more than 5%

Name	No.of shares	%	No.of shares	%
Premchander. R	18,58,043	27.53	18,58,043	27.53
Jaichander. R	19,12,880	28.34	19,12,880	28.34
Anil Kumar Goel	5,81,000	8.61	4,57,000	6.77

3. List of shareholding of Promoters

Rs. in Lakhs

Name	As on 31.03.2026			As on 31.03.2025		
	No. of Shares	% to total shares	% Changes	No. of Shares	% to total shares	% Changes
Premchander. R	18,58,043	27.53	0.00	18,58,043	27.53	0.00
Jaichander.R	19,12,880	28.34	0.00	19,12,880	28.34	0.00
Total	**37,70,923**	**55.87**	**0.00**	**37,70,923**	**55.87**	**0.00**

4 During the five reporting periods immediately preceding the reporting date, no shares have been issued by capitalization of reserves as bonus shares or for Consideration other than cash.

5 The Company has a single class of equity shares. Accordingly all equity shares rank equally with regard to voting rights, dividends and share in the Company's residual assets.

NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

(Rupees in Lakhs)

	Year ended 31.03.2026		Year ended 31.03.2025	
12. OTHER EQUITY				
Reserves and Surplus :				
a) General Reserve				
As per last year Balance Sheet	2,187.78		2,074.32	
Add : Additions during the year	95.24		113.46	
		2,283.02		2,187.78
b) Securities Premium :				
As per last year Balance Sheet	225.00		225.00	
Add : Additions during the year	0.00		0.00	
		225.00		225.00
c] Surplus :				
As per last year Balance Sheet	15872.7		15043.64	
Add: Net Profit during the year	952.34		1134.63	
Profit available for Appropriation	16825.04		16178.27	
Less: Appropriations during the year				
Transfer to General Reserve	95.24		113.46	
GSR Provisions	30.95		30.95	
Dividend paid	148.50		148.50	
Previous year Income tax adjusted	1.13		12.66	
	275.82		305.57	
		16,549.22		15,872.70
Total		**19057.24**		**18285.48**

NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

(Rupees in Lakhs)

		Year ended 31.03.2026		Year ended 31.03.2025
13] LONG TERM BORROWINGS:				
a) Term Loan From Banks (Secured)		0.00		0.00
b) Hire Purchase Loans	0.00		40.82	
Less: Interest Suspense a/c	1.18	-1.18	10.59	30.23
c) Loan from Directors (Unsecured)		5,557.11		4,332.47
		5,555.93		**4,362.70**

Notes:

1. Long Term Loans From Banks were taken for the purchase of new wind mills and these loans are required to be repaid before Oct 2025.
2. Loan from banks are secured by Wind mills purchased along with land and also personal guarantee given by Managing director and Whole Time Director.
3. Loan from Directors have been brought in pursuant to the terms of sanction of Loans by Bankers and retained as unsecured loans.

	Year ended 31.03.2026	Year ended 31.03.2025
14] DEFERRED TAX LIABILITIES (NET)		
As per last year Balance Sheet	1,789.87	1,559.52
Add/(-)less : Transfer from / to P&L a/c for current year	286.10	230.35
	2,075.97	**1,789.87**
15] SHORT TERM BORROWINGS		
a) Loan Repayable on Demand from Banks (Secured)	0.00	740.35
b) Current Maturities of Long Term borrowings	40.15	106.43
	40.15	**846.78**

1. These loans are secured by first charge on current asstes and second charge on the other fixed assets.
2. All bank loans are personally guaranteed by Managing director and Whole Time Director.

	Year ended 31.03.2026	Year ended 31.03.2025
16] TRADE PAYABLES		
a) Due to Micro and Small Enterprises(MSE)	4.54	23.19
b) Due to others	2,780.27	957.93
	2,784.81	**981.12**

NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

(Rupees in Lakhs)

	Year ended 31.03.2026	Year ended 31.03.2025

Trade Payables ageing schedule

Rs. in Lakhs

Particulars	Outstanding as on 31.03.2026 from due date of payment for,				Total
	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 years	
I) MSME	4.54	0.00	0.00	0.00	4.54
ii) Others	2,777.96	2.27	0.00	0.00	2,780.23
iii) Disputed Dues - MSME	0.00	0.00	0.00	0.00	0.00
iv) Disputed Dues - Others	0.00	0.00	0.00	0.00	0.00
Total	**2,782.50**	**2.27**	**0.00**	**0.00**	**2,784.77**

Trade Payables ageing schedule

Rs. in Lakhs

Particulars	Outstanding as on 31.03.2025 from due date of payment for,				Total
	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 years	
I) MSME	23.19	0.00	0.00	0.00	23.19
ii) Others	954.18	0.00	0.00	0.00	954.18
iii) Disputed Dues - MSME	0.00	0.00	0.00	0.00	0.00
iv) Disputed Dues - Others	0.00	0.00	0.00	0.00	0.00
Total	**977.37**	**0.00**	**0.00**	**0.00**	**977.37**

