EnNutrica®
ENERGETIC NUTRITION
Dindigul Farm Product Limited
Registered Office : # 2 / 52 - 3, Pillaiyarnatham, Pithalaipatty Post, Dindigul - 624 002, Tamilnadu, India.
www.ennutrica.com | info@ennutrica.com
MSME : UDYAM-TN-06-0004775 CIN : L15200 TZ2010 PLC 016 407; GSTIN : 33 AADCD 6589 M1Z4
Dairy Ingredients, Casein, Protein Fortification Ingredients, Milk Proteins, Whey Proteins and Sodium Caseinate.

Date: 08th September 2026

To
BSE Limited,
Dept. of Corporate Services,
Floor 25, PJ Towers, Dalal Street,
Mumbai – 400001.

Scrip Code: 544201

Dear Sir/Madam,

Sub: Submission of Annual Report for the Financial year 2025-26 under Reg. 34 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the Annual Report of the company for the financial year 2025-26.

The copy of the Annual Report is also available on the website of the company viz., https://ennutrica.com/wp-content/uploads/2026/09/2026_DFPL_16th-Annual-Report_Compressed.pdf

This is for your kind information and records.

Thanking you,

Yours faithfully,

For Dindigul Farm Product Limited

G.U.K.Narayanan
Digitally signed by G.U.K.Narayanan
Date: 2026.09.08 16:15:12 +05'30'

G U K Narayanan
Company Secretary and Compliance Officer

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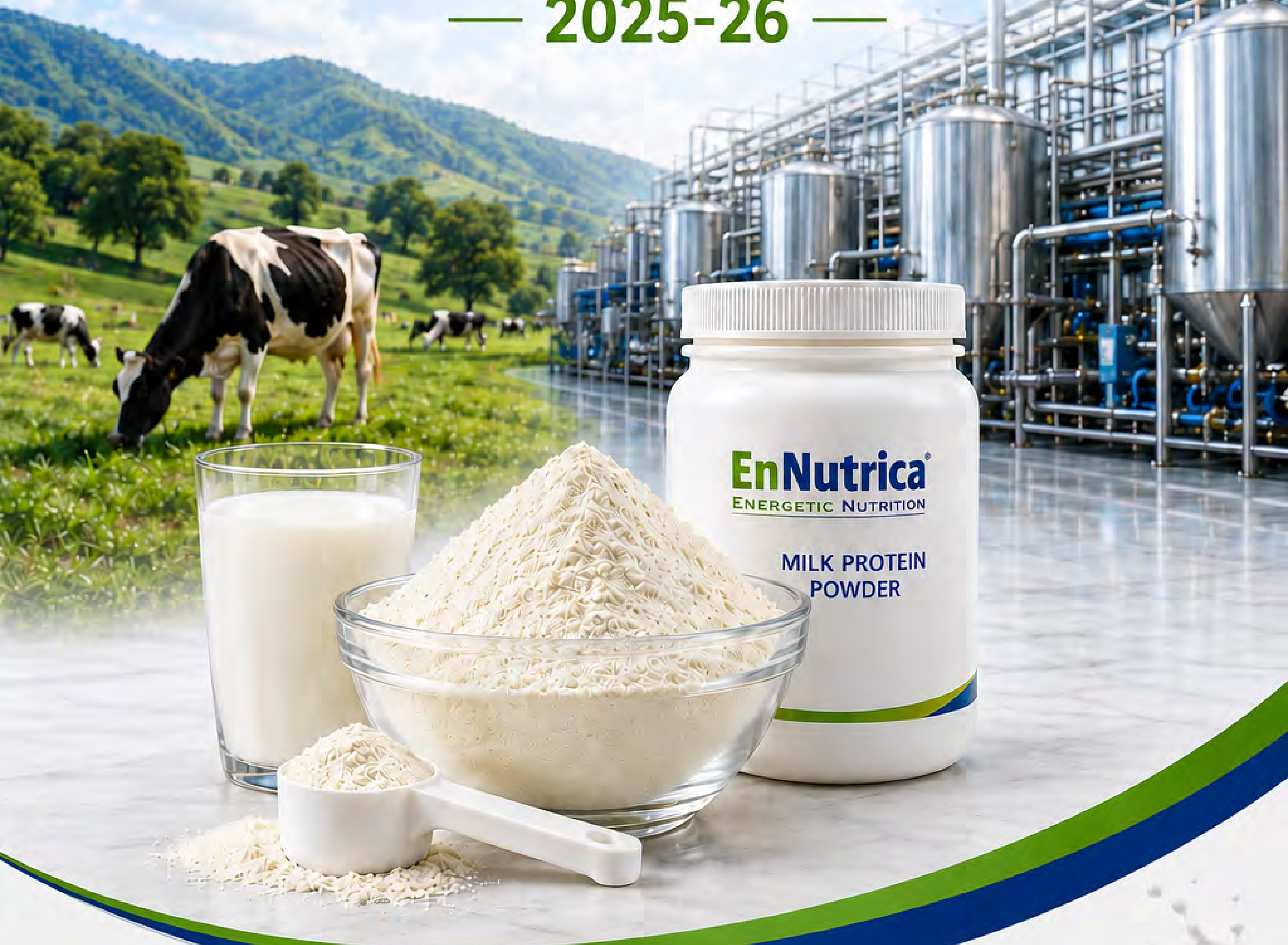
ENERGETIC NUTRITION

16th ANNUAL REPORT

— 2025-26 —



DINDIGUL FARM PRODUCT LIMITED

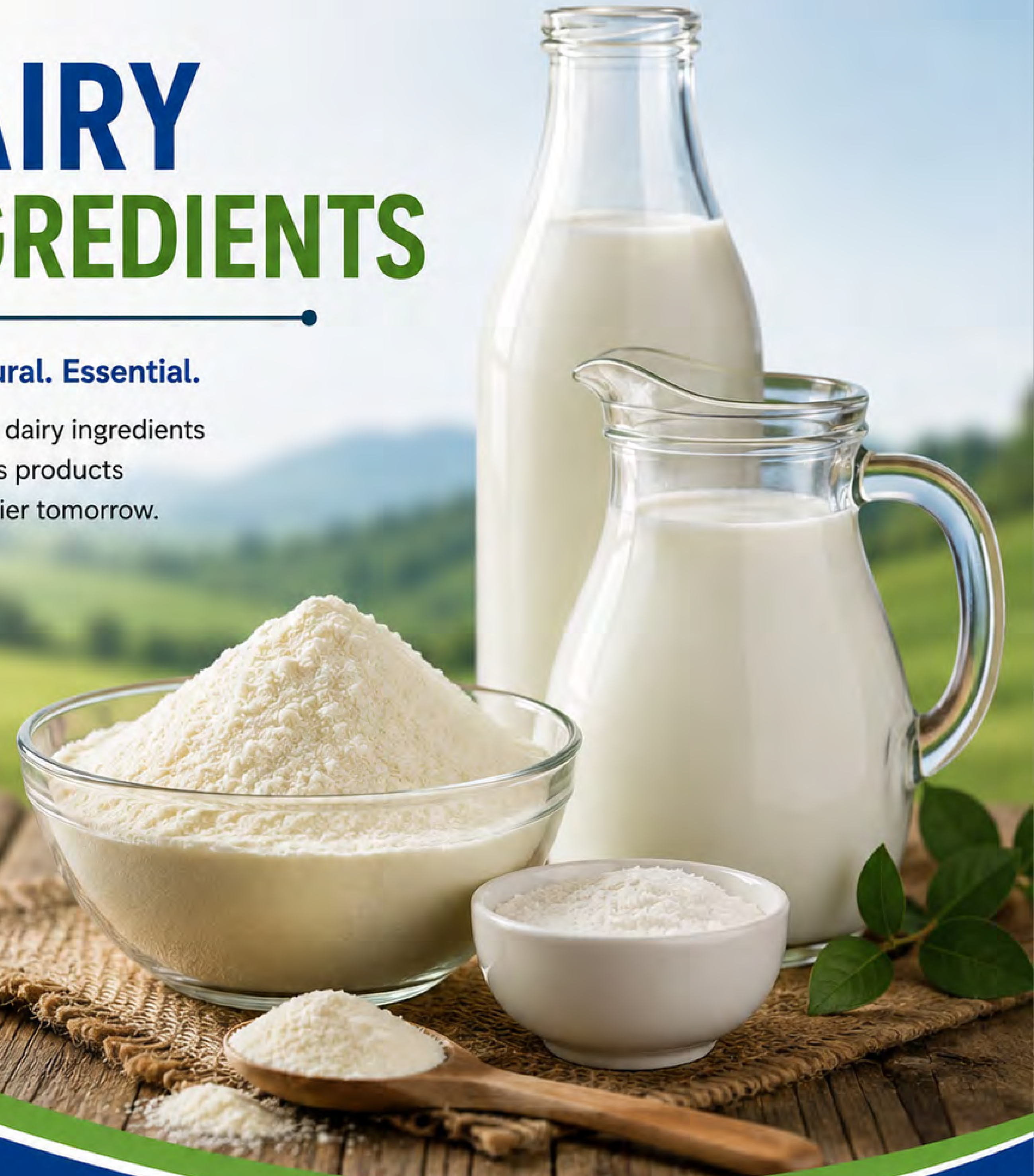
Website : www.ennutrica.com

EnNutrica®
ENERGETIC NUTRITION

DAIRY INGREDIENTS

Pure. Natural. Essential.

High-quality dairy ingredients
for nutritious products
and a healthier tomorrow.



PREMIUM QUALITY

NATURAL & PURE

SAFE & RELIABLE

CUSTOMIZED SOLUTIONS

POWERING NUTRITION.
ENRICHING LIVES.

EnNutrica®
ENERGETIC NUTRITION

GOOD SOURCE OF BIO-AVAILABLE PROTEINS

SPORTS

Sports & Fitness Protein Formulations for Pre & Post Training and Through All Phases of Activity.

- Time Bound Energy Release
- Enhanced Endurance
- Greater Muscle Protein Synthesis
- Slow Digesting Micellar Casein 80% And Fast Acting Whey 20%
- Long Term Performance Up To 6 - 8 Hours
- Fast Recovery From Sports Injuries
- Provides A Slow, Steady Release Of Amino Acids
- Fat Free & Low In Carbs

FUNCTIONAL

Unique Protein Combinations for Different Functions

- Arthritis Avoidance
- Diabetics Friendly
- Weight Toning
- Muscle Gain
- Post Illness Recovery
- Ideal ‘Pre Bed’ Option
- Fatigue Avoidance

HEALTH FOOD

High Bio Active Protein in Day to Day Food Choices

- Nutrition Supplements
- Protein Shakes
- Malnutrition Care
- High Protein Cereals
- Women’s Care & Maternal Care
- Healthily Aging & Old Age Nutrition

PROTEIN ENRICHED FOOD

Protein Enriched Food Protein Enriched Daily Delights

- Protein Chips / Cookies / Chocolates
- High Protein Ice Creams And Cakes
- Nutrition Bars
- High Protein Drinks / Coffee

PREMIUM QUALITY | NATURAL & PURE | SAFE & RELIABLE | CUSTOMIZED SOLUTIONS

EnNutrica®
ENERGETIC NUTRITION

PRODUCTS

01 Dairy Tex 50% Protein
Casein to Whey Ratio 80:20

- NLT 50% Protein
- 36% Lactose (Carbohydrates)
- Fat < 1.5 %

02 Formula 7 + 70% Protein
Casein to Whey Ratio 80:20

- NLT 70% Protein
- 18% Lactose (Carbohydrates)
- Fat < 1.5 %

03 Formula 8 + 80% Protein
Casein to Whey Ratio 80:20

- NLT 80% Protein
- 8% Lactose (Carbohydrates)
- Fat < 1.5 %

04 Milk Protein Concentrate 85%
Casein to Whey Ratio 85:15

- NLT 85% Protein
- <5 % Lactose (Carbohydrates)
- Fat < 1.5 %

05 Edible Acid Casein

- NLT 95 % Protein
- 0.18 % Lactose (Carbohydrates)
- Fat < 2 %

06 Sodium & Calcium Caseinates 90% Protein

- NLT 90% Protein
- 1% Lactose (Carbohydrates)
- Fat < 2 %

PREMIUM QUALITY | NATURAL & PURE | SAFE & RELIABLE | CUSTOMIZED SOLUTIONS

Delivering high-quality dairy ingredients for a healthier tomorrow.

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ENERGETIC NUTRITION

PRODUCTS

01 Premium Quality
High purity dairy proteins

02 Consistent & Reliable
Uniform quality and excellent functionality

03 Nutrient Rich
Good source of bio-available proteins

04 Versatile Applications
Solutions for sports, functional, health food & enriched nutrition

NATURAL SOURCE

HIGH PURITY

SAFE & RELIABLE

WIDE RANGE APPLICATION

Delivering high-quality dairy ingredients for **a healthier tomorrow.**

EnNutrica®

ENERGETIC NUTRITION

PREMIUM DAIRY INGREDIENTS

Crafted with purity. Delivered with trust.

NATURAL & PURE

CONSISTENT QUALITY

NUTRITION FOCUSED

TRUSTED BY INDUSTRY

Bulk Ingredients.
Endless Possibilities.

Powering Nutrition.
Enriching Lives.

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ENERGETIC NUTRITION

A MILK PROTEIN FOOD

SLOW AGING AND PROMOTE LONGEVITY

HIGH QUALITY PROTEIN

SUPPORTS ACTIVE LIFESTYLE

MUSCLE STRENGTH & RECOVERY

OVERALL HEALTH & WELLNESS

NATURAL & PURE | CONSISTENT QUALITY | NUTRITION FOCUSED | TRUSTED BY INDUSTRY

EnNutrica®

ENERGETIC NUTRITION

A MILK PROTEIN FOOD

SLOW AGING AND PROMOTE LONGEVITY

HIGH QUALITY PROTEIN	SUPPORTS ACTIVE LIFESTYLE	MUSCLE STRENGTH & RECOVERY	OVERALL HEALTH & WELLNESS

ACTIVDAY PRIME

For an Active You

ACTIVDAY CHOCO

For Strength & Stamina

1 kg JAR PACKAGING

UNDER NEW PRODUCT DEVELOPMENT

Concept Packaging | Final design may vary

Product development in progress

REVOLUTIONIZING DAIRY NUTRITION

VISION

To be **India's trusted source** for clean dairy proteins across age, industry & geography.

Dindigul Farm Product Limited focuses on **Advanced Milk Derivatives (AMD)**, including **Native Milk Protein Concentrate (MPC)**.

Our native proteins are designed to retain more of their natural structure, making them easier to absorb and better suited for gut health.

We are also among a select group of producers of **Infant Milk Powders** with Micro-Encapsulated Fat technology, which helps improve digestion and product performance.

Our products are ideal for everyday nutrition and versatile applications in **dairy, ice cream**, **nutritional supplements**, and **health foods**.

CLEAN & NATURAL | QUALITY ASSURED | INNOVATIVE SOLUTIONS | WIDER IMPACT, GLOBAL REACH

STRATEGY AND VISION

DIFFERENTIATE BY SCIENCE, LEAD WITH QUALITY

India's Only Native MPC Maker

- Cold-filtered proteins with full nutritional value
- Tech edge: Ultra Filtration, Nano Filtration, Electro Dialysis – not just milk, science

High-Margin, High-Growth Focus

- MPC & Infant Nutrition at the core
- Every 15 days: agile product mix, margin-first

Built for Scale, Geared for Export

- Capacity scaling 3x by Dec 2025
- Global-ready: ASEAN & EU entry in motion

PRODUCT PORTFOLIO

Our products have major applications in four key industries and across gender and age groups.

NUTRITION INDUSTRY

DAIRY INDUSTRY

ICE CREAM INDUSTRY

BAKING INDUSTRY

INDUSTRY SERVED

	Nutrition and Pharma Industry	Dairy Industry	Chocolates	Baked Foods	Food Ingredients	Ice Cream	Paper/Leather/ Industrial Products
Casein	✓						✓
Skimmed Milk Powder	✓	✓	✓	✓	✓	✓	
Dairy Whitener	✓	✓	✓	✓	✓		
Sodium Caseinate	✓				✓		
Milk Protein Concentrates	✓	✓	✓	✓	✓	✓	
Whey Powder	✓	✓	✓	✓	✓		
Fat filled Powders	✓	✓	✓	✓	✓		

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NATIVE MPC:
THE GOLD STANDARD IN MILK PROTEINS

The **only manufacturer** of MPC in India

Naturally Concentrated Proteins via Cold Filtration of skimmed milk (DFPL Process)

Intact Casein: Whey in 80:20 Ratio – preserved in nature, undenatured form

Dual Energy Release – EnNutrica's formula range offers both fast and sustained energy (See chart)

Versatile Applications – low-protein MPCs for cheese; high-protein MPCs for beverage & bars

Complete Nutrition – PDCAAS* score of 1 ensures fully digestible, high-quality protein

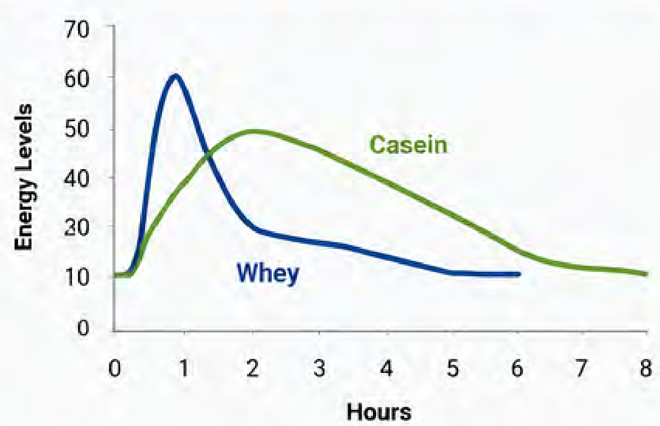
MILK PROTEIN CONCENTRATE

80% Casein Protein | **20% Whey Protein**

The Natural ratio as in Cow Milk

Casein Protein	Whey Protein
Starts slower because slower to digest	Starts quicker after ingestion
Stays in the body longer and works for longer	Leaves the body quicker and works in shorter bursts
Has a lower percentage of branch-chain amino acids	Causes more of a fast "amino acid spike"

MILK PROTEIN CONCENTRATE | ENERGY DELIVERY PATTERN



* Protein digestibility-corrected amino acid score (PDCAAS) is a method of evaluating the quality of a protein based on both the amino acid requirements of humans and their ability to digest it.

** Source: https://animalnut-ansci.faculty.ucdavis.edu/wp-content/uploads/sites/34/2019/08/Mathai-et-al.-2017.pdf*

TIMELINE OF KEY EVENTS

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2010 – Incorporation of Company

2014-15 – FSSC 22000 Certification; Started production of dairy whitener

2016 – Entered into supply cum technology sharing agreement with a French Company[1]

2018 – Commenced Export; became subsidiary of Indrayani Biotech Limited

2019 – Installed electrodialysis unit in June 2025 for Casein[2]

2020 – FSSC Certification, Casein Production

2022 – Production started of skimmed milk powder, milk protein concentrate and whey powder

2024 – Starting of Sodium caseinate production

2025 – IPO and successful listing on BSE SME Exchange

2026 (Expected) – Commissioning of New Spray Dryer

Expected in December 2026.

Note:

(1) Its Indian subsidiary to manufacture and supply fat filled powders for infant milk formula production

(2) Whey demineralization while Evaporating and Drying Plant (with skim milk powder production capacity of 20 Mtpd) will soon be operational

END-TO-END DAIRY EXCELLENCE:

BY SMART SOURCING

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THE BACKBONE OF QUALITY:
OUR MILK PROCUREMENT PROCESS

1. 6000+ MICRO FARMERS

Milk

(10 L / Farmer)

2. 150+ VILLAGE COLLECTION CENTER

AMCU Supervisor :
Paid Per Litre / Flat Rate

3. INWARD PROCUREMENT VEHICLE

Paid Per Litre / Per Km / Flat Rate
Vehicle Owners Maintains :
Driver, Fuels, EMI

4. CHILLING CENTER (LEASED) (JOB WORK)

Paid Per Litre for Chilling CC Owners Maintains: CC Cleaning Manpower, Power, Fuel, Maintenance, LAB Incharges, Security, Land, Building Etc.

5. 50+ DAIRY FARMS

(Above 30 L Per Shift)

6. OTHER DAIRIES AROUND DFPPL SELLING THEIR EXCESS SKIMMED MILK TO BULK MARKET

Bulk Milk from Market Or Third Party Purchase

30,000 Litres / Day to 1,00,000 Litres / Day

7. DINDIGUL FARM PRODUCT PVT LTD

Own Procurement
50,000 Litres / Day

8. MILK TANKERS

Paid Per Litre / Per Km / Flat Rate
Owned Vehicles and Contract vehicles

QUALITY ASSURED From Farm to Factory

TRANSPARENT & FAIR Payments at Every Step

COLD CHAIN MAINTAINED For Freshness & Safety

STRONG PARTNERSHIPS For Sustainable Growth

Note:

(1) Its Indian subsidiary to manufacture and supply fat filled powders for infant milk formula production.

(2) Whey demineralization while Evaporating and Drying Plant (with skim milk powder production capacity of 20 Mtpd) will soon be operational.

3X CAPACITY EXPANSION UNDERWAY

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CURRENT MPC CAPACITY

- 4–9 tons/day (based on protein content) via two dryers

EXPANSION UNDERWAY

- New evaporation & drying plant to add **15–20 tons/day** MPC capacity by **Dec 2026**

TECHNOLOGY EDGE

- Installed **electrodialysis unit** in June 2025 for Casein Whey demineralization

GLOBAL-GRADE EQUIPMENT

- **Processing:** APV, Invensys, Tetra Pak, Alfa Laval
- **Filtration:** DOW, Hydranautics, KOCH, GE

SCALABLE GROWTH POTENTIAL

- Current Utilization at **~30–40%** – significant headroom for growth
- At **80%** utilization with expanded capacity, DFPL's setup can **5X revenues** over the medium term

Products	Current Annual MAX capacity (in tons)	After Expansion Annual MAX capacity (in tons)
SMP	980	3,055
Casein	850	1,250
WHEY Powder A	1,155	2,030
MPC	180	255
WHEY Powder S	198	660
DW	209	463
Sodium Caseinate	19	511
Butter	200	3,600
Fat Filled Powders	83	1,245
TOTAL	**3,873**	**13,068**

SUSTAINABLE OPERATIONS | STRONGER COMMUNITIES | RESPONSIBLE SOURCING | SCALING FOR GROWTH

Expanding Capacity. Empowering Future.

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ESG INITIATIVES: EMPOWERING A SUSTAINABLE FUTURE

SMART WATER RECYCLING

- Processing 2 lakh L/day of milk yields ~1.5 lakh L of recoverable water
- Reused in cleaning, boilers, and Casein production via advanced filtration (UF, NF, RO)

AFFORDABLE NUTRITION ACCESS

- Promoting **nutritional security** by offering cost-effective infant nutrition
- Reducing dependence on imports through **local manufacturing & white-labelling**

EMPOWERING RURAL COMMUNITIES

- Supporting farmers with equipment, training, and assured market access

RENEWABLE ENERGY ADOPTION

- Sourcing **wind and solar power** to drive production with clean energy
- Significantly reduces **Scope 2 emissions** and supports India's green energy transition

** IMAGES ARE FOR REPRESENTATION PURPOSE ONLY

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Factory Photo

CONTENTS

Company Overview

EnNutrica Proteins Division, Dindigul Farm Product Ltd., is established in 2011 and Has Started the Production of Skimmed Milk Powder, Milk Protein Concentrates, Milk Whey Powder, Whey Powder, Evaporated Milk, Dairy Whitener, and Casein from Skimmed Milk by 2015.

By 2024 June 27th, we got Listed in BSE and became Dindigul Farm Product Limited.

The Procurement of Milk is From

- 150 Village Level Collections Centers Having 40 to 70 Farmers per Village Collection Center supplying at the volume of 10 to 25 Liters from Micro Farmers and 30 to 40 Liters Per Associated Farms.
- Third Party Supplying Milk in Bulk

The proteins are Supplied to Businesses in the name of Formula 7+, Formula 8 and Formula 8+

The High-Quality Proteins are also available directly via the ActivDay retail packs. The retail Version of the Proteins are named PRIME. To cater to all Customers.

Mr. R Rajasekaran

Chairman and Managing Director (DIN: 01789110)

Mr. R Rajasekaran having nearly 25 years' experience in Dairy and Dairy Products Industry, has experience running a Dairy Industry since 1999 and raised from 1000 Liters Per Day to 2 Lakhs Liters Per Day. With 40 + years of Experience as a Key Person in Running Many Industries, starting his Career in Chemical, Packaged Drinking Water and Dairy. He has played a pivotal role in the Company's growth journey, guiding it to new heights through her visionary leadership. He currently oversees overall operations, driving efficiency, innovation, and sustained progress across all business verticals. He holds a Master of Science in Chemistry.

