ARCHIT
ORGANOSYS LIMITED

ANNUAL REPORT
2025-26

BOARD OF DIRECTORS:	Shri Kandarp K. Amin	-	Chairman and Whole Time Director
	Smt. Archana Amin	-	Whole Time Director
	Shri Archit K. Amin	-	Whole Time Director
	Shri Shreeraj V. Desai	-	Independent Director
	Shri Nikul J. Patel	-	Independent Director
	Shri Bhavin G. Shah	-	Independent Director
	Shri Vatsal S. Vora	-	Independent Director
KEY MANAGERIAL PERSONNEL:	Shri Anilkumar G. Patel	-	Chief Financial Officer
	Shri Chirag Chouhan	-	Company Secretary and Compliance Officer

BANKERS:

Union Bank of India,
Ellisbridge Branch,
Ashram Road, Ahmedabad – 380006

STATUTORY AUDITOR:

M/s. G. K. Choksi & Co.,
12th Floor, North Tower, One 42, Billionaires St, off Ambli Road,
Ashok Vatika, Ahmedabad - 380058, Gujarat.

REGISTERED OFFICE& UNITS:

Registered office & Corporate Office
9th Floor, Venus Benecia,
Near Pakwan Restaurant,
Bodakdev, S.G. Highway,
Ahmedabad-380054

Manufacturing Unit
Survey No. 228/A, Paiki 7, Paiki 2,
Village-Narmad, Bhavnagar-364313

REGISTRAR AND TRANSFER AGENT

MUFG Intime India Private Limited
(Formerly known as Link Intime India Private Limited)
Address: 1, ABC-1, 506 to 508, Amarnath Business Centre - 1 (ABC-1), Beside Gala Business Centre, Nr. St. Xavier's College Corner, Off C G Road, Ellisbridge
Ahmedabad-380006, Gujarat, India.

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DIRECTOR'S REPORT

TO
THE MEMBERS,

Your Directors have pleasure in presenting the 33rd Directors' Report together with the Audited Financial Statement for the year ended on 31st March, 2026.

1. Financial Results: [Amount in Lacs]

The operating results of the Company for the year ended on 31st March, 2026 are briefly indicated below:

PARTICILARS	2025-26	2024-25
Total Income	14,383.71	12,869.20
Operating Cost including Depreciation	13,055.64	11,857.33
Financial Expenses	228.82	257.98
Total Expenses	13,284.46	12,115.31
Profit before Taxation and Exceptional Item	1,099.25	753.89
Exceptional Item	0.00	0.00
Profit before Taxation	1,099.25	753.89
Provision for taxation - For Current Tax	174.33	104.80
Provision for taxation - For Deferred Tax	111.16	148.78
Tax in respect of earlier years	10.55	(4.82)
Profit after Taxation	803.21	505.11

DIVIDEND:

The Board of Director have recommended a Dividend of Re. 1 (Rupee One Only) per equity share (@10 %) of Rs. 10/- (Rupees Ten Only) each, for the F.Y. 2025-26, subject to approval of members at the ensuing 33rd Annual General Meeting (AGM) of the Company.

TRANSFER TO RESERVES:

The Company has not transferred any amount to reserves during the year under review.

STATE OF THE AFFAIRS OF THE COMPANY & FUTURE PROSPECTS:

Total revenue from Operations of the Company for fiscal year 2026 stood at Rs. 14,383.71 Lakhs as compared to Rs. 12,869.20 Lakhs for fiscal year 2025, showing an increment of 11.77%; however, the Company was able to continue earning profit before tax by reaching profits of Rs.1,099.25 Lakhs compared to Rs. 753.89 Lakhs in the previous financial year.

Further the Company is confident to have better future performance.

MATERIAL CHANGES AND COMMITMENTS, IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY FROM THE CONCLUSION OF THE FINANCIAL YEAR TILL THE END OF THIS REPORT:

There has been no other material changes and commitments, which affect the financial position of the Company which have occurred between the end of the financial year of the Company and the date of this report.

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

The information pertaining to conservation of Energy, Technology Absorption, Foreign Exchange Earnings and Outgo as required under Section 134 (3)(m) of the Companies Act, 2013 read with Rule 8(3) of the Companies (Accounts) Rules, 2014 is furnished in **Annexure A** which is attached to this report.

MANAGEMENT DISCUSSIONS AND ANALYSIS REPORT:

A report on Management Discussion and Analysis **("MDA")** is annexed to this report as **Annexure B,** inter-alia deals adequately with the operations and also current and future outlook of the Company.

SHARE CAPITAL

The paid-up Equity Share Capital as at 31st March, 2026 stood at Rs. 20,52,07,230/- consisting of 2,05,20,723 equity shares of Rs. 10/- each.

During the year under review, the Company has not:

- Issued any shares with differential voting rights
- Granted any stock options
- Issued any sweat equity.

None of the Directors of the Company held any instruments convertible into equity shares of the Company as on 31st March, 2026.

PUBLIC DEPOSITS:

The Company has not accepted or renewed any deposits from public falling within the purview of Section 73 of Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2014.

LOAN FROM DIRECTOR:

The company has not taken any loan from Directors of the Company during the financial year 2025-26.

CORPORATE GOVERNANCE REPORT:

In terms of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a Report on “Corporate Governance” is attached as an and forms part of this report.

DIRECTORS AND KEY MANAGERIAL PERSONNEL:

- The Composition of Board is in compliance with requirement of the provisions of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

- In terms of the provision of Section 149 of the Companies Act, 2013 and Regulation 17(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a Company shall have at least one-woman director on the board of the Company. Your company has Smt. Archana K. Amin as Director on the board since 01/04/2009, who is presently the Whole-Time Director of your Company.

- Pursuant to the provisions of Section 152 and other applicable provisions if any, of the Companies Act, 2013, Shri Kandarp K. Amin (DIN:00038972), Whole Time Director of the Company is liable to retire by rotation at the forthcoming Annual General Meeting and he being eligible offers himself for re-appointment.

- The changes in the composition of the Board of Directors and Key Managerial Personnel (KMP) during the year and subsequent to its closure are as under:

  1. Shri Ajay P. Patel has resigned from the post of Chief Financial Officer of the Company w.e.f. 30th June, 2025.
  2. Shri Anilkumar G. Patel has been appointed as Chief Financial Officer of the Company w.e.f. 1st July, 2025.
  3. Shri Pruthvik R. Soni has resigned as Company Secretary and Compliance Officer of the Company w.e.f. 31st July, 2025.
  4. Shri Chirag Chouhan has been appointed as Company Secretary and Compliance Officer of the Company w.e.f. 1st August, 2025.
  5. Re-appoint Shri Kandarp K. Amin (DIN: 00038972) as the Chairman and Whole Time Director of the company for a period of 3 years with effect from 1st April, 2026.
  6. Re-appoint Smt. Archana K. Amin (DIN: 00038985) as a Whole Time Director of the company for a period of 3 years with effect from 1st April, 2026.
  7. Re-appoint Shri Archit K. Amin (DIN: 01681638) as a Whole Time Director of the company for a period of 3 years with effect from 12th May, 2026.
  8. Re-appoint Shri Nikul J. Patel (DIN: 01339858) as an Independent Director of the company for a term of 5 (five) consecutive years up to 4th August, 2031.

- The Key Managerial Personnel (KMP) in the Company as per Section 2(51) and 203 of the Companies Act, 2013 as on date are as under:

  1. Shri Kandarp Amin - Chairman and Whole Time Director
  2. Smt. Archana Amin - Whole Time Director
  3. Shri Archit Amin - Whole Time Director
  4. Shri Anilkumar G. Patel - Chief Financial Officer
  5. Shri Chirag Chouhan - Company Secretary and Compliance Officer

  None of the Directors of the Company is disqualified for being appointed as Director as specified in Section 164 (2) of the Companies Act, 2013.

DISCLOSURE ABOUT RECEIPT OF ANY COMMISSION BY MD/WTD FROM A COMPANY AND ALSO RECEIVING COMMISSION / REMUNERATION FROM ITS HOLDING OR SUBSIDIARY PURSUANT TO SECTION 197(14) OF THE ACT.

The Whole Time Directors are not receiving any commission/ remuneration from Subsidiary Company as the Company does not have any subsidiary company. The Company does not have any holding company.

ANNUAL RETURN:

Pursuant to Section 92 of the Act read with the applicable Rules, the Annual Return for the year ended 31st March 2026 will be accessed on the Company’s website at https://architorg.com/.

NAME OF THE COMPANIES WHICH HAVE BECOME / CEASED TO BE SUBSIDIARIES, JOINT VENTURES, ASSOCIATE COMPANY:

The Company does not have any subsidiary, joint Ventures and Associate Company during the financial year under review.

DIRECTORS’ RESPONSIBILITY STATEMENT:

Pursuant to the provisions of Section 134(5) of the Companies Act, 2013 with respect to the Directors' responsibility Statement, the Directors' confirms that:

1. In the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanations relating to material departures, if any;

2. They have selected such appropriate accounting policies and applied them consistently and made judgments and estimates that were reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year on 31st March, 2026 and of the profit of the Company for the year under review.

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

4. They have prepared the accounts for the period ended on 31st March, 2026 on a going concern basis.

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

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

NUMBER OF BOARD MEETINGS:

During the year the Board of Directors duly met Seven (7) times. The details of the Board Meetings are provided in the Corporate Governance Report which is been annexed as **Annexure C** to the Report.

INSURANCE:

The properties and assets of the Company are adequately insured.

DECLARATION BY INDEPENDENT DIRECTORS:

Pursuant to the provisions of Section 134 of the Companies Act, 2013 with respect to the declaration given by the Independent Directors of the Company under Section 149 (6) of the Companies Act, 2013, the Board hereby confirms that all the Independent Directors have given declarations and further confirms that they meet the criteria of Independence as per the provisions of Section149(6) and Regulation 25 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and they are independent to the Management of the Company.

PERFORMANCE EVALUATION OF THE BOARD COMMITTEES AND INDEPENDENT DIRECTORS:

Pursuant to the provisions of the Companies Act, 2013 and Rules framed thereunder read with Regulation 17 and Regulation 25 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 formal annual evaluation is to be made by the Board of its own performance and that of its Committees and Individual Directors. The Board after taking into consideration the criteria of evaluation laid down by the Nomination and Remuneration Committee in its policy such as Board Composition, level of involvement, performance of duties, attendance etc. had evaluated its own performance, the performance of its committees and Independent Directors (excluding the Director being evaluated).

The performance evaluation of the Chairman and the Non-Independent Directors was carried out by the Independent Directors at their separate meeting held on 23/05/2025. The Directors expressed their satisfaction with the evaluation process.

In the opinion of the Board, all the Independent Directors possess requisite qualifications, experience, expertise including Proficiency and hold high standards of integrity for the purpose of Rule 8(5)(iiia) of the Companies (Accounts) Rules, 2014.

POLICY ON DIRECTORS' APPOINTMENT AND POLICY ON REMUNERATION:

Pursuant to the requirements of the Companies Act, 2013, the policy on appointment of Board Members and policy on remuneration of the Directors, KMPs and other employees is attached as **Annexure D** to this report.

SECRETARIAL AUDIT REPORT:

M/s. Ankit Sethi & associates, Practicing Company Secretaries, was appointed as Secretarial Auditor of the Company for a period of 5 consecutive years from Financial Year 2025-26 upto Financial year 2029-30 to conduct secretarial audit of the Company pursuant to the provisions of Section 204 of the Companies Act, 2013. The Annual Secretarial Compliance Report and Secretarial Audit Report submitted by them is attached as **Annexure E** to this report. There are no comments / adverse remarks in the said report.

CONTRACTS OR AGREEMENTS WITH RELATED PARTIES:

Pursuant to the provisions of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2013 all the contracts and arrangements with related parties entered by the Company during the financial year were in ordinary course of Business and on arms' length basis.

Details of the transactions are as mentioned in **Annexure F.**

During the year the Company has not entered into any materially significant related party transactions which may have potential conflict with the interest of the Company at large. Suitable disclosures as required are provided in Ind AS-24 which is forming the part of the notes to financial Statement.

The policy on Related Party Transactions has been uploaded on the website i.e. https://www.architorg. com/investorrelations/Related%20Party%20transactions.pdf.

DISCLOSURE UNDER RULE 5 OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014:

Details pertaining to remuneration and other details as required under Section 197(12) of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is attached as **Annexure G** of this report.

The statement containing particulars of employees as required under section 197 of the Companies Act, 2013 read with Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, will be provided upon request. In terms of Section 136 of the Companies Act, 2013, the Report and accounts are being sent to the members and others entitled thereto, excluding the information on employees' particulars which is available for inspection by members at the registered office of the Company during business hours on working days of the Company up to the ensuing Annual General Meeting. If any member is interested in obtaining a copy thereof, such member may write to the Company Secretary in this regard at share@architorg.com.

INTERNAL FINANCIAL CONTROL AND THEIR ADEQUACY:

The Company has adopted internal control system considering the nature of its business and the size and complexity of operations. The Board has adopted the policies and procedures for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records and the timely preparation of reliable financial disclosures etc. The management is taking further steps to strengthen the internal control system.

CHANGE IN THE NATURE OF BUSINESS

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

CORPORATE SOCIAL RESPONSIBILITY:

Your Company has always laid emphasis on progress with social commitment. We believe strongly in our core values of empowerment and betterment of not only the employees but also our communities. Following this principle the Company had laid the foundation of a comprehensive approach towards promoting and facilitating various aspects of our surrounding communities. The Board has approved a policy for Corporate Social Responsibility and same has been uploaded on the website : https://architorg.com/invester-relationship/ .

As required under Section 135 of the Companies Act, 2013 and to demonstrate the responsibilities towards social upliftment in structured way, the Company has formed a Policy to conduct the task under CSR, during the year.

The details about the policy developed and implemented by the company on corporate social responsibility initiatives taken during the year has been mentioned in the **Annexure H.**

RISK MANAGEMENT POLICY:

The Company has formulated the Risk Management Policy in order to safeguard the organization from various risks through timely actions. It is designed to mitigate the risk in order to minimize the impact of the risk on the Business. The Management is regularly reviewing the risk and is taking appropriate steps to mitigate the risk.

In the opinion of the Board there has been no identification of element of risk that may threaten the existence of the Company.

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

The details of loan provided and investments made, if any are as mentioned in the notes to accounts. The Company has not provided any guarantee or security falling under purview of Section 186 of the Companies Act, 2013 during the financial year under review.

The Loans granted have been utilized by Company for their business purpose.

STATUTORY AUDITORS:

In terms of the provisions of section 139 of the Companies Act, 2013, the Company had appointed M/s. G. K. Choksi & Co., Chartered Accountants, (Firm Reg. no. 101895W) as statutory auditor of the Company for the period of 5 (five) year in the 29th Annual general Meeting.

The Statutory Auditors' Report on the financial statements of the Company for the financial year ended on 31st March, 2026, there is no Qualified/Adverse Opinion from Statutory Auditor during the financial year under review.

During the financial year under review, auditors of the company has not reported any fraud under sub-section (12) of section 143 of the Companies Act, 2013.

COMMENT OF BOARD ON AUDITORS' OBSERVATIONS:

There are no qualified/adverse remarks in the Auditors' report, so no comments are required.

INTERNAL AUDITOR

M/s. S. N. Shah & Associates, Chartered Accountants, Ahmedabad has been appointed as Internal Auditors of the Company. Internal Auditors are appointed by the Board of Directors of the Company on a yearly basis, based on the recommendation of the Audit Committee. The Internal Auditor reports their findings on the Internal Audit of the Company, to the Audit Committee on a yearly basis. The scope of internal audit is approved by the Audit Committee.

COST AUDITOR

Your Company has appointed M/s. Rajendra Patel & Associates, Cost Accountants (Registration No. 101163), Ahmedabad as Cost Auditor of your Company to audit the cost records for the financial year 2026-27. As per Section 148 read with Companies (Audit and Auditors) Rules, 2014 and other applicable provisions, if any, of the Companies Act, 2013, subject to the ratification by the members at the ensuing Annual General Meeting, at remuneration of Rs. 75000/- (Rupees Seventy-Five Thousand Only) p.a. excluding GST (if applicable) and out of pocket expenses, if any.

MAINTENANCE OF COST RECORDS:

The Directors of the Company to the best of their knowledge and belief state that the Company has maintained adequate Cost records as required to be maintained by the Company under the provisions of Section 148 of the Companies Act, 2013 read with the relevant Rules framed thereunder.

DISCLOSURE OF AUDIT COMMITTEE:

The Audit Committee of the Company as on 31st March, 2025 consists of following Directors as its members:

1. Shri Nikul J. Patel - Chairman
2. Shri Shreeraj V. Desai - Member
3. Shri Bhavin G. Shah - Member

VIGIL MECHANISM:

Pursuant to provisions of Regulation 22 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with, Section 177(9) of the Companies Act, 2013 and Rule 7 of the Companies (Meetings of Board and its Powers) Rules, 2014, the Board of Directors had approved the Policy on Vigil Mechanism/ Whistle Blower Policy. Through this policy Directors, Employees or business associates may report the unethical behavior, malpractices, wrongful conduct, frauds, violations of the Company's code etc. to the Chairman of the Audit Committee.

The vigil mechanism / whistle blower policy is also available on the website of the Company www.architorg.com.

COMPOSITION OF INTERNAL COMPLAINTS COMMITTEE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013:

The Company has complied with the provision relating to constitution of Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. Further, no complaint has been received under the said act during the year.

COMPLIANCE OF THE PROVISIONS RELATING TO THE MATERNITY BENEFIT ACT 1961.

The Company has complied with the provisions of the Maternity Benefit Act, 1961, including all applicable amendments and rules framed thereunder. The Company is committed to ensuring a safe, inclusive, and supportive workplace for women employees. All eligible women employees are provided with maternity benefits as prescribed under the Maternity Benefit Act, 1961, including paid maternity leave, nursing breaks, and protection from dismissal during maternity leave. The Company also ensures that no discrimination is made in recruitment or service conditions on the grounds of maternity. Necessary internal systems and HR policies are in place to uphold the spirit and letter of the legislation.

During the year under review, no women employees availed maternity leave. The Company also provides flexible working arrangements and nursing breaks to support employees in balancing work and family responsibilities.

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS:

The Company has not received any significant or material orders passed by any regulatory authority, court or tribunal which shall affect the going concern status of the Company's operations as on date of this report.

INDUSTRIAL RELATIONS:

The Company has maintained cordial relations with the employees of the Company throughout the year. The Directors wishes to place on record sincere appreciation for the services rendered by the employees of the Company during the year.

COMPLAINCE OF SECRETARIAL STANDARAD:

The Company has complied with the applicable secretarial standards issued by the Institute of Company Secretaries of India.

THE DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 (31 OF 2016) DURING THE YEAR ALONGWITH THEIR STATUS AS AT THE END OF THE FINANCIAL YEAR:

There are no proceedings initiated/ pending against the Company under the Insolvency and Bankruptcy Code, 2016.

The details of difference between amount of the valuation done at the time of one time settlement and the valuation done while taking loan from the Banks or Financial Institutions along with the reasons thereof: **Not Applicable**

ACKNOWLEDGEMENT:

The Board is thankful to its bankers for their continued support and assistance, which has played important role in progress of the Company.

Your Directors places on records the contribution of employees of the Company at all levels and other business associates for their commitment, dedication and respective contribution to the Company's operations during the year under review.

For and on behalf of the Board of Directors
FOR ARCHIT ORGANOSYS LIMITED

(KANDARP K.AMIN)
Chairman & Whole Time Director
DIN:00038972

Place: Ahmedabad
Date: 12/08/2026

ANNEXURE A

Details of Conservation of Energy, Technology Absorption, Foreign Exchange Earning and Outgo:

(A) Conservation of Energy:

(I)	the steps taken or impact on conservation of energy;	The Company has taken measures and applied strict control system to monitor day to day power consumption, to endeavor to ensure the optimal use of energy with minimum extent possible wastage as far as possible. The day-to-day consumption is monitored and various ways and means are adopted to reduce the power consumption in an effort to save energy. The office area is designed in such a way that during day time not much artificial lighting is necessary in the office.
(ii)	the steps taken by the company for utilizing alternate sources of energy;	N.A.
(iii)	the capital investment on energy conservation equipment	Company is continuously monitoring and making effort for optimum utilization of equipments which ensures to conserve energy during routine operations itself.

(B) Technology Absorption:

(I)	the efforts made towards technology absorption;	Company has always been making best effort towards technology absorption, adaptation and innovation to improve the quality.
(ii)	the benefits derived like product improvement, cost reduction, product development or import substitution	It improves the quality of company's products being manufactured and reduces the cost of production.
	in case of imported technology (imported during the last three years reckoned from the beginning of the financial year:-	N.A.
	(a) the details of technology imported;	N.A.
(iii)	(b) the year of import	N.A.
	© whether the technology been fully absorbed	N.A.
	(d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof;	N.A.
(iv)	the expenditure incurred on Research and Development	NILL
(v)	Foreign Exchange Earning: Foreign Exchange Outgo:	Rs. 1,041.38 Lakh (previous year Rs. 1,565.13/- Lakh) Rs. 2.33 Lakhs (previous year NIL)

For and on behalf of the Board of Directors
FOR ARCHIT ORGANOSYS LIMITED

(KANDARP K.AMIN)
Chairman & Whole Time Director
DIN:00038972

Place: Ahmedabad
Date: 12/08/2026

ANNEXURE B

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

Industry Structure and Developments:

The Company is primarily engaged in the business of manufacturing and selling of various chemical products. The production of chemicals (which includes alkali chemicals, inorganic chemicals, organic chemicals, pesticides and insecticides, has increased at a Compound Annual Growth Rate (CAGR) continuously. The chemical industry of India is a major industry in the Indian economy and, contributes 7% of the Country's Gross Domestic Product (GDP). Globally, India is the fourth largest producer of agrochemicals after the United States, Japan and China. India accounts for 16-18% of the world production of dyestuffs and dye intermediates. India's chemical industry continues to be a global powerhouse, with the sector projected to reach up to US$ 255 billion by 2030, driven by strong domestic demand, export opportunities, and strategic policy support

Specialty Chemicals Boom: Specialty chemicals like MCA and its derivatives are seeing double-digit growth, with India's specialty chemicals market expected to grow at a **CAGR of 11–12%** through 2027.

Agrochemical Demand: Rising agricultural output and demand for herbicides are boosting MCA and TCAC consumption.

Pharma Expansion: India's pharmaceutical sector is expanding rapidly, increasing demand for intermediates like CAC.

Export Opportunities: With global companies diversifying away from China, Indian manufacturers are gaining traction in international markets

FDI Inflows: The chemical sector attracted **₹2.04 lakh crore (~$24.00 billion)** in FDI during FY 2025–26.

Government Support: PLI schemes and infrastructure projects like PCPIRs (Petroleum, Chemicals and Petrochemicals Investment Regions) are catalysing growth

The Company has the capacity to withstand in the market and face the stiff competition prevailing in the chemical business market.

Opportunities and Threats:

Environmental Regulations: Chlorinated compounds face stricter environmental scrutiny, requiring cleaner technologies.

Raw Material Volatility: Prices of chlorine and acetic acid, key inputs, remain volatile.

Outlook: Despite challenges, the MCA-SMCA-CAC-TCAC segment is poised for steady growth, especially in export-driven and pharma-linked applications.

Segment – wise or product – wise performance:

Segment Reporting as defined in Ind AS 108 is not applicable, since the Company operates in only one segment.

Outlook:

The Company expects to increase its market share in the existing market by various scheme, especially in pharma industry, expanding its geographical coverage in more regions and undertaking large job contracts. We are cautiously optimistic of our prospects and believe that the year will go a long way in stabilizing our growth path. The Company also puts more efforts in R & D activities, reduction in process cycles, and improvement in existing process etc. The company is also diversifying in to pharma line, by importing bulk drugs and marketing in local market. Our Company has a well-established market of its own. The Directors are actively connected with the customers. Major customers of the Company include several large Indian and International companies who are engaged in the Agrochemical Manufacturing Sector, Pharmaceuticals Manufacturing Sector and Cosmetics Manufacturing Sector.

Company has developed various product like MCA, SMCA, CAC and TCAC. Company is selling their products across Pan India as well as USA, Europe, Latin America, Other Asian Countries and South Africa.

Our products find their uses mainly in pharmaceutical Intermediates like Ibuprofen, Diclofenac, Aceclofenac, Oil field chemicals used for Oil Drilling mainly In CMC manufacturing, Agriculture field product majorly 2,4 D-Acid and many others, surfactants and cosmetic products as well as day to day personal use products, also used in Pigment.

Risk and Concerns:

Company is facing competition from various small-scale manufacturers in certain products. Manufacturing cost and administrative costs are also increasing day by day. But Company is equipped to meet the challenges by better marketing tactics and effective management of cost and expenses.

The Company is also required to follow and maintain the norms laid down by Gujarat Pollution Control Board (GPCB) for discharge of its effluents. The Company is adhering to the norms laid down by GPCB and has spent a large amount of funds on changing the old machinery and erecting new machines which adhere to the new stringent laws of GPCB.

Internal Control Systems and their adequacy:

The Company has an adequate system of Internal Control relating to purchase of stores, raw materials, plant & machineries, equipments & various components and for the sale of goods commensurate with the size and nature of business of the Company.

The system of Internal Control of the Company is adequate keeping in mind the size and complexity of your Company's business. Systems are regularly reviewed to ensure effectiveness.

Details of Key Financial Ratios are given below:

Ratios	2025-26	2024-25	Change %	Details of significant changes
Current Ratio (In times)	1.41	1.35	4.76	NA
Debt-Equity Ratio (In times)	0.33	0.40	(17.30)	NA
Inventory Turnover Ratio	36.81	30.71	19.86	NA
Debtors' turnover ratio	5.61	5.25	6.76	NA
Interest Coverage Ratio	5.80	3.92	47.97	Increase in Earnings before interest and tax as compared to previous year.
Net Profit Ratio	6.02	4.25	41.70	Increase in Net Profit as compared to previous financial year.
Operating Profit Margin	9.42	8.06	1.37	NA
Return on Net worth	10.54	7.30	44.36	Increase in Other Equity (Profit / (Loss) for the year) as compared to Previous financial year

Material Developments in Human Resources / Industrial Relations:

The Chemical industry is knowledge driven, considering this aspect we continue to build our team with high quality talent. The Company is putting thrust on providing training both in-house and outside. The key personnel are technically qualified and fully trained to run chemical plants.

The Company 52 employees employed as on closure of Financial Year, The Company maintains cordial & harmonious relation with its employees.

Disclosure of Accounting Treatment:

In the preparation of financial statements, there is no treatment different from that prescribed in an Accounting Standard has been followed during financial year under review.

For and on behalf of the Board of Directors
FOR ARCHIT ORGANOSYS LIMITED

(KANDARP K.AMIN)
Chairman & Whole Time Director
DIN:00038972

Place: Ahmedabad
Date: 12/08/2026

ANNEXURE C

CORPORATE GOVERNANCE REPORT

1) Company's Philosophy on Code of Corporate Governance.

The Company believes that good corporate governance leads to corporate growth and long-term gain in shareholders' value. The spirit of Corporate Governance is prevailing in the Company. The Company is committed to maintain the highest standards of corporate governance in its conducts towards shareholders, employees, customers, suppliers, and other stakeholders.

Our focus on sustainable growth, productivity improvement, commitment to quality and safety in operations is unrelenting.

2) Board of Directors.

Composition:

Presently there are Seven Directors on Board consisting of

Sr. No.	PARTICILARS	DESIGNATION
1.	Shri Kandarp K. Amin	Chairman and Whole Time Director
2.	Smt. Archana K. Amin	Whole Time Director
3.	Shri Archit K. Amin	Whole Time Director
4.	Shri Vatsal S. Vora	Independent Director
5.	Shri Bhavin G. Shah	Independent Director
6.	Shri Shreeraj V. Desai	Independent Director
7.	Shri Nikul J. Patel	Independent Director

The composition of the Board represents an optimal mix of professionalism, knowledge, experience and enables the Board to discharge its responsibilities and provide effective leadership to the business. The composition of Board of Directors is incompliance with the provisions of Companies Act, 2013 and Regulation 17 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the relevant Rules framed thereunder.

Board meetings:

During the year, seven (7) Board Meetings were held on 23/05/2025, 30/06/2025, 31/07/2025, 13/08/2025, 13/11/2025, 07/02/2026 and 21/02/2026. The Company has observed the provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 regarding meeting of Board of Directors and that the time gap between two consecutive board meetings was not more than one hundred and twenty days. The necessary quorum was present in all the meetings.

The composition of the Board, category, the attendance of Directors at the Board Meetings during the year, at the last Annual General Meeting and number of other directorship and other committee Memberships are given below:

Name of Directors	Category of Directorship	Number of Board Meetings attended	Whether present in last AGM held on 29th September, 2025	@No. of Director -ship in another Company	*No. of Committee Membership/ Chairmanship in other companies		Name of other Listed Entities where the directors of the company are directors and category of directorship	
					Memb-ership	Chairperson	Other listed Entities	Category
Shri Kandarp Amin, Chairman	Promoter/Whole Time Director/ Executive	07	Yes	2	-	-	-	-
Smt. Archana Amin	Promoter/Whole Time Director/ Executive	07	Yes	-	-	-	-	-
Shri Archit Amin	Promoter/Whole Time Director/ Executive	07	Yes	1	-	-	-	-
Shri Sheeraj Desai	Independent Non-Executive Director	07	Yes	-	-	-	-	-
Shri Nikul Patel	Independent Non-Executive Director	07	Yes	1	-	-	Dangee Dums Limited	Managing Director
Shri Bhavin Shah	Independent Non-Executive Director	07	Yes	-	-	-	-	-
Shri Vatsal Vora	Independent Non-Executive Director	07	Yes	-	-	-	-	-

Note:

@ Excludes Alternate Directorships/ Directorship of Private Limited Companies, Foreign Companies and Companies covered under Section 8 of the Companies Act, 2013.

*Under this column, member/Chairperson of Audit Committee and Stakeholders Relationship Committee only is considered.

None of Directors on the Board are members in more than ten committees and they do not act as Chairman of more than five committees across all companies in which they are Directors. In computing the said number only Audit committee and Stakeholder Relationship Committee, have been considered in terms of Regulation 26(1) of the SEBI Listing Regulations.

The Company did not have any pecuniary relationship or transactions with the non-executive directors during the year under review except to the extent of their shareholding in the Company.