	Year ended 31.03.2026	Year ended 31.03.2025
17] OTHER FINANCIAL LIABILITIES		
a) Unclaimed Dividend	23.00	23.19
b) GST(VAT) Payable	3.56	0
c) Disputed Electricity Charges	88.87	77.67
d) Others	62.71	65.70
	178.17	**166.56**
18] SHORT TERM PROVISIONS		
a) Provision for Employee Benefits	145.04	124.74
b) Provision for Outstanding Liability	80.53	106.66
	225.57	**231.40**
Proposed Dividend per share (in Rs.)	2.20	2.20
Number of Shares	67,50,000	67,50,000
Total Proposed Dividend	**148.50**	**148.50**

NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

(Rupees in Lakhs)

			Year ended 31.03.2026		Year ended 31.03.2025
19] CURRENT TAX LIABILITIES					
For Taxation net of advances			**110.59**		**48.05**
20] REVENUE FROM OPERATIONS					
a) Sale of Products:					
Domestic sales			21,434.18		21,616.19
Export sales			724.33		1,316.97
	A		**22,158.51**		**22,933.17**
b) Other Operating Revenues: Sale of scrap			27.38		35.30
Duty Drawback			16.67		24.51
Miscellaneous income			12.71		36.56
	B		**56.76**		**96.37**
Revenue from operations	**(A+B)**		**22,215.27**		**23,029.54**
21] OTHER INCOME					
a) Interest Income (TDS Rs.7.40 lakh (Rs.4.56 lakh)			87.22		88.89
b) Profit from Firms 0.00			0.00		0.00
c) Net gain/loss on sale of Fixed assets			2.25		0.00
d) Foreign Exchange Rate Gain			14.02		23.66
e) Insurance Claims			50.37		24.90
f) Other Non-Operating Income			0.00		0.56
			153.86		**138.01**
22] COST OF MATERIALS CONSUMED :					
Opening Stock :					
Raw Materials		5,962.42		3,491.68	
Waste Stock		36.58		33.44	
			5,999.00		3,525.12
ADD : Purchases			16,124.72		14,362.51
			22,123.72		**17,887.63**
LESS : Closing Stock :					
Raw Materials		7,449.64		5,962.42	
Waste Stock		32.72		36.58	
			7,482.36		**5,999.00**
Total cost of Raw material consumed			**14,641.36**		**11,888.62**

NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

(Rupees in Lakhs)

		Year ended 31.03.2026		**Year ended 31.03.2025**
23] CHANGES IN INVENTORIES OF FINISHED GOODS WORK-IN-PROGRESS AND STOCK- IN- TRADE:				
Inventories at the Beginning of the year				
Finished Goods	2,512.31		4,609.02	
Work-in-Progress	347.31		255.34	
		2,859.62		4,864.36
Inventories at the end of the year				
Finished Goods	3,860.19		2,512.31	
Work-in-Progress	397.79		347.31	
		4,257.98		2,859.62
Net (increase) / decrease		**-1,398.36**		**2,004.74**
24] EMPLOYEE BENEFITS EXPENSES				
i) Salaries & Wages			1,783.58	1,651.14
ii) Contribution to Provident & Other Funds			46.65	44.96
iii) Staff Welfare Expenses			380.54	360.52
			2,210.77	**2,056.62**
25] FINANCE COSTS				
a) Interest on Term Loans			30.08	6.48
b) Interest on Other Loans			741.12	778.99
			771.20	**785.47**
26] OTHER EXPENSES				
Manufacturing expenses:				
Consumption of Stores & Spare Parts			960.00	1,060.58
Dyeing and Processing Expenses			402.39	531.06
Power & Fuel			941.48	807.91
Repairs to Building			85.25	51.25
Repairs to Machinery			494.34	430.28
Total			**2,884.46**	**2,881.08**

NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

(Rupees in Lakhs)

	Year ended 31.03.2026	Year ended 31.03.2025
Administrative & selling expenses :		
Advertisement	28.37	55.03
Bank Charges	8.00	29.93
Computer Maintenance Expenses	17.53	23.83
CSR Contribution to PM relief fund	30.95	33.72
Foreign Exchange Rate loss	0.00	0.00
Freight & Other Expenses	72.81	84.96
General Expenses	85.76	100.24
Goods and Service Tax Paid	21.99	6.52
Insurance	148.85	135.76
Managerial Remuneration	163.69	178.03
Printing, Stationery & Postage	28.94	20.31
Professional Charges	40.39	24.88
Rates and Taxes	72.41	113.11
Remuneration to Auditors	3.32	3.43
Rent	42.32	68.03
Sales Commissions	77.87	72.87
Share Transfer Expenses	2.54	2.44
Sitting Fees	0.60	0.38
Telephones	7.84	5.74
Travelling & Conveyance	24.36	29.29
Vehicle Maintenance	51.14	59.73
Total	**929.68**	**1,048.23**
Total other expenses	**3,814.14**	**3,929.31**

NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

27. CORPORATE INFORMATION:

The Consolidated Financial Statements comprise of Financial Statements of Amarjothi Spinning Mills Limited (the Holding Company), its Subsidiaries and its Associates (collectively "the Group") for the year ended March 31st 2026. Amarjothi Spinning Mills Limited was incorporated under the Companies Act, 1956 in December 1987 and converted into a public limited company in December 1991. The registered office of the company is situated at Tirupur, Tamilnadu. The company issued shares to the public in January 1993. The company's shares are listed in Bombay Stock Exchange. The Company is engaged in the business of manufacturing of Yarn. The company has its own processing unit for yarn and fiber and own Wind Power generation plants which are mainly used for own captive use. The Company has its manufacturing facilities in India and sells both in India and across the globe. The consolidated financial statements for the year ended 31st March, 2026 were approved by the Board of Directors and authorised for issue on 29th May, 2026.