Mrs. Rajadharshini Rajasekaran

Non-Executive Director (DIN: 03161629)

Mrs. Rajadharshini, associated with Dindigul Farm Product Limited since 2010, brings strong technical expertise and global business acumen to support the Company's continued growth and innovation. She holds a Bachelor of Technology in Industrial Biotechnology from Vivekananda college of engineering for women, Tiruchengode, and a Post Graduate Diploma in Laboratory Course in Bio Techniques from Institute of Bioinformatics and Applied Biotechnology, Bangalore.

Dr. Karthik Neelakandan

Non-Executive Non-Independent Director (DIN: 10896790)

Dr. Karthik Neelakandan M.S. Ortho, M.Ch Ortho (UK), FIAA (Australia), FIJR and PGDHM, is a medical professional with over 23 years of experience in the healthcare sector, with professional exposure across India, Australia and the United Kingdom. He has international exposure in healthcare technology and medical products and also serves as an International Advisor to a USA-based Medical Missions organization.

Dr. B N Padmaja Priyadarshini
Independent Woman Director (DIN: 06416242)

She holds multiple post-graduation in the fields of Statistics, Hindi Literature and Management along with a Master of Philosophy in International Business and Doctorate in the field of Women Entrepreneurship. She is a corporate trainer and conducts research workshops in R Studio, MATLAB, Python, SPSS & AMOS. She is a statistical consultant for Tshwane University of Technology, & University of Venda, South Africa. She is working as a "Part Time Bio Statistician" for Sarada Krishna Medical College & White Memorial Medical College, Kanyakumari District. She is the co-founder of Allied Academy of Languages due to her passion towards education. She has co-authored the book titled "International Economics" along with Prof Paul Krugman of City University of New York and Prof Marc. J Melitz of Harvard University published by M/s Pearson India.

Mr. N M Ranganathan
Independent Director (DIN: 06377402)

He is a Senior Practicing Legal professional with multiple accounting qualifications; He has significant management experience for decades through stints in listed IT / shipping companies besides appreciable exposure in stocks & derivatives market. Presently engaged as legal & management consulting in charge to a large construction & Publishing Group. He has also served as directorships in Indrayani Biotech Limited, SIP Industries Limited and Garudii AI Private Limited.

FROM THE CHAIRMAN'S DESK

Dear Shareholders,

We extend our heartfelt gratitude for your continued trust and support, which remain the foundation of our progress. With your confidence, we have secured strategic investments in advanced machinery that not only expand our production capacity but also strengthen our ability to develop specialized milk protein powders for niche applications—thereby enhancing our competitive edge in domestic and global markets.

The Protein segment is also witnessing steady growth, driven by the rising consumer demand for protein-enriched products. This positive momentum reinforces our commitment to innovation, value creation, and long-term stakeholder returns.

Thank you once again for being an integral part of our journey.

Warm regards,

R Rajasekaran

Chairman and Managing Director

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Board of Directors

Mr. Raju Rajasekaran
(DIN: 01789110)
Chairman and Managing Director

Mrs. Rajadharshini Rajasekaran
(DIN: 03161629)
Non-Executive Director

Dr. Karthik Neelakandan
(DIN: 10896790)
Non-Executive Non-Independent Director
(Appointed w.e.f 08.09.2026)

Mr. Nangavaram Mahadevan Ranganathan
(DIN: 06377402)
Independent Director

Mrs. Bokara Nagarajan Padmaja Priyadarshini
(DIN: 06416242)
Independent Woman Director

Mr. Ravi Rajappa
(DIN: 01969263)
(Ceased w.e.f 08.09.2026)

Key Managerial Personnel

Mr. Gurunathan Uma Kanth Narayanan
Company Secretary & Compliance Officer

Mr. Ravi Chandran Ranganathan
Chief Executive Officer

Mrs. Velvizhi Ganesan
Chief Financial Officer

Committees of the Board

Audit Committee
Mrs. Bokara Nagarajan Padmaja Priyadarshini
Mr. Nangavaram Mahadevan Ranganathan
Mr. Raju Rajasekaran

Nomination and Remuneration Committee
Mrs. Bokara Nagarajan Padmaja Priyadarshini
Mr. Nangavaram Mahadevan Ranganathan
Dr. Karthik Neelakandan

Stakeholder's Relationship Committee
Mr. Nangavaram Mahadevan Ranganathan
Mrs. Bokara Nagarajan Padmaja Priyadarshini
Mrs. Rajadharshini Rajasekaran

Corporate Social Responsibilities Committee
Mr. Raju Rajasekaran
Mrs. Rajadharshini Rajasekaran
Mr. Nangavaram Mahadevan Ranganathan

Corporate Identification Number
L15200TZ2010PLC016407

Registered Office
No 2/52-3, Pillaiyarnatham,
Pithalaipatti Post,
Dindigul – 624 002, Tamil Nadu, India.
Website: www.ennutrica.com
E-mail: info@ennutrica.com

Factory Address
S.F.No.767-769, Karuthanaickanpatti Road,
Sendurai Village, Natham Taluk,
Dindigul - 624 403, Tamil Nadu, India.

Statutory Auditor
M/s V S S R & Co.,
Chartered Accountants
New No 526, Old No.263A,
Dr. Radhakrishnan Road West,
Tatabad, Coimabatore – 641 012.

Secretarial Auditor
Mr S Muthu Raju,
Practicing Company Secretary
No: 35, IInd Floor, North Masi Street,
Madurai - 625 001.

Internal Auditor
M/s C S N K & Co.,
Chartered Accountants
No 1413, 2nd Floor, Sakthy Nagar, Coimbatore, Xavier Guide, Coimbatore – 641 006.

Banker
State Bank of India, SME Branch, Dindigul

Stock Exchange
BSE Limited, Mumbai

Registrars & Share Transfer Agents
M/s. MUFG INTIME INDIA PRIVATE LIMITED,
Surya 35, Mayflower Avenue, Behind Senthil Nagar, Sowripalayam Road,
Coimbatore – 641 028.
Phone: 0422-2314792
Email: coimbatore@in.mpms.mufg.com

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Notice of the 16th Annual General Meeting

NOTICE is hereby given that the 16th Annual General Meeting (AGM) of the Members of **DINDIGUL FARM PRODUCT LIMITED** ('the Company') will be held at the Registered Office of the Company at "No. 2/52-3, Pillaiyarnatham, Pithalaipatty Post, Dindigul – 624 002, the 30th day of September, 2026 at 03.30 P.M. **through video conferencing ('VC') / other audio visual means ('OAVM')** to transact the following business.

ORDINARY BUSINESS:

1. ADOPTION OF FINANCIAL STATEMENTS

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

"**RESOLVED THAT** the Audited Financial Statements of the Company for the Financial Year ended 31st March 2026, together with the reports of the Auditors thereon and Board of Directors be and are hereby received, considered and adopted."

2. APPOINTMENT OF DIRECTOR LIABLE TO RETIRE BY ROTATION

To consider and, if thought fit, to pass with or without modification(s), 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, the approval of members of the Company, be and is hereby accorded to re-appoint Mrs. Rajadharshini Rajasekaran (DIN: 03161629) as a Non-Executive Director, who is liable to retire by rotation."

3. RE-APPOINTMENT OF STATUTORY AUDITOR

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

"**RESOLVED THAT** pursuant to the provision of section 139, 142 and other applicable provisions, if any, of the Companies Act, 2013, M/s VSSR & Co, Chartered Accountants, (FRN – 016495S), Chartered Accountants, Coimbatore, the retiring auditors of the Company, who have confirmed their willingness and eligibility to act as Statutory Auditors of the company, be and are hereby reappointed as auditors of the Company, to hold office from the conclusion of this meeting, up to the conclusion of 21st Annual General Meeting of the Company to be held in the year 2031 for the financial year 2030-31 on such remuneration as shall be fixed by the Board of Directors and other out of pocket expenses as may be incurred by them in the course of Audit."

SPECIAL BUSINESS:

4. TO REGULARIZATION OF ADDITIONAL DIRECTOR DR KARTHIK NEELAKANDAN (DIN 10896790) AS THE DIRECTOR OF THE COMPANY:

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

"**RESOLVED THAT** pursuant to Section 152, 161 and other applicable provisions (including any modification or re-enactment thereof for the time being in force), Rules made there under and Article of Association of the Company, Dr. Karthik Neelakandan (DIN: 10896790), who was appointed as an Additional Director by the Board of Directors with effect from September 08, 2026 and who holds office upto the date of this Annual General Meeting, be and is hereby appointed as a Director of the Company."

5. **TO APPROVE MATERIAL RELATED PARTY TRANSACTION(S) BETWEEN THE COMPANY AND A R DAIRY FOOD PRIVATE LIMITED:**

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

"**RESOLVED THAT** pursuant to the provisions of Section 188 of the Companies Act, 2013 ("Act") and other applicable provisions, if any, read with Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014, as amended till date, Regulations 2(1)(zc) and 23(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), approval of the members of the Company be and is hereby accorded to the Board of Directors of the Company to enter into contract(s)/ arrangement(s)/ transaction(s) with M/s. A R Dairy Food Private Limited, related party within the meaning of Section 2(76) of the Companies Act, 2013 and Regulation 2(1)(zb) of the Listing Regulations, for any transaction on any terms and conditions as recommended by the Audit Committee and as the Board of Directors may deem fit, up to a maximum aggregate value of Rs. 60 Crores (Rupees Sixty Crores Only) for the period commencing from the conclusion of this 16th Annual General Meeting of the Company until the conclusion of the 17th Annual General Meeting of the Company, provided that the said contract(s)/ arrangement(s)/ transaction(s) so carried out shall be at arm's length basis and in the ordinary course of business of the Company."

"**RESOLVED FURTHER THAT** any one of the directors of the Board (which includes any Committee of the Board) be and are hereby severally authorized to do all necessary acts, deeds, things and execute all such documents, undertaking as may be necessary in this regard from time to time to give effect to the above resolution."

6. **TO APPROVE REVISION OF REMUNERATION PAYABLE TO MR. R. RAJASEKARAN, CHAIRMAN & MANAGING DIRECTOR AND CONTINUING THE DIRECTORSHIP AFTER ATTAINING 70 YEARS OF AGE:**

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

"**RESOLVED THAT** in partial modification of the Special Resolution passed by the Shareholders members at the Extra Ordinary General Meeting held on December 29, 2023 and pursuant of section 196, 197 and 203 of the Companies Act, 2013 ('Act') read with Schedule V to the said Act, the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and based on the recommendation of Nomination and Remuneration Committee the consent of the Members of the Company be and is hereby accorded to the revised remuneration term and revised remuneration of Mr Raju Rajasekaran (DIN: 01789110) as a Chairman and Managing Director of the Company, with effect from 1st October, 2026 on the following terms and conditions:-

- Rs.5 lakhs per month
- Contribution to Provident Fund, Superannuation Fund or Annuity Fund to the extent these either singly to put together are not taxable under the Income Tax Act, 1961
- Gratuity payable at a rate not exceeding half a month's salary for each completed year of service
- Encashment of leave at the end of the tenure and other perquisites as allowed under Section IV of Schedule V of the Companies Act, 2013
- the remuneration payable to Mr. R Rajasekaran shall not exceed the 5% of the net profits of the Company and
- The remuneration excludes the sitting fees paid for attending Meetings of the Board or any Committee thereof or for any other purpose, whatsoever as may be decided by the Board as provided in Section 197(5) of the Companies Act, 2013.

RESOLVED FURTHER THAT where in any financial year during his tenure, the Company has no profits or inadequate profit, Mr. Raju Rajasekaran, Managing Director, shall be paid remuneration as provided under (A) of Section II, Part II of Schedule V of the Companies Act, 2013 along with the following perquisites.

- Contribution to provident fund, superannuation fund or annuity fund to the extent these either singly or put together are not taxable under the Income Tax Act, 1961;
- Gratuity payable at a rate not exceeding half a month's salary for each completed year of service;
- Encashment of leave at the end of the tenure and other perquisites as allowed under Section IV of Schedule V of the Companies Act, 2013; and
- The remuneration excludes the sitting fees paid for attending Meetings of the Board or any Committee thereof or for any other purpose, whatsoever as may be decided by the Board as provided in Section 197(5) of the Companies Act, 2013.

RESOLVED FURTHER THAT pursuant to the provisions of Section 196(3) read with Schedule V, and all other applicable provisions, if any, of the Companies Act, 2013, (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), the Nomination and Remuneration Committee (NRC) hereby reviews, evaluates, and strongly recommends to the Board of Directors the continuation of employment of Mr. Mr. R Rajasekaran (DIN: 01789110), Chairman & Managing Director of the Company, beyond the age of 70 years, with effect from 15-06-2026, for the remaining of his current tenure expiring on 28-12-2028.

By the order of the Board of Directors

Dindigul Farm Product Limited

Sd/-
Mr. Gurunathan Uma Kanth Narayanan
Company Secretary & Compliance Officer
M. No. ACS10686
Place: Dindigul
Date: September 08, 2026

Registered Office
No 2/52-3, Pillaiyarnatham,
Pithalaipatti Post, Dindigul – 624 002.
Website: www.ennutrica.com
E-mail: info@ennutrica.com

NOTES

1. The Ministry of Corporate Affairs, Government of India (the "MCA") vide its General Circulars 03/2025 dated 22nd September, 2025, Regulation 44(1) of SEBI(LODR), Regulations 2015 and such other instructions that may be issued by statutory Authorises, has allowed companies to conduct their annual general meetings through Video Conferencing ("VC") or Other Audio Visual Means ("OAVM"), thereby, dispensing with the requirement of physical attendance of the members at their AGMs and accordingly, the 16th Annual General Meeting (the "AGM" or the "16th AGM" or the "Meeting") of Dindigul Farm Product Limited (the "Company") will be held through VC or OAVM in compliance with the Circulars, the relevant provisions of the Companies Act, 2013 (as amended) (the "Act") and the rules made thereunder and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (the "Listing Regulations"). Members attending the AGM through VC or OAVM shall be counted for the purpose of reckoning the quorum under Section 103 of the Act.

2. Keeping the convenience of the Members positioned in different time zones, the Meeting has been scheduled at 3.30 P.M. (IST).

3. The Members can join the AGM in the VC/OAVM mode 30 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available for members on "first come first served basis". This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc., who are allowed to attend the AGM without restriction on account of "first come first served" basis.

4. Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.

5. Pursuant to the Circular No. 14/2020 dated April 08, 2020, issued by the Ministry of Corporate Affairs, 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 113 of the Companies Act, 2013, the representatives of the members such as the President of India or the Governor of a State or Body Corporates can attend the AGM through VC/OAVM and cast their votes through e-voting.

   Corporate Members intending to send their authorized representatives to attend the meeting pursuant to Section 113 of the Companies Act, 2013 are requested to send to the Company, a certified copy of the relevant Board resolution together with the specimen signatures of their authorized representatives to attend and vote on their behalf at the meeting. The said resolution / authorisation shall also be sent to the Scrutinizer by email gkrkgram@yahoo.in with the copy marked to the company at email id cs@ennutrica.com and to its RTA at enotices@in.mpms.mufg.com.

6. Since the 16th AGM will be held through VC or OAVM, no Route Map is being provided with the Notice. The deemed venue for the 16th AGM shall be the Registered Office of the Company.

7. In case of Joint-holders, the Member whose name higher in the order of names will be entitled to vote during the AGM.

8. The Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 ("the Act") in respect of the special business is annexed hereto.

9. Dispatch of Annual Report through E-mail In accordance with the Circulars, the Notice along with the Annual Report of the Company for the financial year ended March 31, 2026, will be sent only through e-mail, to those Members whose e-mail addresses are registered with the Company or the RTA or the Depository Participant(s). Hard copy of the Annual Report shall be sent to those shareholders who request for the same. The Notice and the Annual Report for the financial year ended March 31, 2026 shall be available on the websites

of the Company viz., www.ennutrica.com and Stock Exchanges i.e. BSE Limited at www.bseindia.com and also on the website of MUFG Intime India Private Limited (agency for providing the Remote e-Voting facility) ie., https://instavote.linkintime.co.in/.

10. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and the Circulars issued by the Ministry of Corporate Affairs dated April 08, 2020, April 13, 2020 and May 05, 2020, the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the company has engaged the services of MUFG Intime India Private Limited ("MIIPL") to provide the facility of voting through electronic means to the members to enable them cast their votes electronically in respect of all the businesses to be transacted at the aforesaid meeting. The facility of casting votes by a member using remote e-Voting system as well as voting at the meeting will be provided by MIIPL via Instavote. The instructions for participation by members are given in the subsequent paragraphs.

11. The Board of Directors has appointed M/s. KRA & Associates, Practicing Company Secretaries, Chennai, as the Scrutinizer for the purpose of scrutinizing the remote e-voting and e-voting process, provided in the meeting in a fair and transparent manner.

12. The Scrutinizer, after scrutinizing the votes cast during the meeting and through remote e-voting, will, not later than 2 working days of conclusion of the Meeting, make a consolidated scrutinizer's report and submit the same to the Chairman. The results declared along with the consolidated scrutinizer's report shall be placed on the website of the Company Dindigul Farm Product Limited www.ennutrica.com and be communicated to the Stock exchanges where the shares of the company are listed either by the chairman, until the end.

13. The remote e-voting period begins on 27th September, 2026 at 9:00 A.M. and ends on 29th September, 2026 at 05:00 P.M. The remote e-voting module shall be disabled for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e., 23rd September, 2026, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being 23rd September, 2026.

14. The Register of Members and Share Transfer Books of the Company shall remain closed from Thursday, 24th September, 2026, to Wednesday, 30th September, 2026 (both days inclusive) for the purpose of Annual General Meeting of the Company.

15. Soft copies of the Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of the Companies Act 2013 and Register of Contracts or arrangements in which Directors are interested maintained under section 189 of Companies Act 2013 and the document referred to in the notice of the AGM will be available for inspection by the Members during the AGM.

16. Relevant documents referred to in the accompanying Notice and the Statement is open for inspection by the members at the Registered Office of the Company on all working days during business hours up to the date of the Meeting.

17. Members holding shares in electronic form are requested to intimate immediately any change in their address, bank mandates and other details to their Depository Participants with whom they are maintaining their demat accounts. Members holding shares in physical form are requested to advise any change in their address or bank mandates immediately to the Company / MUFG Intime India Private Limited (RTA).

18. The Securities and Exchange Board of India (SEBI) has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are, therefore, requested

to submit their PAN to their Depository Participants with whom they are maintaining their demat accounts. Members holding shares in physical form can submit their PAN to the Company / MUFG Intime India Private Limited (RTA), SURYA 35, May Flower Avenue, Behind Senthil Nagar, Sowripalayam Road, Coimbatore - 641028 Email id: coimbatore@in.mpms.mufg.com.

19. Members holding shares in single name and physical form are advised to make nomination in respect of their shareholding in the Company. The nomination form can be requested from the Company.

20. Non – Resident Indian Members are requested to inform MUFG Intime, immediately of:

    a) Change in their residential status on return to India for permanent settlement;

    b) Particulars of their bank account maintained in India with complete name, branch, account type, account number and address of the bank with pin code number, if not furnished earlier.

21. Members, who have not registered their e-mail addresses so far, are requested to register their e-mail address for receiving all communications including Annual Report, Notices, Circulars, etc. from the Company electronically.

22. Registration of email ID and Bank Account details: In case the shareholder's email ID is already registered with the Company / its Registrar & Share Transfer Agent "RTA" / Depositories, log in details for e-voting are being sent on the registered email address. In case the shareholder has not registered his / her / their email address with the Company / its RTA /Depositories and / or not updated the Bank Account mandate, the following instructions are to be followed:

    i. Kindly log in to the website of our RTA, MUFG Intime India Private Ltd., (https://in.mpms.mufg.com/) under Investor Services > Email/Bank detail Registration - fill in the details and upload the required documents and submit. OR

    ii. In the case of Shares held in Demat mode: The shareholder may please contact the Depository Participant ("DP") and register the email address and bank account details in the demat account as per the process followed and advised by the DP.

23. SEBI vide its Notification No. SEBI/LAD-NRO/GN/2018/24 dated 8th June, 2018 & Notification No. SEBI/LAD-NRO/GN/2018/49 dated 30th November, 2018 amended Regulation 40 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, which provides that from 1st April, 2019 transfer of securities would not be processed unless the securities are held in the dematerialized form with a depository. In view of the same, now the shares cannot be transferred in the physical mode. Members holding shares in physical form are therefore requested to dematerialize their holdings immediately. However, members can continue to make request for transmission or transposition of securities held in physical form.

24. The Chairman shall, at the annual general meeting, at the end of discussion on the resolutions on which voting is to be held, allow e-voting for all those members who are present at the annual general meeting by electronic means but have not cast their vote by availing the remote e-voting facility.

25. The members who have cast their vote by remote e-voting may attend the meeting but shall not be entitled to cast their vote again.

26. Members are requested to address all correspondence to the Registrar and Share Transfer Agents and/or to the Company at the below given address:

    a) Registrar and Share Transfer Agent (RTA):
    M/s. MUFG INTIME INDIA PRIVATE LIMITED,
    Surya 35, Mayflower Avenue,
    Behind Senthil Nagar, Sowripalayam Road,
    Coimbatore – 641028.
    Phone: 0422-2314792
    Email: coimbatore@in.mpms.mufg.com

    Company's Contact Details:
    M/s. DINDIGUL FARM PRODUCT LIMITED,
    CIN: L15200TZ2010PLC016407,
    No. 2/52-3, Pillaiyarnatham,
    Pithalaipatty Post, Dindigul – 624 002.
    Phone: +91-44-22502146
    Email: info@ennutrica.com
    Website: www.ennutrica.com

AGM through VC/OAVM:

- Facility for joining the Annual General Meeting (AGM) through VC/OAVM shall open 30 minutes before the time scheduled for the AGM and will be available to the Members on first come first serve basis.
- The Members can log in and join 30 (thirty) minutes prior to the scheduled time of the meeting and window for joining shall be kept open till the expiry of 15 (fifteen) minutes after the scheduled time.
- Members who would like to express any views, ask questions or queries, during the AGM may do so in advance by sending in writing their views or questions, as may be, along with their name, DP ID and Client ID number/folio number, email id and mobile number, to reach the Company's email address at cs@ennutrica.com latest by, 26th September, 2026 by 5:00 P.M
- When a pre-registered speaker is invited to speak at the AGM, his/her questions already emailed in advance but he / she does not respond, the turn will go to the next pre-registered speaker to raise his/her questions. Accordingly, all speakers are requested to get connected to a device with a video/ camera along with stable internet speed.
- The Company reserves the right to restrict the number of questions / speakers as appropriate, for smooth conduct of the AGM.
- Members will be able to attend the AGM through Video Conferencing / Other Audio-Visual Means provided by Link Intime India Pvt Ltd at https://instameet@in.mpms.mufg.com by registering their details as under:

  - Open the internet browser and launch the URL for InstaMeet https://instameet@in.mpms.mufg.com and register with your following details:
  - DP ID / Client ID or Beneficiary ID or Folio No.: Enter your 16-digit DP ID / Client ID or Beneficiary ID or Folio Number registered with the Company
  - PAN: Enter your 10-digit Permanent Account Number (PAN) (members who have not updated their PAN with the depository participant or company shall use the sequence number provided to you, if applicable).
  - Enter your Mobile No.
  - Enter your Email ID, as recorded with your DP / company

Click "Go to Meeting" by selecting the Company's AGM. In case the shareholders/members have any queries or issues regarding participation at the AGM through video conferencing, you can write an email to instameet@in.mpms.mufg.com or call at: Tel: (022-49186175).

By the order of the Board of Directors

Dindigul Farm Product Limited

Sd/-

Mr. Gurunathan Uma Kanth Narayanan
Company Secretary & Compliance Officer
M. No. ACS10686
Date: September 08, 2026

EnNutrica®
ENERGETIC NUTRITION

REMOTE E-VOTING INSTRUCTIONS:

In terms of SEBI circular no. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023, 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 correctly in their demat accounts to access remote e-Voting facility.

Login method for Individual shareholders holding securities in demat mode:

Individual Shareholders holding securities in demat mode with NSDL

METHOD 1 - NSDL IDeAS facility

Shareholders registered for IDeAS facility:

a) Visit URL: https://eservices.nsdl.com and click on "Beneficial Owner" icon under "IDeAS Login Section".
b) Click on "Beneficial Owner" icon under "IDeAS Login Section".
c) Post successful authentication, you will be able to see e-Voting services under Value added services section. Click on "Access to e-Voting" under e-Voting services.
d) Click on "MUFG InTime" or "evoting link displayed alongside Company's Name" and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

Shareholders not registered for IDeAS facility:

a) To register, visit URL: https://eservices.nsdl.com and select "Register Online for IDeAS Portal" or click on https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp
b) Enter 8-character DP ID, 8-digit Client ID, Mobile no, Verification code & click on "Submit".
c) Enter the last 4 digits of your bank account / generate 'OTP'
d) Post successful registration, user will be provided with Login ID and password. Follow steps given above in points (a-d).

METHOD 2 - NSDL e-voting website

Shareholders/ Members can also download NSDL Mobile App "NSDL Speede" facility by scanning the QR code mentioned below for seamless voting experience.