Disclosure of Relationship between Board of Directors inter-se:

Shri Kandarp Amin, is spouse of Smt. Archana K. Amin. Shri Archit Amin is son of Shri Kandarp Amin and Smt. Archana Amin. Apart from that none of the other Directors are related to each other in any way.

Number of shares and convertible instruments held by Non- Executive Directors:

Shareholding of Non-Executive Directors as on 31st March, 2026 is as follows:

Name of the Directors	Number of Equity Shares / Convertible instruments of the company
Shri Sheeraj Desai	NIL
Shri Nikul Patel	3 Equity Shares
Shri Bhavin Shah	15,150 Equity Shares
Shri Vatsal Vora	NIL

The details of familiarization program imparted to Independent Directors of the Company are available on the website of the Company at the web link i.e. https://architorg.com/invester-relationship/

Qualifications and Expertise of Board of Directors:

The details pertaining to expertise/ skills/competence of the Board and name of Directors possessing the same:

Sr. No.	Director Names / Skills	Skills/Expertise/Competence possessed					
		Manufacturing	Corporate Strategy and Planning	Commercial and Financial	Human Resources	Legal Expertise	Administrative Management
1.	Shri Kandarp Amin	✓	✓	✓	-	✓	✓
2.	Smt. Archana Amin	✓	✓	✓	✓	-	✓
3.	Shri Archit Amin	✓	✓	✓	✓	✓	✓
4.	Shri Nikul Patel	✓	✓	✓	-	✓	-
5.	Shri Bhavin Shah	✓	-	✓	-	-	✓
6.	Shri Vatsal Vora	✓	-	✓	-	-	✓
7.	Shri Shreeraj Desai	-	✓	-	✓	-	-

Confirmation regarding Independent Directors:

Pursuant to the provisions of Section 134 of the Companies Act, 2013 with respect to the declaration given by the Independent Directors of the Company under Section 149 (6) of the Companies Act, 2013, the Board hereby confirms that all the Independent Directors fulfil the conditions specified in the SEBI (LODR) Regulations, 2015 and are independent of the management. In the opinion of the Board, the Independent Directors fulfil the conditions of independence specified in the Act and the Listing Regulations and are independent of the management. Further, the Board is of the opinion that the Independent Directors of the Company possess requisite qualifications, experience (including the proficiency) and expertise in their respective fields and that they hold highest standards of integrity.

In terms of Regulation 25(8) of the SEBI (LODR) Regulations, the Independent Directors have confirmed that they are not aware of any circumstances or situations which exists or may be reasonably anticipated that could impair or impact their ability to discharge their duties.

Disclosure regarding resignation of Independent Director before completion of their tenure:

During the year 2025-26, no independent director of the company has resigned before the expiry of his/her tenure.

3) AUDIT COMMITTEE:

As required under Regulation 18 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Section 177 of Companies Act, 2013, the Board has constituted an Audit Committee consisting of following Directors as Members of the Committee:

Name of Audit Committee Members	Category	No. of Meetings held	No. of Meetings attended
Shri Nikul J. Patel, Chairman	Independent Director	4	4
Shri Shreeraj V. Desai, Member	Independent Director	4	4
Shri Bhavin G. Shah, Member	Independent Director	4	4

The Constitution of the Committee meets the requirements of Section 177 of the Companies Act, 2013 as well as Regulation 18 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. During the year, Four (4) Audit Committee Meetings were held on 23/05/2025, 13/08/2025, 13/11/2025, and 07/02/2026, in which the required quorum was present. The Company Secretary acts as the Secretary to the Committee and the Chairman of the Audit Committee was present at the last AGM of the Company.

The functions of Audit Committee as outlined in the Companies Act, 2013 as well as Part C of Scheule II of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is as mentioned below:

Brief description of Terms of Reference:

1) To review the quarterly (un-audited) and annual financial statements before the same are submitted to the Board and to oversee the Company's financial reporting process and the disclosures of its financial information to ensure that the financial statement is correct, adequate and credible;

2) The recommendation for appointment, remuneration and terms of appointment of Auditors of the company;

3) To review the adequacy of internal control systems, evaluation of internal financial controls and risk management systems and to review the functioning of the Whistle Blower mechanism;

4) To review and monitor the Auditors independence, performance and effectiveness of audit process;

5) Scrutiny of loans, advances and investments, valuation of undertakings or assets of the company, wherever it is necessary and to approve the transactions of the company with related parties and any subsequent modification thereto;

6) To review the utilization of loans and/ or advances from/investment in the subsidiary Company, if any exceeding Rs. 100 crore or 10% of the asset size of the subsidiary, whichever is lower including existingloans / advances / investments.

7) To carry out any other function that relates to accounts and audit of the company.

8) To review management discussion and analysis of financial condition and results of operations;

9) To review management letters / letters of internal control weaknesses issued by the statutory auditors;

10) To review internal audit reports relating to internal control weaknesses;

11) To review the appointment, removal and terms of remuneration of the chief internal auditor shall be subject to review by the audit committee.

12) To review statement of deviations:

(a) quarterly statement of deviation(s) including report of monitoring agency, if applicable, submitted to stock exchange(s) in terms of Regulation 32(1).

(b) annual statement of funds utilized for purposes other than those stated in the offer document prospectus/notice in terms of Regulation 32(7).

The time gap between any two consecutive committee meetings was less than 120 days. The audit committee adheres to the SEBI guidelines in terms of quorum of its meetings, functioning, role and powers as also those set out in the Companies Act, 2013.

4) NOMINATION AND REMUNERATION COMMITTEE:

As required under Regulation 19 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Section 178 of Companies Act, 2013, the Board has constituted the Nomination and Remuneration Committee consisting of following Directors as Members of the Committee:

Name of Nomination and Remuneration Committee Members	Category	No. of Meetings held	No. of Meetings attended
Shri Nikul J. Patel, Chairman	Independent Director	4	4
Shri Shreeraj V. Desai, Member	Independent Director	4	4
Shri Bhavin G. Shah, Member	Independent Director	4	4

During the year Four (4) committee meetings were held on 30/04/2025, 30/06/2025, 31/07/2025 and 13/08/2025.

The terms of reference of Nomination and Remuneration Committee include the matters specified in Section 178 of the Act as well as Part D Para A of Schedule II of the Listing Regulations.

Brief description of Terms of Reference is as under:

1) To formulate the criteria for determining qualifications, positive attributes and independence of a Director and recommend to the Board of Directors a policy relating to the appointment and remuneration in whatever form payable to the Directors, Key Managerial Personnel and other employees;

2) To formulate criteria for evaluation of performance of Independent Directors and the Board of Directors in accordance with the Nomination and Remuneration Policy;

3) To devise a policy on diversity of Board of Directors;

4) To identify persons who are qualified to become Directors and who may be appointed in senior management in accordance with the criteria laid down and to recommend to their appointment and/or removal to the Board;

5) To consider extension or continuation of the term of appointment of the Independent Directors on the basis of the report of performance evaluation of Independent Directors;

6) To specify the manner for effective evaluation of performance of Board, its committees and Individual Directors

to be carried out either by the Board or by the Nomination and RemunerationCommittee or by an independent external agency and review its implementation and compliance;

7) To recommend to the Board of Directors, qualifications, appointment, remuneration (in whatever form) and removal of Directors, Key Managerial Personnel and persons in Senior Management positions in accordance with the Nomination and Remuneration Policy;

Accordingly, the Committee reviews the remuneration package of the Whole Time Directors of the Company and recommends suitable remuneration package / revision to the Board, in accordance with the guidelines laid out by the statute.

Performance Evaluation of Independent Directors:

The Performance of the Independent Director is evaluated based on the criteria such as his knowledge, experience, integrity, expertise in any area, number of Board/ Committee meetings attended, time devoted to the Company, their participation in the Board/Committee meetings etc. The Performance evaluation of the Independent Directors was carried out by the Board and while evaluating the performance of the Independent Directors, the Director who was subject to the evaluation did not participate.

Remuneration Policy:

In accordance with the provisions of Section 178 of the Companies Act, 2013 the Nomination and Remuneration Committee recommended the remuneration policy relating to the remuneration of the Directors, Key Managerial Personnel and other employees which was approved by the Board and is annexed with the Directors' Report. The detailed terms of reference and Nomination & Remuneration Policy is also available on the website of the company i.e. https://www.architorg.com/

Details of remuneration paid for the year ended on 31/03/2026:

Name	Position held During the period	Salary and Allowances Rs. In lacs	Perquisites
Shri. Kandarp K Amin	Whole-time Director	90.00	As approved by the shareholders and as per policy of Company
Smt. Archana K. Amin	Whole -time Director	84.00	
Shri. Archit K. Amin	Whole -time Director	75.00	

Service Contract and Notice Period: The appointment of Whole Time Directors of the Company is for 3 years, terminable by six months' notice in writing by either side. The Board of Directors of the Company has authority to decide Severance fees payable to Whole Time Directors.

There were not any performance linked incentives paid to Whole-time Directors as the Company has not specified any performance criteria. The Company has not formulated any scheme for giving any stock options to the employees. Hence no stock options have been granted to the Executive Directors during the year under review. Criteria of making payment to Non-executive Director is available in the website of the Company i.e. www.architorg.com. The Company has not made any payment to the non-executive director of the Company except sitting fees. There are no pecuniary transactions of the non-executive directors vis-à-vis the Company during the financial year under review.

The Company has not paid sitting fees to any Independent Directors.

5) STAKEHOLDERS RELATIONSHIP COMMITTEE:

As required under Regulation 20 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Section 178 of the Companies Act, 2013, the Board has constituted Stakeholder Relationship Committee consisting of following Directors as Members of the Committee:

Name of SRC Members	Category	No. of Meetings held	No. of Meetings attended
Shri Nikul J. Patel, Chairman	Independent Director	2	2
Shri Shreeraj V. Desai, Member	Independent Director	2	2
Shri Kandarp K. Amin, Member	Whole Time Director	2	2

During the year Two (2) committee meetings were held on 23/05/2025 and 02/03/2026.

The terms of reference of Stakeholder Relationship Committee include the matters specified in Section 178 of the Act as well as Part D Para B of Schedule II of the Listing Regulations:

Brief description of Terms of Reference is as under:

1) Resolving the grievances of the security holders of the listed entity including complaints related to

transfer/transmission of shares, non-receipt of annual report, non-receipt of declared dividends, Issue of new/duplicate certificates, general meetings etc.

2) Review of measures taken for effective exercise of voting rights by shareholders.

3) Review of adherence to the service standards adopted by the listed entity in respect of various services being rendered by the Registrar to an Issue and Share Transfer Agent.

4) Review of the various measures and initiatives taken by the listed entity for reducing the quantum of unclaimed dividends and ensuring timely receipt of dividend warrants/annual reports/statutory notices by the shareholders of the company.

5) Resolving grievances of debenture holders related to creation of charge, payment of interest/principal, maintenance of security cover and any other covenants.

Name and Designation of Compliance Officer:

Shri Chirag Chouhan Whole Time Company Secretary and Compliance Officer.

The status of the Investors' Complaints during the Financial Year 2025-26 are as under:

Investor Complaints during F Y 2025-26	No. of Complaints
Pending at the beginning of the Year	0
Received during the Year	0
Disposed of during the Year	0
Remaining unresolved at the end of the Year	0

No complaints from Shareholders received till the date of this report.

6) CORPORATE SOCIAL RESPONSIBILITY COMMITTEE:

As per the provisions of Section 135(5) and Section 135(9) of Companies act, 2013 read with Companies (Corporate Social Responsibility Policy) Rules, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the average net profit of the Company for the year under review is below INR 50 Lakhs, therefore, Company is not under obligation to constitute Corporate Social Responsibility Committee and its duties are discharged by Board of Directors.

7) RISK MANAGEMENT COMMITTEE:

The Company is not mandatorily required to constitute a Risk Management Committee as per Regulation 21 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Board of Director of the Company will take necessary actions for Risk of the Company as and when required.

8) INDEPENDENT DIRECTORS:

Pursuant to Regulation 17 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Schedule IV of the Companies Act, 2013, the Independent Directors of the Company shall hold at least one meeting in the year without attendance of the Non-Independent Directors. Independent Directors at their meeting held 23/05/2025 has reviewed the performance of the Non-Independent Directors (Including the Chairman of the Company) and assessed the quality, quantity and timeliness of the flow of information between the Company and the Management. All the independent Directors have attended the meeting.

All the Independent Directors meet the criteria of Independence as mandated by SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

9) VIGIL MECHANISM POLICY:

In accordance with the provisions of the Companies Act, 2013 and the Rules made there under read with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company has established a Vigil Mechanism Policy (Whistle Blower Policy) for directors and employees to report concerns about unethical behavior, actual or suspected fraud or violation of the Company's Code of Conduct or Ethics Policy, which also provides for adequate safeguards against victimization of director(s) / employee(s) who avail of the mechanism and also provide direct access to the chairman of the Audit Committee in exceptional cases.

The Vigil Mechanism Policy is devised in such a manner that would enable the stakeholders, including individual employees and their representative bodies, to freely communicate their concerns about illegal or unethical practices. The Board of Directors also affirm that the personnel of the Company have not been denied access to the Audit Committee to report the genuine concern or grievance.

The Vigil Mechanism Policy is made available on the website of the Company:

https://www.architorg.com/investorrelations/Vigil%20Mechanism%20(Whistle%20Blower%20Policy).pdf.

10) CODE OF FAIR DISCLOSURE:

The Board of Directors has laid down a Code of fair Disclosure as required under SEBI (Prohibition of Insider Trading) Regulations, 2015. This code is applicable to all the Promoters, Directors and Connected persons (as mentioned in the Code).

The Code of Conduct is made available on the website of the Company https://www.architorg.com/investorrelations /Code%20of%20Fair%20Disclosure.pdf

11) GENERAL BODY MEETINGS:

Annual General Meetings held in last three financial years were as under: -

Annual General Meeting:

Financial Year ended	Date	Time	Venue
31-03-2025	29-09-2025	11:00 a.m.	Through Video Conferencing **("VC")** facility or other audio-visual means **("OAVM")**
31-03-2024	09-09-2024	12.30 p.m.	Through Video Conferencing **("VC")** facility or other audio-visual means **("OAVM")**
31-03-2023	31-08-2023	12.30 p.m.	Through Video Conferencing **("VC")** facility or other audio-visual means **("OAVM")**

No Extra Ordinary General Meeting was held during the financial year 2025-26.
The Company has not obtained any approval by way of Postal ballot during the previous year.
No Special Resolution is proposed to be passed through Postal Ballot as on the date of this Report.

The following are the Special Resolutions passed at General Meetings held in the previous 3 financial years:

Annual General Meeting (AGM)	Special Resolutions
AGM 2025	1.To re-appoint Shri Kandarp K. Amin (DIN: 00038972) as the Chairman and Whole Time Director of the company. 2.To re-appoint Smt. Archana K. Amin (DIN: 00038985) as a Whole Time Director of the company. 3.To re-appoint Shri Archit K. Amin (DIN: 01681638) as a Whole Time Director of the company. 4.To re-appoint Shri Nikul J. Patel (DIN: 01339858) as an Independent Director of the company.
AGM 2024	1. To re-appoint Shri Shreeraj Vikram Desai (DIN:08691421) as an Independent Director of the company.
AGM 2023	1.To approve transactions under Section 185 of the Companies Act, 2013.

12) Other Disclosures

1. Related party transactions during the year have been disclosed as required under applicable Indian Accounting Standard are presented in the notes to the financial statements, which forms a part of the Annual Report. Details of related party transactions were periodically placed before the Audit Committee. These transactions are not likely to have any conflict with the Company's interest.

The Board has approved a policy for related party transactions which has been uploaded on the website of the Company www.architorg.com.

In preparation of financial statements, the Company has followed the applicable Accounting Standards. The significant accounting policies that are consistently applied have been set out in the Notes to the Accounts.

2. The Company has complied with the requirements of regulatory authorities and no strictures / penalties have been imposed on the Company by the Stock Exchange or SEBI or any statutory authority on any matters related to the capital market during last 3 years.

3. These Financial Statements are prepared in accordance with Indian Accounting Standards (Ind AS) as per the Companies (Indian Accounting Standards) Rules, 2015 and the Companies (Indian Accounting Standards) (Amendment) Rules, 2016 notified under Section 133 of the Companies Act, 2013 (the 'Act') and other relevant provisions of the Act. The Financial Statements up to and for the year ended 31st March, 2026 were prepared to comply in all material aspects with the Accounting Standards specified under Section 133 of the Act read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Act. The previous year's figures have been regrouped / reclassified or restated, so as to make the figures comparable with the figures of current year.

4. Business risk evaluation and managing such risk is an ongoing process within the organization.

   The Board is regularly briefed of risks assessed and the measures adopted by the company to mitigate the risks. The Company has laid down the procedures to inform the Board members about the risk assessment and risk mitigation mechanism, which is periodically reviewed and reported to the Board of Directors by senior executives.

   The Company has ensured commodity price risk, foreign exchange risk and Commodity hedging Activity.

5. The Company's code of conduct has clearly laid down procedures for reporting unethical behavior, actual or suspected fraud or violation of the ethics policies. No employee of the company was denied access to the Audit Committee.

6. Company has not received any complaint under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 during the year and no complaint is pending at the year end.

7. Details of Loan and advances given in the nature of loan to firms / Companies by the Archit Organosys Ltd. In which directors of the Company are interested:

Sr. No.	Name of Firm / Company	Rs. In Lakhs	Interested Directors
1.	Archit Life Science Limited	2,367.61	Shri Kandarp Krishnakant Amin Smt. Archana Kandarp Amin Shri Archit Kandarpbhai Amin

8. The Company do not have any material subsidiary as on closure of financial year under review.

9. During the financial year under review the Company has not raised any funds through preferential allotment or qualified institutional placement.

10. The Company has not entered into any agreement falling binding listed entities as falling under clause 5A of paragraph A of Part A of Schedule III of LODR Regulations.

11. There were no instances where the Board had not accepted any recommendation of any Committees of the Board during the Financial Year ended 31st March 2026.

Mandatory/ Non-Mandatory Requirements:

i. During the year the Company has complied with all the mandatory requirements of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

ii. There is no non-compliance of any requirement of corporate governance report of sub para 2 to 10 of Clause C of Schedule V of the SEBI Listing Obligations and Disclosure Requirements) Regulations, 2015

iii. The Company has during the financial year ended on 31/03/2026 has partially adopted non-mandatory (discretionary) requirements of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

iv. The Company has complied with corporate governance requirements specified in regulation 17 to 27 and clause (b) to (i) of Sub regulation (2) of regulation 46 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

v. There were no transactions of material nature with the directors or the management or their subsidiaries or relatives etc. during the year, which could have potential conflict with the interests of the Company at large.

Fees to Statutory Auditors:

The details of total fees paid to the Statutory Auditors are given in Note no. 39 forming part of the financial statement.

13) MEANS OF COMMUNICATION:

A. Financial Results:

The Quarterly, Half Yearly and Annual Results are published in widely circulated national and regional language newspapers such as Western Times (Gujarati and English Edition) and are also displayed on the website of the Company www.architorg.com.

B. News Releases, Presentations, etc:

Official News releases, press releases and presentation made to the Analysts, institutional investors etc. (if any) are displayed on the website of the Company www.architorg.com and are submitted to the Stock Exchange in terms of the requirement of Listing Regulations.

C. Website:

The Company's Website www.architorg.com contains a separate dedicated section namely "Investors' Relations" where the useful information for the Shareholders is available.

D. The Management Discussion & Analysis report forms part of the Annual Report, which is posted to all the members of the Company.

14) GENERAL SHAREHOLDER INFORMATION:

Day, Date, Time and Venue of AGM	30th September, 2026 through two-way Video Conferencing ('VC') facility or other audio-visual means ('OAVM')
Financial Year	Financial year of the Company Commence from 1st April, 2025 and ends on 31st March, 2026.
Listing on Stock Exchanges	**BSE Ltd. (BSE)** Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001, Maharashtra.
Listing Fees	Company has paid listing fees to BSE Limited.
ISIN No.	For fully paid shares: **INE078I01011**
Scrip/Stock Code/Symbol	For fully paid Shares: **524640**
Registered Office	903, 9th Floor, Venus Benecia, Near Pakwan Restaurant, Bodakdev, S.G. Highway, Ahmedabad-380054, Gujarat, India.
Dividend Payment Date	Within 30 days from the date of AGM
Compliance Officer	**Chirag Chouhan** Email ID: share@architorg.com Contact No. 9081444532
Registrar and Share Transfer Agent	**MUFG Intime India Private Limited** (Formerly known as Link Intime India Private Limited) Address: 5th Floor, 506 To 508, Amarnath Business Centre–1 (ABC-1), Beside Gala Business Centre, Near St. Xavier's College Corner, Off C.G. Road, Ellisbridge, Ahmedabad - 380006, Gujarat, India.

15) FINANCIAL CALENDAR 2026-2027 (TENTATIVE):

Annual General Meeting	on or before 30th September, 2026
Results for quarter ending 30th June, 2026	on or before 14th August, 2026
Results for quarter ending 30th September, 2026	on or before 14th November, 2026
Results for quarter ending 31st December, 2026	on or before 14th February, 2027
Results for year ending 31st March, 2027	on or before 30th May, 2027

16) DISTRIBUTION OF SHAREHOLDING AS ON 31/03/2026:

No. of Shares	No. of Shareholder	% of Holders	No. of shares	% of Share
Up to 500	7,593	78.95	13,27,255	6.47
501 - 1000	1,005	10.45	8,10,140	3.95
1001 - 2000	508	5.28	7,71,080	3.76
2001 - 3000	165	1.72	4,20,545	2.05
3001 – 4000	101	1.05	3,58,516	1.75
4001 - 5000	65	0.68	3,07,486	1.50
5001 -10000	95	0.99	6,78,469	3.30
10001 and above	85	0.88	1,58,47,232	77.22
Total	**9617**	**100.00**	**2,05,20,723**	**100.00**

17) Pattern of Shareholding as on 31/03/2026:

Sr. No.	Category	No. of shares	%
1.	Promoters & Promoter group	1,35,18,891	65.88
2.	Bodies Corporate	1,75,107	0.85
3.	NRIs	2,84,818	1.39
4.	Individuals / HUF	65,25,254	31.80
5.	Clearing Members	800	Negligible
6.	Directors or Director’s relatives	15,253	0.07
7.	Escrow Account	500	Negligible
8.	Key Managerial Personnel	100	Negligible
	TOTAL	**2,05,20,723**	**100.00**

18) DEMATERIALIZATION OF SHARES, REGISTRAR & TRANSFER AGENT & SHARE TRANSFER SYSTEM

(i) Share Transfer System

The process of transfer / transmission / transposition etc. of equity shares in physical form including dispatch of the share certificates is completed within a period of 15 days if the documents are in order in all respects.

(ii) Dematerialization of shares, registrar and transfer system:

The equity shares of the Company are available for dematerialization through National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL).

MUFG Intime India Private Limited (Formerly known as Link Intime India Pvt Ltd), having its office at 5th Floor, 506 to 508, Amarnath Business Centre – 1 (ABC-1), Nr St. Xavier’s College Corner, Off C.G. Road, Ellisbridge, Ahmedabad - 380006, as Registrar and Share Transfer Agents being a Common Agency for Physical and Electronic modes.

1,96,02,123 equity shares comprising 95.52% of the total equity shares of the Company are in dematerialized form.

(iii) Investors Correspondence:

All shareholder’s queries are sent to the Company at its Registered office at 903, 9th Floor, Venus Benecia, Near Pakwan Restaurant, Bodakdev, S.G. Highway, Ahmedabad-380054 or to the Registrar & Transfer Agent at afore mentioned address.

(iv) **Issuance of Global Depository Receipt and American Depository Receipt:**

The Company had not issued Global Depository Receipts or American Depository Receipts or warrants or any convertible instruments.

(v) **Credit Rating Agency:**

During the year under review the company has not received any credit rating from any agency.

19) SECRETARIAL AUDIT FOR RECONCILIATION OF CAPITAL:

As stipulated by SEBI, Practicing Company Secretaries carry out Secretarial Audit to reconcile the total admitted capital with National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL) and the total issued and listed capital. This Audit is carried out every quarter and report there on is submitted to the Stock Exchange(s) where shares of the Company are listed. The audit confirms that the total listed and paid-up capital agrees with the aggregate of the total number of shares in dematerialized from (held with NSDL and CDSL) and total number of shares in physical form.

20) PLANT LOCATION:

The Company's plant is located at:

1. Survey no 228/A, Paiki 7, Paiki 2, Village - Narmad, Bhavnagar-364313, Gujarat

21) CEO/CFO CERTIFICATION:

The CEO/CFO of the Company has given certification on the financial reporting and internal controls to the Board in terms of SEBI (Listing Obligations and disclosure Requirements) Regulations, 2015.The CEO/CFO has also given quarterly certification on financial results to the Board in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

22) DETAILS OF NON-COMPLIANCE BY THE LISTED ENTITY DURING THE LAST THREE YEARS:

The Company has complied with the requirements of the Stock Exchanges / SEBI and statutory Authorities on all matters related to the capital markets during the last three years except observations made by Secretarial Auditor in their reports However, no penalties/strictures were imposed on the Company by any of these authorities during last three years.

23) WEB LINK FOR POLICY ON RELATED PARTY TRANSACTION:

Policy on dealing with related party transactions is available at: https://www.architorg.com/investorrelations/Related%20Party%20transactions.pdf.

24) WEB LINK FOR POLICY ON MATERIAL SUBSIDIARY:

Policy of Determining Material Subsidiary is available at: https://www.architorg.com/investorrelations/policy/2023/Policy%20for%20Determination%20of%20Subsidiary.pdf

25) COMPLIANCE CERTIFICATE ON CORPORATE GOVERNANCE:

As per Para E of Schedule V of the Listing Regulations, the Certificate issued by M/s. Parikh Dave and Associates, Company Secretaries, regarding compliance of conditions of Corporate Governance is annexed to this Corporate Governance Report.

26) CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS:

As per Regulation 34(3) and Schedule V of Listing Regulations, the Certificate from a Company Secretary in Practice that none of the Directors on the Board of the Company have been debarred or disqualified from being appointed or continuing as directors of companies by the Board/Ministry of Corporate Affairs or any such statutory authority.

All the Directors of the Company have submitted a declaration stating that they are not debarred or disqualified, by the virtue of any order issued by Securities and Exchange Board of India / Ministry of Corporate Affairs or any other Competent or Statutory Authority, from being appointed or continuing as Directors of Companies. Shri Umesh G. Parikh (M. No.: FCS 4152, CP No. 2413), Practicing Company Secretary, has submitted a certificate to this effect, which being enclosed at the end of this Report.

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

The Shareholders of the Company has demated their shares basis on letter of confirmation issued by RTA of the Company, hence there is no requirement arise for transfer of shares in demat suspense account during the year under review.

For and on behalf of the Board of Directors
FOR ARCHIT ORGANOSYS LIMITED.

(KANDARP K.AMIN)
Chairman & Whole Time Director
DIN:00038972

Place: Ahmedabad
Date: 12/08/2026

DECLARATION FOR COMPLIANCE OF CODE OF CONDUCT

To,
Board of Directors,
Archit Organosys Limited
903, 9th Floor, Venus Benecia, Near Pakwan Restaurant,
Bodakdev, S.G. Highway, Ahmedabad-380054, Gujarat, India.

Sub.: DECLARATION FOR COMPLIANCE OF CODE OF CONDUCT

Dear Sir,

As provided under Regulation 34 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Schedule V of the said Regulations, it is hereby confirmed that all the Board Members and Senior Management Personnel have affirmed compliance with the Code of Conduct of the Company for the Financial Year 2025-2026. The Code of Conduct is also posted on the website of the Company i.e. www.architorg.com.

FOR AND ON BEHALF OF
FOR ARCHIT ORGANOSYS LIMITED.

(KANDARP K.AMIN)
Chairman & Whole Time Director
DIN:00038972

Place: Ahmedabad
Date: 12/08/2026

MANAGING DIRECTOR AND CHIEF FINANCIAL OFFICER CERTIFICATION

To,
Board of Directors,
Archit Organosys Limited
9th Floor, Venus Benecia, Near Pakwan Restaurant,
Bodakdev, S.G.Highway, Ahmedabad-380054

We hereby certify that: a) We have reviewed financial statements and the cash flow statement for the year ended on 31st March, 2026 and that to the best of our knowledge and belief: i) ii) these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading; these statements together present a true and fair view of the company's affairs and are in compliance with existing accounting standards, applicable laws and regulations. b) There are, to the best of knowledge and belief, no transactions entered into by the company during the year which are fraudulent, illegal or violative of the company's code of conduct. c) We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of the internal control systems of the company pertaining to financial reporting and we have disclosed to the auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies. d) We have indicated to the auditors and the Audit Committee: i) significant changes in internal control over financial reporting during the year. Ii) significant changes in accounting policies during the year and that the same have been disclosed in the notes to the financial statements; and iii) that there is no instance of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the company's internal control system over financial reporting.

FOR AND ON BEHALF OF
FOR ARCHIT ORGANOSYS LIMITED.

(KANDARP K.AMIN)
Chairman & Whole Time Director
DIN:00038972

Anil Patel
Chief Financial Officer

Place: Ahmedabad
Date: 12/08/2026

COMPLIANCE CERTIFICATE ON CORPORATE GOVERNANCE

To,
The Members,
ARCHIT ORGANOSYS LIMITED
CIN: L24110GJ1993PLC019941

We have examined all relevant records of **ARCHIT ORGANOSYS LIMITED** for the purpose of certifying compliance of conditions of Corporate Governance as stipulated under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time for the year ended on 31st March, 2026.

The compliance of conditions of Corporate Governance is the responsibility of the management. Our examination was limited to the procedures and implementation thereof adopted by the Company for ensuring the compliance of the conditions of the Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company. This certificate is neither an assurance as to the further viability of the Company nor of the effectiveness with which the management has conducted the affairs of the Company.

Based on the examination of the records produced, explanations and information furnished, we certify that the Company has complied with the applicable conditions of the Corporate Governance as stipulated in regulations 17 to 27 and clauses (b) to (i) of regulation 46(2) and Para C and D of Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified from time to time.

This certificate is issued solely for the purpose of complying with the aforesaid regulations and may not be suitable for any other purpose.