28. SIGNIFICANT ACCOUNTING POLICIES

28.1. Statement of Compliance

The consolidated financial statements have been prepared in accordance with Indian Accounting Standards (Ind AS) as notified under the Section 133 of the Companies Act, 2013 (Act) read with the Companies (Indian Accounting Standards) Rules 2015. The presentation of the financial statements is based on Schedule III of the Companies Act, 2013.

28.2 Basis of preparation and presentation of financial statements

The consolidated financial statements are presented in Indian Rupees which is the functional currency and presentation currency of the Company and all values are rounded to the nearest lakhs, except where otherwise indicated. These financial statements have been prepared on a historical cost basis and on accrual and going concern basis. All assets and liabilities are presented as Current or Non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III of the Act. Based on the nature of products and the time between the acquisition of assets for processing and their realisation, the Company has ascertained its operating cycle as 12 months for the purpose of Current / Non-Current classification of assets and liabilities.

28.3 Principles of consolidation:

The consolidated financial statements relate to Amarjothi Spinning Mills Ltd (the "company") and its subsidiary and associates. The consolidated financial statements have been prepared on the following basis:

NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

The financial statements of the company and its subsidiary and associates are combined on a line by line basis by adding together the book values of like items of assets, liabilities, income and expenses, after fully eliminating intra group balances and intra group transactions resulting in unrealised profit or losses. Subsidiaries are consolidated from the date, control commences until the date control ceases. The difference between cost of investment in the subsidiary and associates, over the net assets at the time of acquisition of shares in the subsidiary and associates is recognised in the financial statements as Goodwill or Capital reserve as the case may be. As far as possible, the consolidated financial statements are prepared using accounting policies for like transactions and other events in similar circumstances and are presented in the same manner as the company's separate financial statements

28.4 Property Plant and Equipment (PPE)

Property Plant and Equipment are initially recognised at cost. The initial cost of PPE comprises its purchase price, including non-refundable duties and taxes net of any trade discounts and rebates. The cost of PPE includes interest on borrowings (borrowing cost) directly attributable to acquisition, construction or production of qualifying assets. Subsequent to initial recognition, PPE are stated at cost less accumulated depreciation (other than freehold land, which are stated at cost) and impairment losses, if any.

The residual values, useful life and depreciation method are reviewed at each financial year-end to ensure that the amount, method and period of depreciation are consistent with previous estimates and the expected pattern of consumption of the future economic benefits embodied in the items of property, plant and equipment.

Any gain or loss arising on disposal or retirement of an item of property, plant and equipment is determined as the difference between sales proceeds and the carrying amount of the asset and is recognised in profit or loss. Fully depreciated assets still in use are retained in the financial statements.

Depreciation is recognised so as to write off the cost of assets (other than freehold land and capital work in progress) less their residual values over the useful lives, using the straight-line method ("SLM"). During the year the Group has adopted useful life of the following assets purchased during the year as per the details given below.

S.No	Name of the Asset	Useful life as per Schedule III	Useful life adopted
1	Plant & Machinery	15 Years	10 Years
2	Wind Mill	22 Years	20 Years

NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

28.5 Intangible assets

An intangible asset is an identifiable non-monetary asset without physical substance. An intangible asset with finite useful life that are acquired separately and where the useful life is 2years or more is capitalised and carried at cost less accumulated amortization. Amortization is recognised on a straight line basis over the useful life of the asset. A life of 6 years is estimated for Computer software acquired by the Group.

28.6 Impairment of assets

At the end of each reporting period, the group determines whether there is any indication that its assets (tangible, intangible assets and investments in equity instruments in joint ventures and associates carried at cost) have suffered an impairment loss with reference to their carrying amounts. If any indication of impairment exists, the recoverable amount of such assets is estimated and impairment is recognised, if the carrying amount exceeds the recoverable amount. Recoverable amount is higher of the fair value less costs of disposal and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

28.7 Leases

The Group has elected not to recognise right-of-use assets and lease liabilities for short- term leases that have a lease term of 12 months or less and leases of low-value assets.

The Group recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term. The Group takes on lease land and buildings for warehouse facilities.

28.8 Capital work-in-progress and intangible assets under development

Capital work-in-progress/intangible assets under development are carried at cost, comprising direct cost, related incidental expenses and attributable borrowing cost, less impairment losses if any.