Google Play | App Store

a) Visit URL: https://www.evoting.nsdl.com
b) Click on the "Login" tab available under 'Shareholder/Member' section.
c) Enter User ID (i.e., your 16-digit demat account no. held with NSDL), Password/OTP and a Verification Code as shown on the screen.
d) Post successful authentication, you will be re-directed to NSDL depository website wherein you will be able to see e-Voting services under Value added services. Click on "Access to e-Voting" under e-Voting services.
e) Click on "MUFG InTime" or "evoting link displayed alongside Company's Name" and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

METHOD 3 - NSDL OTP based login

a) Visit URL: https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp
b) Enter your 8 - character DP ID, 8 - digit Client Id, PAN, Verification code and generate OTP.
c) Enter the OTP received on your registered email ID/ mobile number and click on login.
d) Post successful authentication, you will be re-directed to NSDL depository website wherein you will be able to see e-Voting services under Value added services. Click on "Access to e-Voting" under e-Voting services.
e) Click on "MUFG InTime" or "evoting link displayed alongside Company's Name" and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

Individual Shareholders registered with CDSL Easi/ Easiest facility

METHOD 1 - CDSL Easi/ Easiest facility:

Shareholders registered for Easi/ Easiest facility:

a) Visit URL: https://web.cdslindia.com/myeasitoken/Home/Login or www.cdslindia.com & click on New System Myeasi Tab.

b) Enter existing username, Password & click on "Login".
c) Post successful authentication, user will be able to see e-voting option. The evoting option will have links of e-voting service providers i.e., MUFG InTime. Click on "MUFG InTime" or "evoting link displayed alongside Company's Name" and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

Shareholders not registered for Easi/ Easiest facility:

a) To register, visit URL: https://web.cdslindia.com/myeasitoken/Registration/EasiRegistration / https://web.cdslindia.com/myeasitoken/Registration/EasiestRegistration
b) Proceed with updating the required fields for registration.
c) Post successful registration, user will be provided username and password. Follow steps given above in points (a-c).

METHOD 2 - CDSL e-voting page

a) Visit URL: https://www.cdslindia.com
b) Go to e-voting tab.
c) Enter 16-digit Demat Account Number (BO ID) and PAN No. and click on "Submit".
d) System will authenticate the user by sending OTP on registered Mobile and Email as recorded in Demat Account
e) Post successful authentication, user will be able to see e-voting option. The evoting option will have links of e-voting service providers i.e., MUFG InTime. Click on "MUFG InTime" or "evoting link displayed alongside Company's Name" and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

Individual Shareholders holding securities in demat mode with Depository Participant

Individual shareholders can also login using the login

InstaVote USER ID	
NSDL	User ID is 8 Character DP ID followed by 8 Digit Client ID (e.g.IN123456) and 8 digit Client ID (eg.12345678).
CDSL	User ID is 16 Digit Beneficiary ID.
Shares held in physical form	User ID is Event No + Folio no. registered with the Company

credentials of your demat account through your depository participant registered with NSDL / CDSL for e-voting facility.

a) Login to DP website
b) After Successful login, user shall navigate through "e-voting" option.
c) Click on e-voting option, user will be redirected to NSDL / CDSL Depository website after successful authentication, wherein user can see e-voting feature.
d) Post successful authentication, click on "MUFG InTime" or "evoting link displayed alongside Company's Name" and you will be redirected to InstaVote website for casting the vote during the remote e-voting period.

Login method for shareholders holding securities in physical mode / Non-Individual Shareholders holding securities in demat mode.

Shareholders holding shares in physical mode / Non-Individual Shareholders holding securities in demat mode as on the cut-off date for e-voting may register and vote on InstaVote as under:

STEP 1: LOGIN / SIGNUP to InstaVote

Shareholders registered for INSTAVOTE facility:

a) Visit URL: https://instavote.linkintime.co.In & click on **"Login"** under 'SHARE HOLDER' tab.

InstaVote USER ID	
NSDL	User ID is 8 Character DP ID followed by 8 Digit Client ID (e.g.IN123456) and 8 digit Client ID (eg.12345678).
CDSL	User ID is 16 Digit Beneficiary ID.
Shares held in physical form	User ID is Event No + Folio no. registered with the Company

b) Enter details as under:
   1. User ID: Enter User ID
   2. Password: Enter existing Password
   3. Enter Image Verification (CAPTCHA) Code
   4. Click "Submit".
   (Home page of e-voting will open. Follow the process given under "Steps to cast vote for Resolutions")

Shareholders not registered for INSTAVOTE facility:

a) Visit URL: https://instavote.linkintime.co.in & click on **"Sign Up"** under 'SHARE HOLDER' tab & register with details as under:

1. User ID: Enter User ID
2. PAN: Enter your 10-digit Permanent Account Number (PAN) (Shareholders who have not updated their PAN with the Depository

Participant (DP)/ Company shall use the sequence number provided to you, if applicable.

3. DOB/DOI: Enter the Date of Birth (DOB) / Date of Incorporation (DOI) (As recorded with your DP/Company - in DD/MM/YYYY format)
4. Bank Account Number: Enter your Bank Account Number (last four digits), as recorded with your DP/Company.
   - Shareholders holding shares in **NSDL form**, shall provide 'D' above
   - Shareholders holding shares in **physical form** but have not recorded 'C' and 'D', shall provide their Folio number in 'D' above
5. Set the password of your choice.
   (The password should contain minimum 8 characters, at least one special Character (!#$&*), at least one numeral, at least one alphabet and at least one capital letter).
6. Enter Image Verification (CAPTCHA) Code.
7. Click "Submit" (You have now registered on InstaVote). Post successful registration, click on **"Login"** under 'SHARE HOLDER' tab & follow steps given above in points (a-b).

STEP 2: Steps to cast vote for Resolutions through InstaVote

A. Post successful authentication and redirection to InstaVote inbox page, you will be able to see the "Notification for e-voting".
B. Select 'View' icon. E-voting page will appear.
C. Refer the Resolution description and cast your vote by selecting your desired option 'Favour / Against' (If you wish to view the entire Resolution details, click on the 'View Resolution' file link).
D. After selecting the desired option i.e. Favour / Against, click on 'Submit'.
E. A confirmation box will be displayed. If you wish to confirm your vote, click on 'Yes', else to change your vote, click on 'No' and accordingly modify your vote.

NOTE: Shareholders may click on "Vote as per Proxy Advisor's Recommendation" option and view proxy advisor recommendations for each resolution before casting vote. "Vote as per Proxy Advisor's Recommendation" option provides access to expert insights during the e-Voting process. Shareholders may modify their vote before final submission.

Once you cast your vote on the resolution, you will not be allowed to modify or change it subsequently.

Guidelines for Institutional shareholders ("Custodian / Corporate Body/ Mutual Fund")

STEP 1 – Custodian / Corporate Body/ Mutual Fund Registration

A. Visit URL: https://instavote.linkintime.co.in
B. Click on "Sign Up" under "Custodian / Corporate Body/ Mutual Fund"
C. Fill up your entity details and submit the form.
D. A declaration form and organization ID is generated and sent to the Primary contact person email ID (which is filled at the time of sign up). The said form is to be signed by the Authorised Signatory, Director, Company Secretary of the entity & stamped and sent to insta.vote@linkintime.co.in.
E. Thereafter, Login credentials (User ID; Organisation ID; Password) is sent to Primary contact person's email ID. (You have now registered on InstaVote)

STEP 2 – Investor Mapping

A. Visit URL: https://instavote.linkintime.co.in and login with InstaVote Login credentials.
B. Click on "Investor Mapping" tab under the Menu Section
C. Map the Investor with the following details:
   1) 'Investor ID' – Investor ID for NSDL demat account is 8 Character DP ID followed by 8 Digit Client ID i.e., IN00000012345678;

      Investor ID for CDSL demat account is 16 Digit Beneficiary ID.
   2) 'Investor's Name - Enter Investor's Name as updated with DP.
   3) 'Investor PAN' - Enter your 10-digit PAN.
   4) 'Power of Attorney' - Attach Board resolution or Power of Attorney.

      NOTE: File Name for the Board resolution/ Power of Attorney shall be – DP ID and Client ID or 16 Digit Beneficiary ID.

   Further, Custodians and Mutual Funds shall also upload specimen signatures.
D. Click on Submit button. (The investor is now mapped with the Custodian / Corporate Body/ Mutual Fund Entity). The same can be viewed under the "Report Section".

STEP 3 – Steps to cast vote for Resolutions through InstaVote

The corporate shareholder can vote by two methods, during the remote e-voting period.

METHOD 1 - VOTES ENTRY

a) Visit URL: https://instavote.linkintime.co.in and login with InstaVote Login credentials.
b) Click on “Votes Entry” tab under the Menu section.
c) Enter the “Event No.” for which you want to cast vote.
   Event No. can be viewed on the home page of InstaVote under “On-going Events”.
d) Enter “16-digit Demat Account No.”.
e) Refer the Resolution description and cast your vote by selecting your desired option ‘Favour / Against’ (If you wish to view the entire Resolution details, click on the ‘View Resolution’ file link). After selecting the desired option i.e. Favour / Against, click on ‘Submit’.
f) A confirmation box will be displayed. If you wish to confirm your vote, click on ‘Yes’, else to change your vote, click on ‘No’ and accordingly modify your vote.
   (Once you cast your vote on the resolution, you will not be allowed to modify or change it subsequently).

METHOD 2 - VOTES UPLOAD

a) Visit URL: https://instavote.linkintime.co.in and login with InstaVote Login credentials.
b) After successful login, you will see “Notification for e-voting”.
c) Select “View” icon for “Company’s Name / Event number”.
d) E-voting page will appear.
e) Download sample vote file from “Download Sample Vote File” tab.
f) Cast your vote by selecting your desired option 'Favour / Against' in the sample vote file and upload the same under “Upload Vote File” option.
g) Click on ‘Submit’. ‘Data uploaded successfully’ message will be displayed.
   (Once you cast your vote on the resolution, you will not be allowed to modify or change it subsequently).

Helpdesk:

Shareholders holding securities in physical mode / Non-Individual Shareholders holding securities in demat mode:

Shareholders holding securities in physical mode / Non-Individual Shareholders holding securities in demat mode facing any technical issue in login may contact INSTAVOTE helpdesk by sending a request at enotices@in.mpms.mufg.com or contact on: - Tel: 022 – 4918 6000.

Individual Shareholders holding securities in demat mode:

Individual Shareholders holding securities in demat mode may contact the respective helpdesk for any technical issues related to login through Depository i.e., NSDL and CDSL.

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

Forgot Password:

Shareholders holding securities in physical mode / Non-Individual Shareholders holding securities in demat mode:

Shareholders holding securities in physical mode / Non-Individual Shareholders holding securities in demat mode have forgotten the USER ID [Login ID] or Password or both then the shareholder can use the “Forgot Password” option available on: https://instavote.linkintime.co.in

- Click on **“Login”** under ‘SHARE HOLDER’ tab.
- Click **“forgot password?”**
- Enter User ID, select Mode and Enter Image Verification code (CAPTCHA).
- Click on “SUBMIT”.

In case Custodian / Corporate Body/ Mutual Fund has forgotten the USER ID [Login ID] or Password or both then the shareholder can use the “Forgot Password” option available on: https://instavote.linkintime.co.in

- Click on ‘Login’ under “Custodian / Corporate Body/ Mutual Fund” tab
- Click **“forgot password?”**
- Enter User ID, Organization ID and Enter Image Verification code (CAPTCHA).
- Click on “SUBMIT”.

In case shareholders have a valid email address, Password will be sent to his / her registered e-mail address. Shareholders can set the password of his/her choice by providing information about the particulars of the Security Question and Answer, PAN, DOB/DOI etc. The password should contain a minimum of 8 characters, at least one special character (!#$&), at least one numeral, at least one alphabet and at least one capital letter.*

Individual Shareholders holding securities in demat mode with NSDL/ CDSL has forgotten the password:

Individual Shareholders holding securities in demat mode have forgotten the USER ID [Login ID] or Password or both, then the Shareholders are advised to use Forget User ID and Forget Password option available at above mentioned depository/ depository participants website.

General Instructions - Shareholders

- It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.
- For shareholders/ members holding shares in physical form, the details can be used only for voting on the resolutions contained in this Notice.
- During the voting period, shareholders/ members can login any number of time till they have voted on the resolution(s) for a particular "Event".

INSTAMEET VC INSTRUCTIONS:

In terms of Ministry of Corporate Affairs (MCA) General Circular No. 09/2024 dated 19.09.2024, the Companies can conduct their AGMs/ EGMs on or before 30 September 2025 by means of Video Conference (VC) or other audio-visual means (OAVM).

Shareholders are advised to update their mobile number and email Id correctly in their demat accounts to access InstaMeet facility.

Login method for shareholders to attend the General Meeting through InstaMeet:

b) Visit URL: https://instameet.in.mpms.mufg.com & click on **"Login"**.

c) Select the "Company Name" and register with your following details:

d) Select Check Box - **Demat Account No**. / **Folio No.** / **PAN**

- Shareholders holding shares in NSDL/ CDSL demat account shall select check box - Demat Account No. and enter the 16-digit demat account number.
- Shareholders holding shares in physical form shall select check box – Folio No. and enter the Folio Number registered with the company.
- Shareholders shall select check box – PAN and enter 10-digit Permanent Account Number (PAN). Shareholders who have not updated their PAN with the Depository Participant (DP)/ Company shall use the sequence number provided by MUFG Intime, if applicable.
- Mobile No: Mobile No. as updated with DP is displayed automatically. Shareholders who have not updated their Mobile No with the DP shall enter the mobile no.
- Email ID: Email Id as updated with DP is displayed automatically. Shareholders who have not updated their Mobile No with the DP shall enter the mobile no.

e) Click "Go to Meeting"
You are now registered for InstaMeet, and your attendance is marked for the meeting.

Instructions for shareholders to Speak during the General Meeting through InstaMeet:

a) Shareholders who would like to speak during the meeting must register their request with the company.

b) Shareholders will get confirmation on first cum first basis depending upon the provision made by the company.

c) Shareholders will receive "speaking serial number" once they mark attendance for the meeting. Please remember speaking serial number and start your conversation with panellist by switching on video mode and audio of your device.

d) Other shareholder who has not registered as "Speaker Shareholder" may still ask questions to the panellist via active chat-board during the meeting.

**Shareholders are requested to speak only when moderator of the meeting/ management will announce the name and serial number for speaking.*

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Instructions for Shareholders to Vote during the General Meeting through InstaMeet:

Once the electronic voting is activated during the meeting, shareholders who have not exercised their vote through the remote e-voting can cast the vote as under:

a) On the Shareholders VC page, click on the link for e-Voting “Cast your vote”

b) Enter your 16-digit Demat Account No. / Folio No. and OTP (received on the registered mobile number/ registered email Id) received during registration for InstaMEET

c) Click on 'Submit'.

d) After successful login, you will see “Resolution Description” and against the same the option “Favour/ Against” for voting.

e) Cast your vote by selecting appropriate option i.e. “Favour/Against” as desired. Enter the number of shares (which represents no. of votes) as on the cut-off date under ‘Favour/Against'.

f) After selecting the appropriate option i.e. Favour/Against as desired and you have decided to vote, click on “Save”. A confirmation box will be displayed. If you wish to confirm your vote, click on “Confirm”, else to change your vote, click on “Back” and accordingly modify your vote. Once you confirm your vote on the resolution, you will not be allowed to modify or change your vote subsequently.

Note:

Shareholders/ Members, who will be present in the General Meeting through InstaMeet 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 facility during the meeting.

Shareholders/ Members who have voted through Remote e-Voting prior to the General Meeting will be eligible to attend/ participate in the General Meeting through InstaMeet. However, they will not be eligible to vote again during the meeting.

Shareholders/ Members are encouraged to join the Meeting through Tablets/ Laptops connected through broadband for better experience.

Shareholders/ Members are required to use Internet with a good speed (preferably 2 MBPS download stream) to avoid any disturbance during the meeting.

Please note that Shareholders/ Members connecting from Mobile Devices or Tablets or through Laptops connecting via Mobile Hotspot may experience Audio/Visual loss due to fluctuation in their network. It is therefore recommended to use stable Wi-FI or LAN connection to mitigate any kind of aforesaid glitches.

Helpdesk:

Shareholders facing any technical issue in login may contact INSTAMEET helpdesk by sending a request at instameet@in.mpms.mufg.com or contact on: - Tel: 022 – 4918 6000 / 4918 6175.

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EXPLANATORY STATEMENT

Statement pursuant to section 102 of the Companies act, 2013 as required by section 102(1) of the Companies Act, 2013 (“Act") and such other applicable rules (if any), including any statutory modification(s) thereof

The following statement sets out all material facts relating to the Special Business mentioned in the accompanying Notice and shall be taken as forming part of it.

ITEM NOS. 4

Dr. Karthik Neelakandan was appointed as an Additional Director of the Company at the Board Meeting held on 8th September, 2026, In terms of Section 161(1) of the Companies Act, 2013.

Pursuant to the provision of Section 161 of the Companies Act, 2013, Dr. Karthik Neelakandan, holds office up to the date of the next Annual General Meeting of the Company. The Board of Directors, on the recommendation of the Nomination and Remuneration Committee, is of view that the appointment of Dr. Karthik Neelakandan on the Company Board is desirable and would be beneficial to the Company and hence it recommends the said resolution No.4 for approval by the members of the Company.

None of the Directors or Key Managerial Personnel of the Company or their relatives is in any way concerned or interested, financially or otherwise, in the above referred resolution.

The board recommends the said resolution No. 4 to be passed as an ordinary resolution.

ITEM NO. 5:

TO APPROVE MATERIAL RELATED PARTY TRANSACTION(S) BETWEEN THE COMPANY AND A R DAIRY FOOD PRIVATE LIMITED:

A R Dairy Food Private Limited is involved in Production of Milk and Milk Products. The Company purchase their products and services from A R Dairy Food Private Limited, if required.

The provisions of the SEBI Listing Regulations, as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Sixth Amendment) Regulations, 2021, effective April 01, 2022, mandates prior approval of members by means of an ordinary resolution for all material related party transactions and subsequent material modifications as defined by the audit committee, even if such transactions are in the ordinary course of business of the concerned company and at an arm’s length basis. As per the Related Party Transaction policy of the Company, a transaction with a related party shall be considered as material if the transaction(s) to be entered into, either individually or taken together with previous transactions during a financial year, whether directly and/or through its subsidiary(ies), exceed(s) ₹ 250 Crores, or 10% of the annual consolidated turnover as per the last audited financial statements of the listed entity, whichever is lower.

The Company proposes to enter into certain related party transaction(s) as mentioned below, on mutually agreed terms and conditions, and the aggregate of such transaction(s), are expected to cross the applicable materiality thresholds as mentioned above. Accordingly, as per the SEBI Listing Regulations, prior approval of the Members is being sought for all such arrangements / transactions proposed to be undertaken by the Company. All the said transactions shall be in the ordinary course of business of the Company and on an arm’s length basis.

The Audit Committee has, on the basis of relevant details provided by the management, as required by the law, at its meeting held on 08/09/2026, reviewed and approved the said transaction(s), subject to approval of the Members, while noting that such transaction shall be on arms’ length basis and in the ordinary course of business of the Company.

Based on the recommendation of the Audit Committee, the Board recommends the Ordinary Resolution(s) set forth at Item No. 5 of the Notice for approval by the Members.

As per the SEBI Listing Regulations, all related parties of the Company, whether or not a party to the proposed transaction(s), shall abstain from voting on the said resolution(s).

Mr Raju Rajasekaran and their relatives are deemed to be concerned or interested in resolutions, as set out in Item no. 5 of this Notice.

None of the other Directors, Key Managerial Personnel of the Company and their respective relatives, are in any way, concerned or interested, financially or otherwise, except to the extent of their shareholding in the Company, if any, in the proposed resolutions, as set out in Item no. 5 of this Notice.

The details of transactions as required under Regulation 23(4) of the Listing Regulations read with Section III-B of the SEBI Master Circular bearing reference no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 ("SEBI Master Circular") are set forth below:

S. No	Particulars	Remarks	
1.	Name of the Related Party	A R Dairy Food Private Limited	
2.	Name of the Director or KMP who is related	Raju Rajasekaran – Managing Director	
3.	Nature of Relationship	Group Company	
4.	Nature, material terms, monetary value and particulars of the contract or arrangement	For Milk & Milk Products and Dairy Processing services, on continuous basis. Monetary value of proposed aggregate transactions of Rs. 60 Crores (Rupees Sixty Crores only) for each financial year (excluding duties and taxes) for the period commencing from the conclusion of this 16th Annual General Meeting of the Company until the conclusion of the 17th Annual General Meeting of the Company	
5.	Justification for proposed transaction	Cost effective and assured supply of Milk & Milk Products and Other Dairy related Services and other allied services of desired quality is a key requirement for the Company. So, we are making arrangements with A R Dairy Private Limited.	
6.	Where the transaction relates to any loans, inter-corporate deposits, advances or investments made or given by the listed entity or its subsidiary**.**	Details of the source of funds in connection with the proposed Transaction	1. Internal cash Accruals
		Where any financial indebtedness is incurred to make or give loans, inter corporate deposits, advances or investments	NA
		The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the RPT	NA
7.	The percentage of the listed entity's annual turnover, for the immediately preceding financial year,that is represented by the value of the proposed transaction	67% of Annual Turnover of the Company	
8.	Any other information relevant or important for the members to take a decision on the proposed resolution	All the transactions entered between Dindigul Farm Product Limited and A R Dairy Food Private Limited are at arm's length basis and in the ordinary course of business.	

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Item No. 6

Upon recommendation of the Nomination and Remuneration Committee, the Board of Directors of the Company in their meeting held on 8th September 2026 approved the revision of remuneration payable to Mr. Raju Rajasekaran, Chairman and Managing Director of the Company effective from 01st October 2026.

Further, the members are requested to authorise the Board to alter and vary the terms and conditions including remuneration and incremental thereof, from time to time for Raju Rajasekaran, Chairman and Managing Director as mentioned below.

Terms of Remuneration:

In case of adequate profit, remuneration payable as follows:

- Rs.5 lakhs per month.
- Contribution to Provident Fund, Superannuation Fund or Annuity Fund to the extent these either singly to put together are not taxable under the Income Tax Act, 1961.
- Gratuity payable at a rate not exceeding half a month's salary for each completed year of service.
- Encashment of leave at the end of the tenure and other perquisites as allowed under Section IV of Schedule V of the Companies Act, 2013
- the remuneration payable to Mr. R Rajasekaran shall not exceed the 5% of the net profits of the Company and

In case of no profit or its profits are inadequate, remuneration payable as follows:

- remuneration as provided under (A) of Section II, Part II of Schedule V of the Companies Act, 2013 along with the following perquisites.
- Contribution to provident fund, superannuation fund or annuity fund to the extent these either singly or put together are not taxable under the Income Tax Act, 1961;
  - Gratuity payable at a rate not exceeding half a month's salary for each completed year of service;
  - Encashment of leave at the end of the tenure and other perquisites as allowed under Section IV of Schedule V of the Companies Act, 2013; and

Sitting Fees:

The remuneration excludes the sitting fees paid for attending Meetings of the Board or any Committee thereof or for any other purpose, whatsoever as may be decided by the Board as provided in Section 197(5) of the Companies Act, 2013.

Further, Mr. Raju Rajasekaran, Chairman and Managing Director has attained the age of Seventy (70) years on 15-06-2026. Pursuant to the section 196(3)(a) of the Companies Act, 2013 read with schedule V thereto, the continuation of directorship as Chairman and Managing Director who has attained the age of 70 years requires the approval of the shareholders by way of a special resolution.

Considering his valuable contribution to the growth and effective management of the Company, the increase in the remuneration and to continuation of his directorship of the Company after attaining the age of 70 years are considered and proposed to be approved by the shareholders at the ensuing Annual General Meeting by way of passing special resolution.

Accordingly, based on the recommendation of the Nomination and Remuneration Committee, the Board recommends the resolution set forth in Item No. 6 relating to increase in the managerial remuneration payable to Mr. Raju Rajasekaran, Chairman and Managing Director and to continuation of directorship after attaining the age of 70 years, by way of Special Resolution.

Except Mr. Raju Rajasekaran, Mrs Rajadharshini Rajasekaran Director and Mr. Ravi Chandran Ranganthan, Chief Executive Officer of the Company, no other director(s) and Key Managerial Personnel(s) or their relatives, is in any way, concerned or interested, financially or otherwise, in this resolution.

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INFORMATION DISCLOSED AS PER SCHEDULE V OF THE COMPANIES ACT, 2013 & BRIEF PROFILE.