FOR PARIKH DAVE & ASSOCIATES
COMPANY SECRETARIES

UMESH G. PARIKH
PRACTICING COMPANY SECRETARY
PARTNER
ICSI UNIQUE CODE NO.: P2006GJ009900
PEER REVIEW CERTIFICATE NO.: 6576/2025
FCS NO.: 4152 C. P. NO.: 2413
UDIN: F004152H001093438

Place: Ahmedabad
Date: 12/08/2026

To,
The Members,
ARCHIT ORGANOSYS LIMITED
CIN: L24110GJ1993PLC019941

We have examined relevant registers, records, forms, returns and disclosures in respect of the Directors of **ARCHIT ORGANOSYS LIMITED** (the Company) having its registered office situated at 903, 9th Floor, Venus Benecia, Near Pakwan Restaurant, Bodakdev, S.G. Highway, Ahmedabad - 380054, Gujarat, India which were produced before us by the Company for the purpose of issuing a certificate as stipulated in Regulation 34 (3) read with Clause (10) (i) of Para C of Schedule V of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, amended from time to time.

In our opinion and to the best of our information and on the basis of verification of the above stated documents (including the status of Directors Identification Number - DIN at the portal of Ministry of Corporate Affairs - MCA www.mca.gov.in), we hereby certify that none of the Directors on the Board of the Company as on 31st March, 2026 have been debarred or disqualified from being appointed or continuing as a Director of the Company by the Securities and Exchange Board of India (SEBI), Ministry of Corporate Affairs (MCA) or any such other statutory authority.

Ensuring the eligibility for the appointment / continuity of every Director on the Board is the responsibility of the Management of the Company. Our responsibility is to express an opinion on the basis of verification of documents produced before us and made available to us. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted affairs of the Company.

FOR PARIKH DAVE & ASSOCIATES
COMPANY SECRETARIES

UMESH G. PARIKH
PRACTICING COMPANY SECRETARY
PARTNER
ICSI UNIQUE CODE NO.: P2006GJ009900
PEER REVIEW CERTIFICATE NO.: 6576/2025
FCS NO.: 4152 C. P. NO.: 2413
UDIN: F004152H001093460

Place: Ahmedabad
Date: 12/08/2026

ANNEXURE D

POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION:

In terms of Section 178 of the Companies Act, 2013 read with the applicable rules thereunder and Regulation 19 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Nomination and Remuneration Committee recommended the policy on nomination and remuneration of Directors, Key Managerial Personnel and Senior Management of the Company which was approved and adopted by the Board of Directors of the Company.

Objectives:

- To provide guidance to the Board for appointment and removal of Directors, KMP and Senior Management;
- To formulate criteria for performance evaluation of Directors, KMP and Senior Management and to provide necessary evaluation report to the Board;
- To recommend to the Board remuneration payable to the Directors, KMP and Senior Management.

Role of Nomination and Remuneration Committee:

The Committee shall perform the role for following matters:

Criteria for appointment of Director:

- To determine the age, qualifications, qualities, skills, positive attributes and independence of a director and other expertise required to be a Director.

Nomination of directors:

- Identifying, screening and reviewing candidates qualified to be appointed as Executive Directors, Non-Executive Directors and Independent Directors.
- Recommending to the Board candidature for appointment or re-appointment of Directors;
- The Nomination and Remuneration Committee may act on its own in identifying potential candidates, inside or outside the Company, or may act upon proposals submitted by the Chairman of the Board of Directors. The Committee will review and discuss all documents pertaining to candidates and will conduct evaluation of candidates in accordance with a process that it deem fit and appropriate, passing on the recommendations for the nomination to the Board.

Evaluation of Director:

- The Committee develops, subject to approval by the Board, a process for an annual evaluation of the performance of the Board, the individual directors on the basis of detailed performance parameters set for directors at the beginning of the year.
- The Committee may, from time-to-time, also evaluate the usefulness of such performance parameters, and make necessary amendments.

Consultative role:

- The Nomination and Remuneration Committee plays a consultative role for any appointment requiring Board approval, as stipulated by law or regulation, for senior management positions. It provides its advice and recommendations to the Board.

Senior Management of the Company consist of:

All the officers / personnel of the Company involved in the core management team and all the members excluding the Board of Directors of the management that are one level below CEO / MD / WTD / Manager and includes the Chief financial officer and Company Secretary of the Company.

Evaluation of KMP and Senior Management:

- The committee shall annually review and approve for the KMP and Senior Management the corporate goals and objectives applicable to them, evaluate at least annually their performance in light of those goals and objectives, and determine and approve their (a) annual base salary, (b) annual incentive bonus, including the specific goals and amount, (c) any other benefits, compensation or arrangements, based on this evaluation.

- The Committee may also make recommendations to the Board with respect to incentive compensation plans. The committee may review the Company's incentive compensation arrangements to determine whether they encourage excessive risk-taking, review and discuss at least annually the relationship between risk management policies and practices and compensation, and evaluate compensation policies and practices that could mitigate any such risk.

Duties of Nomination and Remuneration Committee:

A. The duties of the Committee in relation to nomination matters include:

- To ensure that appropriate induction and training programme are in place for new Directors and members of Senior Management and to periodically review its effectiveness;
- To ensure that on appointment, Non-Executive Directors receive a formal letter of appointment in accordance with the Guidelines provided under the Companies Act, 2013;
- To ensure that the Independent Directors continues to fulfill the Independence criteria as specified in the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time.
- To determine the appropriate size, diversity and composition of the Board;
- To identify and recommend names of Directors who are to retire by rotation;
- To set up a formal and transparent procedure for selecting Directors for appointment to the Board;
- To evaluate the performance of the Board members and Senior Management in the context of the Company's performance from business and compliance perspective;
- To develop a succession plan for the Board and Senior Management and to regularly review the plan;
- To recommend necessary changes in the Board;
- To delegate any of its powers to the members or the Secretary of the Committee.
- To decide for extension or to continue the term of appointment of the independent director, on the basis of the report of performance evaluation of independent directors.
- To consider any other matters as may be requested by the Board.

B. The duties of the Committee in relation to remuneration matters include:

- To recommend the remuneration payable to the Senior Management of the Company in accordance with the Remuneration Policy of the Company and while designing the remuneration package it must consider that the level and composition of remuneration is reasonable and sufficient to attract, retain and motivate directors of the quality required to run the company successfully;
- To ensure that the remuneration to Directors, KMP and Senior Management 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 delegate any of its powers to the members or the Secretary of the Committee;
- To consider any other matters as may be requested by the Board.

FOR AND ON BEHALF OF
FOR ARCHIT ORGANOSYS LIMITED

(KANDARP K.AMIN)
Chairman & Whole Time Director
DIN:00038972

Place: Ahmedabad
Date:12/08/2026

ANNEXURE E

FORM MR-3
SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED ON 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,
ARCHIT ORGANOSYS LIMITED
CIN: L24110GJ1993PLC019941

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

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives whether electronically or otherwise 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 thereunder;

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

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

4) Foreign Exchange Management Act, 1999 and the Rules and Regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings; - Not applicable to the extent of Overseas Direct Investment and External Commercial Borrowings as there were no reportable events during the financial year under review;

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

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

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

   (c) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 - Not applicable during the year under review;

   (d) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; Not applicable during the year under review;

   (e) Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 2025 - regarding the Companies Act and dealing with client;

   (f) Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 - Not applicable during the year under review;

   (g) Securities and Exchange Board of India (Buy Back of Securities) Regulations, 2018 - Not applicable during the year under review;

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

      (i) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 - Not applicable during the year under review;

We have also examined compliance with the applicable Standards / Clauses / Regulations of the following:

i. Secretarial Standards issued by The Institute of the Company Secretaries of India (ICSI) and made effective from time to time.

ii. The Uniform Listing Agreement entered into by the Company with BSE Limited (BSE).

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

We further report that:

During the audit period under review there were no specific laws which were exclusively applicable to the Company / Industry. However, having regard to the Compliance system prevailing in the Company and on examination of relevant documents and records on test - check basis, the Company has complied with the material aspects of the following significant laws applicable to the Company being engaged in the manufacturing activities:

1. Factories Act, 1948;

2. Acts prescribed under prevention and control of pollution;

3. Acts prescribed under Environmental protection.

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 Board that took place during the year under review were carried out in compliance of the provisions of Act.

Adequate notice is given to all Directors to schedule the Board and Committee 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.

Decisions at the meetings of Board of Directors and Committees of the Company were carried unanimously. We were informed that there were no dissenting views of the members on any of the matters during the year that were required to be captured and recorded as part of the minutes.

We further report that:

Based on the review of compliance mechanism established by the Company, the information provided by the Company, its officers and authorized representatives during the conduct of the audit and compliance certificate(s) placed before the Board Meetings, 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 general laws, rules, regulations and guidelines.

We further report that:

The Compliance by the Company of the applicable financial laws like Direct and Indirect Tax laws, has not been reviewed in this Audit since the same have been subject to the review by the Statutory Auditors and other designated professionals.

Further, there were no other instances of:

a) Public/Right issue of shares/ debentures/sweat equity etc.
b) Redemption / buy-back of securities.
c) Obtaining the approval from shareholders under Section 180 of the Companies Act, 2013.
d) Merger / amalgamation / reconstruction etc.
e) Foreign technical collaborations.

FOR ANKIT SETHI & ASSOCIATES
COMPANY SECRETARIES

ANKIT SETHI
PRACTICING COMPANY SECRETARY
PROPRIETOR
ICSI Unique Code No.: S2014MH240200
Peer Review Certificate No.: 3412/2023
ACS NO. 25415 CP. NO. 11089
UDIN: A025415H000357098

Place: Mumbai
Date: 14th May, 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.

ANNEXURE A

The Members,
ARCHIT ORGANOSYS LIMITED
CIN: L24110GJ1993PLC019941

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

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

2. We have followed the audit practices and process 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 process and practices followed by us 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 procedure on test basis.

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

FOR ANKIT SETHI & ASSOCIATES
COMPANY SECRETARIES

ANKIT SETHI
PRACTICING COMPANY SECRETARY
PROPRIETOR
ICSI Unique Code No.: S2014MH240200
Peer Review Certificate No.: 3412/2023
ACS NO. 25415 CP. NO. 11089
UDIN: A025415H000357098

Place: Mumbai
Date: 14th May, 2026

ANNEXURE F

FORM NO. AOC -2
(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2)
of the Companies (Accounts) Rules, 2014.

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

1. Details of contracts or arrangements or transactions not at Arm's length basis during F.Y. 2025-26:

SR No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	N.A
b)	Nature of contracts/arrangements/transaction	N.A
c)	Duration of the contracts/arrangements/ transaction	N.A
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	N.A
e)	Justification for entering into such contracts or arrangements or transactions'	N.A
f)	Date of approval by the Board	N.A
g)	Amount paid as advances, if any	N.A
h)	Date on which the special resolution was passed in General meeting as required under firstprovisotosection188	N.A

2. Details of material contracts or arrangements or transactions at Arm's length basis during F.Y. 2025-26:

SR No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	As per Annexure F1
b)	Nature of contracts/arrangements/transaction	
c)	Duration of the contracts/arrangements/transaction	
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	
e)	Date of approval by the Board	
f)	Amount paid as advances, if any	

ANNEXURE F1

(Rs. in Lacs)

Name (s) of the related party	Nature of relationship	Nature of contracts/ arrangements/ transaction	Duration of the contracts/ arrangements/ transaction	Salient terms of the contracts or arrange ments or trans action including the value, if any	Date of approval by the Board*	Amount paid as advances if any*
Kalindi Impex	Enterprise over which KMP / Relatives of KMP exercise significant influence through controlling interest Relative of Director	Purchase of goods or Services	1st April, 2025 to 31st March, 2026	451.51	-	NIL
Krishna Orgochem				422.19	-	NIL
Archit Life Science Limited				198.92	-	NIL
Archit Life Science Limited	Enterprise over which KMP / Relatives of KMP exercise significant influence through controlling interest	Sale of goods or Services		603.08	-	NIL
Kandarp K. Amin	Whole-time Director	Rent paid		28.80	-	NIL
		Secutity deposit given		3.00	-	NIL
Archna K. Amin	Whole-time Director	Rent paid		9.00	-	NIL
		Secutity deposit given		3.00	-	NIL

Name (s) of the related party	Nature of relationship	Nature of contracts/ arrangements/ transaction	Duration of the contracts/ arrangements/ transaction	Salient terms of the contracts or arrange ments or trans action including the value, if any	Date of approval by the Board*	Amount paid as advances if any*
Manini S. Amin	Relative of Director	Payment of Salary	1st April, 2025 to 31st March, 2026	33.60	-	NIL
Shimoli A. Amin	Relative of Director	Payment of Salary		51.60	-	NIL
Suchit K. Amin	Relative of Director	Payment of Salary		38.40	-	NIL

*Appropriate approvals have been taken for related party transactions. No amount was paid as advance.

For and on behalf of the Board of Directors
FOR ARCHIT ORGANOSYS LIMITED

(KANDARP K.AMIN)
Chairman & Whole Time Director
DIN:00038972

Place: Ahmedabad
Date: 12/08/2026

ANNEXURE G

DISCLOSURE UNDER RULE 5 OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014

i. Ratio of the remuneration of each director to the median remuneration of the employees of the company for the financial year ended on 31st March, 2026:

SR No.	Director	Remuneration	Median Remuneration	Ratio
1.	Shri Kandarp K. Amin	90,00,000	9,75,861.54	9.22
2.	Smt. Archana K. Amin	84,00,000		8.61
3.	Shri Archit K. Amin	75,00,000		7.69

ii. The percentage increase in remuneration of each director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the financial year;

SR No.	Particulars	Details
1.	Shri Kandarp K. Amin, Whole Time Director	-6.40
2.	Smt. Archana K. Amin, Whole Time Director	-6.20
3.	Shri. Archit K. Amin, Whole Time Director	0.20
4.	Company Secretary	4.00
5.	Chief Financial Officer	-11.20

iii. The percentage increase in the median remuneration of employees in the financial year;

8.37% Increase in the median remuneration of the employees in the financial year

iv. The Company has 52 permanent employees on the rolls of company

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

Not Applicable

v. The key parameters for any variable component of remuneration availed by the directors;

The Whole Time Directors have not availed any variable remuneration components.

vi. Affirmation that the remuneration is as per the remuneration policy of the company:

It is affirmed that the remuneration paid is as per the remuneration policy of the company.

For and on behalf of the Board of Directors
FOR ARCHIT ORGANOSYS LIMITED

(KANDARP K.AMIN)
Chairman & Whole Time Director
DIN:00038972

Place: Ahmedabad
Date: 12/08/2026

ANNEXURE H
ANNUAL REPORT ON CSR ACTIVITIES
FOR FINANCIAL YEAR ENDING ON 31/03/2026

1. Brief outline on CSR Policy of the Company:

The policy aims to contribute towards sustainable development of the society and environment to make planet a better place for future generations. The philosophy of CSR is imbibed in our business activities and social initiatives taken in the local area. The CSR Policy is formulated in accordance with the provisions of section 135 of the Companies Act, 2013 and rules made thereunder and other applicable laws to the company.

Content of Policy:

Focus Areas:

While the company may undertake CSR activities in any areas listed under Schedule VII of the Companies Act, 2013, the focus areas of CSR activities should be on the following aspects:

(i) Health Camps
(ii) Environment protection
(iii) Rain Water Harvesting
(iv) Rural Transformation
(v) Safe Drinking Water
(vi) Promoting education, including special education and employment enhancing vocation skills
(vii) Promoting gender equality, empowering women, setting up homes and hostels for women and orphans

2. Composition of CSR Committee:

As the Company fall under the criteria mentioned in the provision of Section 135 of the Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, however as per sub-section 9 of section 135 of the Companies Act, 2013 where the amount to be spent by a company under sub-section (5) of Section 135 of the Companies Act, 2013 does not exceed fifty lakh rupees, the requirement for constitution of the Corporate Social Responsibility Committee shall not be applicable and the functions of such Committee provided under this section shall, in such cases, be discharged by the Board of Directors of such company.

As in the Financial year 2025-26 the CSR amount to be spent by the Company is below Rs. 50 lakhs, the Company has not constituted the Corporate Social Responsibility Committee and all the functions have been discharged by the Board of Directors of the Company.

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

Web-link for policy: https://architorg.com/investorrelations/policy/2023/CSR%20Policy.pdf Web Link for CSR Projects: https://architorg.com/wp-content/uploads/2024/08/CSR-Annual-Action-Plan-2025-26.pdf.Evaluation of KMP and Senior Management:

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

5. (a) **Average net profit of the company as per sub-section (5) of section 135:** Rs. 6,53,22,033/-

(b) **Two percent of average net profit of the company as per sub-section (5) of section 135:** Rs. 13,06,441/-

(c) **Surplus arising out of the CSR Projects or programmes or activities of the previous financial years:** Not Applicable

(d) **Amount required to be set-off for the financial year, if any:** NIL

(e) **Total CSR obligation for the financial year [(b)+(c)-(d)]:** Rs. 13,06,441/-

6. (a) **Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project):**

<table>
<tr><th>(1)</th><th>(2)</th><th>(3)</th><th colspan="2">(4)</th><th>(5)</th><th colspan="3">(6)</th><th>(7)</th><th>(8)</th></tr>
<tr><th>SR No</th><th>CSR project or activity identified</th><th>Sector in which the Project is covered</th><th>Projects or programs (1) Local area or other</th><th>Specify the State and district where projects or programs was undertaken</th><th>Amount outlay (budget) project or programs wise</th><th>Amount spent on the projects or programs</th><th>Direct expen diture on pro jects or prog rams.</th><th>Over heads</th><th>Cumula tive expendi ture upto to the reporting period.</th><th>Amount spent: Direct or through impleme nting agency*</th></tr>
<tr><td>1.</td><td rowspan="2">Providing food items, plantation medical, Gaushala and other social activities under Swachh Bharat Abhiyan</td><td rowspan="2">eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation including contribution to the Swach Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water</td><td>Local</td><td>Ahmedabad</td><td>75,000</td><td>75,000</td><td>In Direct</td><td>Nil</td><td>75,000</td><td rowspan="2">Impleme nting Agency

Jay Harihar Krupa Foundation

CSR Reg. No.: CSR00 078243</td></tr>
<tr><td>2.</td><td>Local</td><td>Ahmedabad</td><td>9,25,000</td><td>9,25,000</td><td>In Direct</td><td>Nil</td><td>9,25,000</td></tr>
<tr><td>3.</td><td>Promoting education</td><td>Promoting education</td><td>Other</td><td>Kheda</td><td>1,00,000</td><td>1,00,000</td><td>In Direct</td><td>Nil</td><td>1,00,000</td><td>Implemen ting Agency

Vaso Kelavani Mandal

CSR Reg. No.: CSR0 0020068</td></tr>
</table>

(1)	(2)	(3)	(4)		(5)	(6)			(7)	(8)
SR No	**CSR project or activity identified**	**Sector in which the Project is covered**	**Projects or programs (1) Local area or other**	**Specify the State and district where projects or programs was undertaken**	**Amount outlay (budget) project or programs wise**	**Amount spent on the projects or programs**	**Direct expen diture on pro jects or prog rams.**	**Over heads**	**Cumula tive expendi ture upto to the reporting period.**	**Amount spent: Direct or through impleme nting agency***
4.	Corrective surgeries of Scoliosis to the needy people at health and care foundation Ahmedabad	eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation including contribution to the Swach Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water	Local	Ahmedabad	1,00,000	1,00,000	In Direct	Nil	1,00,000	Impleme nting Agency Jay Harihar Krupa Foundation CSR Reg. No.: CSR000 05410
5.	Providing facility to needy people and measures for reducing inequalities faced by socially and economically backward groups.	Providing facility to needy people and measures for reducing inequalities faced by socially and economically backward groups.	Local	Ahmedabad	2,00,000	2,00,000	In Direct	Nil	2,00,000	Implemen ting Agency Vaso Kelavani Mandal CSR Reg. No.: CSR 00068237
					14,00,000	14,00,000			14,00,000	

(b) Amount spent in Administrative Overheads: Nil

(c) Amount spent on Impact Assessment, if applicable: Nil

(d) Total amount spent for the Financial Year [(a)+(b)+©]: 14,00,000/-

(e) CSR amount spent or unspent for the Financial Year:

Total Amount Spent for the Financial Year (in Rs.)	Amount Unspent (in Rs.)				
	Total Amount transferred to Unspent CSR Account as per sub- section (6) of section 135.		Amount transferred to any fund specified under Schedule VII as per second proviso to sub-section (5) of section 135.		
	Amount	Date of transfer	Name of the Fund	Amount.	Date of transfer
14,00,000/-	**Not Applicable**				

(f) Excess amount for set-off, if any:

SR No.	Particulars	Amount (in Rs.)
1.	Two percent of average net profit of the company as per sub-section (5) of section 135	13,06,441/-
2.	Total amount spent for the Financial Year	14,00,000/-
3.	Excess amount spent for the Financial Year [(ii)-(I)]	93,559/-
4.	Surplus arising out of the CSR projects or programs or activities of the previous Financial Years, if any	0/-
5.	Amount available for set off in succeeding Financial Years [(iii)-(iv)]	93,559/-

7. **Details of Unspent Corporate Social Responsibility amount for the preceding three Financial Years:** Not Applicable

8. **Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year:** No

9. **Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per subsection (5) of section 135:** Not applicable

FOR AND ON BEHALF OF THE BOARD
FOR ARCHIT ORGANOSYS LIMITED

(KANDARP K.AMIN)
Chairman & Whole Time Director
DIN:00038972

Place: Ahmedabad
Date:12/08/2026

INDEPENDENT AUDITOR'S REPORT

To the Members of
ARCHIT ORGANOSYS LIMITED
Ahmedabad.

Report on the Audit of the financial statements

Opinion

We have audited the accompanying financial statements of ARCHIT ORGANOSYS LIMITED ("the Company"), which comprise the balance sheet as at 31 March, 2026, and the statement of Profit and Loss (including other comprehensive income), statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of material accounting policies and other explanatory information (hereinafter referred to as '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 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 Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2026, and its profit and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. We have determined that there are no key audit matters to communicate in our report.

Other Information

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in Board's report including Annexures to Board's Report but does not include the financial statements and our auditor's report thereon. The Board's Report including Annexures to Board's Report are expected to be made available to us after the date of this auditor's report.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. When we read the other information, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance as required under SA 720 "The Auditor's Responsibilities Relating to Other Information".

Management's Responsibility for the Financial Statements

The Company's Management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the financial statements and auditor's reports thereon. The Company's annual report is expected to be made available to us after the date of this auditor's report.

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

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

When we read the Company's annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance and take necessary actions, as applicable under the relevant laws and regulations.

Management's and Board of Directors' Responsibilities for the Financial Statements

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

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

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls 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 the Management and Board of Directors.

- Conclude on the appropriateness of the Management and Board of Directors 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.

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.

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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 the Companies (Auditor's Report) Order, 2020 (“the Order”), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the “Annexure – A” a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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

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

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

   (c) The Balance Sheet, the Statement of Profit and Loss (including other comprehensive income), the Statement of Changes in Equity, and the Statement of Cash Flow 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 Companies (Indian Accounting Standards) Rules, 2015, as amended;

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

   (f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in “Annexure B”.

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

      (i) The Company has disclosed the impact of pending litigations on its financial position in its financial statements – Refer Note 42 to the financial statements.

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

      (iii) There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund ('IEPF') by the Company.

      (iv) (a) The Management has represented that, to the best of its knowledge and belief, as disclosed in the note 54(g) to the financial statements, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities (“Intermediaries”), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

      (b) The Management has represented, that, to the best of its knowledge and belief, as disclosed in the note 54(h) to the financial statements, no funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Parties ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(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.

(v) The final dividend paid by the Company during the year, in respect of the same declared for the previous year, is in accordance with Section 123 of the Act to the extent it applies to payment of dividend.

As stated in Note 20 to the financial statements, the Board of Directors of the Company has proposed final dividend for the year which is subject to the approval of the members at the ensuing Annual General Meeting. The dividend declared is in accordance with Section 123 of the Act to the extent it applies to declaration of dividend.

(vi) Based on our examination which included test checks, the Company has used accounting software for maintaining its books of account, which have a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software.

Further, we did not come across any instance of the audit trail feature being tampered with.

Additionally, where audit trail (edit log) facility was enabled and operated in the previous years, the audit trail has been preserved by the Company as per the statutory requirements for record retention.

3. 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 according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of Section 197 read with Schedule V of the Act. The remuneration paid to any director is not in excess of the limit laid down under Section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under Section 197(16) of the Act which are required to be commented upon by us.

FOR G. K. CHOKSI & CO.
[Firm Registration No. 101895W]
Chartered Accountants

SANDIP A. PARIKH
Partner
Mem. No. 040727
UDIN: 26040727HCTUKR4759

Place: Ahmedabad
Date: 16 May 2026

Annexure - A
to the Independent Auditors' Report of even date on financial statements of ARCHIT ORGANOSYS LIMITED for the year ended 31 March 2026

(i) (a) (A) The Company is in the process of maintaining and updating the requisite records showing full particulars, including quantitative details, situation / locations and additions/deletions, of Property, Plant and Equipment and right of use assets.

(B) The Company is in the process of maintaining and updating the requisite records showing full particulars and additions/deletions of its intangible assets.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, property, plant and equipment and rights of use assets were not physically verified by the Management at reasonable intervals. Accordingly, we are unable on reporting requirement under Clause 3(i)(b) of the Order.

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of all the immovable properties (other than immovable properties where the Company is the lessee and the lease agreements are duly executed in favour of the Company) are held in the name of the Company.

(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.

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

(ii) (a) The inventory has been physically verified by the management during the year. In our opinion, the frequency of such verification is reasonable and procedures and coverage as followed by management were appropriate. No discrepancies were noticed on verification between the physical stocks and the book records that were more than 10% in the aggregate of each class of inventory.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks on the basis of security of current assets. In our opinion, the quarterly returns or statements filed by the Company with such banks are not in agreement with the books of account of the Company as disclosed below.

Quarter Ended	Bank	Amount as per Books of accounts	Amount as reported in the quarterly return / statement	Difference
June 2025	Union Bank of India	882.55	2,083.64	(1,201.09)
September 2025		825.56	2,044.90	(1,219.34)
December 2025		1,243.08	2,073.85	(830.77)
March 2026		1,247.71	1,946.57	(698.86)

(iii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any investments, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured to firms and limited liability partnerships during the year. Further, The Company has not provided any guarantee or security or granted advances in the nature of loans, secured or unsecured, to companies or other parties during the year. However, the Company has made Investments in mutual funds and Companies and granted unsecured loans to Companies and other parties during the year in respect of which the requisite information is as below:

(a) Based on the audit procedures carried on by us and as per the information and explanations given to us, the Company has granted loans to Companies and other parties as below:

Particulars	Loan
Aggregate amount during the year Others	2,456.56
Balance outstanding as at balance sheet date Others	2,927.44

(b) According to the information and explanations given to us and based on the audit procedures conducted by us, in our opinion investments made during the year and the terms and conditions of the grant of the loans during the year, are not prejudicial to the interest of the Company.

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, in the case of loans given, there are no any stipulation of schedule of repayment of principal and payment of interest as such loans are repayable on demand. Accordingly, we are unable to comment on the regularity of repayment of principal and payment of interest. Further, the Company has not given any advance in the nature of loan to any party during the year.

(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, in the case of loans given, there are no any stipulation of schedule of repayment of principal and payment of interest as such loans are repayable on demand. Accordingly, we are unable to comment on the amount overdue for more than ninety days. Further, the Company has not given any advances in the nature of loans to any party during the year.

(e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there is no loans granted falling due during the year, which has been renewed or extended or fresh loans granted to settle the overdue of existing loans given to same parties. Further, the Company has not given any advances in the nature of loans to any party during the year.

(f) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment except for the following:

Particulars	All Parties	Promoters	Related Parties
Aggregate of loans - Repayable on demand (A)	2,456.56	-	2,367.61
- Agreement does not specify any terms or period of Repayment (B)	-	-	-
Percentage of loans to the total loans	100%	-	100%

(iv) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not provided any guarantee or security as specified under Section 185 and 186 of the Act. In respect of the investments made and loans given by the Company, in our opinion the provisions of Section 185 and 186 of the Act have been complied with.

(v) According to information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not accepted any deposits or amounts which are deemed to be deposits within the meaning of section 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules 2014 (as amended). Accordingly, reporting under clause 3(v) of the Order is not applicable.

(vi) We have broadly reviewed the books of accounts maintained by the Company pursuant to the rules prescribed by the Central Government for maintenance of cost records under Section 148(1) of the Act in respect of its manufactured goods and are of the opinion that prima facie, the prescribed accounts and records have been made and maintained. However, we have not carried out a detailed examination of the records with a view to determine whether these are accurate or complete.

(vii) (a) The Company does not have liability in respect of Service tax, Duty of excise, Sales tax and Value added tax during the year since effective 01 July 2017, these statutory dues has been subsumed into GST.

According to the information and explanations given to us and on the basis of our examination of the records of the Company, in our opinion, the undisputed statutory dues including Goods and Services Tax, Provident Fund, Employees State Insurance, Professional Tax, Income-Tax, Duty of Customs or Cess or other statutory dues have generally been regularly deposited by the Company with the appropriate authorities.

(c)

According to the information and explanations given to us and on the basis of our examination of the records of the Company, no undisputed amounts payable in respect of Goods and Services Tax, Provident Fund, Employees State Insurance, Professional Tax, Income-Tax, Duty of Customs or Cess or other statutory dues were in arrears as at 31 March 2026 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, statutory dues relating to Income-Tax which have not been deposited on account of any dispute are as follows:

Name of the Statute	Nature of Dues	Amount ₹ in lacs	Period to which the amount relates	Forum where dispute is pending
Income Tax Act, 1961	Income Tax	24.94	A.Y. 2014-2015	Commission of Income Tax (Appeal) Ahmedabad
Income Tax Act, 1961	Income Tax	9.09	A.Y. 2015-2016	Commission of Income Tax (Appeal) Ahmedabad

(viii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 2025 as income during the year.

(ix) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not defaulted in repayment of loans and borrowings or in the payment of interest thereon to any lender.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared a wilful defaulter by any bank or financial institution or government or government authority.

(c) In our opinion and according to the information and explanations given to us by the management, term loans were applied for the purpose for which the loans were obtained.

(d) According to the information and explanations given to us and on an overall examination of the financial statements of the Company, we report that no funds raised on short-term basis have been used for long-term purposes by the Company.