28.9 Non-derivative financial instruments

Financial assets and liabilities are recognised when the Group becomes a party to the contractual provisions of the instrument. Financial assets and liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value measured on initial recognition of financial asset or financial liability.

NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

Cash and cash equivalents

The Group considers all highly liquid financial instruments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents. Cash and Cash equivalents consist of balances with banks which are unrestricted for withdrawal and usage.

Trade receivables

Trade receivables are initially recognised at fair value. Subsequently, these assets are held at amortized cost net of any expected credit losses. Loss allowance on trade receivables is measured at an amount equal to life time expected losses i.e., expected cash shortfall.

Financial assets at amortised cost

Financial assets are subsequently measured at amortised cost if these financial assets are held within a business whose objective is to hold these assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets at fair value through other comprehensive income (FVTOCI)

Financial assets are measured at fair value through other comprehensive income if these financial assets are held within a business whose objective is achieved by both collecting contractual cash flows that give rise on specified dates to solely payments of principal and interest on the principal amount outstanding and by selling financial assets.

The Group has made an irrevocable election to present subsequent changes in the fair value of equity investments not held for trading in Other Comprehensive Income.

Financial assets at fair value through profit or loss (FVTPL)

Financial assets are measured at fair value through profit or loss unless it is measured at amortised cost or at fair value through other comprehensive income on initial recognition.

The transaction costs directly attributable to the acquisition of financial assets and liabilities at fair value through profit or loss are immediately recognised in profit or loss.

Financial liabilities

Financial liabilities are measured at amortised cost using the effective interest method.

NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

Equity instruments

An equity instrument is a contract that evidences residual interest in the assets of the Group after deducting all of its liabilities. Equity instruments recognised by the Group are measured at the proceeds received net off direct issue cost.

Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in financial statements 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.

Investments:

In respect of investment in equity share capital of group captive power companies which are made to comply with the provisions of Electricity Rules 2003, these investments are carried at cost as these investments can be sold back only at par.

Derivative financial instruments

The Group has no derivative contracts to hedge risks during the year.

Impairment of financial assets

A financial asset is regarded as credit impaired when one or more events that may have a detrimental effect on estimated future cash flows of the asset have occurred. The Group applies the expected credit loss model for recognising impairment loss on financial assets (i.e. the shortfall between the contractual cash flows that are due and all the cash flows (discounted) that the Group expects to receive).

28.10 Inventories

The Group uses the same cost formula for all inventories of similar nature and use. The cost formula used is applied on a consistent basis from period to period.

Raw materials, components, stores and spares of inventory are measured at weighted average cost. Materials and other items held for use in the production of inventories are not written down below cost if the finished products in which they will be incorporated are expected to be sold at or above cost. Work in progress and finished goods are valued at cost or Net Realisable Value whichever is lower. Cost includes direct materials, labour and a portion of manufacturing overheads. Saleable scrap is valued at lowest of the net realisable value in the last two months.

NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

28.11 Revenue recognition

Sale of goods

Revenue from the sale of goods is recognised at the point in time when control is transferred to the customer which is usually on dispatch/ delivery. Revenue is measured based on the transaction price, which is the consideration, adjusted for volume discounts, rebates, scheme allowances, price concessions, incentives and returns, if any , as specified in the contracts with the customers. Revenue excludes taxes collected from customers on behalf of the government.

Rendering of services

Revenue from rendering of services is recognised over time as and when the customer receives the benefit of the Group performance and the Group has an enforceable right to payment for services transferred.

Other Operating revenues

Other operating revenues comprise income from ancillary activities incidental to the operations of the Group and are recognised when the right to receive the income is established as per the terms of the contract.

Dividend and Interest Income

Dividend income from investments is recognized when the Group right to receive payment has been established (provided that it is probable that the economic benefits will flow to the Group and the amount of income can be measured reliably).

Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable (provided that it is probable that the economic benefits will flow to the Group and the amount of income can be measured reliably).

Insurance claims

Insurance claims are accounted for on the basis of claims admitted and to the extent that there is no uncertainty in receiving the claims.

Government Grants

Government grants (including export incentives) are recognised only when there is reasonable assurance that the Group will comply with the conditions attaching to them and the grants will be received. Government grants whose primary condition is that the Group should purchase, construct

NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

or otherwise acquire capital assets are presented by deducting them from the carrying value of the assets. The grant is recognized as income over the life of a depreciable asset by way of a reduced depreciation charge. Export benefits are accounted for in the year of exports based on eligibility and when there is no uncertainty in receiving the same.

28.12 Employee Benefits Defined contribution plans Provident fund (PF)

Contribution towards PF is determined under the Employees' Provident Funds & Miscellaneous Provisions Act, 1952 and charged to the Statement of Profit and Loss during the period of incurrence when the services are rendered by the employees.

Defined benefit plans

As per the records of the Group none of the employees come under the purview of Payment of Gratuity Act. With regard to other terminal benefits payable to employees the Group makes a payment of such benefits every year and hence no provision is required.

Compensated leave absences

Compensated leave absences are encashed by employees at year end and no carry forward of leave is permitted as per the leave policy. All leave remaining to be encashed at period end are fully provided.