I. General information

Particulars	Details
Nature of industry	Dairy Industry
Date or ~~expected date~~ of commencement of commercial production	14-04-2014
In case of a new company, expected date of commencement of activities	NA
Financial performance based on given indicators	
Foreign investments or collaborations, if any	Nil

II. Information about the appointee

Particulars	Details
Name	Raju Rajasekaran
Designation	Chairman and Managing Director
Date of birth and age	15-06-1956
Date of first appointment as Director	04-01-2011
Date of appointment as Chairman and Managing Director	28-12-2023
Qualifications	M.Sc., (Chemistry) & PG Diploma in Personal Management & Industrial Relations.
Experience and expertise	• Chairman and Managing Director (Founder) of Dindigul Farm Product Limited. • Managing Director (Founder) of A.R. Dairy Food Private Limited, Presently the dairy processing nearly 2.5 Lacs of Lit. Milk per day. Having nearly 25 years' experience in Dairy Experience.
Past remuneration	₹ 2,00,000 per month
Job profile and suitability	Chairman and Managing Director. 1. Providing vision and direction for the company's growth and development in the dairy industry, setting long-term goals, and formulating strategies to achieve them. 2. Ensuring efficient and effective production processes for each dairy product. optimizing resource allocation and maintaining high standards of quality control and food safety.

	3. Identifying opportunities for expansion and diversification within the dairy market. forging partnerships and establishing new distribution channels to reach wider markets. 4. Overseeing budgeting, financial planning, and cost management to ensure profitability and sustainable growth of the company. 5. Identifying potential risks to the business, developing mitigation strategies, and implementing measures to safeguard the company's assets, reputation. and market position. 6. Investing in research and development to drive product innovation, improve production processes, and stay ahead of market trends and consumer preferences.
Proposed remuneration	₹5,00,000 per month, together with the perquisites specified in the resolution
Comparative remuneration profile with respect to industry, size of the company, profile of the position and person	₹7,00,000 to ₹10,00,000 per month
Relationship with other managerial personnel	Daughter – Mrs Rajadharshini Rajasekaran

III. Other information:

1. Reasons of loss or inadequate profits: Not applicable
2. Steps taken or proposed to be taken for improvement: Not applicable.
3. Expected increase in productivity and profits in measurable terms: Not applicable

For and on behalf of Board of Directors
Dindigul Farm Product Limited
Sd/-
Mr. Gurunathan Uma Kanth Narayanan
Company Secretary & Compliance Officer
M. No. ACS10686
Date: September 08, 2026

Additional information pursuant to the Secretarial Standards - 2 on General Meetings and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015/Explanatory Statement in respect of the Ordinary Businesses pursuant to Section 102 of the Companies Act, 2013:

Item Nos. 2, 4, 6

Name of the Director	**Mrs. Rajadharshini Rajasekaran**	**Dr. Karthik Neelakandan**	**Mr. Raju Rajasekaran**
Director Identification Number (DIN)	03161629	10896790	01789110
Age	41 Years	46 Years	70 Years
Designation/category of the Director	Non-Executive Director	Non-Executive Non-Independent Director	Chairman & Managing Director
Date of the first appointment on the Board	September 10, 2010	September 08, 2026	January 04, 2011
Qualification	Mrs. Rajadharshini Rajasekaran holds a bachelor's degree in B.Tech Industrial Biotechnology from Vivekanandhaa college of engineering for women, Tiruchengode and a Post –Graduate Diploma in Laboratory course in Bio Techniques from Institute of Bioinformatics and Applied Biotechnology, Bangalore	Dr. Karthik Neelakandan M.S. Ortho, M.Ch Ortho (UK), FIAA (Australia), FIJR and PGDHM	M.Sc., (Chemistry) & PG Diploma in Personal Management & Industrial Relations.
Profile, Experience and Expertise in specific functional areas	Worked as a Research Scientist at Abexome Biosciences Pvt Limited, Bangalore from 2007 to April 2009 in Protein Purification. • Promoter of Dindigul Farm Product Limited from 2010. • Chief Quality officer at A R Dairy Food Private Limited from 2009	Dr. Karthik Neelakandan M.S. Ortho, M.Ch Ortho (UK), FIAA (Australia), FIJR and PGDHM, is a medical professional with over 23 years of experience in the healthcare sector, with professional exposure across India, Australia and the United Kingdom. He has experience in clinical care, healthcare management, digital healthcare transformation and international healthcare initiatives. He has also been associated with healthcare infrastructure and modernization	• Chairman and Managing Director (Founder) of Dindigul Farm Product Limited. • Managing Director (Founder) of A.R. Dairy Food Private Limited, Presently the dairy processing nearly 2.5 Lacs of Lit. Milk per day. Having nearly 25 years' experience in Dairy Experience.

		initiatives and advises emerging AI-driven healthcare companies. He has international exposure in healthcare technology and medical products and also serves as an International Advisor to a USA-based Medical Missions organization.	
Shareholding in the Company	14,42,000 Equity Shares	Nil	19,42,000 Equity Shares
Relationship with the other Directors	Daughter of Mr. Raju Rajasekaran, Chairman and Managing Director of the Company.	None of the Directors are interested	Father of Mrs. Rajadharshini Rajasekaran, Director of the Company.
Terms & conditions of the reappointment	To retire by rotation	To retire by rotation	Term of 5 Years w.e.f 28-12-2023 ~~at its EGM~~
Directorships held in other companies including equity listed companies and excluding foreign companies as on the date of this Notice.	Nellai Farm Product Private Limited	Peekay Mediequip Limited	A R Dairy Food Private Limited Nellai Farm Product Private Limited
Memberships/chairmanships of committees of other companies (excluding foreign companies) as on date of this Notice	Not Applicable	Nil	Nil
Number of meetings of the Board attended during the financial year	5 Meetings	Nil	4 Meetings
Details of remuneration paid in FY: 2025 - 2026	Nil	Not Applicable	Rs. 16.90 Lakhs

To
The Members of Dindigul Farm Product Limited

The Board of Directors are pleased to present its Fifteenth (16th) Annual Report together with an audited statement of accounts of the Company for the year ended 31st March 2026.

FINANCIAL HIGHLIGHTS

Your company is the first of its kind in the south of India manufacturing Dairy Products namely Milk Protein Concentrate (MPC), Skimmed Milk Powder (SMP), Whey Powder (WP), and Casein, Sodium Caseinate, Fat Filled Powder etc. The financial results for the year ended 31st March,2026 and the corresponding figures for the last year are as under:

[₹ in lakhs]

Particulars	FY 2025-26	FY 2024-25
Net Sales	8.975.19	6,109.76
Other Operating Income	29.13	94.81
Total Revenue	**9,004.32**	**6,204.57**
Add: Other Income	31.72	78.24
Less: Total Expenditure	8,227.08	6,258.23
Profit before Finance Cost, Depreciation, Amortisation Expenses and Tax	**808.96**	**24.57**
Less:		
i) Finance Cost	337.65	285.72
ii) Depreciation and Amortisation Expenses	321.21	186.76
Profit / (Loss) before Tax and exceptional items	**150.11**	**(447.91)**
Exceptional items	-	-
Profit / (Loss) before Tax (PBT)	**150.11**	**(447.91)**
Less:		
i) Current Tax	-	-
ii) Deferred Tax	(221.93)	113.95
Profit / (Loss) After Tax (PAT)	**372.03**	**(561.35)**
Other Comprehensive Income (OCI)	0.78	(2.61)
Total Comprehensive Income for the Year	**372.82**	**(563.96)**

1. FINANCIAL HIGHLIGHTS AND OPERATION

The Key highlights pertaining to the business of the Company for the Financial Year 2025-26 have been given hereunder:

- ❖ The Total Revenue from operations of the Company during the financial year 2025-26 was Rs. 9,036.04 Lakhs against the revenue from operations of Rs. 6,282.81 Lakhs in the previous financial year 2024-25.
- ❖ The Net Profit **before tax** for the year under review amounted to Rs. 150.11 Lakhs, as compared to Net Loss of Rs. 447.91 Lakhs in the previous year.
- ❖ The Net Profit **after tax** for the year under review amounted to Rs. 372.02 Lakhs, as compared to Net Loss Rs. 561.35 Lakhs in the previous year.

2. CHANGE IN NATURE OF BUSINESS

There is no change in nature of business of your Company.

3. DIVIDEND AND RESERVES

The Board of Directors do not recommend dividend to its shareholders for the financial year ended on March 31, 2026 keeping in view of further requirement of the funds for growth. The Company does not propose to transfer any amount to reserves.

4. CHANGE IN SHARE CAPITAL

During the Financial Year 2025-26, your Company did not effect any change in the Share Capital and hence, the paid-up Equity Share Capital of the Company stood at 2,44,29,280 Equity Shares of ₹10 per Equity Share amounting to ₹24.43 Crores.

5. PUBLIC DEPOSITS

During the FY 2025-26, your Company has neither accepted nor has any outstanding deposits received from the public within the meaning of Section 2(31) and Chapter V of the Companies Act, 2013, read with Rule 2(1)(c) of the Companies (Acceptance of Deposits) Rules, 2014 and as such there are no such overdue deposits outstanding as on 31st March, 2026.

6. EXTRACT OF ANNUAL RETURN

In terms of requirement of section 134 (3) (a) read with Section 92(3) of the Companies Act, 2013, the Annual return of the Company has been placed on the Company's website and can be accessed on the website of the Company at www.ennutrica.com.

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

There have been no material changes and commitments which affect the financial position of the company which have occurred between the end of the financial year i.e., from 31.03.2026 to which the financial statements relate until the date of this report.

8. MEETINGS OF THE BOARD OF DIRECTORS

The Board of Directors met 5 (Fives) times during the year under review. The gap between two board meetings was within the time prescribed under the Act. The Company, being listed under SME segment, the provisions relating to Corporate Governance and number of memberships in committees are not applicable.

9. DECLARATION FROM INDEPENDNET DIRECTORS

All independent directors have, at the first meeting of the Board, furnished declarations in accordance with the provisions of Section 149(7) of the Companies Act, 2013, regarding meeting the criteria of independence laid down under Section 149(6) of the Companies Act, 2013, and Regulation 16(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

10. PARTICULARS OF LOANS, GUARANTEES AND INVESTMENTS

The Company has not made any loan, guarantee as per section 186 of the Companies Act, 2013 during the financial year 2025-2026.

The Company has entered into Energy Wheeling Agreement with GK wind farms under group captive scheme. As per the CERC, companies entering into Energy Wheeling Agreement under group captive scheme must hold 26% Equity in the generating company. In line with the said requirement, the Company has invested Rs. 2.6 Lakhs in G.K. Wind Farm

11. VIGIL MECHANISM / WHISTLE BLOWER POLICY

Your Company is committed to highest standards of ethical, moral and legal business conduct. Accordingly, the Board of Directors have formulated Vigil Mechanism/Whistle Blower Policy which provides a robust framework for dealing with genuine concerns and grievances of Employees, Directors and Senior Executives. Your Company has an ethics hotline which can be used by employees, Directors, senior executives, suppliers, dealers etc. to report any violations to the Code of Conduct. Specifically, employees can raise concerns regarding any discrimination, harassment, victimization, any other unfair practice being adopted against them or any instances of fraud by or against your Company.

During financial year 2025-26, no complaints were received.

12. DIRECTORS RESPONSIBILITY STATEMENT

Pursuant to Section 134(5) of the Act, your Directors state that:

a) in the preparation of the Annual Accounts for the year ended March 31, 2026, the applicable accounting standards have been followed and there are no material departures from the same;

b) they 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 as at March 31, 2026 and of the profits of the Company for the year ended on that date;

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

d) they have prepared the Annual Accounts of the Company on a going concern basis;

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

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

13. INTERNAL FINANCIAL CONTROLS SYSTEM AND THEIR ADEQUACY

Your Company has laid down adequate internal financial controls commensurate with the scale, size and nature of the business of the Company. The Board has inter alia reviewed the adequacy and effectiveness of the Company's internal financial controls relating to its financial statements. Your Company has adopted necessary policies and procedures for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records and the timely preparation of financial information.

14. PREVENTION OF INSIDER TRADING CODE

As per SEBI (Prohibition of Insider Trading) Regulation, 2015 as amended from time to time, the Company has adopted a Code of Conduct to Regulate, Monitoring & Reporting of Trading by Insiders.

The Company Secretary of the Company as Compliance Officer, who is responsible for setting forth procedures and implementation of the code of conduct for trading in Company's securities. During the FY 2025-26 the Company has duly complied with the said code. The Code is displayed on the Company's website at: https://www.ennutrica.com

Your Company is maintaining Structured Digital Database ('SDD'), the database of unpublished price sensitive information (UPSI), shared internally and externally, with the intent of keeping track as to who all were in the know of an UPSI before it became public.

15. RECONCILIATION OF SHARE CAPITAL AUDIT

In accordance with Regulation 76 of the Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018, a Practicing Company Secretary, independent of the Company, conducts the Reconciliation of Share Capital Audit on a quarterly basis to reconcile the total share capital admitted with NSDL and CDSL and held in physical form, with the issued and listed capital of the Company.

The certificate issued by the Practicing Company Secretary is submitted to the Stock Exchange(s) where the Company's shares are listed and is also placed before the Board of Directors.

16. RISK MANAGEMENT

The Company has implemented a comprehensive Risk Management Policy aimed at periodically assessing potential threats and opportunities that may impact the achievement of its overall objectives. This Policy ensures a structured approach to identifying, evaluating, and mitigating risks by categorizing them based on their nature, causes, potential impacts, and corresponding treatment and control measures.

As part of the Risk Management Policy, the relevant parameters for protection of environment, safety of operations and health of people at work are monitored regularly.

17. TRANSACTIONS WITH RELATED PARTIES

All the Related Party Transactions which were entered into during the Financial Year 2025-26 were at arm's length basis and in the ordinary course of business. Further, details of material related party transactions as required to be provided in format of AOC-2 pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014) of the Companies Act, 2013 form part of the Annual Report as Annexure I

18. AUDITOR

a) Statutory Auditors

M/S VSSR & CO., Chartered Accountants (Firm Regn No 016495S) were re-appointed as the Statutory Auditors of the Company to for a period of 5 (Five) years from the conclusion of Sixteenth (16th) Annual General Meeting of the Company until the conclusion of Twenty First (21st) Annual General Meeting of the Company to be held in the year 2031 at such remuneration plus out of pocket expenses and applicable taxes, as may be mutually agreed between the Board of Directors of the Company and the Auditors.

b) Secretarial Auditor

Pursuant to the provisions of Section 204 of The Companies Act, 2013 and The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Company has appointed Mr S Muthuraju, Company Secretary as Secretarial Auditor of the Company who have undertaken Secretarial Audit of the Company for the FY 2025-26 is annexed herewith marked as Annexure II which forms part of this report. The Secretarial Audit Report does not contain any qualification, reservation, adverse remark or disclaimer.

c) Internal Auditor

The Board appointed M/s C S N K & Co, Chartered Accountants, (FRN – 029683S) as Internal Auditor of the company.

19. SECRETARIAL STANDARDS

The Company is in compliance of the applicable provisions of Secretarial Standards issued by the Institute of Company Secretaries of India.

20. CORPORATE GOVERANANCE

As per the Guidelines and direction of the SEBI and Stock Exchange accordingly the Company has been adhering to the directions and guidelines, as required and if applicable on the company's size and type. (Pursuant to Regulations 15(2) of SEBI (LODR) Regulations 2015, the compliance with Corporate Governance provisions as specified in regulations 17 to 27 and clause (b) to (i) and (t) of sub-regulation (2) of Regulation 46 and Para C, D and E of Schedule V shall not apply to the listed entity which has listed its specified securities on BSE under SME Platform. Therefore, the Corporate Governance Report is not applicable to the Company, hence Corporate Governance Report do not form part of this Report).

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

The details of Energy Conservation, Technology Absorption and Foreign Exchange Earnings and Outgo as required under section 134(3)(m) of the Act, read with Rule 8(3) of the

Companies (Accounts) Rules, 2014 is annexed to this Annual Report as Annexure III

22. MANAGING DIRECTOR & CFO CERTIFICATE

In accordance with the provisions of Regulation 17(8) of the SEBI Listing Regulations, certificate of Managing Director and Chief Financial Officer in relation to the Financial Statements for the year ended 31 March 2026, is part of the Annual Report as Annexure IV

23. MANAGEMENT DISCUSSION AND ANALYSIS REPORT

The Management Discussion and Analysis Report ("MD&A") as required under clause 34 of the SEBI (LODR) Regulations, 2015 has been presented in a separate section forming part of this Annual Report.

24. DETAILS OF DIRECTORS & KEY MANAGERIAL PERSONNEL

Pursuant the provisions of Section 152 of the Companies Act, 2013 and rules thereof Mrs. Rajadharshini Rajasekaran (DIN: 03161629), Non-Executive Directors, retires by rotation at the Annual General Meeting and being eligible, offers themselves for re-appointment. The Board of Directors recommends their re-appointment. A brief profile of Mrs. Rajadharshini Rajasekaran is provided in the accompanying Notice convening the AGM.

Based on the observations contained in the report of the Practising Company Secretary and in accordance with the provisions of Section 164(2) of the Companies Act, 2013, Mr. Ravi Rajappan (DIN: 01969263), Non-Executive Directors incurred disqualification from being re-appointed as a Director. Consequently, pursuant to the provisions of Section 167(1)(a) of the Companies Act, 2013, Mr. Ravi Rajappan (DIN: 01969263), Non-Executive Directors vacated the office of Director of the Company with effect from 08.09.2026 and consequently ceased to be a member of the Committees of the Board, wherever applicable.

Based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors approved the revision in the remuneration payable to Mr. Raju Rajasekaran, Chairman and Managing Director of the Company, with effect from 1st October, 2026 subject to the approval of the shareholders, wherever applicable.

Dr. Karthik Neelakandan (DIN: 10896790) was appointed as an Additional Director of the Company with effect from 08.09.2026, pursuant to the provisions of Section 161(1) and other applicable provisions of the Companies Act, 2013 and the Rules made thereunder. The Board proposes to regularise the appointment of Dr. Karthik Neelakandan (DIN: 10896790) as a Director of the Company at the ensuing Annual General Meeting, subject to the approval of the Members. Accordingly, the requisite resolution for his regularisation as a director has been included in the Notice convening the 16th Annual General Meeting.

Based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors appointed Mr. Ravi Chandran Ranganathanas the Chief Executive Officer (CEO) and Key Managerial Personnel (KMP) of the Company with effect from 8th September 2026, pursuant to the provisions of Sections 203 and other applicable provisions of the Companies Act, 2013, read with the Rules made thereunder.

25. BOARD COMMITTEES

The primary four committees of the Board are Audit Committee, Nomination and Remuneration Committee, Stakeholders' Relationship Committee and Corporate Social Responsibility Committee. The composition of the Committees as of 31st March 2026 (including the changes effected up to the date of this report) and their meeting dates are given below:

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A. AUDIT COMMITTEE

The Audit Committee is constituted in accordance with the provision of Section 177 of the Companies Act, 2013, to function in accordance with terms of reference specified by Board in writing in pursuant of sub-section (4) of section 177 of the Act.

The composition of the Audit Committee and the details of meetings attended by its members are given below:

SL NO	NAME	DESIGNATION IN THE COMPANY	POSITION IN THE COMMITTEE	NO OF MEETINGS	
				HELD	ATTENDED
1	Mrs. Bokara Nagarajan Padmaja Priyadarshini	Independent Director	Chairperson	4	4
2	Mr Nangavaram Mahadevan Ranganathan	Independent Director	Member	4	4
3	Mr R Rajasekaran	Chairman and Managing Director	Member	4	3

The Company Secretary & Compliance Officer of the Company will act as the Secretary of the Committee.

- Powers of Audit Committee

The Audit Committee shall have the following powers:

To investigate any activity within its terms of reference;

To seek information from any employee;

To obtain outside legal or other professional advice; and

To secure attendance of outsiders with relevant expertise, if it considers necessary

- Role of the Audit Committee

The role of the audit committee shall include the following:

1. Oversight of the company's financial reporting process and the disclosure of its financial information to ensure that the financial statements are correct, sufficient and credible;
2. Recommendation for appointment, remuneration and terms of appointment of auditors of the company;
3. Approval of payment to statutory auditors for any other services rendered by the statutory auditors;
4. Reviewing, with the management, the annual financial statements and auditor's report thereon before submission to the Board for approval, with particular reference to:
   - Matters required to be included in the Director's Responsibility Statement to be included in the Board's report in terms of clause (c) of sub-section 3 of section 134 of the Companies Act, 2013;
   - Changes, if any, in accounting policies and practices and reasons for the same;
   - Major accounting entries involving estimates based on the exercise of judgment by management;
   - Significant adjustments made in the financial statements arising out of audit findings;
   - Compliance with listing and other legal requirements relating to financial statements;
   - Disclosure of any related party transactions; and
   - Qualifications in the draft audit report.
5. Reviewing, with the management, the quarterly financial statements before submission to the Board for approval;
6. Reviewing, with the management, the statement of uses / application of funds raised through an issue (public issue, rights issue, preferential issue, etc.), the statement of funds utilized for purposes other than those stated in the offer document/prospectus/notice and the report submitted by the monitoring agency monitoring the utilization of proceeds of a public or rights issue, and making appropriate recommendations to the Board to take up steps in this matter;

7. Monitoring the end use of funds raised through public offers and related matters;
8. Reviewing and monitoring the auditor's independence and performance, and effectiveness of audit process;
9. Approval of any subsequent modification of transactions of the company with related parties;
   Explanation: The term "related party transactions" shall have the same meaning as provided in Clause 2 (zc) of the SEBI Listing Regulations and/or the Accounting Standards.
10. Scrutiny of inter-corporate loans and investments;
11. Valuation of undertakings or assets of the company, wherever it is necessary;
12. Evaluation of internal financial controls and risk management systems;
13. Reviewing, with the management, performance of statutory and internal auditors, adequacy of the internal control systems;
14. Reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit;
15. Discussion with internal auditors of any significant findings and follow up there on;
16. Reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the Board;
17. Discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern;
18. Looking into the reasons for substantial defaults in the payment to depositors, debenture holders, shareholders (in case of non-payment of declared dividends) and creditors;
19. Reviewing the functioning of the whistle blower mechanism
20. Approval of appointment of CFO (i.e., the whole-time Finance Director or any other person heading the finance function or discharging that function) after assessing the qualifications, experience and background, etc. of the candidate;
21. Carrying out any other function as is mentioned in the terms of reference of the Audit Committee; and
22. Reviewing the utilization of loans and/or advances from/investments by the holding company in the subsidiary exceeding rupees hundred crores or 100% of the asset size of the subsidiary, whichever is lower including existing loans/ advances/ investments, as may be applicable.

Further, the Audit Committee shall mandatorily review the following information:

- Management discussion and analysis of financial condition and results of operations;
- Statement of significant related party transactions (as defined by the audit committee), submitted by management;
- Management letters / letters of internal control weaknesses issued by the statutory auditors;
- Internal audit reports relating to internal control weaknesses; and
- Appointment, removal and terms of remuneration of the chief internal auditor shall be subject to review by the audit committee.
- Statement of deviations:
- Quarterly statement of deviation(s) including report of monitoring agency, if applicable, submitted to Stock Exchanges(s) in terms of Regulation 32(1) of the SEBI Listing Regulations.

a) Annual statement of funds utilized for purposes other than those stated in the offer document/prospectus/notice in terms of Regulation 32(7) the SEBI Listing Regulations.

As required under the SEBI Listing Regulations, the Audit Committee shall meet at least four times a year with maximum interval of four months between two meetings and the quorum for each meeting of the Audit Committee shall be two members or one third of the members, whichever is greater, provided that there should be a minimum of two independent directors present.

B. NOMINATION AND REMUNERATION COMMITTEE

The Nomination and Remuneration Committee is constituted in accordance with the provision of Section 178 of the Companies Act, 2013.

The composition of the Committee and the details of meetings attended by its members are given below:

SL NO	NAME	DESIGNATION IN THE COMPANY	POSITION IN THE COMMITTEE	NO OF MEETINGS	
				HELD	ATTENDED
1	Mrs. Bokara Nagarajan Padmaja Priyadarshini	Independent Director	Chairperson	1	1
2	Mr Nangavaram Mahadevan Ranganathan	Independent Director	Member	1	1
3	Mr Ravi Rajappan (Ceased w.e.f 08.09.2026)	Non- Executive Non-Independent Director	Member	1	1
4.	Dr. Karthik Neelakandan (Appointed w.e.f 08.09.2026)	Non- Executive Non-Independent Director	Member	-	-

- To lay down criteria with regard to identifying persons who are qualified to become Directors (Executive and Non-executive) and persons who may be appointed in Key Managerial positions and to determine their remuneration;
- To determine remuneration based on the Company's size and financial position and trends and practices on remuneration prevailing in peer companies, in the industry;
- To carry out evaluation of the performance of Directors, as well as Key Managerial Personnel and to provide for reward(s) linked directly to their effort, performance, dedication and achievement relating to the Company's operations and
- To ensure that the level and composition of remuneration is reasonable and
- sufficient to attract, retain and motivate the working potential of all the Directors and Key Managerial Personnel (KMP) of the Company;
- To ensure that the remuneration to Directors and Key Managerial Personnel (KMP) of the Company involves a balance between fixed and incentive pay reflecting short and long-term performance objectives appropriate to the working of the Company and its goals;
- To lay down criteria for appointment, removal of directors and Key Managerial Personnel and evaluation of their performance.
- To ascertain that the relationship of remuneration to performance is clear and meets appropriate performance benchmarks;

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C. STAKEHOLDER'S RELATIONSHIP COMMITTEE

The Stakeholder Relationship Committee is constituted in accordance with the provision of Section 178 (5) of the Companies Act, 2013.