(e) The Company does not hold any investment in any subsidiaries, associates or joint ventures (as defined under the Act) during the year ended 31 March, 2026. Accordingly, reporting under clause 3(ix)(e) is not applicable.

(f) The Company does not hold any investment in any subsidiaries, associates or joint ventures (as defined under the Act) during the year ended 31 March, 2026. Accordingly, reporting under clause 3(ix)(f) is not applicable.

(x) (a) The Company has not raised any moneys by way of initial public offer or further public offer (including debt instruments). Accordingly, reporting under clause 3(x)(a) of the Order is not applicable.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, reporting under clause 3(x)(b) of the Order is not applicable.

(xi) (a) During the course of our examination of the books and records of the Company and according to the information and explanations given to us, no fraud by the Company or on the Company has been noticed or reported during the year.

(b) According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Act has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of the Companies (Audit and Auditors) Rules, 2014 (as amended) with the Central Government.

(c) As represented to us by the management, there are no whistle blower complaints received by the Company during the year.

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

(xiii) In our opinion and according to the information and explanations given to us, the transactions with related parties are in compliance with Section 177 and 188 of the Act, where applicable, and the details of the related party transactions have been disclosed in the financial statements as required by the applicable Indian Accounting Standards.

(xiv) (a) Based on information and explanations provided to us and our audit procedures, in our opinion, the Company has an internal audit system commensurate with the size and nature of its business.

(b) We have considered the internal audit reports of the Company issued till date for the period under audit.

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

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

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

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

(d) The Company is not part of any group (as per the provisions of the Core Investment Companies (Reserve Bank) Directions, 2016 as amended). Accordingly, reporting under clause 3(xvi)(d) is not applicable.

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

(xviii) There has been no resignation of the statutory auditors during the year. Accordingly, reporting under clause 3(xviii) of the Order is not applicable

(xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year 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.
Also refer to the Other Information paragraph of our main audit report which explains that the other information comprising the information included in Company's annual report is expected to be made available to us after the date of this auditor's report.

(xx) According to the information and explanations given to us, there is no unspent amount under sub-section (5) of Section 135 of the Act pursuant to any projects. Accordingly, reporting under clause 3(xx)(a) and 3(xx)(b) of the Order are not applicable.

FOR G. K. CHOKSI & CO.
[Firm Registration No. 101895W]
Chartered Accountants

SANDIP A. PARIKH
Partner
Mem. No. 040727
UDIN: 26040727HCTUKR4759

Place: Ahmedabad
Date: 16 May, 2026

Annexure - B
to the Independent Auditor's Report of even date on standalone financial statements of ARCHIT ORGANOSYS LIMITED

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

We have audited the internal financial controls with reference to financial statements of **ARCHIT ORGANOSYS LIMITED** ("the Company") as of 31 March, 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's and Board of Directors' Responsibility for Internal Financial Controls

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

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to financial statements based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the ICAI. 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 with reference to financial statements 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 with reference to financial statements and their operating effectiveness. Our audit of internal financial controls with reference to financial statements included obtaining an understanding of internal financial controls with reference to financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

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

Meaning of Internal Financial Controls with Reference to Financial Statements

A company's internal financial control with reference to financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control with reference to financial statements includes those policies and procedures that

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

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

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

Inherent Limitations of Internal Financial Controls with Reference to Financial Statements

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

Opinion

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

FOR G. K. CHOKSI & CO.
[Firm Registration No. 101895W]
Chartered Accountants

SANDIP A. PARIKH
Partner
Mem. No. 040727
UDIN: 26040727HCTUKR4759

Place: Ahmedabad
Date: 16 May, 2026

Note 1: Corporate Information

Archit Organosys Limited ('the Company') is a Public Company having CIN: L24110GJ1993PLC019941, domiciled in India and is incorporated under the provisions of the Companies Act, 2013 applicable in India. The Company's shares are listed on Bombay Stock Exchange. The Company is mainly engaged in the business of manufacturing and trading of chemicals. The registered office of the Company is located at 9th Floor, Venus Benecia, Near Pakwan Restaurant, Bodakdev, S. G. Highway, Ahmedabad-380054, Gujarat, India.

The financial statements for the year ended 31st March, 2026 were considered by the Board of Directors and approved for issuance on 16th May, 2026.

Note 2: Material Accounting Policies

2.1 Basis of Preparation

Statement of Compliance
The financial statements of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) read with Section 133 of the Companies Act, 2013 and presentation requirements of Division II of Schedule III to the Companies Act, 2013 (as amended). Accounting Policies have been consistently applied except where newly issued Indian accounting standard is initially adopted or revision to the existing standards requires a change in the accounting policy hitherto in use. Management evaluates all recently issued or revised accounting standards on an on-going basis.

Basis of Measurement
The financial statements of the Company have been prepared and presented in accordance with the Generally Accepted Accounting Principles (GAAP) under the historical cost convention on accrual basis of accounting, except for certain Assets and Liabilities as stated below:

(a) Financial instruments (assets / liabilities) classified as fair value through profit or loss or fair value through other comprehensive income are measured at fair value.

(b) The defined benefit asset/liability is recognized as the present value of defined benefit obligation less fair value of plan assets.

Current and non-current classification
All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle (twelve months) and other criteria set out in the Schedule III to the Act.

Functional currency:
The financial statements are presented in Indian rupee (INR), which is Company's functional and presentation currency.

Rounding of amounts
All amounts disclosed in the financial statements and notes have been rounded off to the nearest lacs as per the requirement of Schedule III, unless otherwise stated.

2.2 Summary of Material Accounting Policies

a. Financial Instruments
Financial assets and financial liabilities are recognized when the Company becomes a party to the contractual provisions of the instruments.

i. Financial Assets
Financial Assets comprises of investments in equity instruments, trade receivables, cash and cash equivalents and other financial assets.

Initial Recognition:
All financial assets are recognized initially at fair value plus, in the case of financial assets not recorded at fair value through Profit or Loss, transaction costs that are attributable to the acquisition of financial assets except for trade receivables which are initially measured at transaction price. Purchases or sales of financial assets that requires delivery of assets within a period of time frame established by regulation or convention in the market place (regular way trades) are recognized on the trade date, i.e., the date that the Company committed to purchase or sell the asset.

Subsequent Measurement:
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:

- **Financial assets measured at amortized Cost:**
  Financial assets are subsequently measured at amortized cost if these financial assets are held within a business whose objective is to hold these assets in order to collect contractual cash flows and where contractual terms of financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

- **Financial assets at Fair Value through Other Comprehensive Income (FVTOCI):**
  Financial Assets that are held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of financial assets give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding are subsequently measured at FVTOCI. Fair Value movements in financial assets at FVTOCI are recognized in Other Comprehensive Income.

  Equity instruments held for trading are classified as at fair value through profit or loss (FVTPL). For other equity instruments the Company classifies the same as FVTOCI. The classification is made on initial recognition and is irrevocable. Fair Value changes on equity instruments at FVTOCI, excluding dividends are recognized in Other Comprehensive Income (OCI).

- **Fair Value through Profit or Loss (FVTPL):**
  Financial Assets are measured at FVTPL if it does not meet the criteria for classification as measured at amortized cost or at FVTOCI. All fair value changes are recognized in the Statement of Profit and Loss.

  De-recognition of Financial Assets:
  Financial Assets are derecognized when the contractual rights to cash flows from the financial assets expire or the financial asset is transferred and the transfer qualifies for de-recognition. On de-recognition of the financial assets in its entirety, the difference between the carrying amount (measured at the date of de-recognition) and the consideration received (including any new asset obtained less any new liability assumed) shall be recognized in the Statement of Profit and Loss.

ii. Financial Liabilities

Initial Recognition and Measurement:
Financial Liabilities are initially recognized at fair value plus any transaction costs, (if any) which are attributable to acquisition of the financial liabilities.

Subsequent Measurement:
For purposes of subsequent measurement, financial liabilities are classified under two categories:

- Financial Liabilities at fair value through profit or loss.
- Financial Liabilities at amortized cost.

Classification of Financial Liabilities:

- Financial Liabilities at amortized cost:
  The Company is classifying the following under amortized cost:
  - Borrowing from Banks
  - Borrowing from Others
  - Trade Payables
  - Other Financial Liabilities

  Amortized cost for financial liabilities represents amount at which financial liability is measured at initial recognition minus the principal repayments, plus or minus cumulative amortization using the effective interest method of any differences between the initial amount and maturity amount.

- **Financial liabilities at Fair Value through Profit or Loss:**
  Financial liabilities held for trading are measured at Fair Value through Profit or Loss

  De-recognition of Financial Liabilities:
  Financial liabilities shall be derecognized when, and only when, it is extinguished i.e. when the obligation specified in the contract is discharged or cancelled or expires.

iii. Offsetting of Financial assets and Financial Liabilities
Financial assets and Financial Liabilities are offset and the net amount is presented in Balance Sheet when, and only when there is a legally enforceable right to offset the recognized amounts and intends either to settle on the net basis or to realize the assets and liabilities simultaneously.

iv. Reclassification of Financial Assets and Financial Liabilities

The Company determines classification of financial assets and liabilities on initial recognition. After initial recognition, no reclassification is made for financial assets which are categorized as equity instruments at FVTOCI, and financial assets or liabilities that are specifically designated as FVTPL. For financial assets which are debt instruments, a reclassification is made only if there is a change in business model for managing those assets. Changes to the business model are expected to be very infrequent. The management determines the change in a business model as a result of external or internal changes which are significant to the Company's Operations. A Change in business occurs when the company either begins or ceases to perform an activity that is significant to its operations. If the Company reclassifies financial assets, it applies the reclassification prospectively effective from the reclassification date which is the first day of the immediately next reporting period following the change in business model. The Company does not restate any previously recognised gains, losses (including impairment gains or losses) or interest.

b. Share Capital

Ordinary Shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or share options are recognized as a deduction from equity, net of any tax effects.

c. Property, Plant and Equipment

Property, plant and equipment held for use in the supply of goods or services, or for administrative purposes, are stated in the balance sheet at cost less accumulated depreciation and accumulated impairment losses. Freehold land is not depreciated. All repairs and maintenance costs are charged to the income statement during the financial period in which they are incurred.

Properties in the course of construction for supply of services or administrative purpose are carried at cost, less any recognised impairment loss. Cost includes professional fees and other directly attributable cost and for qualifying assets, borrowing cost capitalised in accordance with the Company's accounting policy. Such properties are classified to the appropriate categories of Property Plant and equipment when completed and ready for intended use. Depreciation of these assets, on the same basis as other property assets, commences when the assets are ready for their intended use.

Depreciation is recognised so as to write off the cost of assets (other than freehold land and properties under construction) less their residual values over their useful lives as prescribed under Part C of Schedule II to the Companies Act 2013, using the straight-line method. The estimated useful lives, residual values and depreciation method are reviewed at the end of each reporting period, with the effect of any changes in estimate accounted for on a prospective basis. Depreciation for assets purchased/sold during a period is proportionately charged for the period of use.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and are recognised net within "other income / other expenses" in the Statement of profit and loss.

d. Intangible Assets

Intangible assets with finite useful lives that are acquired separately are carried at cost less accumulated amortisation and accumulated impairment losses. Amortisation is recognised on a straight-line basis over their estimated useful lives. The estimated useful life and amortisation method are reviewed at the end of each reporting period, with the effect of any changes in estimate being accounted for on a prospective basis. Intangible assets with indefinite useful lives that are acquired separately are carried at cost less accumulated impairment losses.

Derecognition of intangible assets

An intangible asset is derecognised on disposal, or when no future economic benefits are expected from use or disposal. Gains or losses arising from de-recognition of an intangible asset, measured as the difference between the net disposal proceeds and the carrying amount of the asset, and are recognised in statement of profit and loss when the asset is de-recognised.

Useful lives of intangible assets

Estimated useful lives of the intangible assets are as follows:

e. Inventories

Raw Materials, Stock-in-process, Finished Goods are valued at lower of cost or net realizable value. Cost of stock-in-process and finished goods include materials, labour, manufacturing overhead and other cost incurred in bringing the inventories to their present location.

Stock of stores, spares, consumable and packing materials are valued at cost.

f. **Impairment**

i. **Financial assets (other than at fair value)**

The Company assesses at each date of balance sheet, whether a financial asset or a class of financial assets is impaired. Ind AS 109 requires expected credit losses to be measured though a loss allowance. The Company recognises lifetime expected losses for all contract assets and / or all trade receivables that do not constitute financing transaction. For all other financial assets, expected credit losses are measured at an amount equal to the twelve-month expected credit losses or at an amount equal to the life time expected credit losses if the credit risk on the financial asset has increased significantly, since initial recognition.

ii. **Non-financial assets**

Tangible and Intangible assets

Property, Plant and equipment and intangible assets with finite life are evaluated for recoverability whenever there is an indication that their carrying amounts may not be recoverable. If any such indication exists, the recoverable amount (i.e. higher of the fair value less cost to sell and the value-in-use) is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for cash generating unit (CGU) to which the asset belongs.

If the recoverable amount of an asset (or CGU) is estimated to be less than its carrying amount, the carrying amount of the asset (or CGU) is reduced to its recoverable amount. An impairment loss is recognised in the statement of profit and loss.

Reversal of impairment loss

Impairment losses recognized in prior periods are assessed at each reporting date for any indications that the loss has decreased or no longer exists.

An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortization, if no impairment loss had been recognized directly in other comprehensive income and presented within equity.

g. **Provisions, Contingent Liabilities and Contingent Assets**

Provisions are recognized if, as a result of a past event, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. If the effect of the time value of money is material, provisions are discounted using a current pre tax rates that reflects, where appropriate, the risks specific to the liability. Where discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.

A provision for onerous contract is recognized when the expected benefits to be derived by the Company from a contract are lower than the unavoidable cost of meeting its obligations under the contract. The provision is measured at the present value of the lower of the expected cost of terminating the contract and the expected net cost of continuing with the contract. Before a provision is established, the Company recognizes any impairment loss on the assets associated with the contract.

Contingent liabilities are not recognised in the financial statements. A contingent asset is neither recognised nor disclosed in the financial statements.

h. **Revenue Recognition**

Revenue from contracts with customers is recognised when control of the goods or services are transferred to the customer at an amount that reflects the consideration to which the Company expects to be entitled in exchange for those goods or services. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duties collected on behalf of the government.

The Company has generally concluded that it is the principal in its revenue arrangements, because it typically controls the goods or services before transferring them to the customer.

The specific recognition criteria described below must also be met before revenue is recognized.

Sale of Goods (c)

Revenue is recognised when control of goods is transferred to a customer in accordance with the terms of the contract. The control of the goods is transferred upon delivery to the customers either at factory gate of the Company or specific location of the customer or when the goods are handed over to the freight carrier, as per the terms of the contract. A receivable is recognised by the Company when the goods are delivered to the customer as this represents the point in time at which the right to consideration becomes unconditional, as only the passage of time is required before payment is due.

The Company accounts for pro forma credits, refunds of duty of customs or excise, or refunds of sales tax/ GST in the year of admission of such claims by the concerned authorities. Export benefits are classified as other operating income and recognized on accrual basis in the year of export based on eligibility and when there is no uncertainty on receiving the same.

Interest Income

Interest income is recognised using the effective interest method as set out in Ind AS 109 – Financial Instruments: Recognition and Measurement, when it is probable that the economic benefits associated with the transaction will flow to the Company and the amount of the revenue can be measured reliably. The effective interest method is a method of calculating the amortised cost of a financial asset or a financial liability and of allocating the interest income or interest expense over the relevant period.

I. Leases

The Company assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

The Company as a lessee

The Company applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The Company recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets

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i. Right of use

The Company recognises right-of-use assets ("ROU Assets") at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets.

If ownership of the leased asset transfers to the company at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset. The right-of-use assets are also subject to impairment. Refer to the accounting policies in Note (f) "Impairment of non-financial assets".

ii. Lease Liability

At the commencement date of the lease, the Company recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Company and payments of penalties for terminating the lease, if the lease term reflects the Company exercising the option to terminate. Variable lease payments that do not depend on an index or a rate are recognised as expenses (unless they are incurred to produce inventories) in the period in which the event or condition that triggers the payment occurs.

In calculating the present value of lease payments, the Company uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments (e.g., changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset. Lease liabilities has been presented under the head "Financial Liabilities".

iii. Short-term leases and leases of low-value assets

The Company applies the short-term lease recognition exemption to its short-term leases (i.e., those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). It also applies the lease of low-value assets recognition exemption that are considered to be low value. Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term.

j. Foreign Currency Translation

In preparing the financial statements of the Company, transactions in currencies other than the entity's functional currency are recognised at the rate of exchange prevailing at the date of the transactions. At the end of each reporting period, monetary items denominated in foreign currencies are retranslated at the rates prevailing at that date. Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated.

Exchange differences on monetary items are recognised in profit and loss in the period in which they arise except for exchange differences on foreign currency borrowings relating to assets under construction for future productive use, which are included in the cost of those assets when they are regarded as an adjustment to interest costs on those foreign currency borrowings.

k. Borrowing Costs

Borrowing costs include

i. Interest expense calculated using the effective interest rate method,

ii. Finance charges in respect of finance leases, and

iii. Exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs.

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale.

Interest income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalisation.

All other borrowing costs are recognised in the statement of profit and loss in the period in which they are incurred.

l. Employee benefits

Short-term obligations

Liabilities for wages and salaries, including non-monetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled.

Post-employment obligations

The Company operates the following post-employment schemes:

(i) defined contribution plans - provident fund and employee state insurance.

(ii) defined benefit plans - gratuity

i. Defined Contribution Plan

The Company has defined contribution plan for the post-employment benefits namely Provident Fund and Employees Death Linked Insurance, the contributions towards such funds and schemes are recognised as employee benefits expense and charged to the Statement of Profit and Loss when they are due. The Company does not carry any further obligations with respect to this, apart from contributions made on a monthly basis.

ii. Defined Benefit Plan

The Company has defined benefit plan, namely gratuity for eligible employees in accordance with the Payment of Gratuity Act, 1972 the liability for which is determined on the basis of an actuarial valuation (using the Projected Unit Credit method) at the end of each year.

The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows by reference to market yields at the end of the reporting period on government bonds that have terms approximating to the tenor of the related obligation. The liability or asset recognized in the balance sheet in respect of gratuity is the present value of the defined benefit obligation at the end of the reporting period less the fair value of plan assets

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The service cost (including current service cost, past service cost, as well as gains and losses on curtailments and settlements) is recognised in the Statement of profit and loss in the line item 'Employee benefits expense'.

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

Change in the present value of the defined benefit obligation resulting from plan amendments or curtailments are recognised immediately in the profit or loss as past service cost.

m. Income Taxes

Income tax expense represents the sum of tax currently payable and deferred tax. Tax is recognized in the Statement of Profit and Loss, except to the extent that it relates to items recognized directly in equity or in other comprehensive income

Current Tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from 'profit before tax' as reported in the statement of profit and loss because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Company's current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred Tax

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised 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 utilised. Such deferred tax assets and liabilities are not recognised if the temporary difference arises from the initial recognition of assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit.

The carrying amount of deferred tax assets 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 realised, 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.

Current and Deferred Tax for the year

Current and deferred tax are recognised in the Statement of profit and loss, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognised in other comprehensive income or directly in equity respectively. Where current tax or deferred tax arises from the initial accounting for a business combination, the tax effect is included in the accounting for the business combination.

Minimum Alternate Tax

MAT is recognised as an asset only when and to the extent there is convincing evidence that the Company will pay normal income tax during the specified period. In the year in which the MAT credit becomes eligible to be recognised, it is credited to the Statement of Profit and Loss and is considered as (MAT Credit Entitlement). The Company reviews the same at each Balance Sheet date and writes down the carrying amount of MAT Credit Entitlement to the extent there is no longer convincing evidence to the effect that the Company will pay normal Income Tax during the specified period. Minimum Alternate Tax (MAT) Credit are in the form of unused tax credits that are carried forward by the Company for a specified period of time, hence, it is presented as Deferred Tax Asset.

n. Earnings per Share

The Company presents basic and diluted earnings per share (EPS) data for its ordinary shares. Basic EPS is calculated by dividing the profit or loss attributable to the ordinary shareholders of the company by the weighted average number of ordinary shares outstanding during the period. Where ordinary shares are issued but not fully paid, they are treated in the calculation of basic earnings per share as a fraction of an ordinary share to the extent that they were entitled to participate in dividends during the period relative to a fully paid ordinary share. Diluted earnings per share is computed by dividing the net profit after tax by the weighted average number of equity shares considered for deriving basic EPS and also weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date. Dilutive potential equity shares are determined independently for each period presented.

o. Fair value Measurement

A number of Company's accounting policies and disclosures require the determination of fair value, for both financial and non-financial assets and liabilities. Fair value is the price that would be received on sell of an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. A fair value measurement assumes that the transaction to sell the asset or transfer the liability takes place either in the principal market for the asset or liability or in the absence of a principal market, in the most advantageous market for the asset or liability. The principal market or the most advantageous market must be accessible to the Company.

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

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

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

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

Level 1 - Unadjusted quoted prices in active markets for identical assets and liabilities.

Level 2 - Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3 - Unobservable inputs for the asset or liability.

For assets and liabilities that are recognized in the financial statements at fair value on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorization at the end of each reporting period.

p. Current / non- current classification

An asset is classified as current if:

i. it is expected to be realized or sold or consumed in the Company's normal operating cycle;

ii. it is held primarily for the purpose of trading;

iii. it is expected to be realized within twelve months after the reporting period; or

iv. it is cash or cash equivalent unless it is 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 classified as current if:

i. it is expected to be settled in normal operating cycle;

ii. it is held primarily for the purpose of trading;

iii. it is expected to be settled within twelve months after the reporting period;

iv. it has no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

All other liabilities are classified as non-current.

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

The operating cycle is the time between acquisition of assets for processing / trading / assembling and their realization in cash and cash equivalents. The Company has identified twelve months as its operating cycle.

2.3 New standards or interpretations issued and effective

Ministry of Corporate Affairs (“MCA”) notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. During the year ended March 31, 2026, MCA has notified the Companies (Indian Accounting Standards) Amendment Rules, 2025 applicable to the company w.e.f. 1st April, 2025.

i. Amendments to Ind AS 21 - Lack of exchangeability

The amendment requires the Effects of Changes in Foreign Exchange Rates to specify how an entity should assess whether a currency is exchangeable and how it should determine a spot exchange rate when exchangeability is lacking. The amendments also require disclosure of information that enables users of its financial statements to understand how the currency not being exchangeable into the other currency affects, or is expected to affect, the entity's financial performance, financial position and cash flows.

The amendments are effective for annual reporting periods beginning on or after 1st April 2025. When applying the amendments, an entity cannot restate comparative information.

The amendments do not have a material impact on the Company's Financial Statements.

ii. Amendments to Ind AS 1 – Classification of Liabilities as Current or Non-current and Non-current Liabilities with Covenants

In August 2025, the MCA notified amendments to paragraphs 69 to 76 of Ind AS 1 to specify the requirements for classifying liabilities as current or non-current. The amendments clarify:

- What is meant by a right to defer settlement
- That a right to defer must exist at the end of the reporting period
- That classification is unaffected by the likelihood that an entity will exercise its deferral right
- That only if an embedded derivative in a convertible liability is itself an equity instrument would the terms of a liability not impact its classification

In addition, a requirement has been introduced to require disclosure when a liability arising from a loan agreement is classified as non-current and the entity's right to defer settlement is contingent on compliance with future covenants within twelve months.

If there is a breach of a material covenant of a long term loan arrangement on or before the end of the reporting period, resulting in the liability becoming payable on demand as at the reporting date, and the lender agrees—after the reporting period but before the financial statements are approved for issue—not to demand repayment for at least 12 months as a consequence of the breach, this shall be treated as an adjusting event. Accordingly, the entity is not required to classify the liability as current.

The amendments are effective for annual reporting periods beginning on or after 1 April 2025 retrospectively in accordance with Ind AS 8.

The amendments do not have a material impact on the Company's Financial Statements.

iii. Amendments to Ind AS 7 and Ind AS 107 - Supplier Finance Arrangements

In August 2025, the MCA notified amendments to Ind AS 7 Statement of Cash Flows and Ind AS 107 Financial Instruments: Disclosures to clarify the characteristics of supplier finance arrangements and require additional disclosure of such arrangements. The disclosure requirements in the amendments are intended to assist users of financial statements in understanding the effects of supplier finance arrangements on an entity's liabilities, cash flows and exposure to liquidity risk.

The amendments do not have a material impact on the Company's Financial Statements.

iv. International Tax Reform—Pillar Two Model Rules – Amendments to Ind AS 12

In August 2025, the MCA notified amendments to Ind AS 12 Income Taxes in response to the OECD's BEPS Pillar Two rules and include:

- A mandatory temporary exception to the recognition and disclosure of deferred taxes arising from the jurisdictional implementation of the Pillar Two model rules; and
- Disclosure requirements for affected entities to help users of the financial statements better understand an entity's exposure to Pillar Two income taxes arising from that legislation, particularly before its effective date.

The mandatory temporary exception – the use of which is required to be disclosed – applies immediately. The remaining disclosure requirements apply for annual reporting periods beginning on or after 1 April 2025, but not for any interim periods ending on or before 31 March 2026.

The amendments had no impact on the Company's Financial Statements as the Company is not in scope of the Pillar Two model rules.

Note 3: Significant accounting judgments, estimates and assumptions

The preparation of financial statements in conformity with Ind AS requires the management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, the disclosures of contingent assets and contingent liabilities at the date of financial statements, income and expense during the period. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

Estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognized in the periods in which the estimates are revised and in future periods which are affected.

Critical Accounting Estimates and Judgments
In the process of applying the Company's accounting policies, management has made the following judgments, which have the most significant effect on the amounts recognised in the financial statements.

(i) Contingences and Commitments
In the normal course of business, contingent liabilities may arise from litigations and other claims against the Company. Where the potential liabilities have a low probability of crystallizing or are very difficult to quantify reliably, such liabilities are treated as contingent liabilities. Such liabilities are disclosed in the notes but are not provided for in the financial statements. Although there can be no assurance regarding the final outcome of the legal proceedings, the management do not expect them to have a materially adverse impact on our financial position or profitability.

(ii) Taxes
Deferred tax assets are recognised for unused tax credits to the extent that it is probable that taxable profit will be available against which the losses can be utilised. Significant management judgment is required to determine the amount of deferred tax assets that can be recognised, based upon the likely timing and the level of future taxable profits together with future tax planning strategies.

(iii) Employee Benefits
Discount rate used to determine the carrying amount of the Company's defined benefit obligation.

The cost of defined benefit plans are determined using actuarial valuations. The actuarial valuation involves making assumptions about discount rates, expected rates of return on assets, future salary increases, mortality rates and future pension increases. Due to the long-term nature of these plans, such estimates are subject to significant uncertainty.

In determining the appropriate discount rate for plans operated in India, the management considers the interest rates of government bonds in currencies consistent with the currencies of the post-employment benefit obligation.

(iv) Fair value measurement of financial instruments
When the fair values of financial assets and financial liabilities recorded in the Balance Sheet cannot be measured based on quoted prices in active markets, their fair value is measured using valuation techniques. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgment is required in establishing fair values. Estimated irrecoverable amounts are based on the ageing of the receivable balance and historical experience. Individual trade receivables are written off when management deems it not to be collectible.

(v) Allowance for uncollectible trade receivables
Provision matrix takes into accounts historical credit loss experience and adjusted for forward looking information. The expected credit loss allowance is based on the ageing of the day of the receivables are due and the rates as given in the provision matrix.

(vi) Impairment of Property, Plant & Equipment
The value in use calculation requires the directors to estimate the future cash flows expected to arise from the cash-generating unit and a suitable discount rate in order to calculate present value. Where the actual future cash flows are less than expected, an impairment loss which is material in nature is accounted for.

(vii) Litigations
The provision is recognized based on the best estimate of the amount desirable to settle the present obligation arising at the reporting period and of the income is recognized in the cases involving high degree of certainty as to realization.

(viii) Useful Life of Property, Plant and Equipment
The Company reviews the estimated useful lives and residual values of property, plant and equipment at the end of each reporting period. During the current financial year, the management determined that there were no changes to the useful lives and residual values of the property, plant and equipment.

BALANCE SHEET AS AT MARCH 31, 2026

(in Rs. Lacs)

Particulars	Note	As at March 31, 2026	As at March 31, 2025
ASSETS			
Non-Current Assets			
(a) Property, Plant and Equipment	4	4,945.54	5,338.72
(b) Capital Work-in-Progress	5	-	80.63
(c) Right of Use Assets	6	39.28	58.16
(d) Intangible Assets	7	-	-
(e) Financial Assets			
(i) Investments	8	685.50	634.43
(ii) Other Financial Assets	9	36.87	30.29
(f) Other Non-Current Assets	10	868.00	-
		6,575.19	**6,142.23**
Current Assets			
(a) Inventories	11	295.05	430.18
(b) Financial assets			
(i) Trade Receivables	12	2,454.84	2,304.79
(ii) Cash and Cash Equivalents	13	137.41	6.81
(iii) Bank Balances other than (ii) above	14	87.18	33.44
(iv) Loans	15	2,927.44	3,289.59
(v) Other Financial Assets	16	1.09	4.96
(c) Other Current Assets	17	32.10	-
(d) Other Current Assets	18	156.87	79.87
		6,091.98	**6,149.64**
Total assets		**12,667.17**	**12,291.87**
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital	20	2,052.07	2,052.07
(b) Other Equity	21	5,571.20	4,868.50
Total Equity		**7,623.27**	**6,920.57**
Liabilities			
Non-Current Liabilites			
(a) Financial Liabilities			
(i) Borrowings	20	280.68	448.79
(ii) Lease Liabilities	43	27.02	47.63
(b) Provisions	23	21.26	23.33
(c) Deferred Tax Liabilities (Net)	24	393.33	281.38
		722.29	**801.13**
Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	25	2,185.70	2,246.41
(ii) Lease Liabilities	43	20.61	16.91
(iii) Trade Payables	26		
- Total outstanding dues of micro and small enterprises		11.45	4.69
- Total outstanding dues of creditors other than micro and small enterprises		1,737.47	2,174.55
(iv) Other Financial Liabilities	27	48.36	45.24
(b) Other Current Liabilities	28	281.71	50.04
(c) Provisions	29	36.31	28.74
(d) Current Tax Liabilities (Net)	30	-	3.59
		4,321.61	**4,570.17**
		5,043.90	**5,371.30**
Total equity and liabilities		**12,667.17**	**12,291.87**

The accompanying notes are an integral part of the financial statements.