28.13 Borrowing cost

Borrowing costs are interest and ancillary costs incurred in connection with the arrangement of borrowings. General and specific borrowing costs attributable to acquisition and construction of any qualifying asset (one that takes a substantial period of time to get ready for its designated use or sale) are capitalised until such time as the assets are substantially ready for their intended use or sale, and included as part of the cost of that asset. Investment 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 the other borrowing costs are recognized in the Statement of Profit and Loss within Finance costs of the period in which they are incurred.

28.14 Foreign Currency Transactions:

Foreign currency transactions are recorded in the books by applying the exchange rates as on the date of transaction. Foreign currency assets are converted at the exchange rate prevailing on the last working day of the accounting year and the exchange is adjusted to the Profit & Loss Account.

NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

28.15 Income Taxes:

Income tax expense represents the sum of the tax currently payable and deferred tax. Current and deferred tax are recognised in profit and loss, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognized in other comprehensive income or directly in equity respectively.

Current tax

Current tax is measured at the amount of tax expected to be payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.

Current tax assets and current tax liabilities are offset when there is a legally enforceable right to set off the recognized amounts and there is an intention to settle the asset and the liability on a net basis.

Deferred tax

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority.

28.16 Statement of Cash Flows

Statement of Cash Flows is prepared segregating the cash flows into operating, investing and financing activities. Cash flow from operating activities is reported using indirect method, adjusting the profit before tax excluding exceptional items.

28.17 Segment reporting

Operating segments are defined as components of an enterprise for which discrete financial information is available that is evaluated regularly by the chief operating decision maker, in deciding how to allocate resources and assessing performance.

The Group is engaged mainly in the manufacture of yarn. The Group owns sixteen wind mills which were installed mainly for captive utilization of power generated with power cost of yarn production.

The processing division is operating mainly for captive utilization of yarn division.

The above facts are reviewed regularly by the entity's chief operating decision maker and he has decided that the Group has only one reportable segment that is yarn manufacturing during the year.

NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

28.18 Provisions, Contingent liabilities and Contingent Assets:

Provisions are recognised when the Group has a present obligation (legal or constructive) as a result of a past event, 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.

Contingent liability is a possible obligation arising from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity or a present obligation that arises from past events but is not recognised because it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation or the amount of the obligation cannot be measured with sufficient reliability. The Group does not recognise a contingent liability but discloses its existence in the financial statements.

Contingent asset is not recognised in financial statements since this may result in the recognition of income that may never be realised. However, when the realisation of income is virtually certain, then the related asset is not a contingent asset and is recognized.

OTHER NOTES FORMING PART OF ACCOUNTS :

28.19 Subsidiaries & Associates:

The names of subsidiary considered in the consolidated financial statements are:

S. No.	Name	Relationship	Country of operation	% of Ownership	
				31.03.2026	31.03.2025
1	RPJ Textiles Ltd.	Subsidiary	India	100 %	100 %

Additional Information, as required under Schedule III to the Companies Act, 2013 of entities consolidated as Subsidiaries & Associates.

Net Assets:

Name of the entity	31.03.2026		31.03.2025	
	As a % of consolidated Net Assets	Rs. in lakhs	As a % of consolidated Net Assets	Rs. in lakhs
Parent Company:				
Amarjothi Spinning Mills Ltd.	98.80%	20305.37	98.78%	18972.18
Subsidiaries - Indian:				
RPJ Textiles Ltd.	1.20%	246.36	1.22%	234.42
Associates - Indian:				
Kanagathara Wind Farms (Partnership firm)				
Add/Less: Intragroup eliminations / adjustments	0%	0	0%	0
Total	**100.00%**	**20551.74**	**100.00%**	**19206.60**

NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

Share in Profit or loss:

Name of the entity	31.03.2026		31.03.2025	
	As a % of consolidated Net Assets	Rs. in lakhs	As a % of consolidated Net Assets	Rs. in lakhs
Parent Company:				
Amarjothi Spinning Mills Ltd.	99.01%	1,542.48	97.31%	1,104.06
Subsidiaries - Indian:				
RPJ Textiles Ltd.	0.99%	15.42	2.69%	30.57
Associates - Indian:				
Kanagathara Wind Farms (Partnership firm)				
Add/Less: Intragroup eliminations / adjustments	0%	0	0%	0
Total	**100.00%**	**1,557.90**	**100.00%**	**1,134.63**

28.20 Income tax recognised in the statement of profit and loss

Income tax expense for the year reconciled to accounting profit (Rs. in lakhs)

Particulars	Year Ended	
	31.03.2026	31.03.2025
Profit before tax	1506.84	1659.53
Income tax rate applicable	27.82%	27.82%
Income tax expenses at the above rate	419.2	461.68
Tax effect on account of tax deductions	0	0
Tax effect on account of exempt incomes	0	0
Tax effect of other adjustments	(150.85)	(167.12)
Total income tax expense recognised for the year	268.35	294.56

Deferred Taxation Liability on account of Timing Difference between WDV as per books and income tax is shown as given below.