The composition of the Committee and the details of meetings attended by its members are given below:

SL NO	NAME	DESIGNATION IN THE COMPANY	POSITION IN THE COMMITTEE	NO OF MEETINGS	
				HELD	ATTENDED
1	Mr Ravi Rajappan (Ceased w.e.f 08.09.2026)	Non- Executive Non-Independent Director	Chairman	1	1
2	Mr Nangavaram Mahadevan Ranganathan	Independent Director	Member	1	1
3	Mrs. Bokara Nagarajan Padmaja Priyadarshini	Independent Director	Member	1	1
4.	Mrs. Rajadharshini Rajasekaran (Appointed w.e.f 08.09.2026)	Non- Executive Non-Independent Director	Member	-	-

D. CORPORATE SOCIAL RESPONSIBILITIES COMMITTEE

As per provision of Section 135 sub-section (1) and other applicable provisions of Companies Act, 2013, read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, the Board has constituted Corporate Social Responsibility Committee of Directors inter-alia, to oversee the Corporate Social Responsibility (CSR) and other related matters as referred by the Board of Directors and discharges the roles as prescribed under Section 135 of the Companies Act, 2013.

The detailed composition of the members of the Corporate Social Responsibility Committee at present is given below:

SL NO	NAME	DESIGNATION IN THE COMPANY	POSITION IN THE COMMITTEE
1	Mr R Rajasekaran	Chairman and Managing Director	Member
2	Mrs R Rajadharshini	Non-Executive Director	Member
3	Mr Nangavaram Mahadevan Ranganathan	Non-Executive Independent Director	Member

26. COMPANY'S POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION INCLUDING CRITERIA FOR DETERMINING QUALIFICATIONS, POSITIVE ATTRIBUTES, INDEPENDENCE OF A DIRECTOR AND OTHER MATTERS PROVIDED UNDER SUB-SECTION (3) OF SECTION 178

Pursuant to provisions of Section 178 of the Companies Act, 2013, the Nomination and Remuneration Committee carried out evaluation of every director's performance and the Board has carried out formal annual evaluation of its own performance and that of its Committees and individual directors has been made. Further, the evaluation of the independent directors was carried out by the entire Board, excluding the director being evaluated.

The directors were satisfied with the evaluation results, which reflect the overall engagement of the Board and its Committees and on the basis of the report of the said evaluation, the present term of appointment of independent directors shall be continued with the Company.

27. **REMUNERATION OF DIRECTORS, KEY MANAGERIAL PERSONNEL AND PARTICULARS OF EMPLOYEES**

Disclosure as required under Section 197(12) of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is annexed to this Annual report as Annexure V

28. **PREVENTION OF SEXUAL HARASSMENT AT WORKPLACE**

The Company is committed to providing a safe and conducive work environment to all its employees and associates. The Company has a policy on Prevention of Sexual Harassment at Workplace in place. The Company has constituted Internal Complaints Committee as per the sexual Harassment of Women & workplace (Prevention, Prohibition and Redressal) Act, 2013. During the year under review, no complaint was received under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

29. **OTHER DISCLOSURES**

During the financial year under review:-

a) The Company has not transferred any amount to reserves.

b) There was no issue of equity shares with differential rights as to dividend, voting or otherwise.

c) The Company has complied with all statutory requirements relating to maternity leave under the Maternity Benefit Act, 1961, as amended.

d) There was no issue of shares (including sweat equity shares) to employees of the Company under any scheme.

e) No significant or material orders were passed by the Regulators or Courts or Tribunals which impact the going concern status and Company's operations in future.

f) The Company does not have any scheme of provision of money for the purchase of its own shares by employees or by trustees for the benefit of employees.

g) Except as disclosed in this report, there were no material changes and commitments which occurred after the close of the year till the date of this report, which may affect the financial position of the Company.

h) There is no proceeding pending under the Insolvency and Bankruptcy Code, 2016.

i) There was no instance of one-time settlement with any Bank or Financial Institution.

j) The Company does not have any shares in unclaimed suspense demat account.

30. **CAUTIONARY STATEMENT**

Statements in this Report and the Management Discussion & Analysis Report describing the Company's objectives, expectations or forecasts may be forward-looking within the meaning of applicable laws and regulations. Actual results may differ from those expressed in the statements.

31. **ACKNOWLEDGEMENTS**

Your Directors wish to place on record the appreciation to Central Government, State Governments and other regulatory bodies / authorities, banks, business partners, shareholders, medical practitioners and other stakeholders for the assistance, co-operation and encouragement extended to the Company. Your Directors also like to place on record the deep sense of appreciation to the employees for their contribution and services.

For and on behalf of Board of Directors

Dindigul Farm Product Limited

Sd/-
Mr. Gurunathan Uma Kanth Narayanan
Company Secretary & Compliance Officer
M. No. ACS10686

Date: September 08, 2026

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ANNEXURE – I

Form AOC-2

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

Particulars of material contracts/arrangements entered into by the company with related parties referred to in sub section (1) of section 188 of the Companies Act, 2013 including certain arms length transaction under third proviso thereto.

1. Details of contracts or arrangements or transactions not at Arm’s length basis - NIL.

2. Details of contracts or arrangements or transactions at Arm’s length basis:

Name (s) of the related party & nature of relationship	A R Dairy Food Private Limited Relationship: Group Company Nature of Interest: Chairman and Managing Director of the company is the promoter and Managing Director of A R Diary Food Private Limited.
Nature of contracts/ arrangements/ transaction	For Milk & Milk Products and Dairy Processing services, on continuous basis. Any other transactions between the parties for transfer of resources, services and obligations in the ordinary course of business, on arm’s length basis and in compliance with applicable laws, as approved by the Audit Committee.
Duration of the contracts	Financial year from 2024-25 to 2025-26.
Salient terms of the contracts or arrangements or transaction including the value, if any	Price: would be the market price prevailing on the date of the transaction. Aggregate value up to Rs. 50 Crores for each financial year. (excluding duties and taxes).
Date of approval by the Board	30th August, 2025
Amount paid as advances, if any	Nil

For and on behalf of Board of Directors

Dindigul Farm Product Limited

Sd/-
Mr. Gurunathan Uma Kanth Narayanan
Company Secretary & Compliance Officer
M. No. ACS10686

Date: September 08, 2026

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ANNEXURE - II

Form No. MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026

[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule No. 9 of the Companies (Appointment and Remuneration of managerial Personnel) Rules, 2014]

To
The Members,
DINDIGUL FARM PRODUCT LIMITED
2/52-3, Pillaiyarnatham,
Pithalaipatty, Dindigul – 624002.

We have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **M/s. DINDIGUL FARM PRODUCT LIMITED** (hereinafter called "the Company"). Secretarial Audit was conducted in a manner that provided us reasonable basis for evaluating the corporate conducts / statutory compliances and expressing my opinion thereon.

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

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

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

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

3. The Depositories Act, 1996 and the Regulations and Bye-laws Framed there under;

4. Foreign Exchange Management Act, 1999 and the rules and regulations made there under to extent of Foreign Direct Investment and Overseas Direct Investment;

5. 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;
e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008;
f) The Securities and Exchange Board of India (Registration to an Issue and Share Transfers Agent) Regulations, 1993;
g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009;
h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998;

6. Other Laws applicable to the Company;

   1. Employees' Provident Fund Act, 1952 and misc provisions Act, 1952
   2. Professional Tax Act, 1975 and Rules
   3. Payment of Gratuity Act, 1972
   4. Employees State Insurance Act, 1948
   5. Minimum Wages Act, 1948
   6. Payment of Bonus Act, 1965
   7. Shop and Establishment Act, 1948
   8. Labour Welfare Fund Act, 1953
   9. Maternity Benefit Act, 1961
   10. Factories Act, 1948
   11. Industrial Dispute Act, 1947
   12. The Workmen's Compensation Act, 1923
   13. The Payment of Wages Act, 1936
   14. Competition Act, 2002
   15. Central Excise Act, 1944
   16. Standard Weights & Measures Act
   17. Bureau of Indian Standard (BIS) (Hallmarking)
   18. Income Tax Act, 1961
   19. Finance Act, 1994
   20. Customs Act, 1962

We have also examined compliance with the applicable clause of the Following;

I. The Secretarial Standards issued by the Institute of Company Secretaries of India.
II. The Listing Agreements entered into by the Company with Bombay Stock Exchange and National Stock Exchange Limited including the New Listing Agreement under SEBI (LODR) Regulations, 2015.

During the year under review the Company has complied with the provisions of the Acts, Rules, Regulations, Guidelines, Standards, etc mentioned above.

We further report that the Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors.

The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice 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.

All decisions at Board Meetings and Committee Meetings are carried out with requisite majority as recorded in the Minutes of the Board of Directors or Committee of the Board, as the case may be.

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

Sd/-
S. MUTHURAJU
(Practicing Company Secretary)
Proprietor
ACS: 8825; CP: 4181
UDIN: **A008825H000941581**

Place: Madurai
Date: 25th July 2026

Note: 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.

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ANNEXURE – A
TO THE SECRETARIAL AUDIT REPORT
For the financial year 31st March 2026

To
The Members,
DINDIGUL FARM PRODUCT LIMITED
2/52-3, Pillaiyarnatham,
Pithalaipatti Post, Dindigul – 624 002.

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

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

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

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

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

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

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

Sd/-

S. MUTHURAJU
(Practicing Company Secretary)
Proprietor
ACS: 8825; CP: 4181
UDIN: **A008825H000941581**

Place: Madurai
Date: 25th July 2026

ENERGETIC NUTRITION

ANNEXURE - III

THE CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO PURSUANT TO

THE PROVISIONS OF SECTION 134 OF THE COMPANIES ACT, 2013 READ WITH THE COMPANIES (ACCOUNTS) RULES, 2014

a) Conservation of Energy:		
i) Energy Conservation steps taken	The Company has installed Automatic Power factor controller, Harmonic filters, variable frequency drivers for energy saving. The Company installed water management system which ensured that, the water separated from milk and milk by products is reused in the plant by Effluent treatment plant and RO system.	
ii) Steps taken by the Company for utilizing alternate source of energy	The Company adopting stream recovery system in CIP system, which will reduce 15% of consumption of Fuel.	
iii) Capital investment on energy conservation equipment	Nil	
b) Conservation of Energy:		
i) Efforts made in technology absorption	The Company used unique in technology, and evaporators and driers installed are suitable multi product processing. Automated Casein plant with international standard was installed and working in good manner.	
ii) Benefits derived like product improvement cost reduction, product development, or import substitution	The Company used unique in technology, and evaporators and driers installed are suitable multi product processing. Automated Casein plant with international standard was installed and working in good manner.	
c) Foreign Exchange Earnings and Out Go		
	31-03-2026	**31-03-2025**
Foreign Exchange Earnings	Rs. 49,18,348/-	Rs. 53,72,403/-
Foreign Exchange Outgo	Rs. 19,65,401/-	Rs. 3,79,19,340/-

ANNEXURE - IV

CERTIFICATE OF MANAGING DIRECTOR / CHIEF FINANCIAL OFFICER

[A per Listing Agreement and Regulation 17(8) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015]

To
The Board of Directors,
Dindigul Farm Product Limited
No. 2/52-3, Pillaiyarnatham,
Pithalaipatty Post, Dindigul – 624 002

Dear Sir/Madam,

Sub: Compliance Certificate from Managing Director and Chief Financial Officer of the Company.

Ref: Regulation 17(8) read with Part B of Schedule II of SEBI (LODR) Regulations, 2015.

In compliance with Regulation 17(8) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby certify that:

a) We have reviewed the financial statements and the cash flow statement of the Company for the Financial Year 2025-2026 and that to the best of our knowledge and belief:

   1. These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;

   2. These statements together present a true and fair view of the listed entity's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

b) There are, to the best of our knowledge and belief, no transactions entered into by the listed entity during the Financial Year 2025-2026 which are fraudulent, illegal or violative of the listed entity's code of conduct.

c) We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of internal control systems of the listed entity pertaining to financial reporting and we have disclosed to the auditors and the audit committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.

d) We have indicated to the auditors and the Audit committee that there are:

   1. No significant changes in internal control over financial reporting during the Financial Year 2025-2026;

   2. No significant changes in accounting policies during the FY 2025-2026 and that the same have been disclosed in the notes to the financial statements; and

   3. No instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the listed entity's internal control system over financial reporting.

	Sd/-	**Sd/-**
Date: 28th May 2026	**Raju Rajasekaran**	**Velvizhi Ganesan**
Place: Dindigul	Managing Director	Chief Financial Officer
	(DIN:01789110)	

ANNEXURE - V

PARTICULARS OF EMPLOYEES AND RELATED DISCLOSURES [PURSUANT TO SECTION 197 SUB-SECTION 12 OF THE COMPANIES ACT, 2013, READ WITH RULE 5(1) OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014]

The ratio of the remuneration of each director to the median employees' remuneration and other details in terms of sub-section 12 of Section 197 of the Companies Act, 2013, read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014:

(i) Managerial Personnel Remuneration (including commission and variable pay) to the median remuneration of the employees of your Company and percentage of increase in the remuneration for the year 2025-26 was as under:

Name of the Director / KMP	Designation of the Director / KMP	Ratio of Remuneration to the Median employees for the FY	% Increase in remuneration during the FY
Mr. R Rajasekaran	Chairman and Managing Director	6.58	-
Mrs. Rajadharshini	Non-Executive Director	5.14	-
Mr. Rajappan Ravi	Non-Executive Non-Independent Director	5.71	-
Mr. N M Ranganathan	Independent Director	3.43	36.36%
Mrs. Priyadarshini	Independent Woman Director	3.02	41.67%
Mr. G U K Narayanan	Company Secretary	2.07	4.06%
Mrs. G Velvizhi	Chief Financial Officer	6.82	22.81%

(ii) The percentage increase in median remuneration of employees for the Financial Year 2025-26 is 26.22%.

(iii) The number of permanent employees of the Company is 98 as on 31st March, 2026.

(iv) Average percentiles increase already made in the salaries of employees in the Financial Year 2025-26 was 15.72% as compared to average percentile increase in the managerial remuneration which was 7.98%. The difference in average percentage increase in salaries of employees and managerial remuneration for the Financial Year 2025-26 is 41.18%.

(v) It is hereby affirmed that the remuneration paid during the year is as per the Remuneration Policy of the Company.

(vi) Information as per Section 197(2) of the Act read with Rules 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personal) Amendment Rules, 2016 forming part of the Director's Report for the year ended 31st March, 2026 is not required to be furnished as no employees was employed for Rs.1,02,00,000/- or more per year or Rs.8,50,000/- or more per month for any part of the Year.

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MANAGEMENT DISCUSSION AND ANALYSIS REPORT

Strategic Business Overview for Dindigul Farm Product Limited (EnNutrica)

Industry Overview:

The global dairy protein powder market was valued at ***USD 77.40 billion*** in 2025 and is expected to reach ***USD 107.66 billion*** by 2029 and is expected to reach ***USD 149.75 billion***, growing at a ***CAGR of 8.60%*** during the forecast period. The market is driven by increasing demand for protein-rich products, growing health and wellness awareness, and rising adoption in the food and beverage industry.

Global Dairy Protein Powder Market:

- Size: ***$77.40 billion*** (2025)
- Growth Rate: ***8.60% CAGR*** (2026-2033)
- Drivers: Increasing demand for protein-rich products, growing health awareness, and rising consumption of infant formula

Source Access:
https://www.databridgemarketresearch.com/reports/global-high-protein-convenience-foods-market

Indian Dairy Protein Powder Market:

- Size: ***INR 6,351.43 Crores*** (2025) (USD 666.60 million)
- Growth Rate: ***6.02% CAGR*** (2026-2034)
- Drivers: Large and growing population, increasing urbanization, and rising disposable incomes

Source Access:
https://www.imarcgroup.com/india-dairy-protein-market

Industry Trend:

The Indian dairy and agricultural sectors are undergoing significant changes, driven by increasing consumer demand for premium, sustainable products. The rising health consciousness among consumers is fuelling a shift towards high-quality, adulteration-free products. Additionally, government initiatives to support farmers with subsidies and technological advancements are expected to enhance productivity and efficiency within the sector. The trend towards digitization, including the use of e-commerce platforms for distributing milk protein powders, presents new growth opportunities for companies like Dindigul Farm Product Limited (EnNutrica).

Industry Landscape:

The global dairy industry is experiencing a significant transformation, driven by increasing awareness of the health benefits associated with dairy products, particularly milk protein powders. The demand for high-quality, nutritious products is rising, especially in the segments of infant and adult nutrition. The Indian market, in particular, is witnessing a surge in demand for enrichment milk products, driven by a growing population, increasing disposable incomes, and heightened health consciousness among consumers.

EnNutrica is well-positioned to capitalize on these trends, leveraging our expertise in milk protein enrichment and our commitment to research and development. The company's expansion into infant milk powder production is a strategic move to tap into the growing demand for specialized nutritional products for infants, which is a rapidly expanding segment of the market.

Business Overview:

EnNutrica is a manufacturer and provider of milk protein powder solutions, catering to the nutritional needs of children and adults. Our product portfolio includes:

1. **Milk Protein Powder:** High-quality protein powder for various applications, including food processing, pharmaceuticals, and animal feed. Products such as Skimmed Milk Powder, Dairy Whitener, Dairy Tex (Milk Protein Concentrate Powder with 50% Protein Content), Formula 7+ (Milk Protein Concentrate Powder with 70% Protein Content), Formula 8 (Milk Protein Concentrate Powder with 78% Protein Content), Formula 8+ (Milk Protein Concentrate Powder with Min 80% Protein Content), Milk Protein Concentrate 85% (Milk Protein Concentrate Powder with Min 85% Protein Content), Acid Casein, Sodium Caseinate, WPS 12%, WPA 12%, Fat Filled Powders.

2. **Instant Coffee Dairy Whitener:** Dindigul Farm Product Limited (EnNutrica) is excited to introduce its latest innovative product, "Instant Degree Coffee." This high-quality, ready-to-drink instant coffee dairy whitener is designed to cater to everyone's taste, offering the perfect blend of convenience and flavor. Stay tuned as we continue to develop this exciting new addition to our product lineup!

3. **Women's Protein Powder:** As a part of Innovation, Dindigul Farm Product Limited (EnNutrica) is set to launch an innovative new product: Women's Protein Powder. This high-quality nutritional protein mix drink is specially developed under our "Nutrition for Women" initiative, tailored to meet the needs of every woman. Stay tuned for more updates on this groundbreaking addition to our product line!

4. **Customized Solutions:** Tailored milk protein powder solutions for clients, ensuring seamless integration with their products.

At EnNutrica, our core mission is to address and rectify nutritional imbalances across different regions of the country. We are dedicated to studying these disparities and working diligently to promote balanced nutrition, contributing to a healthier environment for all.

Market Dynamics:

- **Demand Growth:**

  The expanding middle class in India, rising disposable incomes, and a preference for premium milk protein products are expected to drive demand for Dindigul Farm Product Limited's (EnNutrica) offerings. Urbanization also contributes to increased consumption of these products, as urban and rural consumers seek access to high-quality dairy options.

- **Competitive Landscape:**

  The Indian dairy sector is highly competitive, with numerous small and large players. Dindigul Farm Product Limited (EnNutrica) competes with both local and large-scale producers. However, the company's focus on procuring high-quality milk for the production of premium products and its commitment to sustainable practices provide a competitive advantage in the health-conscious consumer market.

- **Supply Chain:**

  The company boasts a well-established supply chain network that ensures the timely delivery of fresh products to the supply chain. Nevertheless, the sector remains susceptible to disruptions due to weather conditions, transportation challenges, and price volatility in dairy commodities. Dindigul Farm Product Limited (EnNutrica) has been investing in research and strategic analysis to mitigate these risks.

- **Logistics Challenges:**

  Transporting milk powder involves several logistical challenges, including maintaining proper temperature and humidity control to prevent clumping and spoilage, ensuring airtight packaging to avoid contamination, and handling the product carefully to prevent damage during transit. Additionally, adherence to food safety regulations and timely delivery are crucial to maintaining product quality and meeting customer demands.

Expanding Global Reach and Product Offerings:

Dindigul Farm Product Limited (EnNutrica) is actively focusing on expanding its global footprint by exporting high-quality Milk Protein Concentrates, Edible Acid Casein, and Sodium Caseinate to various countries around the world. Our commitment to excellence in production and quality control has not gone unnoticed, as many of our international vendors are now experiencing the benefits of our global presence.

They have consistently recognized and appreciated our products, often highlighting them as superior to those offered by our global competitors.

This positive feedback fuels our drive to continue expanding our reach. At Dindigul Farm Product Limited, we are not only dedicated to maintaining the high standards of our current products but are also eager to introduce new and innovative offerings to the global market. Among these, we are particularly focused on the development and export of infant baby formulations and fat-filled powders. These products are meticulously crafted to meet the basic nutritional needs of populations across different regions while respecting and incorporating their unique cultural and traditional dietary preferences.

Our mission is to ensure that our products are not just another option on the market but are seen as essential contributions to the well-being and health of consumers worldwide. We believe that by understanding and respecting the diverse nutritional requirements and traditions of our target markets, we can create lasting relationships with our customers and continue to grow our global presence. As we move forward, we are committed to innovation, quality, and the continuous improvement of our product offerings to meet the evolving needs of consumers around the world.

India-Specific Market Outlook:

The Indian dairy protein powder market is expected to grow at a CAGR of 6.79% from 2025 to 2030, driven by increasing demand for protein-rich products, growing health and wellness awareness, and rising adoption in the food and beverage industry.

Future Outlook

Looking ahead, EnNutrica is optimistic about the future. The demand for high-quality, enrichment milk products is expected to continue growing, both in India and globally. We are progressing that our strategic initiatives, including our expansion into infant nutrition and ongoing investments in research and quality assurance, will position us to capitalize on these opportunities and drive sustainable growth.

Our commitment to innovation, quality, and sustainability will remain at the forefront of our operations as we strive to deliver world-class products that meet the evolving needs of our clients and consumers. Continuous innovation, technological investment, and effective risk management are crucial for maintaining competitiveness in the dynamic dairy sector.

At Dindigul Farm Product Limited (EnNutrica), we are actively pursuing New Product Development (NPD) to enhance our order status. As a key decision, we've placed a new order for the import of advanced machinery from a well-esteemed manufacturer and have initiated initial payments to suppliers. To further streamline our operations, we're processing the import under the EPCG (Export Promotion of Capital Goods) scheme, enabling us to significantly reduce import duty costs. This marks yet another milestone in our journey of growth and innovation.

Dindigul Farm Product Limited (EnNutrica) is well-positioned to capitalize on its high-quality milk procurement practices to produce world-class products for the Indian market. With a strong focus on quality, and a commitment to sustainability, the company has the potential to expand its market presence and achieve long-term growth.

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INDEPENDENT AUDITOR'S REPORT

To the Members of Dindigul Farm Product Limited
Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying financial statements of **DINDIGUL FARM PRODUCT LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2026, and the Statement of Profit and Loss (including Other Comprehensive Income) and statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "the standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ('Act') 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 March 31, 2026, the profit, total Comprehensive income and cash flows for the year ended on that date.

Basis for Opinion

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

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Standalone Financial Statements of the current period. These matters were addressed in the context of our audit of the Standalone Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

S. No	Key Audit Matter	Auditor's Response
1.	**Revenue Recognition from Sale of Dairy Products:** The Company is engaged in manufacturing and sale of milk and dairy products through various channels including distributors, institutional customers and exports. Revenue from operations is significant to the financial statements and involves large volume of transactions throughout the year. Revenue recognition was considered as a key audit matter due to the risk associated with timing of recognition of sales, discounts, rebates, sales returns and cut-off procedures at year end.	Our audit procedures included, among others: • Evaluated the design and implementation of internal controls relating to revenue recognition. • Tested sample sales transactions with supporting invoices, e-way bills, delivery challans and customer acknowledgements. • Performed cut-off testing for sales transactions recorded before and after the balance sheet date. • Performed analytical procedures on monthly sales trends and gross profit margins. • Assessed compliance of revenue recognition with applicable accounting standards.
2.	**Property, Plant and Equipment and Capitalisation:** The Company has significant investment in plant and machinery used for dairy processing and manufacturing activities. Determination of capitalisation of expenditure, useful life and depreciation involves management judgment. Accordingly, this matter was considered significant in our audit.	Our audit procedures included, among others: • Evaluated internal controls relating to capital expenditure and asset capitalisation. • Verified all the supporting documents for additions to property, plant and equipment. • Assessed whether expenses capitalised met the recognition criteria under applicable accounting standards. • Reviewed depreciation rates and useful lives adopted by management. • Verified physical existence of selected assets on test check basis.

Information other than the Financial Statements and Auditors' 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, and Shareholder's Information, but does not include the Consolidated Financial Statements, Standalone Financial Statements and our auditor's report thereon.