As per our attached report of even date

For and on behalf of Board of Directors of
ARCHIT ORGANOSYS LIMITED

FOR G. K. CHOKSI & CO.
[Firm Registration No. 101895W]
Chartered Accountants

Kandarp K Amin
Whole Time Director
DIN: 00038972

Archana K Amin
Whole Time Director
DIN: 00038985

SANDIP A. PARIKH
Partner
Mem. No. 040727
Place : Ahmedabad
Date : 16th May, 2026

Anil G. Patel
Chief Financial Officer

Chirag Chauhan
Company Secretary

Place : Ahmedabad
Date : 16th May, 2026

STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED MARCH 31, 2026

(in Rs. Lacs)

Particulars	Note	For the year ended March 31, 2026	For the year ended March 31, 2025
INCOME			
Revenue from Operations	31	14,095.25	12,559.92
Other Income	32	288.46	309.28
Total Income		**14,383.71**	**12,869.20**
EXPENSES			
Cost of Material Consumed	33	3,406.75	4,011.92
Purchase of Stock-in-Trade		6,295.99	4,852.73
Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in -Trade	34	138.23	(106.08)
Employee Benefits Expense	35	737.00	710.15
Finance Costs	36	228.82	257.98
Depreciation and Amortisation Expenses	37	601.44	594.23
Other Expenses	38	1,876.23	1,794.38
Total Expenses		**13,284.46**	**12,115.31**
Profit Before Exceptional Items and Tax		**1,099.25**	**753.89**
Add / (Less) : Exceptional Items (net)		-	-
Profit Before Tax		1,099.25	753.89
Tax Expenses/(Credit)	24		
Current Tax		174.33	104.80
Tax in respect of earlier years		10.55	(4.80)
Deferred Tax		111.16	148.78
		296.04	248.78
Profit for the year		**803.21**	**505.11**
Other comprehensive income			
Items that will not be reclassified to profit or loss			
(i) Remeasurement gain/ (loss) on defined benefit plans		2.85	1.15
(ii) Income tax effect on (i) above	24	(0.79)	(0.32)
(iii) Changes in fair value of equity instruments through Other Comprehensive Income		-	-
(iv) Income tax effect on (iii) above	24	-	-
Total Other Comprehensive Income for the year (net of tax)		**2.06**	**0.83**
Total Comprehensive Income for the year (net of tax)		**805.27**	**505.94**
Earnings per Equity Share (Face Value per Share - ₹ 10 Each)			
Basic and Diluted (₹)	39	**3.91**	**2.46**
The accompanying notes are an integral part of the financial statements.			

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As per our attached report of even date

For and on behalf of Board of Directors of
ARCHIT ORGANOSYS LIMITED

FOR G. K. CHOKSI & CO.
[Firm Registration No. 101895W]
Chartered Accountants

Kandarp K Amin
Whole Time Director
DIN: 00038972

Archana K Amin
Whole Time Director
DIN: 00038985

SANDIP A. PARIKH
Partner
Mem. No. 040727
Place : Ahmedabad
Date : 16th May, 2026

Anil G. Patel
Chief Financial Officer

Chirag Chauhan
Company Secretary

Place : Ahmedabad
Date : 16th May, 2026

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

(in Rs. Lacs)

	Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
A.	**Cash Flow from Operating Activities**		
	Profit/(Loss) for the year before taxation befor taxation and exceptional items	1,099.25	753.89
	Adjustments for		
	Depreciation and Amortisation Expenses	601.44	594.23
	Finance Costs	228.82	257.98
	Gain on sale / fair valuation of investments measured at FVTPL	20.32	13.48
	Capital gain / treasury income on Alternative Investment Fund	-	(8.71)
	Interest Income	(273.00)	(267.66)
	Bad Debts	-	92.09
	Loss on Sale of Assets / Assets Impaired	15.72	0.06
	Remeasurement (loss) on defined benefit plans	2.85	1.15
	Unrealized Foreign Exchange (Gain) (Net)	(22.41)	(24.23)
	Provision for expected credit losses	(1.80)	(127.24)
	Sundry Balance (written back) / written off (Net)	(9.45)	1.95
	Operating profit before working capital changes	**1,661.74**	**1,286.99**
	Adjustments for:		
	Trade and Other Receivables	(1,127.57)	52.45
	Inventories	135.13	(85.73)
	Trade and Other Payables	(180.30)	694.86
	Cash generated from operations	**489.00**	1,948.57
	Income tax paid (net of refunds)	(220.54)	(96.56)
	Net Cash Flow from Operating Activities A)	**268.46**	**1,852.01**
B.	**Cash Flow from Investing Activities**		
	Purchase of Property, Plant and Equipments	(124.48)	(49.76)
	Proceeds from sale of Property, Plant and Equipments	-	13.78
	Inter Corporate Deposits / Loan received back / (given) (Net)	362.15	(2,280.57)
	(Purchase) of Other Investments (Net)	(71.39)	(9.15)
	Sale of Investment in Subsidiary	-	(42.82)
	Interest received	273.00	283.79
	Net Cash flow from / (used in) Investing Activities B)	**439.28**	**(2,084.73)**
C.	**Cash Flow from Financing Activities**		
	Procurement of Non-current Borrowings	120.00	-
	(Repayment) of Non-current Borrowings	(315.43)	(314.10)
	(Repayment) / Procurement of Current Borrowings (Net)	(34.49)	443.07
	Dividend paid	(102.60)	(0.05)
	Payment of Lease Liabilities (Including Interest)	(21.61)	(19.66)
	Finance costs paid	(223.01)	(252.03)
	Net cash (used in) financial activities C)	**(577.14)**	**(142.77)**
	Net Increase / (Decrease) in cash and cash equivalents (A+B+C)	**130.60**	**(375.49)**
	Cash and cash equivalents at the beginning of the year	**6.81**	**382.30**
	Cash and cash equivalents at the end of the year	**137.41**	**6.81**
	Components of Cash and cash equivalent		
	Balances with scheduled banks	**136.29**	**2.72**
	Cash in hand	**1.12**	**4.09**
		137.41	**6.81**

Explanatory Notes to Cash Flow Statement

1. The Cash Flow Statement is prepared by using indirect method in accordance with the format prescribed by Indian Accounting Standard 7.
2. In Part A of the Cash Flow Statements, figures in brackets indicates deductions made from the net profit for deriving the cash flow from operating activities. In part B & part C, figures in brackets indicates cash outflows.
3. Disclosure of reconciliation statement for changes in liabilities arising from financing activities in accordance with IND AS 7

Particulars	As at April 1, 2025	Net Cash flow	Non-cash changes	As at March 31, 2026
Borrowings	2,695.20	(229.92)	1.10	2,466.38
Lease Liability	64.54	(21.61)	4.70	47.63

Particulars	As at April 1, 2024	Net Cash flow	Non-cash changes	As at March 31, 2025
Borrowings	2,566.23	127.83	1.14	2,695.20
Lease Liability	78.25	(19.66)	5.95	64.54

As per our attached report of even date

FOR G. K. CHOKSI & CO.
[Firm Registration No. 101895W]
Chartered Accountants

SANDIP A. PARIKH
Partner
Mem. No. 040727
Place : Ahmedabad
Date : 16th May, 2026

For and on behalf of Board of Directors of
ARCHIT ORGANOSYS LIMITED

Kandarp K Amin
Whole Time Director
DIN: 00038972

Archana K Amin
Whole Time Director
DIN: 00038985

Anil G. Patel
Chief Financial Officer

Chirag Chauhan
Company Secretary

Place : Ahmedabad
Date : 16th May, 2026

Statement of changes in Equity for the year ended March 31, 2026

(in Rs. Lacs)

A	Equity Share Capital	Amount
	Balance as at April 1, 2024	2,052.07
	Changes in equity share capital	-
	Balance as at March 31, 2025	2,052.07
	Changes in equity share capital	-
	Balance as at March 31, 2026	2,052.07

B Other Equity

Particulars	Reserves and Surplus				Other Comprehensive Income	Total
	Securities Premium	Capital Redemption Reserve	General Reserve	Retained Earnings	Equity Instruments through OCI	
Balance as at April 1, 2024	1,854.66	6.77	1.50	2,497.57	2.06	**4,362.56**
Profit for the year	-	-	-	505.11	-	**505.11**
Other comprehensive income for the year (net of tax)	-	-	-	0.83	-	**0.83**
Total Comprehensive Income for the year	-	-	-	505.94	-	**505.94**
Dividend	-	-	-	-	-	**-**
Balance as at March 31, 2025	**1,854.66**	**6.77**	**1.50**	**3,003.51**	**2.06**	**4,868.50**
Balance as at April 1, 2025	1,854.66	6.77	1.50	3,003.51	2.06	**4,868.50**
Profit for the year	-	-	-	803.21	-	**803.21**
Other comprehensive income for the year (net of tax)	-	-	-	2.06	0.03	**2.09**
Total Comprehensive Income for the year	-	-	-	805.27	0.03	**805.30**
Dividend	-	-	-	(102.60)	-	**(102.60)**
Balance as at March 31, 2026	**1,854.66**	**6.77**	**1.50**	**3,706.17**	**2.09**	**5,571.20**

The accompanying notes are an integral part of the financial statements.

As per our attached report of even date

For and on behalf of Board of Directors of
ARCHIT ORGANOSYS LIMITED

FOR G. K. CHOKSI & CO.
[Firm Registration No. 101895W]
Chartered Accountants

Kandarp K Amin
Whole Time Director
DIN: 00038972

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SANDIP A. PARIKH
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Mem. No. 040727
Place : Ahmedabad
Date : 16th May, 2026

Anil G. Patel
Chief Financial Officer

Chirag Chauhan
Company Secretary

Place : Ahmedabad
Date : 16th May, 2026

Notes forming part of the Financial Statements

Note 4 : Property, Plant and Equipment

Note 4.1 : As at March 31, 2026

(in Rs. Lacs)

Particulars	Gross Block				Accumulated Depreciation				Net Carrying Amount	
	As at 1st April 2025	Additions	Deduction/ Adjustments	As at 31st March 2026	As at 1st April 2026	Charge For the year	Adjustment/ Deduction	Up to 31th March 2025	As at 31th March 2026	As at 31th March 2025
Freehold land	82.98	-	-	**82.98**	-	-	-	**-**	**82.98**	82.98
Buildings	2,361.93	-	-	**2,361.93**	446.97	75.58	-	**522.55**	**1,839.38**	1,914.96
Plant & Machinery	5,506.24	149.41	-	**5,655.65**	2,292.37	474.18	-	**2,766.55**	**2,889.10**	3,213.87
Office Equipments	34.64	3.74	20.65	**17.73**	14.82	5.93	12.80	**7.95**	**9.78**	19.82
Computer	3.73	-	-	**3.73**	2.59	0.63	-	**3.22**	**0.51**	1.14
Furnitures and Fixtures	90.23	0.51	41.48	**49.26**	49.29	8.24	33.61	**23.92**	**25.34**	40.94
Vehicles	106.96	51.45	-	**158.41**	44.02	18.01	-	**62.03**	**96.38**	62.94
Leasehold Improvements	41.16	-	-	**41.16**	39.09	-	-	**39.09**	**2.07**	2.07
	8,227.87	**205.11**	**62.13**	**8,370.85**	**2,889.15**	**582.57**	**46.41**	**3,425.31**	**4,945.54**	5,338.72

Note 4.2 : As at March 31, 2025

(in Rs. Lacs)

Particulars	Gross Block				Accumulated Depreciation				Net Carrying Amount	
	As at 1st April 2024	Additions	Deduction/ Adjustments	As at 31st March 2025	As at 1st April 2024	Charge For the year	Adjustment/ Deduction	Up to 31th March 2025	As at 31th March 2025	As at 31th March 2024
Freehold land	82.98	-	-	**82.98**	-	-	-	**-**	**82.98**	82.98
Buildings	2,361.93	-	-	**2,361.93**	371.39	75.58	-	**446.97**	**1,914.96**	1,990.54
Plant & Machinery	5,494.63	30.72	19.11	**5,506.24**	1,833.99	470.12	11.74	**2,292.37**	**3,213.87**	3,660.64
Office Equipments	41.44	7.05	13.85	**34.64**	21.73	5.72	12.63	**14.82**	**19.82**	19.71
Computer	11.30	0.71	8.28	**3.73**	9.64	0.71	7.76	**2.59**	**1.14**	1.66
Furnitures and Fixtures	89.57	0.81	0.15	**90.23**	40.88	8.55	0.14	**49.29**	**40.94**	48.69
Vehicles	142.08	-	35.12	**106.96**	60.17	14.68	30.83	**44.02**	**62.94**	81.91
Leasehold Improvements	50.81	-	9.65	**41.16**	48.26	-	9.17	**39.09**	**2.07**	2.55
	8,274.74	39.29	86.16	**8,227.87**	2,386.06	575.36	72.27	**2,889.15**	**5,338.72**	5,888.68

Note 4.3

1. All the title deeds of all the immovable properties (other than immovable properties where the company is the lessee and the lease agreements are duly executed in favour of the company) are held in the name of the Company
2. The Company has not done revaluation of Property, Plant and Equipment.
3. Vehicle aggregating amounting to ₹ 152.37 Lacs (Net accumulated depreciation ₹ 59.10 Lacs) are held in the name of director of the Company.

Notes forming part of the Financial Statements

Note 5 : Capital Work-in-Progress

As at March 31, 2026

(in Rs. Lacs)

Particulars	As at 1st April 2025	Additions during the year	Deduction/Adjustment during the year	Capitalised	As at 31st March 2026
Building	13.71	-	-	13.71	-
Furniture	11.14	-	-	11.14	-
Plant and Machinery	55.78	-	-	55.78	-
TOTAL	**80.63**	-	-	**80.63**	-

As at March 31, 2025

(in Rs. Lacs)

Particulars	As at 1st April 2024	Additions during the year	Deduction/Adjustment during the year	Capitalised	As at 31st March 2025
Building	11.15	2.56	-	-	13.71
Furniture	11.14	-	-	-	11.14
Plant and Machinery	47.88	7.90	-	-	55.78
TOTAL	**70.17**	**10.46**	-	-	**80.63**

Note 5.1 : Details of Capital Work-in-Progress Ageing

As at March 31, 2026

(in Rs. Lacs)

Particulars	Amount in Capital Work-in-Progress for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Building	-	-	-	-	-
Furniture	-	-	-	-	-
Plant and Machinery	-	-	-	-	-

As at March 31, 2025

(in Rs. Lacs)

Particulars	Amount in Capital Work-in-Progress for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Building	2.56	11.15	-	-	13.71
Furniture	-	11.14	-	-	11.14
Plant and Machinery	7.90	47.88	-	-	55.78

Particulars	Status
Temporary suspended projects	None
Overdue completion of projects	None
Projects which have exceeded the cost compare to its original plan	None

Notes forming part of the Financial Statements

Note 6 : Right of Use Asset

As at March 31, 2026

(in Rs. Lacs)

Particulars	Gross Block				Accumulated Depreciation				Net Carrying Amount	
	As at 1st April 2025	Additions	Deduction/ Adjustments	As at 31st March 2026	Up to 31st April 2025	Charge For the year	Adjustment/ Deduction	Up to 31st March 2026	As at 31st March 2026	As at 31st March 2025
Land	-	-	-	-	-	-	-	-	-	-
Godown	99.43	-	-	**99.43**	41.28	18.87	-	60.15	**39.28**	**58.16**
	99.43	-	-	**99.43**	**41.28**	**18.87**	-	**60.15**	**39.28**	**58.16**

As at March 31, 2025

(in Rs. Lacs)

Particulars	Gross Block				Accumulated Depreciation				Net Carrying Amount	
	As at 1st April 2024	Additions	Deduction/ Adjustments	As at 31st March 2025	Up to 1st April 2024	Charge For the year	Adjustment/ Deduction	Up to 31st March 2025	As at 31st March 2025	As at 31st March 2024
Land	-	-	-	-	-	-	-	-	-	-
Godown	99.43	-	-	**99.43**	22.41	18.87	-	41.28	**58.16**	**77.02**
	99.43	-	-	**99.43**	**22.41**	**18.87**	-	**41.28**	**58.16**	**77.02**

Note 6.3 : The Company has not done revaluation of Right of Use Assets.

Note 7 : Intangible assets

As at March 31, 2026

(in Rs. Lacs)

Particulars	Gross Block				Accumulated Depreciation				Net Carrying Amount	
	As at 1st April 2025	Additions	Deduction/ Adjustments	As at 31st March 2026	As at 1st April 2025	Charge For the year	Adjustment/ Deduction	Up to 31st March 2026	As at 31st March 2026	As at 31st March 2025
Software	5.25	-	-	**5.25**	5.25	-	-	**5.25**	-	-
	5.25	-	-	**5.25**	**5.25**	-	-	**5.25**	-	-

As at March 31, 2025

(in Rs. Lacs)

Particulars	Gross Block				Accumulated Depreciation				Net Carrying Amount	
	As at 1st April 2024	Additions	Deduction/ Adjustments	As at 31st March 2025	As at 1st April 2024	Charge For the year	Adjustment/ Deduction	Up to 31st March 2025	As at 31st March 2025	As at 31st March 2024
Software	5.25	-	-	5.25	5.25	-	-	5.25	-	-
	5.25	-	-	**5.25**	**5.25**	-	-	**5.25**	-	-

Note 7.3 : The Company has not done revaluation of Intangible assets.

Notes forming part of the Financial Statements

Note 8 : Investments (Non-Current) **(in Rs. Lacs)**

Particulars	As at March 31, 2026	As at March 31, 2025
Investment in Equity Instruments Fair value through Other Comprehensive Income (Unquoted)		
Archit Life Science Limited [15,75,828 (March 31, 2025: 13,70,285) Shares of ₹ 10/- each fully paid up]	**393.96**	342.57
Investments at Fair Value Through Profit or Loss (Unquoted)		
Alternate Investment fund (Refer note 9 below)	**291.54**	291.86
Total	**685.50**	**634.43**
Aggregate Book Value of Quoted Investments	**-**	-
Aggregate Market Value of Quoted Investments	**-**	-
Aggregate Value of Unquoted Investments	**685.50**	634.43
Aggregate amount of impairment in value of Investments	**-**	-

Note 9 : Investment in Alternative investment fund **(in Rs. Lacs)**

Particulars	As at March 31, 2026	As at March 31, 2025
Beams Fintech Fund-I	**125.67**	100.00
9unicorns Accelerator Fund-I	**165.87**	191.86
Total	**291.54**	**291.86**

Note 10 : Other Financial Assets (Non-Current) **(in Rs. Lacs)**

Particulars	As at March 31, 2026	As at March 31, 2025
Unsecured, Considered Good		
Security Deposits	**36.87**	30.29
Total	**36.87**	30.29
The amount dues by :		
Directors	**21.10**	18.10
Officers either severally or jointly with other persons	**NIL**	NIL
Firms or private companies in which any director is partner or director or a member.	**NIL**	NIL

Note 11 : Other Non-Current Assets **(in Rs. Lacs)**

Particulars	As at March 31, 2026	As at March 31, 2025
Unsecured, Considered Good		
Capital Advances	**868.00**	-
Total	**868.00**	-

Note 12 : Inventories **(in Rs. Lacs)**

Particulars	As at March 31, 2026	As at March 31, 2025
Raw Materials	**60.66**	58.79
Work in Process	**127.37**	106.61
Finished Goods	**59.09**	220.11
Stock-in-Trade	**28.72**	26.69
Packing Materials	**16.27**	13.33
Consumable Stores & Fues	**2.95**	4.65
Total	**295.06**	430.18

(I) Inventory items have been valued considering the significant accounting policy disclosed in Note 2.2(e) to this financial statements.

Notes forming part of the Financial Statements

Note 13 : Trade Receivables (Current) **(in Rs. Lacs)**

Particulars	As at March 31, 2026	As at March 31, 2025
Trade Receivables	**2,458.17**	2,363.10
Less : Allowance for Expected Credit Losses	**(3.33)**	(58.31)
Trade Receivables (Net)	**2,454.84**	2,304.79

Note 13.1 : The amount dues by :

Directors	NIL	NIL
Officers either severally or jointly with other persons	NIL	NIL
Firms or private companies in which any director is partner or director or a member.	455.09	NIL

Note 13.2 : The above carrying amount of current assets including trade receivables has been hypothecated to secure borrowings of the company (Refer Note 25).

Note 14 : Cash and Cash Equivalents **(in Rs. Lacs)**

Particulars	As at March 31, 2026	As at March 31, 2025
Balance with Banks in Current/Cash Credit Accounts	**136.29**	2.72
Cash on hand	**1.12**	4.09
Total	**137.41**	6.81

Note 15 : Other Bank Balances **(in Rs. Lacs)**

Particulars	As at March 31, 2026	As at March 31, 2025
Fixed Deposits with Banks (held as margin money/ against litigation)	**68.75**	19.34
Earmarked Balances for Unclaimed Dividend	**18.43**	14.10
Total	**87.18**	33.44

Note 16 : Loans (Current) **(in Rs. Lacs)**

Particulars	As at March 31, 2025	As at March 31, 2024
Unsecured, Considered Good		
Loans to Related Parties	**2,844.34**	2,125.87
Loans to Others	**75.07**	1,156.19
Loans to Employees	**8.03**	7.53
Total	**2,927.44**	3,289.59

Refer Note 45 for details with respect to amount due from related parties.
Refer Note 46 for disclosure of details as requied by Section 186(4) of the Companies Act, 2013.

Note 17 : Other Financial Assets (Current) **(in Rs. Lacs)**

Particulars	As at March 31, 2025	As at March 31, 2024
Unsecured, Considered Good		
Security Deposits	**0.34**	0.34
Rodtep Recievable	**0.75**	4.62
Total	**1.09**	4.96

Note 18 : Current Tax Assets **(in Rs. Lacs)**

Particulars	As at March 31, 2025	As at March 31, 2024
Advance Tax and TDS Receivables	**206.43**	-
Less: Provision for Taxation	**174.33**	-
Total	**32.10**	-

The company does not have any outstanding dues from directors, officers of the company either severally or jointly with other persons or firms or private companies in which any directors is partner or director or a member.

Notes forming part of the Financial Statements

Note 19 : Other Current Assets **(in Rs. Lacs)**

Particulars	As at March 31, 2026	As at March 31, 2025
Unsecured, Considered Good		
Balances with Government Authorities	**21.64**	7.98
Advances to Suppliers	**130.31**	65.95
Prepaid Expenses	**4.93**	5.94
Total	**156.88**	79.87

The Company does not have any outstanding dues from directors, officers of the company either severally or jointly with other persons or firms or private companies in which any directors is partner or director or a member.

Note 13.3 : Trade Receivable Ageing

Trade receivable ageing schedule as at March 31, 2026 **(in Rs. Lacs)**

Particulars	Outstanding for following periods from date of transaction						Total
	Not due	Less than 6 months	6 months -1 year	1-2 Years	2-3 years	More than 3 years	
Undisputed Trade Receivables							
- considered good	659.52	1,653.51	15.63	91.55	37.96	-	2,458.17
- which have significant increase in credit risk	-	-	-	-	-	-	-
- credit impaired	-	-	-	-	-	-	-
Disputed Trade Receivables							
- considered good	-	-	-	-	-	-	-
- which have significant increase in credit risk	-	-	-	-	-	-	-
- credit impaired	-	-	-	-	-	-	-
	659.52	**1,653.51**	**15.63**	**91.55**	**37.96**	-	**2,458.17**
Less : Allowance for Credit Losses							(3.33)
							2,454.84

Trade receivable ageing schedule as at March 31, 2025 **(in Rs. Lacs)**

Particulars	Outstanding for following periods from date of transaction						Total
	Not due	Less than 6 months	6 months -1 year	1-2 Years	2-3 years	More than 3 years	
Undisputed Trade Receivables							
- considered good	1,524.11	647.40	80.98	57.42	-	-	2,309.91
- which have significant increase in credit risk	-	-	-	-	-	-	-
- credit impaired	-	-	-	-	-	53.19	53.19
Disputed Trade Receivables							
- considered good	-	-	-	-	-	-	-
- which have significant increase in credit risk	-	-	-	-	-	-	-
- credit impaired	-	-	-	-	-	-	-
	1,524.11	**647.40**	**80.98**	**57.42**	-	**53.19**	**2,363.10**
Less : Allowance for Credit Losses							(58.31)
							2,304.79

Notes forming part of the Financial Statements

Note 20 : Equity Share Capital **(in Rs. Lacs)**

Particulars	As at March 31, 2026	As at March 31, 2025
Authorised Share Capital 2,50,00,000 (P.Y. 2,50,00,000) Equity Shares of ₹ 10/- each	**2 500.00**	2 500.00
Issued Share Capital 2,05,63,300 (P.Y. 2,05,63,300) Equity Shares of ₹ 10/ each	**2 056.33**	2 056.33
Subscribed and paid up Share Capital 2,05,20,723 (P.Y. 2,05,20,723) Equity Shares of ₹ 10/- each fully paid up	**2 052.07**	2 052.07
Total	**2 052.07**	**2 052.07**

Note 20.1 : Reconciliation of number of shares outstanding at the beginning and at the end of the year **(in Rs. Lacs)**

Particulars	As at March 31, 2026	As at March 31, 2025
At the beginning of the year		
Add : Issued during the year	**20,520,723**	20,520,723
At the end of the year	**-**	-
Total	**20,520,723**	**20,520,723**

Note 20.2 : Details of shareholders holding more than 5% Shares in the company

Name of the Shareholder	As at March 31, 2026		As at March 31, 2025	
	No of shares	% holding	No of shares	% holding
Kandarp K. Amin	**4,411,132**	**21.50%**	4,402,679	21.45%
Archana K. Amin	**4,622,943**	**22.53%**	4,603,893	22.44%
Suchit K. Amin	**1,780,721**	**8.68%**	1,689,170	8.23%
Archit K. Amin	**1,704,095**	**8.30%**	1,704,095	8.30%

Note 20.3 : Details of Promoters holding in the company

As at March 31, 2026

Name of the Shareholder	As at March 31, 2026		As at March 31, 2025		% Change during the year
	No of shares	% holding	No of shares	% holding	
Kandarp K. Amin	**4,411,132**	21.50%	**4,402,679**	21.45%	0.19%
Archana K. Amin	**4,622,943**	22.53%	**4,603,893**	22.44%	0.41%
Suchit K. Amin	**1,780,721**	8.68%	**1,689,170**	8.23%	5.42%
Archit K. Amin	**1,704,095**	8.30%	**1,704,095**	8.30%	-
Manini S. Amin	**500,000**	2.44%	**500,000**	2.44%	-
Shimoli A. Amin	**500,000**	2.44%	**500,000**	2.44%	-

As at March 31, 2025

Name of the Shareholder	As at March 31, 2025		As at March 31, 2024		% Change during the year
	No of shares	% holding	No of shares	% holding	
Kandarp K. Amin	4,402,679	21.45%	4,191,324	20.42%	5.04%
Archana K. Amin	4,603,893	22.44%	4,554,167	22.19%	1.09%
Suchit K. Amin	1,689,170	8.23%	1,616,195	7.88%	4.52%
Archit K. Amin	1,704,095	8.30%	1,620,395	7.90%	5.17%
Manini S. Amin	500,000	2.44%	500,000	2.44%	-
Shimoli A. Amin	500,000	2.44%	500,000	2.44%	-

Note 20 : Equity Share Capital (..Continued...)

Note 20.4 : Rights, Preferences and Restrictions attached to Equity Shares
The rights and privileges to equity shareholders are general in nature and defined under the Articles of Association.

The Company has only class of equity shares having a par value of ₹ 10/- per share. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors, if any, is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, if any, in proportion to their shareholding.

Notes forming part of the Financial Statements

Note 20.5 : Dividend on Equity Shares **(in Rs. Lacs)**

Particulars	As at March 31, 2026	As at March 31, 2025
Dividend on equity shares declared and paid during the year Final dividend of ₹ 0.50 per share for FY 2024-25 (2023-24: ₹ 0.00 per share)	102.60	-
Proposed dividend on equity shares not recognised as liability Final dividend of ₹ 1.00 per share for FY 2025-26 (2024-25: ₹ 0.50 per share)	205.21	102.60

Note 20.6
During the period of five financial years immediately preceding the Balance Sheet date,

(i) The Company has not allotted any fully paid-up equity shares by way of bonus shares;
(ii) The Company has not allotted any equity shares pursuant to any contract without payment being received in cash;
(iii) The Company has not bought back any equity shares

Note 21 : Other Equity **(in Rs. Lacs)**

Particulars	As at March 31, 2026	As at March 31, 2025
(1) Securities Premium		
Balance as at the beginning of the year	1,854.66	1,854.66
Balance as at the end of the year	**1,854.66**	**1,854.66**
(2) Capital Reserve		
Balance as at the beginning of the year	6.77	6.77
Balance as at the end of the year	**6.77**	**6.77**
(3) General Reserve		
Balance as at the beginning of the year	1.50	1.50
Balance as at the end of the year	**1.50**	**1.50**
(4) Retained Earnings		
Balance as at the beginning of the year	3,003.51	2,497.57
Add : Profit / (Loss) for the year	803.21	505.11
Add / (Less) : Other Comprehensive Income arising from remeasurement of denfined benefit obligation (net of tax)	2.06	0.83
	3,808.78	3,003.51
Less : Dividend Paid	(102.60)	-
Balance as at the end of the year	**3,706.18**	**3,003.51**
(5) Equity Instruments Fair Value through Other Comprehensive Income		
Balance as at the beginning of the year	2.06	2.06
Changes during the year	0.03	-
Balance as at the end of the year	**2.09**	**2.06**
Total	**5,571.20**	**4,868.50**

Note 21.1 : Nature and purpose of reserves

Securities Premium
Securities premium reserve is the premium received on issue of shares. These reserve is utilized in accordance with the provisions of the Companies Act, 2013.

Capital Reserve
Capital Reserve is created out of forfeiture of equity shares.

General Reserve
General reserve was created by transfer of profits as per Companies (Transfer of Profits to Reserve) Rules, 1975. It is a transfer from one component of equity that is retained earnings for appropriation purpose.

Retained earnings (includes other comprehensive income)
The retained earnings reflect the profit of the Company earned till date net of appropriations. The amount that can be distributed by the Company as dividends to its equity shareholders is determined based on the balance in this reserve, after considering the requirements of the Companies Act, 2013.