(Rs. in lakhs)

Particulars	Year Ended	
	31.03.2026	31.03.2025
Opening balance	1,789.87	1,559.52
Add/(-)Less: Transfer from/(to) Profit & Loss a/c	286.10	230.35
Closing balance	**2,075.97**	**1,789.87**

NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

28.21 Contingent liabilities:

(Rs. in lakhs)

Claims against the company not acknowledged as debt:	As at	
	31.03.2026	31.03.2025
Additional Electricity tax	88.87	77.69

The Group has received the demand towards additional Electricity tax from TNEB against which the Group has gone on appeal to the Honourable High Court of Madras. The Group has not paid this amount due to dispute. No provision has been made in the accounts, pending disposal of appeal by the Honourable High Court of Madras.

28.22 Secured Loans From Banks :

(Rs. in lakhs)

Sl. No.	Name of the Bank	Limit as on		Nature of Facility	Security Offered
		31.03.2026	31.03.2025		
1	Karur Vysya Bank	2500	2500	Working Capital Facility	First Charge on Current Assets and second charge on the other fixed assets.
2	HDFC Bank Ltd	3000	3000	Working Capital Facility	
3	Kotak Mahindra Prime Ltd.	40.15	147.25	Vehicle Term Loan	Hypothecation on Vehicle purchased

All the above loans are personally guaranteed by the Managing Director and Whole Time Director of the Group.

(Rs. in lakhs)

Particulars	Year Ended	
	31.03.2026	31.03.2025
Counter Guarantee given by the Managing Director and Whole Time Director for Working Capital Loans including Non-fund based Limits taken by the Group from its bankers	5500.00	5500.00

NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

28.23 Details of dividend proposed and paid:

(Rs. in lakhs)

Particulars	As at	
	31.03.2026	31.03.2025
Final dividend	148.50	148.50

In respect of the current year, the directors propose that a dividend of Rs.2.20 per share (same as last year) be paid on equity shares payable to all shareholders on the Register of Members on 21st AUGUST, 2026. This equity dividend is subject to approval by shareholders at the Annual General Meeting and has not been included as a liability in these financial statements. Dividend income is taxable in the hands of the shareholders and the group is required to deduct Tax at source.

28.24 Disclosure as per Schedule III

As defined under Micro, Small and Medium Enterprises Development Act, 2006, the disclosure in respect of the amounts payable to such enterprises as at the end of the year has been made in the financial statements based on information received and available with the Group.

(Rs. in lakhs)

Particulars	As at	
	31.03.2026	31.03.2025
The principal amount due to Micro and Small Suppliers under this Act	4.54	23.19
Interest accrued and due to suppliers on the above amount	Nil	Nil
Interest paid to suppliers under this act (Section 16)	Nil	Nil
Interest due and payable for the delay (for payment during the year beyond due date)	Nil	Nil
Payment made to suppliers (other than interest) beyond the appointed date, during the year	Nil	Nil
Interest accrued and remaining unpaid at the end of year to suppliers under this Act	Nil	Nil
Interest due and payable to suppliers under this Act for payment already made	Nil	Nil

NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

28.25 Capital management:

The Group manages its capital to ensure that it will be able to continue as going concern while maximissing the return to stakeholders through the optimisation of the debt and equity balance. The Group finances its operations by a combination of retained profit and bank borrowings. The Group monitors the capital structure on the basis of total debt to equity and maturity profile of the overall debt portfolio of the Group.

(Rs. in lakhs)

Particulars	As at	
	31.03.2026	31.03.2025
Debt (long-term and short-term borrowings including current maturities)	5,596.08	877.01
Cash and bank balances	(475.33)	(412.36)
Net debt	5,120.75	440.93
Total equity	19,967.84	19,206.60
Net debt to equity ratio	(25.64%)	2.29%

28.26 Corporate Social Responsibility expenditure:

(Rs. in lakhs)

Particulars	Year ended	
	31.03.2026	31.03.2025
Amount required to be spent as per Sec.135 of the Act during the year	30.95	33.72
Amount required to be spent on ongoing project as per Sec.135 of the Act for the previous years which remained unspent as on 31st March 2025	NA	NA
Total	**30.95**	**33.72**
Amount spent through approved trusts and institutions	NA	NA
Amount spent directly	NA	NA
Total	**30.95**	**33.72**
Amount spent during the year on		
- Construction / acquisition of an asset	NA	NA
- On purposes other than above	NA	NA

NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

(Rs. in lakhs)

Particulars	Year ended	
	31.03.2026	31.03.2025
i) Amount required to be spent by the Company during the year	30.95	33.72
ii) Amount of expenditure incurred,	30.95	33.72
iii) Shortfall at the end of the year	NA	NA-
iv) Total of previous years shortfall,	NA	NA
v) Reason for shortfall,	NA	NA
vi) Nature of CSR activities	Contribution to Prime Minister's National Relief Fund	
vii) details of related party transactions, e.g., contribution to a trust controlled by the Company in relation to CSR expenditure as per relevant Accounting Standard,	NA	NA
viii) There is no provision to be made with respect to any liability incurred by entering into a contractual obligation.	NA	NA