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

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

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

Management's responsibility for the financial statements

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also policies, maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement 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, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The board of directors are also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the Standalone financial statements

Our objectives are 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 our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

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

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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

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

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other legal and regulatory requirements.

1. As required by Section 143(3) of the Act, we report that:

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

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

(c) The balance sheet, the statement of profit and loss, and the cash flow statement dealt with by this report are in agreement with the books of account.

(d) In our opinion, the aforesaid financial statements comply with the Ind AS specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014, as amended from time to time.

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

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

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

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year exceeded the limits prescribed under section 197 of the Act; however, the necessary resolution has been passed by the Company in accordance with the provisions of the Act.

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

i. The company does not have any pending litigations which would impact its financial position of our report and our views as expressed in the emphasis matter in the independent audit Report.

ii. The company does not have any long-term contracts requiring a provision for material foreseeable losses.

iii. The company does not have any amounts required to be transferred to the Investor Education and Protection Fund.

iv. (a) The company has not advanced any funds 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, 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 other than those disclosed in the notes to accounts.

(b) The company has not received any funds from any persons or entities, 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 other than those disclosed in the notes to accounts.

(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

(d) The company has not declared or paid any dividend during the year. Hence we have no comments on the compliance with section 123 of the Companies Act, 2013.

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

(i) The Company has used accounting software (Tally Prime Edit Log 6.0 till December and hereafter Tally Prime Edit Log 7.0) for maintaining its books of accounts for the financial year ended March 31,2026 which has a feature of recording Audit Trail.

(ii) The Audit Trail feature is Configurable and was enabled and operated throughout the year.

(iii) All the transactions recorded in the software are covered in the Audit Trail feature.

(iv) Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

2. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in **"Annexure B"** a statement on the matters specified in paragraphs 3 and 4 of the Order.

For V S S R & CO
Chartered Accountants
(Firm's Registration No: 016495S)

CA S Surender Kumar
Partner
(Membership No: 247482)

UDIN: 26247482IAQWOT5646

Place: Coimbatore
Date: May 28, 2026

Annexure "A" to the Independent Auditor's Report

(Referred to in paragraph 1 (f) under 'Report on other legal and regulatory requirements' section of our report to the Members of **DINDIGUL FARM PRODUCT LIMITED** of even date)

Report on the internal financial controls over financial reporting under clause (i) of Sub - section 3 of section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **Dindigul Farm Product Limited** ("the Company") as at March 31, 2026, in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's responsibility for internal financial controls

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

Auditors' responsibility

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

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

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial control 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 (i) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (ii) 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 authorisations of management and directors of the company; and (iii) provide reasonable assurance regarding prevention or timely detection of

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

Opinion

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

For V S S R & CO
Chartered Accountants
(Firm's Registration No: 016495S)

CA S Surender Kumar
Partner
(Membership No: 247482)

UDIN: 26247482IAQWOT5646

Place: Coimbatore
Date: May 28, 2026

Annexure "B" to the Independent Auditor's Report*

(Referred to in paragraph 2 under 'Report on other legal and regulatory requirements' section of our report to the members of **Dindigul Farm Product Limited** of even date)

In terms of Companies (Auditor's Report) Order 2020, issued by the Central Government of India, in terms of section 143(11) of The Companies Act, 2013, we further report, on the matters specified in paragraph 3 and 4 of the said Order, that:

1) (i) (a) The company has generally maintained proper records showing full particulars, including quantitative details and situation of Property, Plant & Equipment, Investment Properties, Capital Work in Progress, and relevant details of right of use of assets.

(b) There were no intangible Assets and hence reporting under this clause is not applicable.

(ii) The Property, Plant & Equipment have been physically verified by the management at reasonable intervals.

(iii) According to the information and explanations given to us, the records examined by us and based on the examination of the conveyance deeds / registered sale deed provided to us, we report that, the title deeds, comprising all the immovable properties of land and buildings which are freehold, are held in the name of the Company as at the balance sheet date.

(iv) The company has not revalued its Property, Plant & Equipment or Intangible assets or both during the year.

(v) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2025 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder

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2)

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

(ii) The Company has availed working capital limits from banks or financial institutions during the year; however, such limits did not exceed ₹5 crores at any time during the year. Accordingly, reporting under clause 3(ii)(b) of the Companies (Auditor's Report) Order, 2020 is not applicable.

3) Loans Given to Holding company:

Name of the Entity	Aggregate Loan Amount (₹ in Lakhs)	Balance outstanding at year-end (₹ in Lakhs)
M/s. Indrayani Biotech Limited		285.92
Total		**285.92**

Investment in Associate Entity:

Name of the Entity	Aggregate Loan Amount (₹ in Lakhs)	Balance outstanding at year-end (₹ in Lakhs)
M/s. GK Wind Farm		2.60
Total		**2.60**

Company had also made investment in M/s. GK Wind Farm amounting to Rs. 2.60 Lakhs in earlier years, which remained outstanding during the year.

a) The Company had granted unsecured loan to parties other than subsidiaries, joint ventures and associates amounting to Rs. 285.92 Lakhs in earlier years, which remained outstanding

during the year. The Company has not provided guarantees or security to any entity during the year.

b) In our opinion, the terms and conditions of the loan granted, and the investment made are not prejudicial to the interest of the Company.

c) No repayment schedule or interest terms have been fixed for the above loan, so we cannot comment on whether repayments are regular.

d) As no repayment terms have been fixed, we cannot comment on whether any amount is overdue for more than ninety days.

e) In the absence of repayment terms, the question of renewal or extension of the loan or granting fresh loans to settle overdue does not arise.

f) The company has granted loans Indrayani Biotech Limited (Holding company) in the nature of loans either repayable on demand or without specifying any terms or period of repayment during the previous year amounting to ₹285.92 Lakhs with a percentage of 100% of aggregate of loans granted to promoters, related parties as defined in clause (76) of section 2 of the Companies Act, 2013.

4) The Company has complied with the provisions of Sections 185 and 186 of the Companies Act, 2013 in respect of loans granted, investments made and guarantees and securities provided, as applicable.

5) The company has not accepted any deposits from the public in terms of Section 73 to 76 or any other relevant provisions of the Companies Act,2013.

6) The company is required to maintain cost records as per Section 148 of the Companies Act, 2013 and the Companies (Cost Records and Audit) Rules, 2014; the company has maintained such records during the year under audit.

7)

(i) The company is regular in depositing undisputed statutory dues including PF, ESI, Income Tax, GST, Cess and other material

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statutory dues applicable to it with appropriate authorities.

(ii) According to the records of the Company, there are no statutory dues which have not been deposited on account of any dispute. Hence reporting under the clause 3(vii)(b) is not applicable.

8) There are no transactions that are not recorded in the books of account to be surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 for the company.

9)

(i) The company has not defaulted in any repayment of dues to any financial institution or bank or debenture holders.

(ii) The company has not been declared as a wilful defaulter by any bank or financial institution or other lender.

(iii) The term loans have not been utilized for the purposes other than for which they were obtained.

(iv) The funds raised on a short-term basis have not been utilised for long term purposes.

(v) The Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

(vi) The Company has not raised any loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

10) (i) The Company has raised money by way of Initial Public Offer during the previous year 2024-25 and it has been applied for the purpose for which it has raised, except for the following cases:

Nature of the fund raised	Purpose for which funds were raised	Opening unutilised balance (in lakhs)	Amount utilised for other purpose	Unutilised balance as at balance sheet date	Details of delay (Reason)	Subsequently rectified & details
Initial public offer	Funding capital expenditure	650.69	Nil	366.34	Supplier selected deviates from originally considered vendors in the prospectus	There has been no diversion of funds other than the change in vendor from that originally considered in the prospectus , and the purpose of utilisation remains in line with the objects of the IPO. The unutilised funds will be utilised in the upcoming quarters as planned.

(ii) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause (x)(b) of the Order is not applicable to the Company.

11)

(i) Based upon the audit procedures performed and information and explanations given to us by the management, we report that no fraud by the company or on the company by its officers/employees have been noticed or reported during the course of our audit.

(ii) Any report under sub-Section (12) of Section 143 of the Companies Act has not 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.

(iii) As represented to us by the Management there were no whistle-blower complaints received by the Company during the year and up to the date of this report.

12) The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.

13) In our opinion and according to the information and explanations given to us, the Company is in compliance with section 177 and 188 of the Companies Act where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the standalone financial statements etc. as required by the applicable accounting standards.

14) In our opinion, the Company has an adequate internal audit system commensurate with the size and the nature of its business. The reports of the internal auditor for the period have been considered by the statutory auditor.

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

16) (a) The Company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause (xvi)(a), (b) and (c) of the Order is not applicable.

(b) In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.

17) The Company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.

18) 18) There has been a resignation of the statutory auditors during the year under review. Pursuant to the casual vacancy caused by such resignation, the Board of Directors proposed our appointment as Statutory Auditors of the Company, which was subsequently approved by the shareholders at the Extraordinary General Meeting (EGM). The Company has filed the requisite Form ADT-1 with the Registrar of Companies in respect of our appointment. Further, the outgoing auditor has duly filed Form ADT-3 in connection with the resignation.

19) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

20) As the provisions of Section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility are not applicable to the company during the year, clause 3(xx) of CARO 2020 does not apply.

For V S S R & CO
Chartered Accountants
(Firm's Registration No: 016495S)

CA S Surender Kumar
Partner
(Membership No: 247482)
UDIN: 26247482IAQWOT5646

Place: Coimbatore
Date: May 28, 2026

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STANDALONE BALANCE SHEET AS AT MARCH 31, 2026
(All amounts in ₹ Lakhs except for share data or as otherwise stated)

PARTICULARS	NOTES	AS AT	
		MARCH 31, 2026	MARCH 31, 2025
ASSETS			
Non - current assets			
(a) Property, Plant and Equipment	4	1,791.14	1,446.02
(b) Intangible assets		-	-
(c) Capital Work-in- Progress	5	832.71	730.21
(d) Financial assets			
(i) Investments	6	27.85	24.78
(ii) Others Financial Assets	7	44.38	53.81
(e) Deferred tax assets (net)	8	244.04	22.11
Current Assets			
(a) Inventories	9	498.74	770.99
(b) Financial assets			
(i) Trade Receivables	10	352.88	383.24
(ii) Loans	11	285.92	285.92
(iii) Cash and Cash equivalents	12	324.79	412.89
(iv) Other Financial Assets	13	31.76	29.99
(c) Current Tax Assets (Net)	14	9.16	14.57
(d) Other Current Assets	15	2,124.24	2,281.04
Total Assets		**6,567.61**	**6,455.57**
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share capital	16	2,442.93	2,442.93
(b) Other equity	17	1,451.02	1,078.20
Liabilities			
Non - current liabilities			
(a) Financial liabilities			
(i) Long Term Borrowings	18	1,475.99	1,594.77
(ii) Provisions	19	-	7.49
Current liabilities			
(a) Financial Liabilities			
(i) Short Term Borrowings	20	358.37	196.74

Continues...

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STANDALONE BALANCE SHEET AS AT MARCH 31, 2026
(All amounts in ₹ Lakhs except for share data or as otherwise stated)

PARTICULARS	NOTES	AS AT MARCH 31, 2026	AS AT MARCH 31, 2025
(ii) Trade Payables	21		
a) Total outstanding dues of micro enterprises and small enterprises		-	-
b) Total outstanding dues of creditors others than micro enterprises and small enterprises		690.61	1,033.40
(b) Provisions	22	33.68	30.72
(c) Other Current Liabilities	23	115.02	71.31
Total Equity and Liabilities		**6,567.61**	**6,455.57**

The accompanying notes 1 to 32 are an integral part of the financial statement.

For **V S S R & CO**
Chartered Accountants
FRN: 016495S

For and on behalf of the Board of Directors
Dindigul Farm Product Limited

Sd/-
CA S Surender Kumar
MRN: 247482
Partner

Sd/-
Raju Rajasekaran
Managing Director
DIN: 01789110

Sd/-
Rajadharshini R
Director
DIN: 03161629

Sd/-
G U K Narayanan
Company Secretary & Compliance Officer

Sd/-
G Velvizhi
Chief Financial Officer

Place: Coimbatore
Date: May 28, 2026

Place: Dindigul
Date: May 28, 2026

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ENERGETIC NUTRITION

STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2026
(All amounts in ₹ Lakhs except for share data or as otherwise stated)

PARTICULARS	NOTES	FOR THE YEAR ENDED	
		MARCH 31, 2026	MARCH 31, 2025
(I) INCOME			
Revenue from operations	24	9,004.32	6,204.57
Other income	25	31.72	77.72
Total Income		**9,036.04**	**6,282.29**
(II) EXPENSES			
Cost of materials consumed	26	6,091.61	3,965.21
Changes in inventories of finished goods, by-products and work in progress	27	271.86	681.04
Employee benefits expense	28	442.07	427.88
Finance costs	29	337.65	285.72
Depreciation and amortization expense	4	321.21	186.76
Other expenses	30	1,421.54	1,183.58
Total Expenses		**8,885.94**	**6,730.19**
(III) Profit before tax (I-II)		**150.11**	**(447.91)**
(IV) Tax expense			
Current tax			
Deferred tax		(221.93)	113.45
Income tax relating to earlier years			
Total Tax Expense		**(221.93)**	**113.45**
(V) Profit for the year (III-IV)		**372.03**	**(561.35)**
(VI) Other comprehensive income	31		
(i) Items that will not be reclassified to profit or loss Remeasurement of the net defined benefit liability/asset		0.78	(2.61)
(ii) Income tax relating to items that will not be reclassified to profit or loss			
Total other comprehensive income, net of tax		**0.78**	**(2.61)**
(VII) Total comprehensive income for the year (V±VI)		**372.82**	**(563.96)**

Continues...

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ENERGETIC NUTRITION

STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2026
(All amounts in ₹ Lakhs except for share data or as otherwise stated)

PARTICULARS	NOTES	FOR THE YEAR ENDED	
		MARCH 31, 2026	MARCH 31, 2025
(VIII) Earnings per equity share (Nominal value per share Rs. /-)			
Basic (₹)		**1.53**	**(2.45)**
Diluted (₹)		**1.53**	**(2.45)**

The accompanying notes 1 to 33 are an integral part of the financial statement.

For **V S S R & CO**
Chartered Accountants
FRN: 016495S

For and on behalf of the Board of Directors
Dindigul Farm Product Limited

Sd/-
CA S Surender Kumar
MRN: 247482
Partner

Sd/-
Raju Rajasekaran
Managing Director
DIN: 01789110

Sd/-
Rajadharshini R
Director
DIN: 03161629

Sd/-
G U K Narayanan
Company Secretary &
Compliance Officer

Sd/-
G Velvizhi
Chief Financial Officer

Place: Coimbatore
Date: May 28, 2026

Place: Dindigul
Date: May 28, 2026

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STANDALONE STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31, 2026
(All amounts in ₹ Lakhs except for share data or as otherwise stated)

PARTICULARS	FOR THE YEAR ENDED MARCH 31, 2026	FOR THE YEAR ENDED MARCH 31, 2025
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Taxation, and extraordinary item	**150.11**	**(447.91)**
Adjustments for:	321.21	186.76
Depreciation & Amortisation Expense	-	10.14
Prior Period Errors	(23.84)	(44.62)
Interest Income	337.65	285.72
Finance costs	0.78	(2.61)
Other Comprehensive Income	-	-
Profit on sale of Asset		
Operating Profit / (Loss) Before Working Capital changes	**785.91**	**(12.52)**
Adjustments for changes in:	272.25	683.27
(Increase) / Decrease in Inventories	30.36	(122.57)
(Increase) / Decrease in Trade receivables	(1.76)	7.00
(Increase) / Decrease in Other financial assets	156.80	(48.78)
(Increase) / Decrease in Other current assets	5.41	(5.78)
(Increase) / Decrease in Current tax assets	43.70	(100.48)
Increase / (Decrease) in Current liabilities	(4.52)	(25.17)
Increase / (Decrease) in Provisions	(342.79)	(1,206.36)
Increase / (Decrease) in Trade payables		
	945.35	**(831.38)**
Cash Generated from Operations	-	-
Direct Taxes Paid		
Net Cash Flow from Operating Activities (A)	**945.35**	**(831.38)**
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipment (including capital work in progress)	(768.83)	(1,157.62)
Increase in Investments	(3.08)	(2.50)
Increase / Decrease in Advances for Capital Expenditure/Deposits	9.44	(3.20)
Proceeds from sale of Investments	-	-
Proceeds from sale of Property, plant & equipment	-	-
Interest Income	23.85	44.62
Net Cash Flow from Investing Activities (B)	**(738.63)**	**(1,118.70)**

Continues...

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STANDALONE STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31, 2026
(All amounts in ₹ Lakhs except for share data or as otherwise stated)

PARTICULARS	FOR THE YEAR ENDED MARCH 31, 2026	FOR THE YEAR ENDED MARCH 31, 2025
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from / (Repayment of Non-current borrowings)	(118.78)	(163.85)
Proceeds from / (Repayment of Current borrowings)	161.62	(231.01)
Proceeds from rights issue of shares	-	3,041.38
Finance costs paid	(337.65)	(285.72)
Net Cash Flow from Financing Activities (C)	**(294.81)**	**2,360.80**
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	**(88.09)**	410.72
Cash & Cash Equivalents - Opening Balances	412.89	**2.17**
Cash & Cash Equivalents - Closing Balances	**324.80**	**412.89**

See accompanying notes forming part of the financial statements

For **V S S R & CO**
Chartered Accountants
FRN: 016495S

For and on behalf of the Board of Directors
Dindigul Farm Product Limited

Sd/-
CA S Surender Kumar
MRN: 247482
Partner

Sd/-
Raju Rajasekaran
Managing Director
DIN: 01789110

Sd/-
Rajadharshini R
Director
DIN: 03161629

Sd/-
G U K Narayanan
Company Secretary & Compliance Officer

Sd/-
G Velvizhi
Chief Financial Officer

Place: Coimbatore
Date: May 28, 2026

Place: Dindigul
Date: May 28, 2026

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STANDALONE STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED MARCH 31, 2026

(All amounts in ₹ Lakhs except for share data or as otherwise stated)

(A) Equity Share Capital

Particulars	31st March, 2026	31st March, 2025
Authorised share capital 2,50,00,000 Equity Shares of ₹ 10/- Each	**2,500.00**	2,500.00
Issued, subscribed & paid-up share capital 2,44,29,280 Equity Shares of ₹ 10/- Each fully paid up	**2,442.93**	2,442.93
Total Share Capital	**2,442.93**	2,442.93

Particulars	Balance at the beginning of the year	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the reporting year	Changes in equity share capital during the year	Balance at the end of the year
For the year ended 31st March 2026	2,442.93	-	-	-	2,442.93
For the year ended 31st March 2025	1,797.93	-	-	645.00	2,442.93

(B) Other Equity

Particulars	Share application money pending allotment	Reserves and Surplus		Other items of Other Comprehensive Income (specify nature)	Total
		Securities Premium	Retained Earnings		
Balance as at 1st April 2024	-	1,438.91	(2,209.22)	5.96	(764.35)
Changes in accounting policy or prior period errors	-	-	10.14	-	10.14
Restated balance as on 01.04.2024	**-**	**1,438.91**	**(2,199.08)**	**5.96**	**(754.21)**
Profit for the year	-	-	(561.35)	-	(561.35)
Other Comprehensive Income (net of tax)	-	-	-	(2.61)	(2.61)
Total Comprehensive Income for the year	-	-	-	-	-
Fresh issue of shares	-	2,396.38	-	-	2,396.38
Balance as at 31st March, 2025	**-**	**3,835.29**	**(2,760.44)**	**3.35**	**1,078.20**

Continues...

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STANDALONE STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED MARCH 31, 2026

(All amounts in ₹ Lakhs except for share data or as otherwise stated)

Particulars	Share application money pending allotment	Reserves and Surplus		Other items of Other Comprehensive Income (specify nature)	Total
		Securities Premium	Retained Earnings		
Balance as at 1st April, 2025	-	3,835.29	(2,760.44)	3.35	1,078.20
Changes in accounting policy or prior period errors	-	-	-	-	-
Restated balance as on 01.04.2025	**-**	**3,835.29**	**(2,760.44)**	**3.35**	**1,078.20**
Profit for the year	-	-	372.03	-	372.03
Other Comprehensive Income (net of tax)	-	-	-	-	-
Total Comprehensive Income for the year	-	-	372.03	-	372.03
Fresh issue of shares	-	-	-	-	-
Balance as at 31st March, 2026	**-**	**3,835.29**	**(2,388.40)**	**3.35**	**1,450.23**

See accompanying notes forming part of the financial statements

For **V S S R & CO**
Chartered Accountants
FRN: 016495S

For and on behalf of the Board of Directors
Dindigul Farm Product Limited

Sd/-
CA S Surender Kumar
MRN: 247482
Partner

Sd/-
Raju Rajasekaran
Managing Director
DIN: 01789110

Sd/-
Rajadharshini R
Director
DIN: 03161629

Sd/-
G U K Narayanan
Company Secretary &
Compliance Officer

Sd/-
G Velvizhi
Chief Financial Officer

Place: Coimbatore
Date: May 28, 2026

Place: Dindigul
Date: May 28, 2026

NOTES TO FINANCIAL STATEMENTS – STANDALONE

Notes forming part of the standalone financial statements for the year ended March 31, 2026

Note 1: Corporate Information

The Company was incorporated on September 29, 2010, as a Private Limited Company under the Companies Act, 2013, and was subsequently listed on June 27, 2024. Its shares are listed on BSE SME Platform. The Company is engaged in the business of processing milk and manufacturing milk products.

Note 2: Basis of preparation of financial Statement of compliance

The financial statements have been prepared in accordance with Ind AS notified under Sec. 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standard) Rules 2015 and other relevant provisions of the Act.

Basis of preparation and presentation

These financial statements are prepared in accordance with Indian Accounting Standards (Ind AS) under the historical cost convention on the accrual basis except for certain financial instruments which are measured at fair values, the provisions of the Companies Act, 2013 ('the Act') (to the extent notified) and guidelines issued by the Securities and Exchange Board of India (SEBI).

Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use. The year-end figures have been meticulously extracted from the source and all values are represented in Indian Rupees (Rs.) and are denoted in lakhs. Figures for earlier years have been regrouped wherever necessary to make them comparable with current year's figures

Use of estimates

The preparation of standalone financial statements in conformity with Ind AS requires management to make estimates and judgements that affect the reported amounts of assets, liabilities, revenue, expenses, and other comprehensive income (OCI) disclosed in the financial statements and accompanying notes. These estimates are based on management's best knowledge of current events, historical experience, and actions that the Company may undertake in the future, along with various other assumptions that are considered reasonable under the circumstances.

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.

Note 3: Material Accounting Policies

3.1 Current and Non-Current Classification:

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

An asset is treated as current when it is:

- Expected to be realized in normal operating cycle or within twelve months after the reporting period or
- Cash or cash equivalents 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 or 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.

All other liabilities are classified as non-current.

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

3.2 Valuation of Inventories (Ind AS 2)

Inventories are valued at lower of cost or net realizable value after providing for obsolescence wherever necessary.

Cost is determined on weighted average basis. Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and estimated costs necessary to make the sale.

Raw materials and stores, work in progress, traded and finished goods are stated at the lower of cost and net realisable value. Cost of raw materials and traded goods comprises cost of purchases. Cost of work–in–progress and finished goods comprises direct materials, direct labour and an appropriate proportion of variable and fixed overhead expenditure, the latter being allocated on the basis of normal operating capacity. Cost of inventories also include all other costs incurred in bringing the inventories to their present location and condition.

Costs are assigned to individual items of inventory on the basis of first–in first–out basis. Costs of purchased inventory are determined after deducting rebates and discounts. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Goods-in-transit are valued at cost which represents the costs incurred upto the stage at which the goods are in-transit.

3.3 Cash flow Statement (Ind AS 7)

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

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

3.4 Current Tax and Deferred Tax (Ind AS 12)

Current Tax

Current income tax for current and prior periods is recognized at the amount expected to be paid to or recovered from the tax authorities, using the tax rates and tax laws that have been enacted or substantively enacted by the end of the reporting date. The company offsets current tax assets and current tax liabilities, where it has a legally enforceable right to set off the recognized amounts and where it intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously. The income tax provision for the interim period is made based on the best estimate of the annual average tax rate expected to be applicable for the full financial year.

Deferred Tax

Deferred tax is recognized 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 liabilities are generally recognized for all taxable temporary differences. Deferred tax assets are generally recognized for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilized.

Such deferred tax assets and liabilities are not recognized if the temporary difference arises from the initial recognition (other than in a business combination) of assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit. In addition, deferred tax liabilities are not recognized if the temporary difference arises from the initial recognition of goodwill.

The carrying amount of deferred tax assets / liabilities is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realized, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

The measurement of deferred tax liabilities and assets reflects the tax consequences that would follow from the manner in which the company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

3.5 Property, Plant & Equipment (Ind AS 16)

Presentation

Property, Plant and Equipment are stated at cost, net of recoverable taxes, trade discount and rebates less accumulated depreciation and impairment losses, if any.