Equity Instruments through Other Comprehensive Income
This represents the cumulative gains and losses arising on the revaluation of equity instruments measured at fair value through other comprehensive income, under an irrevocable option.

Notes forming part of the Financial Statements

Note 22 : Borrowings (Non-Current) **(in Rs. Lacs)**

Particulars	As at March 31, 2026	As at March 31, 2025
Secured		
Term Loans		
- From Banks	**587.70**	770.08
- From Others	**9.51**	21.45
	597.21	**791.53**
Less: Current maturities of long term borrowing diclosed under "Borrowings (Current)"		
Term Loans		
- From Banks	**307.02**	342.74
- From Others	**9.51**	-
	316.53	**342.74**
Total	**280.68**	**448.79**

Note 22.1 : Details of Security

Term loans from Union Bank of India having outstanding balance As at March 31, 2026 amounting to ₹ 427.33 Lacs (P.Y. ₹ 770.08 Lacs) are secured by -
(a) mortgage of industrial NA land at Survey No. RS 228/1A paiki 7 / paiki 2, Mouje Narmad at Bhavnagar in the name of the Company along with factory building and structures thereon.
(b) hypothecation of plant and machinery of the Company
(c) personal guarantee of 3 directors
Term loans from Union Bank of India having outstanding balance As at March 31, 2026 amounting to ₹ 120.00 Lacs (P.Y. Nil) are secured by -
(a) hypothecation of stock, recevable & all Other current assets and plant and machinery of the Company as a Primary security
(b) mortgage of industrial NA land at Survey No. RS 228/1A paiki 7 / paiki 2, Mouje Narmad at Bhavnagar in the name of the Company along with factory building and structures thereon as a collateral security
Term loan from Union Bank of India having outstanding balance at at March 31, 2026 amounting to ₹ 40.36 Lacs (P.Y. ₹ Nil) and from Toyota Financial Services India Limited amounting to ₹ 9.51 Lacs (P.Y. ₹ 21.45 Lacs) are sercured against vehicles.

Note 22.1 : Details of Repayment Terms and Interest **(in Rs. Lacs)**

Repayment Terms	Interest
Term loans from Union Bank of India	
Account No. 1195 Repayable in 72 monthly instalments in step-up method commencing from June, 2022 and last Instalment falls due on May, 2028.	10.50% (P.Y. 10.50%)
Account No. 0068 Repayable in 36 monthly instalments of ₹ 20.69 Lacs commencing from February, 2024 and last Instalment falls due on February, 2027.	7.50% (P.Y. 7.50%)
Account No. 0035 Repayable in 48 months i.e. 36 instalments of ₹ 3.77 Lacs after moratorium of 12 months.	8.10% (P.Y. Nil)
Vehicle Loan Loan is repayable in 84 equated monthly instalments of ₹ 0.70 Lacs commencing from June, 2025 and last instalment falls due on June, 2031.	8.50% (P.Y. Nil)
Vehicle loans from Toyota Financial Services India Limited	
Vehicle Loan Loan is repayable in monthly instalments of ₹ 1.09 Lacs commencing from January, 2022 and last instalment falls due on December, 2026.	7.01% (P.Y. 7.01%)

Note 21 : Provisions (Non- Current) **(in Rs. Lacs)**

Particulars	As at March 31, 2024	As at March 31, 2023
Provision for Employee Benefits		
Gratuity (Refer Note 48)	21.26	22.33
Total	**21.26**	**22.33**

Notes forming part of the Financial Statements

Note 24 : Income Taxes

Note 24.1 : The major component of income tax expense for the years ended March 31, 2026 and March 31, 2025 are follows :- **(in Rs. Lacs)**

Particulars	As at March 31, 2026	As at March 31, 2025
(i) Income tax recognised in the statement of Profit and Loss		
Current income tax	174.33	104.80
Adjustment of tax relating to earlier years		
-Current tax	10.55	3.90
-Deferred tax expense	-	(8.70)
	10.55	**(4.80)**
Deferred tax Charge/(Credit)	**111.16**	**148.78**
	296.04	**248.78**
(ii) Income tax expense recognised in other comprehensive income (OCI)		
Deferred tax charge/(credit)	**0.79**	0.32
	0.79	0.32

Note 24.2 : Reconciliation of tax expense and the accounting profit multiplied by domestic tax rate for the year ended March 31, 2026 and March 31, 2025 **(in Rs. Lacs)**

Particulars	As at March 31, 2026	As at March 31, 2025
Profit / (Loss) before tax	**1,099.25**	753.89
Income tax calculated at 27.82% (P.Y. 27.82%)	**305.81**	209.72
Adjustments :-		
Tax effect on non-deductible expenses	**4.34**	0.64
Adjustments in respect of earlier years	**10.55**	(4.80)
Others (Net)	**(24.66)**	43.22
Total income tax expense	**296.04**	248.78
Effective tax Rate (%)	**26.93**	33.00

Note 25 : Borrowings (Current) **(in Rs. Lacs)**

Particulars	As at March 31, 2026	As at March 31, 2025
Secured		
Working capital facilities from bank	**1,869.18**	1,903.67
Current Maturities of Long Term Borrowings (Refer Note 20)	**316.52**	342.74
Total	**2,185.70**	2,246.41

Note 25.1 : Details of security of working capital facilities from banks

Working capital facilities from Union Bank of India are secured by Hypothecation of stock and book debts.
It is further secured by -
(a) mortgage of industrial NA land at Survey No. RS 228/1A paiki 7 / paiki 2, Mouje Narmad at Bhavnagar in the name of the Company along with factory building and structures thereon.
(b) hypothecation of plant and machinery of the Company
(c) personal guarantee of 3 directors

Note 25.2 : Working capital loans from banks carry interest rate of 9.5% per annum.

Notes forming part of the Financial Statements

Note 26 : Trade Payables **(in Rs. Lacs)**

Particulars	As at March 31, 2026	As at March 31, 2025
Total outstanding dues of micro and small enterprise	**11.45**	4.69
Total outstanding dues of creditors other than micro and small enterprise	**1,737.47**	2,174.55
Total	**1,748.92**	2,179.24

Note 26.1 : Dues to Micro, Small and Medium Enterprises **(in Rs. Lacs)**

Particulars	As at March 31, 2026	As at March 31, 2025
The principal amount remaining unpaid to any supplier as at the end of each accounting year;*	**11.45**	**4.69**
The amount of interest paid by the buyer in terms of Section 16, of the Micro, Small and Medium Enterprise Development Act, 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year;	**2.09**	**-**
The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under Micro, Small and Medium Enterprise Development Act, 2006;	**-**	**2.09**
The amount of interest accrued and remaining unpaid at the end of each accounting year; and	**-**	**2.09**
The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under section 23 of the Micro, Small and Medium Enterprise Development Act, 2006.	**-**	**-**

* The above-mentioned information has been compiled to the extent of responses received by the Company from its suppiers with regard to their registration under Micro, Small and Medium Enterprises Development Act, 2006.

Note 27 : Other Financial Liabilities (Current) **(in Rs. Lacs)**

Particulars	As at March 31, 2026	As at March 31, 2025
Payable towards Capital Goods	**29.93**	31.13
Unpaid Dividend	**18.43**	14.11
Total	**48.36**	45.24

Note 28 : Other Current Liabilities **(in Rs. Lacs)**

Particulars	As at March 31, 2026	As at March 31, 2025
Credit balances of customers	**211.58**	24.96
Statutory Dues Payables (Includes TDS, GST and Other Dues)	**70.13**	23.00
Other Liabilities	**-**	2.08
Total	**281.71**	50.04

Note 29 : Provision (Current) **(in Rs. Lacs)**

Particulars	As at March 31, 2026	As at March 31, 2025
Provision for Employee Benefits		
Gratuity (Refer Note 48)	**36.31**	28.74
Total	**36.31**	28.74

Notes forming part of the Financial Statements

Note 26.2 Trade Payable Ageing

As at 31st March, 2026 **(in Rs. Lacs)**

Particulars	Outstanding for following periods from date of transaction					Total
	Unbilled / Provision	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME	0.28	11.17	-	-	-	**11.45**
Others	418.20	1,288.34	23.34	5.85	1.74	**1,737.47**
Disputed Dues - MSME	-	-	-	-	-	**-**
Disputed Dues - Others	-	-	-	-	-	**-**
Total	**418.48**	**1,299.51**	**23.34**	**5.85**	**1.74**	**1,748.92**

As at March 31, 2025 **(in Rs. Lacs)**

Particulars	Outstanding for following periods from date of transaction					Total
	Unbilled / Provision	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME	4.31	0.38	-	-	-	4.69
Others	599.09	1,558.26	12.88	4.32	-	2,174.55
Disputed Dues - MSME	-	-	-	-	-	-
Disputed Dues - Others	-	-	-	-	-	-
Total	**603.40**	**1,558.64**	**12.88**	**4.32**	**-**	**2,179.24**

Note 24.3 : Movement of Deferred Tax (Liabilities) / Assets during the year

Year ended 31st March, 2026

Particulars	Opening Balance as at 1st April, 2025	Recognised in Statement of Profit and Loss	Recognised in Other Comprehensive Income	Closing Balance As at 31st March, 2026
Deferred Tax (Liabilities) / Assets in relation to				
Property, Plant and Equipment	(610.82)	48.88	-	**(561.94)**
Unabsorbed Depreciation	(8.04)	2.46	-	**(5.58)**
Provision for Employee benefit expense	14.50	2.31	(0.79)	**16.02**
Other timing differences	2.38	(0.14)	-	**2.24**
MAT Credit Entitlement	320.60	(164.67)	-	**155.93**
Total	**(281.38)**	**(111.16)**	**(0.79)**	**(393.33)**

Year ended 31st March, 2025

Particulars	Opening Balance as at 1st April, 2024	Recognised in Statement of Profit and Loss	Recognised in Other Comprehensive Income	Closing Balance As at 31st March, 2025
Deferred Tax (Liabilities) / Assets in relation to				
Property, Plant and Equipment	(638.77)	27.95	-	**(610.83)**
Unabsorbed Depreciation	(12.23)	4.19	-	**(8.05)**
Provision for Employee benefit expense	13.22	1.60	(0.32)	**14.51**
Other timing differences	50.87	(48.51)	-	**2.38**
MAT Credit Entitlement	454.63	(134.03)	-	**320.61**
Total	**(132.28)**	**(148.78)**	**(0.32)**	**(281.38)**

Note 31 : Revenue from Operations **(in Rs. Lacs)**

Particulars	As at March 31, 2026	As at March 31, 2025
Sale of Products		
Manufactured Goods	**8,424.61**	6,693.51
Traded Goods	**4,923.26**	5,200.82
	13,347.87	**11,894.33**
Other Operating Revenue		
Facilitating Sale of Chlorine	**744.55**	660.97
Export incentive	**2.83**	4.62
	747.38	**665.59**
Total	**14,095.25**	**12,559.92**

Notes forming part of the Financial Statements

Note 31.1 : Break up of Revenue from contracts with customers **(in Rs. Lacs)**

Particulars	As at March 31, 2026	As at March 31, 2025
Manufactured Goods		
Mono Chloro Acetic Acid	**1,570.44**	1,957.01
Sodium Mono Chloro Acetate	**1,672.86**	1,474.48
Chloro Acitic Chloride	**2,442.60**	2,181.06
Tri Chloro Acetyl Chloride	**1,539.14**	990.45
Others	**1,199.57**	90.51
	8,424.61	**6,693.51**
Traded Goods		
Acetic Anhydride	**132.08**	657.23
Reactive Black DR	**32.99**	313.78
Tinopal CBS-X	**696.74**	360.98
Linear Alkyl Beneze	**1,969.14**	1,337.05
Amino Beneze 4 Beta Ethyl(Vinyl Sulphone Ester)	**-**	1,004.74
Others	**2,092.31**	1,527.04
Total	**4,923.26**	**5,200.82**

Note 32 : Other Income **(in Rs. Lacs)**

Particulars	As at March 31, 2026	As at March 31, 2025
Interest Income		
- On Bank Deposits	**1.14**	0.46
- On Inter Corporate Deposits	**270.69**	261.20
- Other Interest	**1.17**	6.00
Gain on sale / fair valuation of investments measured at FVTPL (Net)	**(20.32)**	(13.48)
Capital gain on Alternative Investment Fund	**-**	7.13
Treasury Income And Compensatory Contribution on Alternative Investment Fund	**-**	1.58
Net Gain on Foreign Currency Transactions	**22.41**	24.23
Insurance Claim Received	**3.64**	1.23
Sundry Balances written Back	**9.73**	5.75
Miscellaneous Income	**-**	15.18
Total	**288.46**	**309.28**

Note 33 : Cost of Material Consumed **(in Rs. Lacs)**

Particulars	As at March 31, 2026	As at March 31, 2025
Inventory at the beginning of the year	**72.12**	86.10
Add : Purchases during the year	**3,411.56**	3,997.94
	3,483.68	4,084.04
Less : Inventory at the end of the year	**76.93**	72.12
Total	**3,406.75**	4,011.92

Note 34 : Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in -Trade **(in Rs. Lacs)**

Particulars	As at March 31, 2026	As at March 31, 2025
(A) Inventories at the end of the year		
Work in Progress	**127.37**	106.61
Finished Goods	**59.09**	220.11
Stock-in-Trade	**28.72**	26.69
TOTAL (A)	**215.18**	**353.41**
(B) Inventories at the beginning of the year		
Work in Progress	**106.61**	169.30
Finished Goods	**220.11**	53.79
Stock-in-Trade	**26.69**	24.24
TOTAL (B)	**353.41**	**247.33**
Net (Increase) / Decrease in Inventories (B-A)	**138.23**	**(106.08)**

Notes forming part of the Financial Statements

Note 35: Employee Benefits Expense **(in Rs. Lacs)**

Particulars	As at March 31, 2026	As at March 31, 2025
Salary, Wages and Bonus	**700.17**	675.91
Contribution to Provident and Other Funds	**19.35**	13.84
Staff Welfare Expenses	**17.48**	20.40
Total	**737.00**	**710.15**

Note 36 : Finance Costs **(in Rs. Lacs)**

Particulars	As at March 31, 2026	As at March 31, 2025
Interest Expense		
- On Borrowings from Banks and Others	**212.78**	241.63
- On Lease Liability	**4.70**	5.95
Other Borrowing Cost	**11.34**	10.40
Total	**228.82**	**257.98**

Note 37 : Depreciation and Amortization Expenses **(in Rs. Lacs)**

Particulars	As at March 31, 2026	As at March 31, 2025
Depreciation on Property, Plant and Equipment	**582.57**	575.36
Depreciation on Right of Use Assets	**18.87**	18.87
Total	**601.44**	**594.23**

Note 38 : Other Expenses **(in Rs. Lacs)**

Particulars	As at March 31, 2026	As at March 31, 2025
Manufacturing Expenses		
Stores and Other Consumables	**111.12**	92.41
Power Fuel and Water Charges	**398.44**	440.24
Repairs and Maintenance	**-**	-
Plant and Machinery	**44.95**	31.98
Building	**31.08**	18.48
Labour charges	**179.25**	182.45
Laboratory Expenses	**4.28**	5.04
Lifting charges of Chemicals	**318.96**	324.45
	1,088.08	**1,095.05**
Selling and Distribution Expenses		
Sales Commission	**98.76**	8.00
Freight Charges	**422.24**	479.11
Administrative Expenses	**521.00**	**487.11**
Fees and Legal Expenses		
Insurance Charges	**51.94**	47.58
Travelling Expenses	**13.69**	18.14
Rent, Rates and Taxes	**41.85**	53.21
Other Repairs	**38.61**	16.07
Auditor's Remuneration (Refer Note 39)	**2.64**	7.65
Vehicle Expense	**8.50**	7.50
Security Expense	**15.04**	19.64
Corporate Social Responsibility (Refer Note 41)	**10.15**	12.23
Loss on Sale of Assets / Assets Impaired	**14.00**	-
Sundry Balances written off	**15.72**	0.06
Provision for Expected Credit Losses	**0.28**	7.70
Bad Debts	**(54.98)**	(127.24)
Miscellaneous Expenses	**53.19**	92.09
	56.52	57.59
	267.15	**212.22**
Total	**1,876.23**	**1,794.38**

Notes forming part of the Financial Statements

Note 39 : Auditor's Remuneration **(in Rs. Lacs)**

Particulars	As at March 31, 2026	As at March 31, 2025
Statutory and Tax Audit Fees	**8.50**	7.50
Total	**8.50**	7.50

Note 40 : Exceptional Items **(in Rs. Lacs)**

Particulars	As at March 31, 2026	As at March 31, 2025
Net Profit attributable to Equity shareholders (₹ in Lacs)	**803.21**	505.11
Weighted Average Number of Equity Shares (Nos.)	**20,520,723**	20,520,723
Basic and Diluted Earnings per Share (₹)	**3.91**	2.46
Face Value per Equity Share (₹)	**10.00**	10.00

Note 41 : Corporate Social Responsibility **(in Rs. Lacs)**

Particulars	As at March 31, 2026	As at March 31, 2025
1. Gross amount required to be spent by the Company during the year	**14.00**	-
2. Amount spent during the year		
(I) construction/acquisition of any asset	**-**	-
(ii) on purposes other than (i) above	**14.00**	-
3. Shortfall at the end of the year	**-**	-
4. Total of previous years' shortfall	**-**	-
5. Reasons for shortfall	**Nil**	NA
6. Nature of CSR activities	**-**	-
(i) Promoting education	**14.00**	-
7. CSR transactions with related parties	**Nil**	NA
8. Details of movements in the provisions during the year	**Nil**	NA

Note 42 : Contingent Liabilities and Commitments **(in Rs. Lacs)**

Particulars	As at March 31, 2026	As at March 31, 2025
A. Contingent Liabilities not provided for in respect of -		
- Income Tax (Refer Note 42.1)	**38.28**	**38.28**
- Custom Duty for pending export obligations towards import under advance licences	**10.11**	**49.64**
B. Capital Commitments		
- Estimated amount of contract remaining to the executed on capital accounts (net of advances)	**-**	**-**

Note 43 : Disclosure under Ind As 116 - Leases

Company as Lessee
The Company's lease assets primarily consist of leases for land, godowns, office premises, plant and equipment, etc.

Note 43.1 : Lease liabilities included in financial statements **(in Rs. Lacs)**

Particulars	As at March 31, 2026	As at March 31, 2025
Current	**20.61**	16.91
Non-Current	**27.02**	47.63
Total	**47.63**	**64.54**

Notes forming part of the Financial Statements

Note 43.2 : Movement in Lease Liability during the year **(in Rs. Lacs)**

Particulars	As at March 31, 2026	As at March 31, 2025
Balance at the beginning of the year	**64.54**	78.25
Additions / (Deduction)	**-**	-
Finance cost accrued during the year	**4.70**	5.95
Payment of lease liabilities (including interest)	**(21.61)**	(19.66)
Balance at the end of the year	**47.63**	64.54

Note 43.3 : Amounts recognised in the Statement of Profit & Loss **(in Rs. Lacs)**

Particulars	As at March 31, 2026	As at March 31, 2025
Depreciation expense of right-of-use assets	**18.87**	18.87
Interest expense on lease liabilities	**4.70**	5.95
Rent expense - short-term leases and leases of low value assets	**35.54**	12.24
Derecognition of Lease Liabiity	**-**	-
Interest Income on security deposit	**1.17**	1.08

Note 43.4 : Maturity Analysis of Undiscounted cash flow of the lease liability **(in Rs. Lacs)**

Particulars	As at March 31, 2026	As at March 31, 2025
Less than one year	**23.78**	21.62
One to five years	**28.35**	52.13
More than 5 years	**-**	-

Note 44 : Segment Information

The operating segment of the company is identified to be "Manufacturing and trading of Dyes, Chemicals and Pigments", as the Chief Operating Decision Maker (CODM) reviews business performance at an overall company level as one segment and hence, no separate disclosure as per IND AS 108 "Operating Segments" is given.

Note 44.1 : Geographical information of Revenue from external customers **(in Rs. Lacs)**

Particulars	As at March 31, 2026	As at March 31, 2025
India	**11,657.25**	10,164.76
Rest of World	**1,690.62**	1,729.57
Total	**13,347.87**	**11,894.33**

There are no non-current assets other than in India.

Notes forming part of the Financial Statements

Note 45 : Related party disclosures as per Indian Accounting Standard-24

(a) Related Parties

Key Management Personnel	Kandarp K. Amin (Wholetime Director) Archana K. Amin (Wholetime Director) Archit K. Amin (Wholetime Director) Ajay P Patel (Chief Financial Officer - From 23rd May, 2025 to 30th June, 2025) Anil G Patel (Chief Financial Officer - w.e.f 01st July, 2025) Pruthvik R. Soni (Company Secretary - upto 31st July, 2025) Chirag Chauhan (Company Secretary - w.e.f 01st August 2025)
Relatives of Key Management Personnel	Suchit K. Amin Shimoli K. Amin Manini S. Amin
Enterprises over which KMP/relatives of KMP exercise significant influence through controlling interest	Archit Life Science Limited Novel and Nano Xtreme Solutions LLP Krishna Orgochem Adonis Lifecare Private Limited Archit Advance Materials Kalindi Impex S.D. Agro Organosys Kalindi Industries

Notes forming part of the Financial Statements

(b) Transactions with related parties in the ordinary course of business:

(in Rs. Lacs)

SR No.	Particulars	Key Management Personnel and their relatives		Subsidiary		Entities controlled by Directors or their relatives	
		2025-26	2024-25	**2025-26**	2024-25	**2025-26**	2024-25
1.	**Purchase (Net of GST)**						
	Krishna Orgochem	**-**	-	**-**	-	**422.19**	262.50
	Archit Advance Materials	**-**	-	**-**	-	**-**	281.10
	Kalindi Impex	**-**	-	**-**	-	**451.51**	525.13
	Novel and Nano Xtreme Solutions LLP					**-**	0.16
	S.D. Agro Organosys	**-**	-	**-**	-	**-**	28.33
	Archit Life Science Limited	**-**	-	**-**	-	**198.92**	-
2.	**Sale of Goods and Services (Net of GST)**						
	Archit Life Science Limited	**-**	-	**-**	-	**603.08**	10.78
	Novel and Nano Xtreme Solutions LLP	**-**	-	**-**	-	**-**	0.07
3.	**Remuneration***						
	Archana K. Amin	**84.00**	89.55	**-**	-	**-**	-
	Kandarp K. Amin	**90.00**	96.15	**-**	-	**-**	-
	Archit K. Amin	**75.00**	74.85	**-**	-	**-**	-
	Anil G Patel	**3.81**	-	**-**	-	**-**	-
	Ajay P Patel	**0.63**	5.50	**-**	-	**-**	-
	Pruthvik Soni	**1.12**	3.00	**-**	-	**-**	-
	Chirag Chauhan	**2.00**	-	**-**	-	**-**	-
4.	**Salary***						
	Suchit K. Amin	**38.40**	41.35	**-**	-	**-**	-
	Shimoli A. Amin	**51.60**	51.40	**-**	-	**-**	-
	Manini S. Amin	**33.60**	39.40	**-**	-	**-**	-
5.	**Loan Given**						
	Archit Life Science Limited	**-**	-	**-**	-	**2,367.61**	1,957.91
6.	**Repayment of Loan Given**						
	Archit Life Science Limited	**-**	-	**-**	-	**1,662.05**	1,016.85
7.	**Interest Income**						
	Archit Life Science Limited	**-**	-			**187.28**	183.76
8.	**Investments**						
	Archit Life Science Limited		-	**-**	-	**51.39**	42.82
9.	**Rent paid (net of GST)**						
	Archana K. Amin	**9.00**	-	**-**	-	**-**	-
	Kandarp K. Amin	**28.80**	19.65	**-**	-	**-**	-
10.	**Rent Income**						
	Novel and Nano Xtreme Solutions LLP	**-**	0.38	**-**	-	**-**	-
11.	**Security Deposit Given**						
	Archana K. Amin	**3.00**	-	**-**	-	**-**	-
	Kandarp K. Amin	**3.00**	-	**-**	-	**-**	-
12.	**Reimbursement of expenses**						
	Archit Life Science Limited	**-**	-	**-**	-	**6.95**	-
13.	**Capital Advance**						
	Kandarp K Amin	**818.00**	-	**-**	-	**-**	-

* Including payment of gratuity from plan assets.

Notes forming part of the Financial Statements

(c) Amount due to/(from) Related Parties :

(in Rs. Lacs)

SR No.	Particulars	Key Management Personnel and their relatives		Subsidiary		Entities controlled by Directors or their relatives	
		As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
1.	**Security Deposit for Lease**						
	Kandarp K. Amin	**21.10**	18.10	**-**	-	**-**	-
2.	Archana K Amin	**3.00**	-	**-**	-	**-**	-
	Investment						
3.	Archit Life Science Limited	**-**	-	**-**	-	**393.96**	342.57
	Payables						
	Kandarp K Amin	**1.62**	-	**-**	-	**-**	-
	Archana K Amin	**1.62**	-	**-**	-	**-**	-
4.	**Receivables**						
	Archit Life Science Limited	**-**	-	**-**	-	**455.09**	-

Outstanding balances at the year-end are unsecured and interest free (except loan to Archit Life Science Limited) and settlement occurs in cash. There have been no guarantees provided or received for any related party receivables or payables.

Note 46 : Disclosures pursuant to Section 186(4) of the Companies Act, 2013

(in Rs. Lacs)

SR No.	Name of the Company	Purpose of Loan	Amount outstanding		Maximum Outstanding during the year	
			As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
1.	Archit Life Science Limited (Repayment on demand and carrying interest rate of 9.5% p.a.)	Capital expenditure/working capital	**2,844.34**	2,125.87	**2,903.47**	2,248.18
2.	Goldleaf Enterprise Private Limited (Repayment on demand and carrying interest rate of 9.75% p.a.)	General business purposes	**75.07**	1,154.69	**1191.29**	1,162.43
3.	Rutvij Manyar		**-**	1.50	**-**	1.50

In line with Circular No. 04/2015 issued by Ministry of Corporate Affairs dated March 10, 2015, loan given to employees as per the Company's policy are not considered for the purpose of disclosure under Section 186(4) of the Companies Act, 2013.

Note 47 : Loans granted to Promoters, Directors, KMPs and Related Parties

Details of Loans or Advances in the nature of loans granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013) either severally or jointly with any other person, that are(a) repayable on demand or (b) without specifying any terms or period of repayment :

(in Rs. Lacs)

Type of Borrower	As at March 31, 2026		As at March 31, 2025	
	Amount of loan or advance in the nature of loan outstanding	Percentage to the total Loans and Advances in the nature of loans	Amount of loan or advance in the nature of loan outstanding	Percentage to the total Loans and Advances in the nature of loans
Promoters	**-**	0.00%	**-**	0.00%
Directors	**-**	0.00%	**-**	0.00%
KMPs	**-**	0.00%	**-**	0.00%
Related Parties	**2,844.34**	97.16%	**2,125.87**	64.62%

Notes forming part of the Financial Statements

Note 48 : Employee Benefits **(in Rs. Lacs)**

Note 48.1 : Defined contribution plan

The Company has defined contribution plan in form of Provident Fund and Pension Scheme and Employee State Insurance Scheme for qualifying employees. Under the Schemes, the Company is required to contribute a specified percentage of the payroll costs to fund the benefits. The total expense recognized in the Statement of profit and loss under employee benefit expenses in respect of such schemes are given below:

(in Rs. Lacs)

Particulars	As at March 31, 2026	As at March 31, 2025
Contribution to Provident Fund and Pension Scheme, included under contribution to provident and other funds	9.03	7.44
Contribution to Employee State Insurance Scheme, included under contribution to provident and other funds	0.20	0.00

Note 48.2 : Defined benefit plan

The Company offers gratuity plan for its qualified employees which is payable as per the requirements of the Payment of Gratuity Act, 1972 read with the Code on Social Security, 2020. The benefit vests upon completion of five years of continuous service and once vested it is payable to employees on retirement or on termination of employment. In case of death while in service, the gratuity is payable irrespective of vesting. The gratuity fund is administered through Life Insurance Corporation (LIC) of India under its Group Gratuity Scheme.

(I) Reconciliation of opening and closing balances of defined benefit obligation **(in Rs. Lacs)**

Particulars	As at March 31, 2026	As at March 31, 2025
Present value of obligation as at the beginning of the year	**70.10**	64.23
Interest Cost	**4.90**	4.63
Current Service Cost	**5.09**	2.46
Past Service Cost	**0.21**	
Benefits Paid	**(1.08)**	-
Actuarial (Gain)/Loss on arising from Change in Financial Assumption	**(3.14)**	1.20
Actuarial (Gain)/Loss on arising from Experience Adjustment	**0.46**	(2.42)
Present value of obligation as at the end of the year	**76.54**	70.10

(ii) Reconciliation of opening and closing balances of fair value of plan assets **(in Rs. Lacs)**

Particulars	As at March 31, 2026	As at March 31, 2025
Fair Value of plan assets at the beginning of the year	**18.03**	16.78
Expected return on plan assets	**0.18**	(0.07)
Interest Income	**1.21**	1.20
Contributions by the employer	**0.63**	0.12
Benefits paid	**(1.08)**	-
Fair Value of plan assets at the end of the year	**18.98**	18.03

Note 48 : Employee Benefits (..Continued...)

(iii) Reconciliation of fair value of assets and obligations **(in Rs. Lacs)**

Particulars	As at March 31, 2026	As at March 31, 2025
Fair Value of plan assets	**18.98**	18.03
Present value of obligation	**76.54**	70.10
Amount recognised in Balance Sheet [Surplus/(Deficit)]	**(57.57)**	(52.07)

(iv) Expenses recognised during the year **(in Rs. Lacs)**

Particulars	As at March 31, 2025	As at March 31, 2024
(A) In the Statement of Profit & Loss		
Current service cost	**5.09**	2.46
Past Service Cost	**0.21**	-
Net interest Cost	**3.70**	3.43
Total Included in 'Employee Benefit Expense'	**8.99**	5.89
(B) In Other Comprehensive Income		
Components of Actuarial (Gain)/Losses on Obligations:		
Due to change in Financial Assumptions	**(3.14)**	1.20
Due to experience adjustments	**0.46**	(2.42)
Return on plan assets excluding amount included in interest income	**(0.18)**	0.07
Amount recognised in Other Comprehensive Income	**(2.85)**	(1.15)

Notes forming part of the Financial Statements

(v) Major category of plan assets as % of total plan assets

Particulars	As at March 31, 2026	As at March 31, 2025
Insurer Managed Funds	**100%**	100%

(vi) Actuarial Assumptions

Particulars	As at March 31, 2026	As at March 31, 2025
Mortality Table	**Indian Assured Lives Mortality 2012-14 (Urban)**	Indian Assured Lives Mortality 2012-14 (Urban)
Discount Rate	**7.59%**	7.21%
Expected rate of return on plan assets	**7.59%**	7.21%
Withdrawal Rate	**2.00%**	2.00%
Rate of escalation in salary	**6.00%**	6.00%

Note 48 : Employee Benefits (..Continued...)