28.27 Earnings Per Share:

(Rs. in lakhs)

Particulars	Year ended	
	31.03.2026	31.03.2025
Net Profit after Tax before OCI [Rs. In Lakhs]	952.34	1134.62
Weighted Average Number of Equity Shares used as denominator in calculating basic earnings per share	6750000	6750000
Nominal Value per Equity Share [in Rs.]	10.00	10.00
Basic & Diluted Earnings Per Share [in Rs.]	14.11	16.81

NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

28.28 Related party disclosure:

List of related parties where control exists and also related parties with whom transactions have taken place and relationships.

a) Key Management Personnel (KMP)	Sri. R. Premchander- Managing Director Sri. R. Jaichander - Whole Time Director Sri. K. Elango Chief Financial Officer Smt. M. Mohana Priya - Company Secretary
	Non Executive - Non Independent Directors Sri. N. Radhakrishnan Sri. M. Moorthi
	Non Executive -Independent Directors Smt Iswariya Sidharthan Smt Ramasamy Priyanka Smt. M. Amutha (Till -25.09.2025) Smt. Manonmani Sivasamy (Till 16.3.2026) Smt. Krishnan Kaviyas (From -11.02.2026) Smt. Megala
b) Enterprises over which Key Managerial Personnel are able to exercise significant influence.	Amarjothi Power Generation and Distribution Company Limited Texknit Amarjothi Designs Arasan Textiles Texin India

NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

Transactions with related parties during the year are set out in the table below

(Previous year figures are in brackets)

(Rs. in lakhs)

Nature of transaction	a) Key Management Personnel	b) Enterprises over which Key Managerial Personnel are able to exercise significant influence	Total
Transactions during the year			
Purchase of Goods/Assets	0	0	0
	(0)	(20.59)	(20.59)
Sale of Goods /Assets	0	1754.65	1754.65
	(0)	(1320.24)	(1320.24)
Interest receipts	0	0	0
	(0)	(0)	(0)
Interest paid	740.38	0	740.38
	(718.80)	(0)	(718.80)
Remuneration	163.70	0	163.70
	(178.80)	(0)	(178.80)
Outstanding receivable from Related parties	-	433.35	433.35
	-	(410.64)	(410.64)
Outstanding payables to Related parties	5539.15	0	5539.15
	(4332.46)	(0)	(4332.46)

Disclosure in respect of Related Party Transactions during the year

1. **Purchase of goods/assets includes** Amarjothi power Generation and Distribution Company Limited ₹ 0 ; (Previous year ₹ 1.35 Lakhs) N. Rajan, Green Energy ₹ 0 ; (Previous year ₹ 19.24 Lakhs)

2 **Sale of Goods/assets includes** RPJ Textiles Limited ₹ 3187.04 Lakhs; (Previous year ₹ 1328.45 Lakhs). Texknit ₹ 1318.30 Lakhs (Previous year ₹ 1320.24Lakhs). Arasan Textiles ₹ 436.35 Lakhs (previous year 0)

3. **Interest paid** includes Sri.R.Premchander 18.29 Lakhs (Previous year ₹ 134.24 Lakhs). Sri. R. Jaichander ₹ 571.42 Lakhs (Previous year 495.79 Lakhs) Sri. R. Jaichander HUF ₹ 150.67 Lakhs (Previous Year - ₹ 88.77 Lakhs).

NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

4. **Remuneration to Key Managerial Personnel** includes Sri. R. Premchander ₹ 81.85 Lakhs (Previous year ₹ 89.01 Lakhs). Sri. R. Jaichander ₹ 81.85 Lakhs (Previous year ₹ 89.01 Lakhs). Sri. K. Elango ₹ 10.43 Lakhs (Previous year ₹ 9.9 Lakhs). Smt. M. Mohana Priya ₹ 8.84 Lakhs (Previous year ₹6.97Lakhs).

5. Outstanding receivable from Related parties includes) Texknit ₹ 2.20 Lakhs; Lakhs; (Previous year ₹ 409.90 Lakhs) Arasan Textiles ₹ 431.15Lakhs; (Previous year ₹Nil)

6. Outstanding payables to Related parties includes Sri. R. Premchander ₹ 75.65 Lakhs; (Previous year ₹ 199.85 Lakhs). Sri. R. Jaichander ₹ 3636.39 Lakhs; (Previous year ₹ 3393.55 Lakhs). Sri. R. Jaichander - HUF 1827.11 Lakhs (Previous Year - ₹ 600.98 Lakhs)