Increase/Decrease in rupee liability in respect of foreign currency liability related to acquisition of Property, Plant and Equipment is added to the cost of the asset.

Such cost includes purchase price, borrowing cost and any cost directly attributable to bringing the assets to its working condition for its intended use.

Spare parts, stand-by equipment and servicing equipment are recognised when they meet the definition of property, plant and equipment. Otherwise, such items are classified as inventory.

Subsequent costs are included in the asset’s carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the entity and the cost can be measured reliably.

An item of property, plant and equipment is de-recognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Gains or losses arising from derecognition of an item of property, plant and equipment, measured as the difference between the net disposal proceeds and the carrying amount of the asset, are recognized in profit or loss when the asset is de-recognised.

Depreciation

Depreciation on items of Property, Plant & Equipment is calculated on a Written Down Value basis as per the useful lives prescribed and, in the manner, laid down under Schedule II to the Companies Act, 2013 and additions and deletions are restricted to the period of use. If the Management's estimate of the useful life of a fixed asset is different than that envisaged in the aforesaid Schedule, depreciation is provided based on the Management's estimate of the useful life.

Depreciation on addition to property, plant and equipment is provided on pro-rata basis from the date of acquisition. Depreciation on sale/deduction from property, plant and equipment is provided up to the date preceding the date of sale or deduction as the case may be. Gains and losses on disposal are determined by comparing proceeds with carrying amount.

3.6 Revenue Recognition (Ind AS 115)

Revenue is recognised upon transfer of control of promised goods or services to customers in an amount that reflects the consideration to which the Company expects to be entitled in exchange for those goods or services.

Sale of goods:

Revenue from sale of milk products is recognised at a point in time when control of the goods is transferred to the customer, which generally coincides with dispatch/delivery, in accordance with the terms of the contract. Revenue is measured at the transaction price, net of discounts, rebates, and returns, where applicable. Recognition is made only when it is probable that the economic benefits associated with the transaction will flow to the Company and there is no significant uncertainty regarding the amount of consideration.

Rendering of services:

Revenue from milk processing charges and other service contracts is recognised over time or at a point in time, as per the terms of the contract, when the performance obligations are satisfied. Revenue is recognised when services are rendered and no significant obligations remain unfulfilled, and collection of consideration is probable.

Presentation of revenue:

Revenue is presented net of amounts collected on behalf of third parties, including Goods and Services Tax (GST) and other similar taxes.

Interest income:

Interest income is recognised using the effective interest rate (EIR) method. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to its gross carrying amount. Interest income is presented under "Other Income" in the Statement of Profit and Loss.

3.7 Foreign Currency Transaction (Ind AS 21)

Foreign currency transactions are recorded at the exchange rates prevailing on the date of the transaction. Monetary items denominated in foreign currencies outstanding as at 31 March 2026 are translated at the closing exchange rate and the resultant exchange differences are recognized in the Statement of Profit and Loss in accordance with Indian Accounting Standards 21 – The Effects of Changes in Foreign Exchange Rates.

3.8 Borrowing cost (Ind AS 23)

Borrowing costs that are attributable to the acquisition of or construction of a qualifying asset are capitalized as part of cost of such asset till such time as the asset is ready for its intended use. Other borrowing costs are recognized as expenses for the period. In relation to property, plant and equipment which necessarily take substantial period of time to get ready for their intended use, borrowing costs relating to the acquisition of the assets, up to the date of putting them into commercial production have been added to the value of the respective assets.

3.9 Earnings per Share (Ind AS 33)

Basic Earnings Per Share is computed by dividing the net profit attributable to the equity shareholders by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the net profit by the weighted average number of equity shares outstanding during the year.

3.10 Provisions, Contingent Liabilities and Contingent Assets (Ind AS 37)

Provisions, involving a substantial degree of estimation in measurement, are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources.

Contingent liabilities, which are possible or present obligations that may but probably will not require outflow of resources, are not recognized but are disclosed in the notes forming part of accounts.

3.11 Employee Benefits (Ind AS 19)

Short-term employee benefits

Short-term employee benefits are recognised as an expense in the period in which the related service is rendered, at the undiscounted amount expected to be paid.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense when employees have rendered service entitling them to the contributions.

Defined benefit plans

The Company’s defined benefit obligations are measured using the projected unit credit method, with actuarial valuations carried out at each reporting date.

Remeasurements, comprising actuarial gains and losses and return on plan assets (excluding net interest), are recognised immediately in other comprehensive income and are not reclassified to profit or loss.

Past service cost is recognised in profit or loss in the period of plan amendment. Net interest is recognised in profit or loss using the discount rate at the beginning of the period.

The net defined benefit liability or asset recognised in the balance sheet represents the present value of the defined benefit obligation less the fair value of plan assets, subject to asset ceiling, if any.

3.12 Government Grant (Ind AS 20)

Subsidy received is recognised when there is reasonable assurance that the conditions attached to the grant will be complied with and the grant will be received. Where the subsidy is received after the related expenditure has been incurred, it is recognised in the Statement of Profit and Loss in the period in which it becomes receivable. The grant is presented either as Other Income in accordance with Ind AS 20.

3.13 Financial Instruments (Ind AS 32, 107, 109)

a. Initial recognition

The Company recognizes financial assets and financial liabilities when it becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are recognized at fair value on initial recognition, except for trade receivables which are initially measured at transaction price. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities that are not at fair value through profit or loss, are added to the fair value on initial recognition. Loans, borrowings and payables are recognised net of directly attributable transaction costs.

Financial assets or Liabilities carried at amortized cost if it is held within a business model whose objective is to hold the asset in order to collect contractual cash flows and the contractual terms of the financial Liabilities give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets

All regular way purchases or sales of financial assets are recognized and derecognized on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the marketplace. All recognized financial assets are subsequently measured in their entirety at either amortized cost or fair value, depending on the classification of the financial assets.

Classification of financial Assets

Debt instruments that meet the following conditions are subsequently measured at amortized cost (except for debt instruments that are designated as at fair value through profit or loss on initial recognition). The debt instruments carried at amortized cost include interest free Rental deposits.

- The asset is held within a business model whose objective is to hold assets in order to collect contractual cash flows; and
- The contractual terms of the instrument give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

a. Effective interest method

The effective interest method is a method of calculating the amortized cost of a debt instrument and of allocating interest expenses over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the debt instrument, or, where appropriate, a shorter period, to the net carrying amount on initial recognition.

Expense is recognized on an effective interest basis for debt instruments other than those financial liabilities classified as at FVTPL. Interest expense is recognized in profit or loss and is included in the Finance cost line item.

b. Impairment of financial assets

The Company applies the expected credit loss model for recognizing impairment loss on financial assets measured at amortized cost, lease receivables, trade receivables, and other contractual rights to receive cash or other financial asset, and financial guarantees not designated as at FVTPL.

Expected credit losses are the weighted average of credit losses with the respective risks of default occurring as the weights. Credit loss is the difference between all contractual cash flows that are due to the Company in accordance with the contract and all the cash flows that the Company expects to receive (i.e. all cash shortfalls), discounted at the original effective interest rate (or credit-adjusted effective interest rate for purchased or originated credit-impaired financial assets). The Company estimates cash flows by considering all contractual terms of the financial instrument through the expected life of that financial instrument. The Company has used a practical expedient as permitted under Ind AS 109. This expected credit loss allowance is computed based on a provision matrix which takes into account historical credit loss experience and adjusted for forward-looking information or case to case basis.

c. De-recognition of financial assets

The Company de-recognizes a financial asset when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another party. If the Company neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the Company recognizes its retained interest in the asset and an associated liability for amounts it may have to pay. If the Company retains substantially all the risks and rewards of ownership of a transferred financial asset, the Company continues to recognize the financial asset and also recognizes a collateralized borrowing for the proceeds received.

On de-recognition of a financial asset in its entirety, the difference between the asset's carrying amount and the sum of the consideration received and receivable and the cumulative gain or loss that had been recognized in other comprehensive income and accumulated in equity is recognized in profit or loss if such gain or loss would have otherwise been recognized in profit or loss on disposal of that financial asset.

Financial Liabilities

a. Financial liabilities

All financial liabilities are subsequently measured at amortized cost using the effective interest method or at FVTPL. However, financial liabilities that arise when a transfer of a financial asset does not qualify for de-recognition or when the continuing involvement approach applies, financial guarantee contracts issued by the Company, and commitments issued by the Company to provide a loan at below-market interest rate are measured in accordance with the specific accounting policies set out below.

b. Financial liabilities at FVTPL

Financial liabilities at FVTPL include derivative liabilities. Non-derivative financial liabilities are classified as at FVTPL when the financial liability is either contingent consideration recognized by the Company as an acquirer in a business combination to which Ind AS 103 applies or is held for trading or it is designated as at FVTPL. There are no non-derivative financial liabilities carried at FVTPL.

Financial liabilities at FVTPL are stated at fair value, with any gains or losses arising on re-measurement recognized in profit or loss. The net gain or loss recognized in profit or loss incorporates any interest paid on the financial liability and is included in the 'Other income' line item.

c. Financial liabilities subsequently measured at amortized cost

Financial liabilities that are not held-for-trading and are not designated as at FVTPL are measured at amortized cost at the end of subsequent accounting periods. The carrying amounts of financial liabilities that are subsequently measured at amortized cost are determined based on the effective interest method. Interest expense that is not capitalized as part of costs of an asset is included in the 'Finance costs' line item.

The effective interest method is a method of calculating the amortized cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial liability, or (where appropriate) a shorter period, to the net carrying amount on initial recognition.

The fair value of financial liabilities denominated in a foreign currency is determined in that foreign currency and translated at the spot rate at the end of the reporting period. For financial liabilities that are measured as at FVTPL, the foreign exchange component forms part of the fair value gains or losses and is recognized in profit or loss.

d. De-recognition of financial liabilities

The Company de-recognizes financial liabilities when, and only when, the Company's obligations are discharged, cancelled or have expired. An exchange between with a lender of debt instruments with substantially different terms is accounted for as an extinguishment of the original financial liability and the recognition of a new financial liability. Similarly, a substantial modification of the terms of an existing financial liability (whether or not attributable to the financial difficulty of the debtor) is accounted for as an extinguishment of the original financial liability and the recognition of a new financial liability. The difference between the carrying amount of the financial liability derecognized and the consideration paid and payable is recognized in profit or loss.

In compliance with Notification issued by Government of India (MCA) on amended format of Schedule III vide its order dated 24th March 2021, the figures appearing in financial statements have been rounded off to nearest lakhs (for both current and previous reporting periods).

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

(All amounts in ₹ Lakhs except for share data or as otherwise stated)

Note 4: Property, Plant and Equipment and Intangible Assets

I. Property, Plant and Equipment	Land	Buildings	Plant & Machinery	Furniture & Fixtures	Vehicles	Electrical Installation	ETP Machinery	Preparatory Machinery	Tools and Equipment	Computer & Accessories	Total - PPE
Cost -As at April 1, 2024	**43,01,343**	**8,03,38,567**	**18,22,68,251**	**13,84,326**	**33,47,759**	**2,23,48,621**	**1,31,62,303**	**5,86,09,588**	**9,39,281**	**12,87,471**	**36,79,87,510**
Additions	-	58,51,240	4,01,07,371	4,11,485	-	9,15,925	-	9,94,285	-	1,62,438	4,84,42,744
Disposals	-	-	-	-	-	-	-	-	-	-	-
At March 31, 2025	**43,01,343**	**8,61,89,807**	**22,23,75,622**	**17,95,811**	**33,47,759**	**2,32,64,546**	**1,31,62,303**	**5,96,03,873**	**9,39,281**	**14,49,909**	**41,64,30,254**
Additions	86,880	37,23,733.94	6,10,89,014.00	2,27,340.00		6,74,154.00	56,150.00	5,19,220.00		2,57,000.00	6,66,33,492
Disposals	-	-	-	-	-	-	-	-	-	-	-
At March 31, 2026	**43,88,223**	**8,99,13,541**	**28,34,64,636**	**20,23,151**	**33,47,759**	**2,39,38,700**	**1,32,18,453**	**6,01,23,093**	**9,39,281**	**17,06,909**	**48,30,63,746**
Depreciation											
As at April 1, 2024	**-**	**4,16,74,272**	**12,82,27,909**	**9,03,990**	**20,38,366**	**1,84,31,698**	**1,05,81,185**	**4,95,48,506**	7,92,308	**9,54,591**	**25,31,52,825**
Charge for the year	-	38,89,508	1,08,82,054	1,62,129	4,22,851	9,21,931	4,76,216	16,40,379	26,608	2,54,114	1,86,75,790
Disposals	-	-	-	-	-	-	-	-	-	-	-
At March 31, 2025	**-**	**4,55,63,780**	**13,91,09,963**	**10,66,119**	**24,61,217**	**1,93,53,629**	**1,10,57,401**	**5,11,88,885**	**8,18,916**	**12,08,705**	**27,18,28,615**
Charge for the year	-	44,83,238	2,39,81,205	2,00,162	3,48,994	8,80,007	3,90,292	16,26,037	21,792	1,88,984	3,21,20,711
Disposals	-	-	-	-	-	-	-	-	-	-	-
Other Adjustments											
At March 31, 2026	**-**	**5,00,47,018**	**16,30,91,168**	**12,66,281**	**28,10,211**	**2,02,33,636**	**1,14,47,693**	**5,28,14,922**	**8,40,708**	**13,97,689**	**30,39,49,326**
Net Block											
As at 31 March 2025	**43,01,343**	**4,06,26,027**	**8,32,65,659**	**7,29,692**	**8,86,542**	**39,10,917**	**21,04,902**	**84,14,988**	**1,20,365**	**2,41,204**	**14,46,01,639**
At March 31, 2026	**43,88,223**	**3,98,66,523**	**12,03,73,468**	**7,56,870**	**5,37,548**	**37,05,064**	**17,70,760**	**73,08,171**	**98,573**	**3,09,220**	**17,91,14,420**

II. Capital Work in Progress	Land	Buildings	Plant & Machinery	Furniture & Fixtures	Vehicles	Electrical Installation	ETP Machinery	Preparatory Machinery	Tools and Equipment	Computer & Accessories	Total - PPE
Balance as at 31st March 2025	-	2,25,54,967	5,04,66,505	-	-	-	-	-	-	-	7,30,21,472
Additions for the year	-	4,38,43,286	2,93,93,079	-	-	-	-	-	-	-	7,32,36,364
Capitalization during the year	-	35,38,691	5,94,47,872	-	-	-	-	-	-	-	6,29,86,563
Balance as at 31st March 2026		**6,28,59,562**	**2,04,11,712**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**8,32,71,274**

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NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026
(All amounts in ₹ Lakhs except for share data or as otherwise stated)

Note 5: Capital Work in Progress

Particulars	As at 31st March, 2026	As at 31st March, 2025
Capital Work-in-progress:		
➢ less than 1 year	599.42	673.18
➢ 1 year to 2 years	233.29	57.03
➢ 2 years to 3 years	-	-
➢ More than 3 years	-	-
Total Capital Work-in-Progress	**832.71**	**730.21**

Note 6: Investments

Particulars	As at 31st March, 2026	As at 31st March, 2025
Designated at fair value through profit or loss:		
(a) Investment in Partnership Firm		
➢ GK Wind Farm	27.85	24.78
Total Investments	**27.85**	**24.78**

Note 7: Other Non-Current Financial Assets

Particulars	As at 31st March, 2026	As at 31st March, 2025
Electricity Deposits	39.78	51.43
Telephone Deposits	0.12	0.16
Security Deposits	2.26	2.22
Net Defined Benefit Asset (Gratuity)	2.22	-
Total Other Non-Current Financial Assets	**44.38**	**53.81**

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NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026
(All amounts in ₹ Lakhs except for share data or as otherwise stated)

Note 8: Deferred Tax Asset (Net)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Opening Deferred Tax Liability	-	-
Add: Deferred Tax Liability created / (reversed) during the year	-	-
Closing Deferred Tax Liability	-	-
Opening Deferred Tax Asset	22.11	135.56
Add: Deferred Tax Asset created / (reversed) during the year	221.93	113.45
Closing Deferred Tax Asset	244.04	22.11
Total Deferred Tax Asset (Net)	**244.04**	**22.11**

Note 9: Inventories*

Particulars	As at 31st March, 2026	As at 31st March, 2025
a) Raw Materials	18.77	40.94
b) Work in Progress	31.41	194.37
c) Finished Goods	316.64	425.54
d) Stores, Spares and Consumables	131.93	110.14
**Inventories are Valued at Cost or Net Realisable Value whichever is lower*		
Total Inventories	**498.74**	**770.99**

Note 10: Trade Receivables

Particulars	As at 31st March, 2026	As at 31st March, 2025
a) Secured, considered good	-	-
b) Unsecured, considered good	352.88	383.24
c) Doubtful	-	-
Total Trade Receivables	**352.88**	**383.24**

Continues…

NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026
(All amounts in ₹ Lakhs except for share data or as otherwise stated)

Trade Receivables ageing schedule as on 31st March 2026

Particulars	Outstanding for the following periods from due date of payment					
	Less than 6 months	6 months - 1 year	1 - 2 years	2-3 years	More than 3 years	Total
(i) Undisputed trade receivables - considered good	239.19	0.29	1.48	-	111.92	**352.88**
(ii) Undisputed trade receivables - considered doubtful	-	-	-	-	-	-
(iii) Disputed trade receivables considered good	-	-	-	-	-	-
(iv) Disputed trade receivables considered doubtful	-	-	-	-	-	-
Total Trade Receivables	**239.19**	**0.29**	**1.48**	**-**	**111.92**	**352.88**

Trade Receivables ageing schedule as on 31st March 2025

Particulars	Outstanding for the following periods from due date of payment					
	Less than 6 months	6 months - 1 year	1 - 2 years	2-3 years	More than 3 years	Total
(i) Undisputed trade receivables - considered good	243.14	1.07	-	-	139.04	**383.24**
(ii) Undisputed trade receivables - considered doubtful	-	-	-	-	-	-
(iii) Disputed trade receivables considered good	-	-	-	-	-	-
(iv) Disputed trade receivables considered doubtful	-	-	-	-	-	-
Total Trade Receivables	**243.14**	**1.07**	**-**	**-**	**139.04**	**383.24**

Note 11: Loans

Particulars	As at 31st March, 2026	As at 31st March, 2025
To Related Parties	285.92	285.92
Total Loans	**285.92**	**285.92**

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NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026
(All amounts in ₹ Lakhs except for share data or as otherwise stated)

Note 12: Cash and bank balances

Particulars	As at 31st March, 2026	As at 31st March, 2025
A) Cash and cash equivalent		
Cash on Hand	0.29	0.39
Subtotal (A)	**0.29**	**0.39**
B) Balance with Banks		
In Current Account	0.16	1.29
Deposit with Banks*	324.34	411.21
Subtotal (B)	**324.50**	**412.50**
** Fixed Deposits with less than 90 days maturity*		
Total Cash and bank balances [A+B]	**324.79**	**412.89**

Note 13: Other Current Financial Assets

Particulars	As at 31st March, 2026	As at 31st March, 2025
Deposits with Bank	-	27.12
Accrued Interest	31.76	2.88
Total Other Current Financial Assets	**31.76**	**29.99**

Note 14: Current Tax Assets (Net)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Balance with Revenue Authorities	9.16	14.57
Total Current Tax Assets (Net)	**9.16**	**14.57**

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NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026
(All amounts in ₹ Lakhs except for share data or as otherwise stated)

Note 15: Other Current Assets

Particulars	As at 31st March, 2026	As at 31st March, 2025
RODTEP Incentive Receivable	0.26	0.18
Prepaid Expenses	3.01	16.20
Advance to Suppliers	2,009.69	2,079.59
Advances to Employees	3.34	10.05
Deferred Expenditure	106.42	175.02
Other Receivables	1.53	-
Total Other Current Assets	**2,124.24**	**2,281.04**

Note 16: Share capital

Particulars	As at 31st March, 2026	As at 31st March, 2025
Authorised share capital 2,50,00,000 Equity Shares of ₹ 10/- Each	**2,500.00**	2,500.00
Issued, subscribed & paid-up share capital 2,44,29,280 Equity Shares of ₹ 10/- Each fully paid up	**2,442.93**	2,442.93
Total Share Capital	**2,442.93**	2,442.93

Note 16.1: Reconciliation of Equity Shares Outstanding at the beginning and at the end of the year:

Particulars	As at 31st March, 2026	As at 31st March, 2025
Shares outstanding at the beginning of the year	2,442.93	1,797.93
Changes in equity share capital due to prior period errors	-	-
Restated balance at the beginning of the current reporting	-	-
period	-	645.00
Changes in equity share capital during the current year	2,442.93	2,442.93
Balance at the end of the current reporting period		

Note 16.2: Rights, Preferences and restrictions attached to equity Shares:

The company has only one class of equity shares having a par value of ₹ 10 each. All these equity shares have the same rights and preferences with respect to payment of dividend, repayment of capital and carries one vote for every such class of shares held. In the event of liquidation, the excess assets shall be distributed amongst the members in proportion to the capital.

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NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026
(All amounts in ₹ Lakhs except for share data or as otherwise stated)

Note 16.3: Number of shares held by shareholders holding more than 5% of total shares

Name of the Share Holder	As at 31st March, 2026		As at 31st March, 2025	
	No of Shares	% of Share Holding	No of Shares	% of Share Holding
Indrayani Biotech Limited	76.57	0.31	76.57	0.31
R Rajasekaran	19.42	0.08	19.42	0.08
R Rajadharshini	14.42	0.06	14.42	0.06
R Ravichandran	13.17	0.05	13.17	0.05
Total No. of Shares	**123.58**	**0.51**	**123.58**	**0.51**

Note 16.4: Information regarding issue of shares in the last five years

(i) There has been no issue of bonus shares.
(ii) The Company has not undertaken any buy-back of shares.

Note 16.5: Shares held by promoters at the end of the year 31st March 2026

Promoter Name	As at 31st March, 2026		As at 31st March, 2025	
	No of Shares	% of Share Holding	No of Shares	% of Share Holding
Indrayani Biotech Limited	76.57	0.31	76.57	0.31
R Rajasekaran	19.42	0.08	19.42	0.08
R Rajadharshini	14.42	0.06	14.42	0.06
R Ravichandran	13.17	0.05	13.17	0.05
R Suriyaprabha	11.75	0.05	11.75	0.05
Rajasekaran Sarayu	7.40	0.03	7.40	0.03
Srinivasalunaidu Ramchandran Srinivasan	2.29	0.01	2.29	0.01
Total	**145.02**	**0.59**	**145.02**	**0.59**

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NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026
(All amounts in ₹ Lakhs except for share data or as otherwise stated)

Note 17: Other Equity

Particulars	As at 31st March, 2026	As at 31st March, 2025
(a) Retained earnings		
Balance as per Last Account	(2,760.44)	(2,209.22)
Add: Surplus as per Statement of Profit and Loss	372.03	(561.35)
Change in Accounting policy / Prior period errors	-	10.14
Balance at the end of the year	**(2,388.40)**	**2,760.44**
(b) Securities Premium		
Balance at the beginning of the year	3,835.29	1,438.91
Additions/ (deductions) during the year	-	2,396.38
Balance at the end of the year	**3,835.29**	**3,835.29**
(c) Other Comprehensive Income (OCI)		
Balance as per Last Account	3.35	5.96
Add: Other comprehensive income for the year	0.78	(2.61)
Balance at the end of the year	**4.13**	**3.35**
Total Other Equity [a+b+c]	**1,451.02**	**1,078.20**

Note 18: Long Term Borrowings

Particulars	As at 31st March, 2026	As at 31st March, 2025
Secured loans:		
From Banks & Other Financial Institutions#	512.19	558.95
Unsecured loans:		
From Directors	500.77	532.05
From Other Relatives	463.03	503.78
# Amount mentioned under long term debt is net of current maturities		
Total Long-Term Borrowings	**1,475.98**	**1,594.77**

Continues…

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NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026
(All amounts in ₹ Lakhs except for share data or as otherwise stated)

18(a) Terms and conditions of loans

Lender's Name	Purpose - Rate	Security offered	Instalment Amount	Pending Instalments	As on 31/03/2026	As on 31/03/2025
State Bank of India	SME Car Loan - 9.50%	Hypothecation of Vehicle	0.28	25	6.21	8.81
Dewan Housing Finance Limited	Term Loan - 9.45%	Company's Land	7.61	106	516.01	548.84
Piramal Capital & Housing Finance Limited	Term Loan - 10.45%	Company's Land	0.87	53	36.67	42.73
R Rajasekaran	Others	Unsecured	NA	NA	500.77	532.05
R Suriyaprabha	Others	Unsecured	NA	NA	463.03	503.78
Total					**1,522.68**	**1,636.21**

Note 19: Provisions

Particulars	As at 31st March, 2026	As at 31st March, 2025
Provision for Employee Benefits	-	7.49
Total Provisions	-	**7.49**

Note 20: Short Term Borrowings

Particulars	As at 31st March, 2026	As at 31st March, 2025
Loans Repayable on demand:		
From Bank	311.67	155.31
Current Maturities of long-term debt	46.70	41.44
Total Short-Term Borrowings	**358.37**	**7.49**

Lender's Name	Purpose - Rate	Security offered	As on 31/03/2026	As on 31/03/2025
State Bank of India (Limit 4.75 Lakhs)	Working Capital - 9.45%	Stock & Debtors along with Land of the Company and Land & Building of the Promoter	**311.67**	155.31

NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026
(All amounts in ₹ Lakhs except for share data or as otherwise stated)

Note 21: Trade Payables

Particulars	As at 31st March, 2026	As at 31st March, 2025
Total outstanding dues of micro enterprises and small enterprises	-	-
Total outstanding dues of creditors other than micro enterprises	690.61	1,033.40
Total Trade Payables	**690.61**	**1,033.40**

Note 21.1: Steps have been taken to identify the suppliers who qualify under the definition of micro and small enterprises, as defined under the Micro, Small and Medium Enterprises Development Act 2006. Since no intimation has been received from the suppliers regarding their status under the said Act as at 31st March 2026, disclosures relating to amounts unpaid as at the year end, if any, have not been furnished. In the opinion of the management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act, is not expected to be material.