(vii) Sensitivity analysis

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

(in Rs. Lacs)

Particulars	As at March 31, 2025	As at March 31, 2024
Sensitivity Level - Discount Rate	**(3.57)**	(2.47)
1% Increase	**4.23**	2.94
1% Decrease		
Sensitivity Level - Salary Escalation	**3.30**	1.99
1% Increase	**(2.80)**	(1.69)
1% Decrease		
Sensitivity Level - Withdrawal Rate	**0.92**	0.97
1% Increase	**(1.05)**	(1.08)
1% Decrease		

(viii) Risk Exposure

Through its defined benefit plans, the group is exposed to a number of risks, the most significant of which are detailed below:

Asset volatility

The plan liabilities are calculated using a discount rate set with reference to bond yields; if plan assets underperform this yield, this will create a deficit.
The gratuity fund is administered through Life Insurance Corporation of India (insurer) under its group gratuity scheme. Accordingly, almost the entire plan asset investment is maintained by the insurer. These are subject to interest rate risk which is managed by the insurer.

Changes in bond yields

A decrease in bond yields will increase plan liabilities, although this will be partially offset by an increase in the value of the plans' assets maintained by the insurer.

(ix) Expected contribution to the defined benefit plan for the next reporting period - ₹ 36.31 Lacs (P.Y. ₹ 28.74 Lacs).

(x) The weighted average duration of the defined benefit obligation is 6 years (P.Y. 6 years).

(xi) The expected maturity analysis of undiscounted defined benefit obligation is as follows:

(in Rs. Lacs)

Particulars	As at March 31, 2026	As at March 31, 2025
Within 1 Year	**42.35**	43.41
Between 2 - 5 Years	**9.63**	6.34
Between 6 - 10 Years	**9.75**	6.23
11 Years and above	**80.14**	59.47

(xii)

"On November 21, 2025, the Government of India notified four Labour Codes – the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the New Labour Codes) – consolidating 29 existing labour laws, which became effective immediately.

Following the implementation of the New Labour Codes, the Company has recognized a provision for defined benefit obligations in its financial statements for the year ended March 31, 2026, based on management's assessment and estimates of liabilities.

The Company continues to monitor the finalization of Central and State Rules, as well as Government clarification on other aspects of the Labour Codes, and will recognize the consequential impact, if any, based on such developments."

Notes forming part of the Financial Statements

Note 49 : Capital Management

The Company manages its capital to ensure that it will be able to continue as going concern while maximizing the return to stakeholders through the optimization of the debt and eqity balance. The capital structure of the Company consists of net debt (borrowings offset by cash and bank balances) and total equity of the Company.

(in Rs. Lacs)

Particulars	As at March 31, 2026	As at March 31, 2025
Equity Share Capital	**2,052.07**	2,052.07
Other Equity	**5,571.20**	4,868.50
Total Equity	**7,623.27**	6,920.57
Non-current Borrowings	**280.68**	448.79
Current Borrowings	**2185.7**	2,246.41
Total Borrowings	**2466.38**	2,695.20
Less : Cash and Cash Equivalents	**137.41**	6.81
Net Debt	**2,328.97**	2,688.39
Net Debt to Equity	**30.55%**	38.85%

Note 50 - Financial Instruments

A Classification of financial assets and liabilities

Particulars	As at March 31, 2026			As at March 31, 2025		
	Amortized Cost	FVTPL	FVOCI	Amortized Cost	FVTPL	FVOCI
Financial Assets						
Investments*	**-**	**291.54**	**393.96**	-	291.86	342.57
Trade Receivables	**2,454.84**	**-**	**-**	2,304.79	-	-
Cash and Cash Equivalents	**137.41**	**-**	**-**	6.81	-	-
Other Bank Balances	**87.18**	**-**	**-**	33.44	-	-
Loans	**2,927.44**	**-**	**-**	3,289.59	-	-
Other Fianncial Assets	**37.96**	**-**	**-**	35.25	-	-
Total Financial Assets	**5,644.83**	**291.54**	**393.96**	5,669.88	291.86	342.57
Financial Liabilities						
Borrowings	**2,466.38**	**-**	**-**	2,695.20	-	-
Lease Liability	**47.63**	**-**	**-**	64.54	-	-
Trade Payables	**1,748.92**	**-**	**-**	2,179.24	-	-
Other Financial Liabilities	**48.36**	**-**	**-**	45.24	-	-
Total Financial Liabilities	**4,311.29**	**-**	**-**	4,984.22	-	-

* excluding investments in subsidiary measured at cost in accordance with Ind AS - 27.

B Fair value hierachy for asstets/(liabilities)

The Company uses the following hierarchy for determining and/or disclosing the fair value of financial instuments by valuation techniques :

Level 1
This level includes financial instruments measured using quoted prices (unadjusted) in active market for identical assets that the entity can access at the measurement date. This represents mutual funds that have price quoted by the respective mutual fund houses and are valued using the closing Net asset value (NAV).

Level 2
This level includes the fair value of financial instruments measured using quoted prices for identical or similar assets in markets that are not active.

Level 3
If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3. This is the case for unlisted compound instruments.

Particulars	Level 1	Level 2	Level 3	Total
Financial Assets / (Liabilities) measured at fair value at March 31, 2026				
Investment in alternative investment fund	**-**	**291.54**	**-**	**291.54**
Investment in equity instruments	**-**	**-**	**393.96**	**393.96**
Financial Assets / (Liabilities) measured at fair value at March 31, 2025				
Investment in alternative investment fund	-	291.86	-	291.86
Investment in equity instruments	-	-	342.57	342.57

There are no transfers between any of these levels during the year.

C Fair value of financial assets and liabilities measured at amortized cost

The Management has assessed that fair value of loans, trade receivables, cash and cash equivalents, other bank balances, other financial assets and trade payables approximate their carrying amounts largely due to their short-term nature. Difference between carrying amount of Bank deposits, other financial assets, borrowings and other financial liabilities subsequently measured at amortised cost is not significant in each of the years presented.

Notes forming part of the Financial Statements

Note 51 : Financial Risk Management

The Company's Board of Directors has overall responsibility for the establishment and oversight of the Company's risk management framework. The board has established the Audit Committee, which is responsible for developing and monitoring the Company's risk management policies. The Committee holds regular meetings and report to board on its activities.

The Company's risk management policies are established to identify and analyses the risks faced by the Company, to set appropriate risk limits and controls and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Company's activities. The Company, through its training and management standards and procedures, aims to maintain a disciplined and constructive control environment in which all employees understand their roles and obligations.

The audit committee oversees how management monitors compliance with the Company's risk management policies and procedures, and reviews the adequacy of the risk management framework in relation to the risks faced by the Company. The audit committee is assisted in its oversight role by internal audit. Internal audit undertakes both regular and ad hoc reviews of risk management controls and procedures, the results of which are reported to the audit committee.

Note 51.1 : Credit Risk

Credit risk is the risk that a counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The company is exposed to the credit risk from its trade receivables, investments, cash and cash equivalents, other bank balances, loans and other financial assets. The maximum exposure to credit risk is equal to the carrying value of the financial assets.

Trade Receivables

Trade receivables comprise a widespread customer base. Trade receivables are non-interest bearing and are normally 30 to 60 days credit term. Management evaluates credit risk relating to customers on an ongoing basis. If customers are independently rated, these ratings are used. Otherwise, if there is no independent rating, risk control assesses the credit quality of the customer, taking into account its financial position, past experience and other factors. The Company does not hold collateral as security.

Expected credit loss assessment
Based on historic default rates and overall credit worthiness of customers, the company adopted a policy for assessing credit risk as per expected credit loss model for outstanding balances as on balance sheet date as per their ageing bucket :

Particulars	As at March 31, 2026		As at March 31, 2025	
	% of provision	Provision for ECL	% of provision	Provision for ECL
Considered Good				
Not due	0.00%	-	0.00%	-
0 - 1 year	0.10%	2.46	0.10%	2.25
More than 1 year	5.00%	0.87	5.00%	2.87
Considered Doubtful	**0.00%**	**-**	**100.00%**	**53.19**
Total		**3.33**		**58.31**

Trade Receivables	Gross Carrying Amount	Expected Credit Loss	Net Carrying Amount
As on March 31, 2026	2,458.17	3.33	2,454.84
As on March 31, 2025	2,363.10	58.31	2,304.79

Movement in the expected credit allowance

Particulars	As at March 31, 2026	As at March 31, 2025
Balance at the beginning of the year	58.31	187.54
Net charge/(reversal) during the year	(54.98)	(129.23)
Balance at the end of the year	3.33	58.31

Cash and Cash Equivalents

Credit risk on cash and cash equivalents and other deposits with banks is limited as the Company generally invests in deposits with banks with high credit ratings assigned by external credit rating agencies; accordingly the Company considers that the related credit risk is low. Impairment on these items is measured on the 12-month expected credit loss basis.

Note 51.2 : Liquidity Risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Company's approach to managing liquidity is to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation.

The Company's treasury maintains flexibility in funding by maintaining liquidity through investments in liquid funds and other committed credit lines. Management monitors rolling forecasts of the group's liquidity position (comprising the undrawn borrowing facilities below) and cash and cash equivalents on the basis of expected cash flows.

Maturity profile of financial liabilities

The table below provides details regarding the remaining contractual maturities of financial liabilities at the reporting date based on contractual undiscounted payments.

Notes forming part of the Financial Statements

Particulars	Borrowings	Trade Payables	Lease Liability	Other Financial Liabilities	Total
As at March 31, 2026					
Less than 1 year	2,185.70	1,748.92	20.61	48.36	4,003.59
More than 1 year	280.68	-	27.02	-	307.70
Total	**2,466.38**	**1,748.92**	**47.63**	**48.36**	**4,311.29**
As at March 31, 2025					
Less than 1 year	2,246.41	2,179.24	16.91	45.24	4,487.80
More than 1 year	448.79	-	47.63	-	496.42
Total	**2,695.20**	**2,179.24**	**64.54**	**45.24**	**4,984.22**

Note 51 : Financial Risk Management (..Continued...)
Note 50.3 - Market risk
Market risk is the risk arising from changes in market prices – such as foreign exchange rates and interest rates – will affect the Company's income or the value of its holdings of financial instruments. Market risk is attributable to all market risk sensitive financial instruments including foreign currency receivables and payables and long term debt. The Company is exposed to market risk primarily related to foreign exchange rate risk, interest rate risk and the market value of the investments. Thus, the exposure to market risk is a function of investing and borrowing activities and revenue generating and operating activities in foreign currency.

(a) Foreign currency risk
The Company is exposed to currency risk on account of foreign currency transactions including recognized assets and liabilities denominated in a currency that is not the Company's functional currency (₹), primarily in respect of US$ and Euro. The Company ensures that the net exposure is kept to an acceptable level and is remain a net foreign exchange earner.

Exposure to foreign currency risk

Particulars	As at March 31, 2026		As at March 31, 2025	
	Amount in Foreign Currency	Amount in Indian Currency	Amount in Foreign Currency	Amount in Indian Currency
Financial Assets				
Trade Receivables				
- Hedged	-	-	-	-
- Unhedged	USD 2.47	233.69	USD 4.53	387.57
Total	**USD 2.47**	**233.69**	**USD 4.53**	**387.57**
Financial Liabilities				
Trade Payables				
- Hedged	-	-	-	-
- Unhedged	-	-	-	-
Total	-	-	-	-

Sensitivity Analysis

Any change with respect to strengthening/(weakening) of the Indian Rupee against various currencies As at March 31, 2026 and March 31, 2025 would have affected the measurement of financial instruments denominated in respective currencies and affected equity and profit or loss by the amounts shown below. This analysis assumes that all other variables remain constant.

Particulars	Impact on Profit before Tax			
	As at March 31, 2026		As at March 31, 2025	
	Strengthening	Weakening	Strengthening	Weakening
USD (Increase/decrease by 1%)	2.34	(2.34)	3.88	(3.88)

(b) Interest rate risk
Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's exposure to the risk of changes in market interest rates relates primarily to the Company's debt obligations with floating interest rates and investments.

Most of the Company's borrowings are on a floating rate of interest. The Company has exposure to interest rate risk, arising principally on changes in Marginal Cost of Funds based Lending Rate (MCLR). The Company uses a mix of interest rate sensitive financial instruments to manage the liquidity and fund requirements for its day to day operations like short term credit lines besides internal accruals.

The exposures of the Company's financial assets / liabilities at the end of the reporting period are as follows:

(in Rs. Lacs)

Particulars	As at March 31, 2026	As at March 31, 2025
Fixed rate borrowings	**49.87**	21.45
Floating rate borrowings	**2,416.51**	2,673.75
Total borrowings	**2,466.38**	2,695.20

Notes forming part of the Financial Statements

Sensitivity Analysis

The below mentioned sensitivity analysis is based on the exposure to interest rates for floating rate borrowings holding all other variables remain constant. For this it is assumed that the amount of the floating rate liability outstanding at the end of the reporting period was outstanding for the whole year. If interest rate had been 50 basis points higher or lower, other variables being held constant, following is the impact on profit.

Particulars	Impact on Profit before Tax	
	As at March 31, 2026	As at March 31, 2025
Increase by 50 basic points (50 bps)	(12.08)	(13.37)
Decrease by 50 basic points (50 bps)	12.08	13.37

(c) Price risk

The Company's exposure to securities price risk arises from investments held in mutual funds and classified in the balance sheet at fair value through profit or loss. To manage its price risk arising from such investments, the Company diversifies its portfolio. Further these are all debt base securities for which the exposure is primarily on account of interest rate risk. NAV of these investments are available from the mutual fund houses. Profit for the year would increase/decrease as a result of gains/losses on these securities classified as at fair value through profit or loss.

Notes forming part of the Financial Statements

Note 52 : Financial Ratio

Sr. No.	Particulars	Numerator	Denominator	Financial Year 2024-25	Financial Year 2023-24	(%) of Variance	Remarks
1.	Current Ratio (In times)	Total Current Asset	Total Current Liabilites	1.41	1.35	4.76	–
2.	Debt-Equity Ratio (In times)	Total Debt (Borrowings and Lease liabilites)	Shareholder's Equity	0.33	0.40	(17.30)	–
3.	Debt Service Coverage Ratio (In times)	Net Profit after taxes + Depreciation & Amortisation + Interest - Net gain on sale of PPE/ROU + Other non cash operating expenses	Debt service (Interest and lease payments + Principal repayments)	2.93	2.24	30.96	Refer Note 1
4.	Return on Equity Ratio (in %)	Net profit after tax	Average Shareholders equity	11.05	7.58	45.80	Refer Note 1
5.	Inventory turnover ratio (In times)	Sales	Average Inventory	36.81	30.71	19.86	--
6.	Trade Receivables turnover ratio (In times)	Net credit sales	Average Trade Receivables	5.61	5.25	6.76	--
7.	Trade Payable tur nover ratio (In times)	Cost of Material Consumed + Purchase of Stock-in-Trade + Other Expenses	Average Trade Payables	5.90	6.08	(3.06)	--
8.	Net capital turnover ratio (In times)	Net Sales	Working capital	7.54	7.53	(0.12)	
9.	Net profit ratio (in %)	Net Profit after Tax	Net Sales	6.02	4.25	41.70	Refer Note 2
10.	Return on Capital employed (in %)	Earning before Interest and taxes	Capital employed (Net worth + Borrowings + Deferred tax liabilities)	12.66	10.22	23.90	Refer Note 1
11.	Return on investments	Income from Investments	Average Investments	(2.72)	(0.68)	300.31	Refer Note 3

Notes:
1 Increase in ratio is mainly on account of higher net profit for the current year as compared to previous year.
2 Increase in ratio is mainly on account of higher net profit and sales for the current year as compared to previous year.
3 Decrease in ration is mainly on account of variance in return on investments ratio is due to fluctuations in market yields.

Notes forming part of the Financial Statements

Note 53 : Borrowing based on security of current assets

The Company has been sanctioned working capital limits from banks on the basis of security of current assets. The details of quarterly returns or statements filed by the Company with such banks are given below:

Quarter	Name of Bank	Particulars of securities provided	Amount as reported in quarterly return/ statement	Amount as per books of accounts	Amount of difference
June, 2025	Union Bank of India	Inventory	895.62	231.82	663.80
June, 2025		Trade Receivable	1,239.53	1,720.97	(481.44)
June, 2025		Trade Payable for goods	51.51	1,070.24	(1,018.73)
September, 2025		Inventory	493.83	272.30	221.53
September, 2025		Trade Receivable	1,655.47	1,879.48	(224.01)
September, 2025		Trade Payable for goods	104.40	1,326.22	(1,221.82)
December, 2025		Inventory	67.82	256.70	(188.88)
December, 2025		Trade Receivable	2,101.87	2,455.65	(353.78)
December, 2025		Trade Payable for goods	95.84	1,469.27	(1,373.43)
March, 2026		Inventory	142.35	275.84	(133.49)
March, 2026		Trade Receivable	2,081.09	2,458.17	(377.08)
March, 2026		Trade Payable for goods	276.87	1,486.30	(1,209.43)

Reasons for material discrepancies
The differences between books of accounts and statements submitted to bank are reconciled. These differences are mainly due to adjustment entries for exchange rate effects and change in grouping of trade receivables/trade payables during the course of limited review/audit.

Note 54 : Other Statutory Information

(a) The Company does not held any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder. No proceeding has not been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.

(b) The Company does not have any transactions with companies struck off.

(c) The Company has not been declared wilful defaulter by any bank or financial institution or any other lender.

(d) The Company does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

(e) The Company has not traded or invested in crypto currency or virtual currency during the financial year.

(f) The Company does not have any charges or satisfaction, which is yet to be registered with ROC beyond the statutory period.

(g) The Company have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
- 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 to or on behalf of the Ultimate Beneficiaries.

(h) The Company have not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
- 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.

(i) The Company is in compliance with number of layers of companies in accordance with clause 87 of Section 2 of the Act read with the Companies (Restriction of number of Layers) Rules, 2017.

(j) The Company has not entered in to any scheme of arrangement approved by the Competent Authority in terms of Section 230 to 237 of the Companies Act, 2013.

Note 55 : Statement of Management

(a) The non current financial assets, current financial assets and other current assets are good and recoverable and are approximately of the values, if realized in the ordinary courses of business unless and to the extent stated otherwise in the Accounts. Provision for all known liabilities is adequate and not in excess of amount reasonably necessary. There are no contingent liabilities except those stated in the notes 42.

(b) Balance Sheet, Statement of Profit and Loss, cash flow statement and change in equity read together with Notes to the accounts thereon, are drawn up so as to disclose the information required under the Companies Act, 2013 as well as give a true and fair view of the statement of affairs of the Company as at the end of the year and financial performance of the Company for the year under review.

Note 56 :
Previous year's figures have been regrouped/re-arranged/recasted, wherever necessary, so as to make them comparable with current year's figures.

As per our attached report of even date

For and on behalf of Board of Directors of
ARCHIT ORGANOSYS LIMITED

FOR G. K. CHOKSI & CO.
[Firm Registration No. 101895W]
Chartered Accountants

Kandarp K Amin
Whole Time Director
DIN: 00038972

Archana K Amin
Whole Time Director
DIN: 00038985

SANDIP A. PARIKH
Partner
Mem. No. 040727
Place : Ahmedabad
Date : 16th May, 2026

Anil G. Patel
Chief Financial Officer

Chirag Chauhan
Company Secretary

Place : Ahmedabad
Date : 16th May, 2026

ARCHIT ORGANOSYS LIMITED

BOARD OF DIRECTORS:	Shri Kandarp K. Amin	:	Chairman and Whole Time Director
	Smt. Archana Amin	:	Whole Time Director
	Shri Archit K. Amin	:	Whole Time Director
	Shri Shreeraj V. Desai	:	Independent Director
	Shri Nikul J. Patel	:	Independent Director
	Shri Bhavin G. Shah	:	Independent Director
	Shri Vatsal S. Vora	:	Independent Director
KEY MANAGERIAL PERSONNEL:	Shri Anilkumar G. Patel	:	Chief Financial Officer
	Shri Chirag Chouhan	:	Company Secretary and Compliance Officer

BANKERS:

Union Bank of India
Ellisbridge Branch,
Ashram Road, Ahmedabad – 380006

STATUTORY AUDITOR: **M/s. G. K. Choksi & Co.,**

REGISTERED OFFICE AND UNITS:

REGISTERED & CORPORATE OFFICE:
903, 9th Floor, Venus Benecia, Near Pakwan Restaurant, Bodakdev, S.G. Highway, Ahmedabad - 380054, Gujarat, India.

MANUFACTURING UNIT:
Survey No. 228/A, Paiki 7, Paiki 2, Village-Narmad, Bhavnagar-364313, Gujarat, India.

REGISTRAR AND TRANSFER AGENT

MUFG Intime India Private Limited
(Formerly known as Link Intime India Private Limited)
Registered Address: C-101, Embassy 247, L B S Marg, Vikhroli, Mumbai (West) - 400083, Maharashtra.

Corporate Address: 1, ABC-1, 506 to 508, Amarnath Business Centre – 1 (ABC-1), Beside Gala Business Centre, Nr. St. Xavier's College Corner, Off C.G. Road, Ellisbridge, Ahmedabad - 380006, Gujarat.

NOTICE

NOTICE is hereby given that the 33rd Annual General Meeting of the Members of **Archit Organosys Limited (“Company”)** will be held at 1.30 P.M. on **Wednesday, 30th September, 2026** through two-way Video Conferencing (‘VC’) facility or other audio-visual means (‘OAVM’) to transact the following businesses:

ORDINARY BUSINESS:

(1) To receive, consider and adopt the Audited Financial Statement of the Company including Balance Sheet as at 31st March, 2026, Statement of Profit and Loss and Cash Flow Statement for the year ended on that date together with the Directors’ and the Auditors’ Report thereon.

(2) To appoint a director in place of Shri Kandarp K. Amin (DIN:00038972) who retires by rotation and being eligible, offers himself for re-appointment.

(3) To declare dividend recommended by Board of Directors at Re. 1/- (10%) per equity share of Rs. 10/- each.

SPECIAL BUSINESS:

(4) To ratify remuneration payable to the Cost Auditors for the financial year 2026-27:

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

RESOLVED THAT pursuant to the provisions of Section 148 and all other applicable provisions of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014 (including any statutory modifications or re-enactment thereof, for time being in force) annual remuneration of Rs. 75,000/- (Rupees Seventy-Five Thousand Only) plus taxes and reimbursement of out-of-pocket expenses, if any, as recommended by the Audit Committee and approved by the Board of Directors of the Company to be paid to M/s. Rajendra Patel & Associates, Cost Accountants (FRN: 101163) for conducting the Audit of the Cost records of the company for the financial year ending on 31st March, 2027 be and is hereby ratified and confirmed.

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

(5) To approve Material Related Party Transaction(s):

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

RESOLVED THAT pursuant to the provisions of Section 188 and other applicable provisions of the Companies Act, 2013 and rules notified there under and Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, based on the recommendation of the Audit Committee and the Board, consent of the members be and is hereby accorded to the Board of Directors to enter into related party transactions for the period and up to maximum amount as mentioned below:

Name of Related	Nature of transaction	Proposed amount of RPT (Rs. in Crore)
Archit Life Science Limited	Advancing loan	Aggregate amount not exceeding Rs. 75.00 Crore during each financial year 2026-27 and 2027-28.
	Sale, Purchase or Supply of goods / materials	Aggregate amount not exceeding Rs. 100.00 Crore during each financial year 2026-27 and 2027-28.

RESOLVED FURTHER THAT to give effect to this resolution the Board of Directors and / or any Committee thereof be and is hereby authorized to settle any question, difficulty or doubt that may arise in this regard and to do all acts, deeds, things as may deem necessary, proper, desirable in its absolute discretion and to finalize any documents and writings related thereto.

(6) To approve transactions under Section 185 of the Companies Act, 2013:

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

"**RESOLVED THAT** in supersession of the earlier resolutions passed by the members in this regard, pursuant to the provisions of Section 185 and other applicable provisions, if any, of the Companies Act, 2013 (the "Act") and the Companies (Meeting of Board and its Powers) Rules, 2014 (including any statutory modification(s), clarification(s), substitution(s) or re-enactment(s) thereof for the time being in force), consent of the Members of the Company, be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as the "Board", which term shall be deemed to include, unless the context otherwise required, any Committee of the Board or any Director(s) or Officer(s) authorized by the Board to exercise the powers conferred on the Board under this resolution) for advancing loan(s) in one or more tranches including loan represented by way of book debt (the "Loan") to, and/or giving of guarantee(s), and/or providing of security(ies) in connection with any Loan taken/to be taken by any entity which is a Subsidiary or Associate or Joint Venture or group entity of the Company or any body corporate in which any of the Director of the Company is deemed to be interested (collectively referred to as the "Entities"), up to a sum not exceeding Rs. 200,00,00,000 [Rupees Two Hundred Crores Only] at any point in time, in its absolute discretion as deem beneficial and in the best interest of the Company."

"**RESOLVED FURTHER THAT** the powers be delegated to the Board of the Company and the Board is hereby authorized to negotiate, finalize, agree the terms and conditions of the aforesaid loan/guarantee/security and to do all such acts, deeds and things as may be necessary and incidental including signing and/or execution of any deeds/documents/undertakings/agreements/papers/writings for giving effect to this Resolution."

(7) To increase the limits for giving loans, making investments and providing guarantees or security under Section 186 of the Companies Act, 2013:

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

"**RESOLVED THAT** in supersession of the earlier resolutions passed by the members in this regard, pursuant to the provisions of Section 186 of the Companies Act, 2013, read with the Companies (Meetings of Board and its Powers) Rules, 2014 as amended from time to time and other applicable provisions of the Companies Act, 2013 (including any amendment thereto or re-enactment thereof for the time being in force), if any, consent of the shareholders of the Company be and is hereby accorded to the

Board of Directors of the Company ('the Board', which term shall include any Committee authorized by the Board to exercise its powers including powers conferred on the Board by this resolution) to (a) give any loan to any person(s) or other body corporate(s); (b) give any guarantee or provide security in connection with a loan to any person(s) or other body corporate(s); and (c) acquire by way of subscription, purchase or otherwise, securities of any other body corporate from time to time in one or more tranches as the Board of Directors in their absolute discretion deem beneficial and in the interest of the Company, for an amount not exceeding Rs. 400,00,00,000 (Rupees Four Hundred Crores Only) outstanding at any time, notwithstanding that such investments, loans and guarantees and security provided may exceed the limits prescribed under Section 186 of the Companies Act, 2013.

RESOLVED FURTHER THAT for the purpose of giving effect to the above, any one Executive Director and Company Secretary of the Company, be and are hereby severally authorised to take such steps as may be necessary for obtaining approvals, statutory or otherwise, in relation to the above and to all matters arising out of and incidental thereto and to sign and execute necessary deeds, applications, documents and file returns with Registrar of Companies, that may be required, on behalf of the Company and generally to do all such acts, deeds, matters and things as may be necessary, proper, expedient or incidental for giving effect to this resolution."

(8) Increase in Authorised Share Capital and Alteration of the Capital clause in Memorandum of Association 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 the provisions of Section 13, 61 and 64, read with Rule 15 of the Companies (Share Capital and Debentures) Rules, 2014 and other applicable provisions, if any, of the Companies Act, 2013, (including any statutory modification(s) and re-enactment(s) thereof, for the time being in force) and the rules framed thereunder, and pursuant to the applicable provisions of the Articles of Association of the Company, the consent of the members be and is hereby accorded to increase the Authorised Equity Share Capital of the Company from the existing Rs. 25,00,00,000/- (Rupees Twenty-Five Crores Only), divided into 2,50,00,000 (Two Crores Fifty Lakhs) Equity Shares of Rs. 10.00/- (Rupees Ten Only) each to Rs. 60,00,00,000/- (Rupees Sixty Crores Only), divided into 6,00,00,000 (Six Crores) Equity Shares of Rs. 10.00/- (Rupees Ten Only) each, ranking pari passu in all respect with the existing equity shares of the Company."

"RESOLVED FURTHER THAT, the Memorandum of Association of the Company be altered in the following manner i.e.

V. The Authorised Equity Share Capital of the Company is Rs. 60,00,00,000/- (Rupees Sixty Crores Only) divided into 6,00,00,000 (Six Crores) Equity Shares of Rs. 10.00/- (Rupees Ten Only) each."

"RESOLVED FURTHER THAT, for the purpose of giving effect to this resolution, the Board of Directors of the Company (hereinafter referred to as "Board" which term shall include a Committee thereof authorised for the purpose) be and is hereby authorised to take all such necessary steps and actions and give such directions as may be in its absolute discretion deemed necessary and to settle any question that may arise in this regard, without being required to seek any further consent or approval of the shareholders or otherwise and that the shareholders shall be deemed to have given their approval thereto expressly by the authority of this resolution."

(9) Approval for the Acquisition of up to 1,36,24,172 (One Crore Thirty-Six Lakh Twenty-Four Thousand One Hundred Seventy-Two) equity shares i.e. 67.44% of the Equity Share Capital of M/s. Archit Life Science Limited form its selling shareholders as a Material Related Party Transaction:

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

"**RESOLVED THAT** pursuant to the provisions of Section 188 and other applicable provisions of the Companies Act, 2013 (the Act) read with Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014 (including any statutory modification(s) or re-enactment thereof for the time being in force) and Regulation 23 of the SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015 (Listing Regulations) as amended from time to time, and in terms of applicable provisions of Memorandum and Articles of the Association of the Company and based on the approval of the Audit Committee and the Board of Directors of the Company, the consent of the Members be and is hereby accorded to the Board of Directors of the Company to enter into any and all transactions/contracts/arrangements with Shri Kandarp Krishnakant Amin, Smt. Archana Kandarp Amin, Shri Archit Kandarpbhai Amin, Shri Suchit Kandarp Amin, Smt. Manini Suchit Amin and Smt. Shimoli Archit Amin, related parties as defined in the Act and Regulation 2(zb) of the Listing Regulation, relating to acquisition of up to 1,36,24,172 (One Crore Thirty Six Lakh Twenty Four Thousands One Hundred and Seventy Two) equity shares i.e.67.45% of the Equity Share Capital of M/s. Archit Life Science Limited ("ALSL") for a total purchase consideration of Rs. 177,11,42,360/- (Rupees One Hundred Seventy-Seven Crores Eleven Lakhs Forty Two Thousand Three Hundred and Sixty Only) at a price of Rs. 130/- (Rupees One Hundred and Thirty Only) per equity share on such terms and conditions as the Board in its absolute discretion may deem fit.