(Rs. in lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
28.29 EARNINGS IN FOREIGN CURRENCY :		
FOB Value of Exports	716.70	1305.27
28.30 EXPENDITURE IN FOREIGN CURRENCY :		
a) Traveling	0	4.85
b) CIF Value of Imports	58.27	347.47
c) Certification charges	2.25	2.21
Total	**60.52**	**354.53**
28.31 REMUNERATION TO DIRECTORS :		
a) Managing Director (Salary)	7.20	7.20
b) Joint Managing Director (Salary)	7.20	7.20
c) Managing Director (Commission)	74.65	81.81
d) Joint Managing Director (Commission)	74.65	81.81
Total	**163.70**	**178.02**
Computation of Remuneration to Directors:		
Net Profit before tax as per Profit & Loss account	1488.12	1618.41
Add: Remuneration debited to Profit & Loss account	163.7	178.02
Less / Add: (Profit) / Loss on sale of Assets	0	0
Net Profit available	**1651.82**	**1796.43**

NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

Particulars	As at 31.03.2026	As at 31.03.2025
28.32 PAYMENT TO AUDITOR : (Inclusive of GST)		
Statutory Audit Fees	2.72	2.77
Reimbursement of Expenses	0.20	0.20
Other Services	0.31	0.56
Total	**3.23**	**3.53**

28.33 Other statutory information:

a) The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.

b) The Company does not have any transactions with companies struck off.

c) The Company has not revalued its property, plant and equipment (including right-of-use assets) or intangible assets or both during the current or previous year.

d) The Company has not traded or invested in Crypto currency or virtual currency during the financial year.

e) No funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:

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

f) No funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall:

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

NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

g) The Company does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income-tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income-tax Act, 1961).

h) The Company has not have been declared as willful defaulters by any bank or financial institution or government or any government authority.

i) The Company has complied with the number of layers prescribed under the Companies Act, 2013.

j) The Company has not entered into any scheme of arrangement which has an accounting impact on current or previous financial year.

k) The Company does not have any charges or satisfaction which is yet to be registered with Registrar of Companies beyond the statutory period.

l) The Company has borrowings from banks on the basis of security of current assets and the quarterly returns or statements of current assets filed by the Company with banks are in agreement with the books of accounts

NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

xiv) Ratio Analysis; (Rupees in Lakhs)

Particulars	Year ended 31.03.2026	Year ended 31.03.2025	Change %	Reason for Variance More than 25%
ACCOUNTING RATIOS:				
a) Current Ratio, (Times) Current Assets / Current Liabilities	18,359.16 / 3,339.25 = 5.50	14,515.39 / 2,273.91 = 6.38	-13.87%	Company Borrowing Reduced
b) Debt-Equity Ratio, (Times) Total Liabilities / Shareholders equity	10,971.15 / 19,967.84 = 0.55	8,426.48 / 19,206.61 = 0.44	25.23%	Liabilities Reduced
c) Debt Service Coverage Ratio, (Times) Earnings before Interest, Tax & Depreciation / Interest + Principal	2,360.06 / 70.23 = 33.60	2,509.27 / 112.91 = 22.22	51.21%	Textile Industry earning Increased
d) Return on Equity Ratio,(%) Total comprehensive income / Share holders equity	952.34 / 19,967.84 = 4.77%	1,134.63 / 19,206.61 = 5.91%	-1.14%	
e) Inventory turnover ratio, (Times) Cost of goods sold / Average Inventory	3,101.19 / 10,425.24 = 0.30	3,288.26 / 8,764.235 = 0.38	-20.72%	
f) Trade Receivables turnover ratio, (Times) Net credit sales / Average Receivables	22,215.27 / 4,208.34 = 5.28	23,029.54 / 4,641.665 = 4.96	6.40%	
g) Trade payables turnover ratio, (Times) Net credit purchases / Average payables	16,124.72 / 1,882.94 = 8.56	14,362.51 / 2,191.47 = 6.55	30.67%	Liabilities Reduced
h) Net capital turnover ratio, (Times) Total Income / Average Working capital	22369.13 / 15,019.91 = 1.49	23167.55 / 12241.48 = 1.89	-21.31%	
i) Net profit ratio, (%) Total comprehensive income / Revenue from operations	952.34 / 22215.27 = 4.29%	1134.63 / 23029.54 = 4.93%	-0.64%	
j) Return on Capital employed, (%) Earnings before Interest & Tax / Capital employed (Total assets-current liabilities)	2,278.00 / 27,599.78 = 8.25%	2445.01 / 25359.18 = 9.64%	-1.39%	
k) Return on investment. (%) Profit from investment / Cost of investment	0.00 / 0.00 = 0.00%	0.00 / 0.00 = 0.00%	0.00%	

NOTES FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2026

The company shall explain the items included in numerator and denominator for computing the above ratios. Further explanation shall be provided for any change in the ratio by more than 25% as compared to the preceding year.

As per my report of even date
For V. NARAYANASWAMI & CO.,
FRN NO.027417S
Proprietor
V. NARAYANASWAMI, M.A., F.C.A.
Chartered Accountant
Member ship No.023661
UDIN: 26023661WYBYZE8540
Place : Tirupur
Date : 29.05.2026

On behalf of the Board of Directors

R. PREMCHANDER
Managing Director
DIN : 00390795

R. JAICHANDER
Whole Time Director
DIN : 00390836

(Sd/-) MOHANA PRIYA. M
Company Secretary
Membership No: A47463

(Sd/-) K. ELANGO
Chief Financial Officer

Notes :

Notes :