Trade Payables ageing schedule as on 31st March 2026

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSE	454.62	-	-	-	**454.62**
(ii) Others	231.65	-	-	4.33	**235.98**
(iii) Disputed Dues – MSME	-	-	-	-	**-**
(iv) Disputed Dues – Others	-	-	-	-	**-**
Total	**686.27**	**-**	**-**	**4.33**	**690.60**

Trade Payables ageing schedule as on 31st March 2025

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSE	-	-	-	-	**-**
(ii) Others	1,025.30	3.57	-	4.54	**1,033.40**
(iii) Disputed Dues – MSME	-	-	-	-	**-**
(iv) Disputed Dues – Others	-	-	-	-	**-**
Total	**1,025.30**	**3.57**	**-**	**4.54**	**1,033.40**

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NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026
(All amounts in ₹ Lakhs except for share data or as otherwise stated)

Note 22: Provisions

Particulars	As at 31st March, 2026	As at 31st March, 2025
Provision for Employee Benefits (Current)	30.08	26.22
Provision for Audit Fee	3.60	4.50
Total Provisions	**33.68**	**30.72**

Note 23: Other Current Liabilities

Particulars	As at 31st March, 2026	As at 31st March, 2025
Trade Deposit	4.26	3.50
Expense Payable	0.90	-
GST Payable	-	-
Provision for Duties & Taxes	30.88	55.53
Advance from Customers	78.98	12.28
Provision for bad debts	-	-
Total Other Current Liabilities	**115.02**	**71.31**

Note 24: Revenue From Operations

Particulars	As at 31st March, 2026	As at 31st March, 2025
Sale Of Goods:		
Export Sales	48.97	67.37
Domestic Sales	8,839.46	6,030.91
Sale Of Service:		
Conversion Charges Receipt	86.76	94.81
Other Operating Revenue:		
Scrap sales	5.42	11.48
Freight & Courier Charges received	17.65	-
Canteen sales	6.06	-
Total Revenue from Operations	**9,004.32**	**6,204.57**

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NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026
(All amounts in ₹ Lakhs except for share data or as otherwise stated)

Note 25: Other Income

Particulars	As at 31st March, 2026	As at 31st March, 2025
Interest Income		
Fixed Deposits with Banks	23.84	44.62
Other Non- Operating Income		
Foreign Exchange Gain	0.52	0.21
Profit Share from Partnership Firm	3.08	2.50
Miscellaneous Income	-	0.39
Subsidy from Government	0.95	30.00
Export Incentive	0.33	-
Interest on EB Deposit	2.49	-
Interest on Income Tax Refund	0.51	-
Total Other Income	**31.72**	**77.72**

Note 26: Cost of Materials Consumed

Particulars	As at 31st March, 2026	As at 31st March, 2025
Raw Materials:		
Opening Stock	40.94	39.50
Add: Purchases during the year	5,749.20	3,832.55
Less: Closing Stock	18.77	40.94
	5,771.37	3,831.12
Consumables:		
Opening Stock	110.14	113.81
Add: Consumables Purchases during the year	342.03	130.42
Less: Closing Stock	131.93	110.14
	320.25	134.09
Total Cost of Materials Consumed	**6,091.61**	**3,965.21**

NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026
(All amounts in ₹ Lakhs except for share data or as otherwise stated)

Note 27: Changes in Inventory of Finished goods, Work in Progress & Stock-in-Trade

Particulars	As at 31st March, 2026	As at 31st March, 2025
(Increase)/ Decrease in Stocks		
Stock at the end of the Year:	316.64	425.54
WIP at the end of the year:	31.41	194.37
TOTAL (A)	**348.04**	619.91
Less: Stock at the Beginning of the year	425.54	1,098.49
Less: WIP at the Beginning of the year	194.37	202.46
TOTAL (B)	**619.91**	1,300.94
Total [B-A]	**271.86**	**681.04**

Note 28: Employee Benefit expenses

Particulars	As at 31st March, 2026	As at 31st March, 2025
Salaries & Wages	373.62	367.34
Contribution to Provident & Other Funds	25.90	23.39
Contribution to Gratuity	12.27	5.01
Staff Welfare Expenses	13.38	12.14
Director Remuneration	16.90	20.00
Total Employee Benefit expenses	**442.07**	**427.88**

Note 29: Finance Costs

Particulars	As at 31st March, 2026	As at 31st March, 2025
Interest Expenses	161.59	92.66
Interest on Car loan	0.72	0.96
Other Borrowing Costs	175.53	190.93
On Unwinding Interest (IND AS Adjustment)	(0.19)	1.18
Total Finance Costs	**337.65**	**285.72**

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NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026
(All amounts in ₹ Lakhs except for share data or as otherwise stated)

Note 30: Other Expenses

Particulars	As at 31st March, 2026	As at 31st March, 2025
Manufacturing Costs:		
Power & Fuel	603.27	430.42
Conversion Charges	140.65	205.76
Freight Inward	232.16	206.66
Chilling Center Service Charges	177.59	146.76
Other Operating Costs	2.25	-
	1,155.92	**989.59**
As auditor:		
➢ Audit Fee	4.00	4.50
Administration Expenses	1.26	3.19
Bank Charges	0.18	3.05
Carriage Outward	-	7.72
Commission & Sales Promotion Expenses	99.65	7.07
Conveyance & Travelling Expenses	14.04	19.65
Courier Charges	1.03	-
CSR Expenditure	-	6.58
Expected Credit Loss	24.81	15.45
General Expenses	0.66	4.51
Insurance Premium	3.45	2.51
Interest on Late Payment	0.15	48.76
Printing & Stationery	4.43	24.36
Professional Fees	21.11	27.52
Bad debts	1.06	-
Rates & Taxes	11.20	5.24
Rent Expenses	0.60	4.55
Repairs & Maintenance - Building	8.20	-
Repairs & Maintenance - Others	42.77	7.72
Repairs & Maintenance - Plant & Machinery	9.86	-
Repairs & Maintenance - Vehicles	5.12	1.60
Selling & Distribution Expenses	1.19	-
Share Registry/Depository Fees	3.84	-
Subscriptions & Renewals	7.01	-
	265.61	**193.99**
Total Other Expenses	**1,421.54**	**1,183.58**

NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026
(All amounts in ₹ Lakhs except for share data or as otherwise stated)

Note 31: Other comprehensive income

Particulars	As at 31st March, 2026	As at 31st March, 2025
Items that will not be reclassified to profit or loss		
Re- measurement of defined benefit plans	**0.78**	(2.61)
Less: Income tax relating to items that will not be reclassified to profit or loss	-	-
Total Other comprehensive income	**0.78**	**(2.61)**

Note 32: Disclosures under Accounting Standards

PARTICULARS	FOR THE YEAR ENDED	
	MARCH 31, 2026	MARCH 31, 2025
The Company has entered into operating lease arrangements for certain facilities. The leases are for a period of 5 years and may be renewed for a further period based on mutual agreement of the parties.		
Future minimum lease payments		
not later than one year	9.00	9.00
later than one year and not later than five years	6.00	15.00
later than five years	0.00	0.00
	15.00	**24.00**
Lease payments recognised in the Statement of Profit and Loss	**45.00**	**45.00**
Contingent rents recognised as expense during the year	0.00	0.00
Future minimum sublease payments expected to be received under non-cancellable subleases	0.00	0.00
Sublease payments received / receivable recognised in the Statement of Profit and Loss	0.00	0.00
	45.00	**45.00**
? Restrictions imposed by lease arrangements, such as those concerning dividends, additional debt and further leasing should be disclosed.		

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NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026
(All amounts in ₹ Lakhs except for share data or as otherwise stated)

Note 32: Disclosures under Accounting Standards (Contd.)

Note 32.1: Earnings per share

PARTICULARS	FOR THE YEAR ENDED	
	MARCH 31, 2026	MARCH 31, 2025
Basic and Diluted		
Continuing operations		
Net profit / (loss) for the year from continuing operations		
Less: Preference dividend and tax thereon		
Net profit / (loss) for the year from continuing operations attributable to the equity shareholders		
Weighted average number of equity shares		
Par value per share		
Earnings per share from continuing operations - Basic		
Net profit / (loss) for the period as per Statement of profit and	**372.82**	(563.96)
loss	244.29	244.29
Weighted average number of equity shares	10.00	10.00
Par value per share (Actual Value)	1.53	(2.45)
Earnings per share		

Note 32.2: Employee benefit plans Gratuity Disclosures

PARTICULARS	FOR THE YEAR ENDED	
	MARCH 31, 2026	MARCH 31, 2025
Present value of obligations at the beginning of the year	33.85	24.47
Current service cost	6.47	5.01
Plan Amendment's Past service cost	5.42	-
Interest cost	2.23	1.76
Cash Outflows: Benefits Pay-outs from plan Assests	(1.91)	-
Actuarial gains and losses arising from change in financial assumption	(4.10)	1.33
Actuarial gains and losses arising from change in Demographic assumption	-	-
Actuarial gains and losses arising from experience adjustment	3.60	1.28
Present value of obligations at the end of the year	**45.57**	**33.85**
Amount Recognised in the Balance Sheet		
Present Value of Benefit Obligation on 31^{st} March 2025	45.57	33.85
Fair Value of Plan Assets on 31^{st} March 2025	47.79	26.37
Net Liability / (Asset) recognised in Balance Sheet	(2.22)	7.49

Continues...

NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026
(All amounts in ₹ Lakhs except for share data or as otherwise stated)

Note 32: Disclosures under Accounting Standards (Contd.)

Note 32.2: Employee benefit plans Gratuity Disclosures

PARTICULARS	FOR THE YEAR ENDED	
	MARCH 31, 2026	MARCH 31, 2025
Amount Recognised in the Profit & Loss Account		
Current Service cost	6.47	5.01
Plan Amendment's Past service cost	5.42	-
Net interest on net Defined Liability / (Asset)	(0.19)	1.18
Expenses recognised in Statement of Profit and Loss	11.69	6.19
Amount Recognised in the Other Comprehensive Income		
Actuarial (Gains) / Losses on Liability	(0.49)	2.61
Return on Plan Assets excluding amount included in 'Net interest on net Defined Liability / (Asset)' above	(0.29)	-
Total	(0.78)	2.61
Actuarial assumptions		
Discount Rate	8.22%	6.79%
Expected Return on Assets	6.79%	7.20%
Salary Escalation Rate	5.00%	5.00%
Attrition Rate	10.00%	10.00%
Mortality Rate	Indian Assured Lives Mortality (2012-14) Ultimate	

Note 32.3: Segment Reporting

In accordance with the requirements of Ind AS 108 – Operating Segments and Section 133 of the Companies Act, 2013, it is stated that the Company operates in a single business segment and within a single geographical segment. Consequently, disclosure of separate segment information is not applicable, and no additional segment reporting has been presented in these financial statements.

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NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026
(All amounts in ₹ Lakhs except for share data or as otherwise stated)

Note 32: Disclosures under Accounting Standards (Contd.)

Note 32.4: Expenditure on corporate social responsibility (CSR)

PARTICULARS	FOR THE YEAR ENDED	
	MARCH 31, 2026	MARCH 31, 2025
a) Amount required to be spent by the Company during the year	-	**6.58**
b) Amount spent during the year:	-	**6.58**
c) Shortfall at the end of the year	-	**-**
d) Total of previous years shortfall	-	**-**
e) Reason for shortfall	Not Applicable	Not Applicable
f) Nature of CSR activities	Not Applicable	Support and maintenance of differently abled children, including education, healthcare, and rehabilitation.
g) Details of related party transactions	Not Applicable	Not Applicable
h) The movements in the provision for unspent CSR (relating to ongoing project) is as follows:	Not Applicable	Not Applicable
Note: **As the Company's net profit has not exceeded ₹5 crores during each of the previous three consecutive financial years, the Company is not required to spend 2% of the average net profit of the immediately preceding financial year in accordance with the provisions of Section 135 of the Companies Act, 2013 and the CSR Policy.**		

Note 32.5: Contingent liabilities and commitments

(i) Contingent liabilities

Claims against the Company not acknowledged as debts

As at the reporting date, the Company has no contingent liabilities arising from claims, litigation, guarantees, or other contractual obligations. The Company also has no outstanding commitments relating to capital expenditure, contracts, or other arrangements. Accordingly, no disclosure is required under this head.

NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026
(All amounts in ₹ Lakhs except for share data or as otherwise stated)

Note 32: Disclosures under Accounting Standards (Contd.)

Note 32.6: Subsidy or grand received from government

The Company has received a government grant of Rs. 0.95 Lakh towards reimbursement of expenses incurred for conducting an energy audit. The management believes that all conditions attached to the grant have been duly complied with and all necessary documents required for availing the subsidy have been submitted to the appropriate authorities.

Note 32.7: Foreign Currency Transaction

During the year, the Company recognized a net foreign exchange gain of Rs.0.31 Lakh on restatement of foreign currency monetary items outstanding as at 31 March 2026. Further, a reasonably possible 5% increase in the closing exchange rate would result in an additional foreign exchange loss of approximately ₹ 1 lakh, whereas a 5% decrease in the exchange rate would result in a corresponding foreign exchange gain of approximately ₹1 Lakh, assuming all other variables remain constant.

Party name	USD	Rate on payment date	Rate As on MARCH 31, 2026	Difference	Gain/Loss	Nature
Kovalus Separation Solutions, USA	2,219.00	₹ 93.18	₹ 94.25	₹ 1.07	₹ 2,374.33	Gain
RisingSun Membrane Technology (Beijing) Co., Ltd., China	18,960.00	₹ 92.76	₹ 94.25	₹ 1.50	₹ 28,345.20	Gain
Total					**₹ 30,719.53**	**Gain**

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NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026
(All amounts in ₹ Lakhs except for share data or as otherwise stated)

Note 32: Disclosures under Accounting Standards (Contd.)

Note 32.8: Disclosures required under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006, ("MSMED Act") to the extent the Company has received intimation from the "Suppliers" regarding their status under the Act.

PARTICULARS	FOR THE YEAR ENDED	
	MARCH 31, 2026	MARCH 31, 2025
1. Principal amount and the interest due thereon remaining unpaid to each supplier at the end of each accounting year (but within due date as per the MSMED Act)		
➢ Principal amount due to micro and small enterprise	**454.62**	-
➢ Interest due on above	-	-
2. Interest paid by the Company in terms of Section 16 of the MSMED Act along-with the amount of the payment made to the supplier beyond the appointed day during the period	-	-
3. Interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the period) but without adding interest specified under the MSMED Act	-	-
4. Interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the period) but without adding interest specified under the MSMED Act	-	-
5. Interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprises	-	-

NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026
(All amounts in ₹ Lakhs except for share data or as otherwise stated)

Note 32: Disclosures under Accounting Standards (Contd.)

Note 32.9: Balances of some of the loans, trade receivables, trade payables and loans and advances are subject to confirmation and reconciliation, if any. However, we do not expect any material differences to arise on account of the same.

Note No. 32.10: Related Party Transactions

(a) Names of the related parties and nature of relationship

Names of Related Parties	Nature of relationship
M/s. GK Wind Farm	Associate entity
M/s. Indrayani Biotech Limited	Holding Company
M/s. A.R Diary Food Private Limited	Enterprises over which director's relative has substantial interest
M/s. Nellai Farm Product Private Limited	
M/s. Pothy Herbals (Unit 1, 2 & 3) Prop: R Rajasekaran	
M/s. Easy Business Information Solution, Propx: R Rajadharshini	
M/s. Farm Valley Milk Center	
Mr. R Rajasekaran	Key Management Personal (KMP)
Mrs. R Rajadharshini	
Mrs. R Sarayu	Relatives of KMP
Mrs. R Suriyaprabha	
M/s. SVF Cocopeat, Prop: R Ravi Chandran	
M/s. Serval India Animal Nutrition Pvt Ltd, Director: R Ravi Chandran	

Continues…

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NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026
(All amounts in ₹ Lakhs except for share data or as otherwise stated)

Note 32: Disclosures under Accounting Standards (Contd.)

(b) Transactions with related parties

PARTICULARS	FOR THE YEAR ENDED	
	MARCH 31, 2026	MARCH 31, 2025
M/s. GK Wind Farm		
Purchase of Electricity	63.84	37.58
M/s. A.R Diary Food Private Limited		
Purchase of goods / services	925.89	598.77
Sale of goods / services	1618.78	1,635.62
Interest	65.32	-
M/s. Nellai Farm Product Private Limited		
Sale of goods / services	-	15.07
M/s. Pothy Herbals (Unit 1, 2 & 3) Prop: R Rajasekaran		
Purchase of goods / services	103.75	85.47
M/s. Easy Business Information Solution, Propx: R Rajadharshini		
Purchase of goods / services	3.60	4.30
Mr. R Rajasekaran		
Remuneration / Sitting Fees	16.97	20.00
Interest	57.01	63.30
Rent Paid	0.60	0.45
Rental Deposit	-	0.30
Mrs. R Rajadharshini		
Purchase of goods / services	4.17	0.37
Remuneration / Sitting Fees	0.50	0.50
Mrs. R Sarayu		
Sale of goods / services	15.92	1.10
Mrs. R Suriyaprabha		
Purchase of goods / services	8.82	2.02
Interest	55.20	61.28
M/s. Serval India Animal Nutrition Pvt Ltd, Director: R Ravi Chandran		
Sale of goods / services	523.79	346.89

Continues…

NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026
(All amounts in ₹ Lakhs except for share data or as otherwise stated)

Note 32: Disclosures under Accounting Standards (Contd.)

(c) Balances receivable/(payable) with related parties

PARTICULARS	FOR THE YEAR ENDED	
	MARCH 31, 2026	MARCH 31, 2025
M/s. GK Wind Farm		
Trade Payables	12.45	11.40
Capital Investment	2.60	2.60
Profit from the invested firm	25.25	22.18
M/s. Indrayani Biotech Limited		
Loans Receivable	285.92	285.92
M/s. A.R Diary Food Private Limited		
Trade payables	428.12	882.30
M/s. Pothy Herbals (Unit 1, 2 & 3) Prop: R Rajasekaran		
Trade payables	9.68	11.07
M/s. Easy Business Information Solution, Propx: R Rajadharshini		
Trade payables	0.35	1.05
Mr. R Rajasekaran		
Trade payables	-	0.02
Loans Repayable	499.00	532.03
Mrs. R Rajadharshini		
Trade payables	0.54	-
Mrs. R Sarayu		
Trade payables	1.86	0.92
Mrs. R Suriyaprabha		
Trade payables	-	1.46
Loans Repayable	463.03	503.78
M/s. Serval India Animal Nutrition Pvt Ltd,		
Director: R Ravi Chandran		
Trade Receivables	14.12	30.67

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NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026
(All amounts in ₹ Lakhs except for share data or as otherwise stated)

Note 32: Disclosures under Accounting Standards (Contd.)

Note No. 32.11: Analytical Ratios

Ratio Analysis	MARCH 31, 2026	MARCH 31, 2025	% of Change
Current Ratio = Current Assets / Current Liabilities	2.76	2.89	(4.60) %
Debt Equity Ratio = Total Debts / Shareholder's Equity	0.69	0.83	(17.61) %
Debt Service Coverage Ratio = Net Operating Income / Debt Service	4.62	(0.38)	(1,313.93) %
Return on Equity Ratio = Profit for the period / Average Equity Shareholders Fund	10.03	(0.25)	(4,170.89) %
Inventory Turnover Ratio = Cost of Goods sold / Average Inventory	40.37	3.56	1,032.80 %
Trade Receivables Turnover Ratio = Net Credit Sales / Average Trade Receivables	24.38	19.24	26.77 %
Trade Payables Turnover Ratio = Total Purchases / Average Trade Payables	7.07	2.42	191.82 %
Net Capital Turnover Ratio = Net Sales / Average Working Capital	4.28	2.47	73.63 %
Net Profit Ratio = Net Profit / Net Sales	4.15	(9.06)	(145.73) %
Return on Capital employed = EBIT / Capital Employed	(3.49)	(3.17)	10.33 %
Return on Investment = (Return / Profit/ Earnings) / Investment	1,335.70	(2,265.67)	(158.95) %

Note No.33: Disclosure requirement as per Amended Schedule III

Sl. No.	Disclosure requirement as per Amended Schedule III	Remarks for Non-Disclosure (If any)
1	Title deeds of Immovable Property not held in name of the Company	The Title deeds of the Immovable Property are held in the name of the Company
2	Revaluation of Property, Plant & Equipment	The Company has not revalued any of Property, Plant & Equipment, hence disclosure under this clause is not applicable
3	Revaluation of Intangible Assets	The Company doesn't have any Intangible Assets, hence disclosure under this clause is not applicable

Continues...

NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026
(All amounts in ₹ Lakhs except for share data or as otherwise stated)

Note No.33: Disclosure requirement as per Amended Schedule III

Sl. No.	Disclosure requirement as per Amended Schedule III	Remarks for Non-Disclosure (If any)
4	Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties	The Company has not granted Loans or Advances during the year in the nature of loans to promoters, directors, KMPs and the related parties not specifying any terms of repayment. Hence disclosure under this clause is not applicable.
5	Capital-Work-in Progress (CWIP)	Refer Note No 5
6	Intangible assets under development	NIL
7	Details of Benami Property held	The Company has no Benami Property held in its name, hence disclosure under this clause is not applicable
8	Borrowings from banks or financial institutions on the basis of security of current assets	The statement of current assets filed by the company with banks are in agreement with the books of accounts.
9	Wilful Defaulter	The Company has not been declared as wilful defaulter by any bank or financial Institution or other lender, hence disclosure under this clause is not applicable
10	Relationship with Struck off Companies	The Company has no Transactions with Struck off Companies, hence no disclosure under this clause is applicable.
11	Registration of charges or satisfaction with Registrar of Companies (ROC)	There were no charges which were not registered / satisfied with registrar of companies.
12	Compliance with number of layers of companies	The Company has no subsidiary/ associate or Joint Venture, hence disclosure under this clause is not applicable.
13	Analytical Ratios	Refer Note No. 32.11
14	Compliance with approved Scheme(s) of Arrangements	No Scheme of arrangements have been approved or pending for approval by the competent authority in terms of Section 230 to 237 of the Companies Act, 2013

Continues…

NOTES TO STANDALONE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026
(All amounts in ₹ Lakhs except for share data or as otherwise stated)

Note No.33: Disclosure requirement as per Amended Schedule III

Sl. No.	Disclosure requirement as per Amended Schedule III	Remarks for Non-Disclosure (If any)
15	Utilisation of Borrowed funds and share premium	(a) No funds (which are material either individually or in the aggregate) have been advanced or loaned or invested from borrowed funds or share premium or any other sources or kind of funds by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
		(b) No funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
16	Undisclosed Income	NIL
17	Details of Crypto Currency or Virtual Currency	The Company has not Traded or invested in crypto currency or virtual currency, hence disclosure under this clause is not applicable

For **V S S R & CO**
Chartered Accountants
FRN: 016495S

Sd/-
CA S Surender Kumar
MRN: 247482
Partner

For and on behalf of the Board of Directors
Dindigul Farm Product Limited

Sd/-
Raju Rajasekaran
Managing Director
DIN: 01789110

Sd/-
Rajadharshini R
Director
DIN: 03161629

Sd/-
G U K Narayanan
Company Secretary & Compliance Officer

Sd/-
G Velvizhi
Chief Financial Officer

Place: Coimbatore
Date: May 28, 2026

Place: Dindigul
Date: May 28, 2026

EnNutrica®

ENERGETIC NUTRITION

DINDIGUL FARM PRODUCT LIMITED

REGISTERED OFFICE
No. 2/52-3, Pillayarnatham,
Pithalaipatti (P.O.),
Dindigul – 624 002,
Tamil Nadu, India.

FACTORY ADDRESS
S.F. No. 767–769,
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Sendurai Village,
Natham Taluk,
Dindigul – 624 403,
Tamil Nadu, India.

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