RESOLVED FURTHER THAT the Board be and is hereby authorised to do all such acts, deeds, matters and things as may be necessary, proper or expedient for the purpose of giving effect to the above resolution."

(10) To Offer, Issue and Allot Equity Shares (Other than Cash) on a Preferential Basis:

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

"RESOLVED THAT, pursuant to the provisions of Section(s) 23(1)(b), 42 and 62(1)(c) and other applicable provisions, if any, of the Companies Act, 2013, as amended **(the "Act")**, the Companies (Prospectus and Allotment of Securities) Rules, 2014, the Companies (Share Capital and Debentures) Rules, 2014 and other applicable rules made thereunder (including any statutory amendment(s), modification(s), or re-enactment(s) thereof for the time being in force), and in accordance with the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended **("SEBI ICDR Regulations")**; the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 **("SEBI Listing Regulations")**, the listing agreement entered into by the Company with the Stock Exchange(s) i.e., BSE Limited **("BSE"),** where the equity shares of the Company having face value of Rs. 10/- (Rupees Ten Only) each **("Equity Shares")** are listed, and subject to any other rules, regulations, guidelines, notifications, circulars and clarifications issued thereunder from time to time by the Ministry of Corporate Affairs **("MCA")**, the Securities and Exchange Board of India **("SEBI"),** and/ or any other competent authorities (hereinafter referred to as **"Applicable Regulatory Authorities"),** to the extent applicable, and the enabling provisions of the Memorandum of Association **("MOA")** and Articles of Association **("AOA")** of the Company, and subject to such approvals, consents, permissions, and sanctions as may be necessary or required, and subject to such conditions as may be imposed or prescribed while granting such approvals, consents, permissions and sanctions, which may be agreed by the Board of Directors of the Company (hereinafter referred to as the **"Board",** which term shall be deemed to include any Committee(s) constituted/to be constituted by the Board to exercise its powers, including the powers conferred by this Resolution), the consent of the Shareholders of the Company **("Shareholders")** be and is hereby accorded to the Board to create, issue, offer and allot, at such time or times, and in one or more tranches, **upto 3,72,48,344 (Three Crores Seventy-Two Lakhs Forty-Eight Thousand Three Hundred Forty-Four)** fully paid-up equity shares of the Company of face value of Rs. 10.00/- each, **at a price of Rs. 65/- (Rupees Sixty-Five Only {including premium of Rs. 55/- (Rupees Fifty-Five Only)}) per equity share,** (hereinafter referred to as the **"Issue Price"**), **aggregating upto Rs. 242,11,42,360/- (Rupees Two Hundred Forty-Two Crores Eleven Lakhs Forty-Two Thousand Three Hundred Sixty Only)**, which shall not be less than the price determined in accordance with Chapter V of the SEBI ICDR Regulations (hereinafter referred to as the **"Floor Price"**) and as per Valuation report obtained from M/s. Procurve Valux Private Limited, Registered Valuer Entity, Ahmedabad, to the Proposed Allottee(s), belonging to the "Promoter and Promoter Group" and "Non-Promoter" categories, for consideration other than cash being payment to be made towards the acquisition of 1,86,24,172 Equity Shares representing the 92.20% of the shareholding of the M/s. Archit Life Science Limited ("Target Company") (herein after referred to as **"Swap of Shares"**) as listed in the table below, on a preferential issue basis **("Preferential Allotment")** on such terms and conditions as may be determined by the Board and stipulated in the explanatory statement annexed hereto, and in accordance with the SEBI ICDR Regulations and other applicable laws:

Sr. No.	Name of proposed allottee(s)	Category	No. of Equity Shares to be allotted
1.	Kandarp Krishnakant Amin	Promoter	54,72,000
2.	Archana Kandarp Amin	Promoter	54,72,000
3.	Archit Kandarpbhai Amin	Promoter	24,72,000
4.	Suchit Kandarp Amin	Promoter Group	46,09,028
5.	Manini Suchit Amin	Promoter Group	46,11,658
6.	Shimoli Archit Amin	Promoter Group	46,11,658
7.	Joshi Jetal Himanshu	Non-Promoter	4,33,340
8.	Paras Anoobhai Shah	Non-Promoter	3,25,000
9.	Manjulaben G Joshi	Non-Promoter	4,33,340
10.	Manek Tradecon Private Limited	Non-Promoter	4,33,340
11.	Patil Jignasha Sagar	Non-Promoter	3,03,340
12.	Shobha Bhatt	Non-Promoter	3,03,340
13.	Aartiben Bhatt	Non-Promoter	3,03,340
14.	Kalpesh Chandravadan Shah	Non-Promoter	2,81,660
15.	Taffon Advisory Consultancy LLP	Non-Promoter	12,08,300
16.	Suketu Lalitbhai Raja	Non-Promoter	4,33,340
17.	Vala Balvantsinh Ajitsinh	Non-Promoter	2,16,660
18.	Kanabar Rakesh Natvarlal	Non-Promoter	1,08,340
19.	Chintan Jatin Sheth	Non-Promoter	2,16,660
20.	Prakash Ratilal Parikh	Non-Promoter	2,50,000
21.	Parikh Kalpana Prakashbhai	Non-Promoter	2,50,000
22.	Prakash Ratilal Parikh (HUF)	Non-Promoter	2,50,000
23.	Siddhrajsinh Gohil	Non-Promoter	1,25,000
24.	Shrey Siddhrajsinh Gohil	Non-Promoter	1,25,000
25.	Hanshaben Siddhrajbhai Gohil	Non-Promoter	1,25,000
26.	Dishva Gohil	Non-Promoter	1,25,000
27.	Darshit Bharatkumar (HUF)	Non-Promoter	2,08,240
28.	Janakkumar Dhansukhlal Shah	Non-Promoter	2,08,240
29.	Binaben Janakbhai Shah	Non-Promoter	2,08,240

30.	Kamal Ramprasad Ringwala	Non-Promoter	2,08,240
31.	Bharat Himmatlal Shah-HUF	Non-Promoter	2,08,240
32.	Jignasa Kamalkant Ringwala	Non-Promoter	2,08,240
33.	Divyaprabhaben Pravinbhai Shah	Non-Promoter	4,16,560
34.	Bhavnaben Jayeshkumar Bhimani	Non-Promoter	1,42,840
35.	Jignesh Jayeshkumar Bhimani	Non-Promoter	3,13,720
36.	Zarna Jigneshkumar Bhimani	Non-Promoter	1,42,880
37.	Bhavin Jayesh Bhimani	Non-Promoter	3,13,700
38.	Darshini Bhavin Bhimani	Non-Promoter	1,42,840
39.	Parin Jayesh Bhimani	Non-Promoter	3,13,700
40.	Riddhi Parin Bhimani	Non-Promoter	1,42,880
41.	Jayeshkumar Prabhudas Bhimani (HUF)	Non-Promoter	1,42,880
42.	Jignesh Jayeshkumar Bhimani (HUF)	Non-Promoter	1,42,840
43.	Bhavin Jayeshbhai Bhimani (HUF)	Non-Promoter	1,42,880
44.	Parin Jayesh Bhimani (HUF)	Non-Promoter	1,42,840
	Total		**3,72,48,344**

"RESOLVED FURTHER THAT, pursuant to the provisions of Regulation 161 of Chapter V of the SEBI ICDR Regulations, the Relevant Date for the purpose of determining the price for the issue and allotment of equity shares on Preferential basis is fixed as **Monday, 31st August, 2026** (**"Relevant Date"**) i.e., being 30 (thirty) days prior to the date of the Annual General Meeting (**"AGM"**) at which this special resolution is proposed to be passed."

"RESOLVED FURTHER THAT, the minimum price of the equity shares to be issued shall not be less than the price determined in accordance with Chapter V of the SEBI ICDR Regulations. The equity shares of the Company are frequently traded as on the Relevant Date and, since the proposed allotment to the Proposed Allottee(s) exceeds five percent (5%) of the post-issue fully diluted share capital of the Company, in terms of Regulation 166A of the SEBI ICDR Regulations, a valuation report dated 3rd September, 2026 has been obtained from M/s. Procurve Valux Private Limited, Ahmedabad, Registration No. IBBI/RV-E/02/2025/2018, a Registered Valuer Entity, and the issue price has been determined after taking into account the said valuation report."

(The valuation report is available for inspection at the Registered Office of the Company during the business hours on any working day and the same can also access at Company's website i.e. https://architorg.com/wp-content/uploads/2026/09/valuation-report.pdf)

"RESOLVED FURTHER THAT, without prejudice to the generality of the above resolution, the issue of the equity shares on preferential basis to the proposed allottee(s) shall be subject to the following terms and conditions, in addition to such other conditions as may be prescribed under applicable laws:

a. The equity shares to be issued and allotted pursuant to the Preferential Issue shall be listed and traded on the Stock Exchange, subject to receipt of necessary regulatory approvals and permissions, as the case may be;

b. The equity shares to be issued and allotted shall be fully paid-up and shall rank pari-passu in all respects with the existing equity shares of the Company from the date of allotment thereof, subject to the requirements of all applicable laws and provisions of the Memorandum of Association and Articles of Association of the Company;

c. The equity shares to be allotted shall be subject to lock-in for such period as specified under the provisions of Chapter V of the SEBI (ICDR) Regulations. In addition to such prescribed lock-in, the said equity shares, along with any subsequent issuances arising therefrom (including Bonus Shares, if any), shall remain locked-in for such further period as may be mutually agreed upon by the Company and the Proposed Allottees;

d. The pre-preferential shareholding, if any, of the Proposed Allottee(s) in the Company shall also be subject to lock-in as specified in the provisions of Chapter V of the SEBI ICDR Regulations;

e. The equity shares shall be issued and allotted in dematerialized form only and within a maximum period of fifteen (15) days from the date of passing of the Special Resolution by the Members, provided that where such allotment is subject to receipt of any approval or permission from regulatory authorities, the allotment shall be completed within fifteen (15) days from the date of receipt of the last of such approvals/ permissions, or within such extended period as may be permitted under the SEBI (ICDR) Regulations, as amended from time to time;

f. The Equity Shares so offered and issued to the Proposed Allottees, are being issued for consideration other than cash against the Swap of Shares, being the acquisition of 92.20% of Shares of M/s. Archit Life Science Limited i.e. Target Company from the Proposed Allottees for non-cash consideration and the transfer of such Shares to the Company will constitute the consideration for the Equity Shares to be issued by the Company to the Proposed Allottees pursuant to this resolution; and

g. The total number of equity shares offered, issued, and allotted shall not exceed the number of shares approved by the members.

The Company shall procure the listing and trading approvals for the said equity shares from National Stock Exchange of India Limited in accordance with the SEBI (LODR) Regulations and all other applicable laws, rules, and regulations.

Without prejudice to the above, the issue of the equity shares shall also be subject to the terms and conditions as contained in the explanatory statement under Section 102 of the Companies Act, 2013, annexed to the notice convening the meeting, which shall be deemed to form part hereof."

"RESOLVED FURTHER THAT, the Board be and is hereby authorized to issue and allot such equity shares in accordance with the provisions of the Articles of Association **("AOA")** of the Company, and such shares shall rank pari-passu in all respect, including entitlement for dividend, with the existing equity shares of the Company."

"RESOLVED FURTHER THAT, subject to receipt of such approvals as may be required under applicable laws, consent of the Members be and is hereby accorded to record the name and details of the Proposed Allottees in Form PAS-5 and to issue a private placement offer-cum-application letter in Form PAS-4 to the Proposed Allottees in accordance with Section 42 of the Companies Act, 2013 read with Rule 14 of the Companies (Prospectus and Allotment of Securities) Rules, 2014, after passing of this resolution, with a stipulation that the allotment shall be made only upon receipt of in-principle approval from BSE Limited **("BSE")**, within the timelines prescribed under applicable laws."

"RESOLVED FURTHER THAT, the Company hereby takes note of the certificate received from the Practicing Company Secretary certifying that the proposed issue of equity shares is being made in compliance with the SEBI (ICDR) Regulations."

"RESOLVED FURTHER THAT, for the purpose of giving effect to this resolution, any Director, Committee of the Board, or the Company Secretary of the Company be and are hereby severally authorized to do all such acts, deeds, matters, and things as may be deemed necessary, desirable, or expedient, including without limitation: issuing clarifications, resolving questions of doubt, effecting any modifications or changes to the foregoing (including modifications to the terms of the issue), entering into contracts, arrangements, agreements, documents (including the appointment of agencies, intermediaries, and advisors for the issue), filing requisite documents with the Registrar of Companies, Depositories, Stock Exchange, and other regulatory authorities, and to take such steps as may be incidental, consequential, or ancillary in this connection. The decision of the Board in this regard shall be final and conclusive."

"RESOLVED FURTHER THAT, any Director and/or the Company Secretary of the Company be and are hereby authorized to delegate all or any of the powers herein conferred to any Committee of the Board, any Director(s), or Officer(s) of the Company, including the authority to make necessary filings with the Stock Exchange and other regulatory authorities, execution of documents, representation before governmental authorities, and appointment of Consultants, Professional Advisors, and Legal Advisors, for giving effect to the above resolution."

"RESOLVED FURTHER THAT, all actions already taken by the Board in connection with any of the matters referred to in or contemplated by the foregoing resolutions be and are hereby approved, ratified, and confirmed in all respects, as if the same had been done with the authority of the Members."

Date: 03/09/2026
Place: Ahmedabad

BY ORDER OF THE BOARD
FOR ARCHIT ORGANOSYS LIMITED

Registered Office:
903, 9th Floor, Venus Benecia,
Near Pakwan Restaurant, Bodakdev, S.G.
Highway, Ahmedabad-380054, Gujarat.

(Signature)
Kandarp K. Amin
Chairman & Whole Time Director
DIN:00038972

NOTES:

1. The Ministry of Corporate Affairs, Government of India **(“MCA”)** vide its General Circular Nos. 20/2020 dated 5th May, 2020, 03/2025 dated 22nd September, 2025 and other circulars issued in this respect **(“MCA Circulars”)** has allowed, inter-alia, conduct of AGMs through Video Conferencing / Other Audio-Visual Means **(“VC/ OAVM”)** facility, subject to compliance with the procedures prescribed in MCA General Circular No. 20/2020 dated 5th May, 2020 (collectively referred to as the ‘MCA Circulars’). Accordingly, in compliance with the provisions of the Companies Act, 2013 **(“Act”)**, SEBI (LODR) Regulations, 2015 **(“SEBI Listing Regulations”)** and MCA Circulars, the AGM of the Company is being held through VC / OAVM, without the physical presence of the members at a common venue. The detailed procedure for participation in the Meeting through VC / OAVM is as per Note given below.

2. In compliance with the aforesaid MCA Circulars and SEBI Circulars, Notice of the AGM along with the Annual Report 2025-26 is being sent only through electronic mode to those Members whose email addresses are registered with the Company / Depositories. Members may note that the Notice and Annual Report 2025-26 is also be available on the Company’s website www.architorg.com, websites of the Stock Exchange i.e. BSE Limited at www.bseindia.com and notice of AGM is available on the website of NSDL i.e. www.evoting.nsdl.com. Member who has not registered their email address are requested to get their email address registered with their DP in case the shares are held in electronic mode and with Company’s Registrar and Share Transfer Agent - MUFG Intime India Private Limited, Ahmedabad in case shares are held in Physical Form. This may be treated as an advance opportunity in terms of proviso to Rule 18(3)(i) of the Companies (Management and Administration) Rules, 2014.

3. Since this AGM is being held pursuant to the MCA Circulars through VC / OAVM, physical attendance of Members has been dispensed with. Accordingly, the facility for appointment of proxies by the Members will not be available for the AGM and hence the Proxy Form, Attendance Slip and Route Map are not annexed to this Notice.

4. SEBI through its various circulars mandated furnishing of PAN, KYC details (i.e., postal address with pin code, email id, mobile number, bank account details) and nomination details by shareholders holding securities in physical form and the folio shall be treated as incomplete if such information not there in the record. We would request such concerned shareholder/s to update/furnish the above information to the RTA at the earliest. Please know that any service requests or complaints received from such shareholders will not be processed till the aforesaid details/ documents are provided. Dividend shall be paid only electronically in respect of folios wherein PAN or KYC details are not available. Relevant details and forms prescribed by SEBI in this regard are available on the website of the Company. Further, relevant FAQs published by SEBI on its website can be viewed at the following link: https://www.sebi.gov.in/sebi_data/faqfiles/jan-2026/1767611333081.pdf

   Investor may visit the Company/RTA website for registering/ changing/updating all or any of the above details by furnishing required documents along with the duly filled appropriate form/s viz. ISR-1 (for KYC), ISR-2 (for signature verifications), ISR-3 (for opting out from nomination) and Nomination forms SH-13/14, as the case may be.

5. Members are requested to intimate changes, if any, pertaining to their Name, Postal Address, Email Address, Telephone / Mobile Numbers, Permanent Account Number (PAN), Mandates, Nominations, Power of Attorney, Bank details such as, Name of the Bank and Branch details, Bank Account Number, MICR code, IFSC code, etc., to their DPs in case the shares are held by them in electronic form and to MUFG Intime India Private Limited (Formerly known as Link Intime India Private Limited), 1, ABC-1, 506 to 508, Amarnath Business Centre – 1 (ABC-1), Beside Gala Business Centre, Nr. St. Xavier's College Corner, Off C G Road, Ellisbridge, Ahmedabad-380006, Gujarat, India in case the shares are held by them in physical form.

6. SEBI vide its circular dated 31st July, 2023 (updated as on 11th August, 2023), introduced an Online Dispute Resolution Portal (ODR Portal) for resolving disputes of the investors in the Indian Securities Market. The ODR Portal integrates timebound online conciliation and arbitration methods to facilitate dispute resolution effectively. Investors are encouraged to initially address their concerns with market participants and may escalate to the Company through the SEBI SCORES guidelines, if not satisfied with the resolution provided. If they remain unsatisfied with the resolutions exhausting all options, they can seek resolution through the ODR Portal. The ODR Portal is available only when complaint is not under consideration with market participants or the Company or pending before the judicial or quasi-judicial body. Investor may please refer the above circular for detailed information.

7. Statement pursuant to provisions of Section 102 of the Companies Act, 2013 and SEBI Listing Regulations, in respect of special businesses in the annual general meeting is annexed herewith and forms integral part of the Notice.

8. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available for 1000 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. Members attending the AGM through VC / OAVM shall be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013 (the Act).

9. Information required to be furnished as required under SS-2 and pursuant to Regulation 36 (3) of SEBI (Listing
Obligation and Disclosure Requirements) Regulations, 2015, the particulars of Director who is proposed to be reappointed is given below:

Name of the Director	*Shri Kandarp K. Amin
Date of Birth	20/08/1957
Date of Appointment	22/01/2000
Qualification and Expertise in Functional areas	Commerce Graduate Expertise: Manufacturing, Export-import business, finance and management. Experience of about 44 years in chemicals and trading business and 29 years in manufacturing of chemicals
Shareholding in the Company as on 31.03.2026	44,11,132 Equity Shares
Details of Directorship held in other Companies as on 31.03.2026 along with listed entities from which they have resigned in the past three years	1. Archit Life Science Limited 2. Rajpath Club Limited He has not resigned from any of the Company in past three years
Details of Membership / Chairmanship of Committee(s) held in other Companies as on 31.3.2026 along with listed entities from which they have resigned in the past three years. #	NIL
No. of board meetings attended during Financial Year 2025-2026	7

* Shri Kandarp K. Amin, Chairman & Whole Time Director of the Company is spouse of Smt. Archana K.

Amin, Whole Time Director of the Company and Father of Shri. Archit K. Amin, Whole Time Director of the Company.
under this column, membership/Chairmanship of Audit Committee and Stakeholders Relationship Committee is only considered.

10. The Register of Members and the Share Transfer Books of the Company will remain closed from **Thursday, 24th September, 2026 to Tuesday, 29th September, 2026 (both days inclusive).** The dividend if declared by the Members at the AGM, will be paid subject to deduction of income-tax at source ('TDS'), wherever applicable as under:

    To all the Beneficial Owners as at the end of the day on Wednesday, 23rd September, 2026 as per the list of beneficial owners to be furnished by the National Securities Depository Limited and Central Depository Services (India) Limited in respect of the shares held in electronic form; and

    To all Members in respect of **shares held in physical form** after giving effect to valid transmission and transposition in respect of valid requests lodged with the Company/Registrar and Share Transfer Agent on or before the close of business hours Wednesday, 23rd September, 2026.

    In accordance with the SEBI circular No. HO/38/13/11(2)2026-MIRSD-POD/I/3750/2026 dated 30th January, 2026, shareholders of the company are hereby informed that another special window for transfer and dematerialisation of physical securities which were sold / purchased prior to April 01, 2019, has been open for a period of one year from 5th February, 2026 to 4th February, 2027. This special window is open only for re-lodgement of transfer deeds which were lodged prior to the deadline of 1st April, 2019 and rejected / returned / not attended to due to deficiency in the documents / process / or otherwise. The shares that are re-lodged for transfer will be issued only in demat mode under lock-in for a period of one year from the date of registration of transfer. Such shares shall not be transferred / lien-marked / pledged during the said lock-in period. The disputed cases and IEPF transferred shares shall not be considered under this window for processing. The concern shareholders may submit the Share Transfer Deed and original share certificate(s) along with all necessary documents, duly complete in all respects, to the Registrar and Share Transfer Agent (RTA), MUFG Intime India Private Limited (Formerly known as Link Intime India Private Limited), 1, ABC-1, 506 to 508, Amarnath Business Centre – 1 (ABC-1), Beside Gala Business Centre, Nr. St. Xavier's College Corner, Off C G Road, Ellisbridge, Ahmedabad - 380006, Gujarat, India., Contact No. 079-26465179, Email ID: cosec@in.mpms.mufg.com for re-lodgement the transfer requests.

11. Tax Deductible at Source (TDS): Pursuant to the Income tax Act, 1961, dividend income will be taxable in the hands of shareholders and the Company is required to deduct tax at source from dividend paid to shareholders at the prescribed rates. For the prescribed rates for various categories, the shareholders are requested to refer to the Income tax Act, 1961 and amendments thereof. The shareholders are requested to update their PAN with the Company / RTA (in case of shares held in physical mode) and with their respective depositories (in case of shares held in demat mode).

    A Resident individual shareholder with PAN and who is not liable to pay income tax can submit declaration in Form 121 (Applicable w.e.f April 01, 2026 under Income Tax Act 2025 and the Income Tax Rules 2026 in replacement of earlier forms Form 15G for non-senior citizens & Form 15H for senior citizens under Income Tax Rules, 1962) subject to conditions specified under the IT Act, to avail the benefit of non-deduction of tax at source by email to share@architorg.com. Shareholders are requested to note that in case their PAN is not registered, tax will be deducted at a higher rate of 20%. (Note: Shareholders are requested to make sure that their PAN are active and duly linked with their Aadhaar Card.)

Non-resident shareholders can avail beneficial rates under tax treaty between India and their country of residence, subject to providing necessary documents i.e. self -attested copy of the Permanent Account Number (PAN Card), if any, allotted by the Indian authorities; self-attested copy of Tax Residency Certificate (TRC) valid as on the AGM date obtained from the tax authorities of the country of which the shareholder is resident; self-declaration in Form 10F. Self-declaration confirming not having a Permanent Establishment in India and eligibility to Tax Treaty benefit by sending an email to share@architorg.com. TDS shall be recovered at 20% (plus applicable surcharge and cess) if any of the abovementioned documents are not provided.

In case of shares held jointly, all the above documents are to be signed by all joint shareholders. Any communication in relation to tax rate determination/ deduction received post Wednesday, 23rd September, 2026 shall not be considered. The details of TDS Instructions TDS rate for each category of shareholders and necessary format of declarations is also available in Annexures at the website of the Company.

12. Payment of Dividend: Shareholders holding shares in Electronic Form: Such shareholder may note that their bank account details linked with their demat accounts, as furnished by their depositories to the RTA of the Company will be considered by the Company for payment of Dividend. Shareholders who are holding shares in electronic mode are requested to make sure that they have linked/ updated latest and correct details of Bank Account Number, Name of Bank, Branch address, MICR Code, IFSC Code with their Demat Account maintained with their respective Depository Participant (DP). The Company will not entertain any direct request from such shareholders for update / change in such bank details. Shareholders who wish to change such bank account details are, therefore, requested to advise their Depository Participants about such change, with complete details of bank account. In case the Company is unable to pay the dividend to such Shareholders by the electronic mode, due to nonavailability of the complete details of the Bank account, the Company shall dispatch the Dividend Warrants / Demand Drafts to such Shareholders in physical mode by post to their registered address.

    Shareholders holding shares in Physical Form: SEBI, vide its Master Circular dated 17th May, 2023 and subsequent notifications thereto, had made it mandatory for holders of physical shares to furnish details of PAN, KYC (Postal Address, Mobile Number, E-mail, Bank Details, Signature) and Nomination / opt out of Nomination. Further SEBI has mandated that with effect from 1st April, 2024, dividend to Shareholders (holding shares in physical form), shall be paid only through electronic mode. Such payment shall be made only after furnishing the PAN, choice of nomination, contact details including mobile number, bank account details and specimen signature. In order to receive the dividend in a timely manner, Members holding shares in physical form who have not updated their mandate for receiving the dividends directly in their bank accounts through Electronic Clearing Service or any other means, are requested to follow the below instructions and send the following documents in original to the RTA immediately.

    a) Form ISR-1 along with supporting documents. The said form is available on the website of the Company at https://www.cera-india.com/investor-relations/ for-physical-shareholders and on the website of the RTA at: https://www.mcsregistrars.com/downloads. php
    b) Cancelled cheque in original, bearing the name of the shareholder or first holder, in case shares are held jointly.
    c) Self-attested photocopy of the PAN Card of all the holders; and
    d) Self-attested photocopy of any document (such as Aadhaar Card, Driving License, Election Identity Card, Passport) in support of the address of the first holder as registered with the Company

13. Pursuant to the provisions of Section 125 of the Companies Act, 2013 the amount of dividend remaining unpaid or unclaimed for a period of seven years from the date of its transfer to the Unpaid Dividend Account of the Company, is required to be transferred to the Investor Education and Protection Fund, set up by the Government of India. Kindly note that once unclaimed and unpaid dividends are transferred to the Investor Education and Protection Fund, Members will have to approach to IEPF for such dividend. The details of unpaid dividend are uploaded on the website of the Company at www.architorg.com.

14. Pursuant to MCA Circular No. 14/2020 dated April 08, 2020, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM. However, in pursuance of Section 112 and Section 113 of the Companies Act, 2013, representatives of the members such as the President of India or the Governor of a State or body corporate can attend the AGM through VC/OAVM and cast their votes through e-voting. Institutional / Corporate Shareholders (i.e. other than individuals / HUF, NRI etc.) are required to send a certified true scanned copy (PDF/JPEG Format) of its Board Resolution or governing body Resolution/Authorisation etc., authorising its representative to attend the Annual General Meeting through VC/OAVM on its behalf and to vote through remote e-voting. The said Resolution/Authorization shall be sent to the Company at share@architorg.com. Institutional investors are encouraged to attend and vote at the meeting through VC.

15. SEBI vide its circular dated 30th May, 2022, has provided SOP effective from 1st June, 2022, for resolving disputes between the Company and its all shareholders through the stock exchange arbitration mechanism. In furtherance to this, SEBI directed listed companies to inform its physical shareholders availability of said dispute resolution mechanism through emails or SMS on their mobile. Company has accordingly informed to its physical shareholders whose email ID or mobile no. registered with the company regarding availability of said dispute resolution mechanism. Investor may note that the said SOP is available on the website of the stock exchange and the Company.

16. The Register maintained under Section 170 and Section 189 of the Act, will be available electronically for inspection by the members during the AGM. Further, all the documents referred to in the Notice will also be available for electronic inspection by the members from the date of circulation of this Notice up to the date of AGM and at the Registered Office on all Working days except Saturday during 11:00 AM to 4:00 PM. Members seeking to inspect such documents can send an email to share@architorg.com.

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

The remote e-voting period begins on Sunday, 27th September, 2026 at 10:00 A.M. and ends on Tuesday, 29th September, 2026 at 05:00 P.M. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. Wednesday, 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.

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

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

Step 1: Access to NSDL e-Voting system:

A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode:

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

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

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

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

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

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

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

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

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile.

2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.

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

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

4. Your User ID details are given below:

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

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

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

   c) How to retrieve your 'initial password'?

      (i) If your email ID is registered in your DEMAT account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.
      (ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered**

6. If you are unable to retrieve or have not received the " Initial password" or have forgotten your password:
   a) Click on "**Forgot User Details/Password**?"(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
   b) **Physical User Reset Password**?" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
   c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.co.in mentioning your demat account number/folio number, your PAN, your name and your registered address etc.

d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.

7. After entering your password, tick on Agree to “Terms and Conditions” by selecting on the check box.
8. Now, you will have to click on “Login” button.
9. After you click on the “Login” button, Home page of e-Voting will open.

Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.

How to cast your vote electronically and join General Meeting on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies “EVEN” in which you are holding shares and whose voting cycle and General Meeting is in active status.

2. Select “EVEN” of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on “VC/OAVM” link placed under “Join General Meeting”.

3. Now you are ready for e-Voting as the Voting page opens.

4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on “Submit” and also “Confirm” when prompted.

5. Upon confirmation, the message “Vote cast successfully” will be displayed.

6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.

7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

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

2. "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.

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

4. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on toll free no.: 1800 1020 990 and 1800 22 44 30 or send a request to **Ms. Pallavi Mhatre,** Senior Manager, NSDL, Address: Trade World, A wing, 4th Floor, Kamala Mills Compound, Lower Parel, Mumbai - 400013 Email ID: evoting@nsdl.co.in.

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

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

THE INSTRUCTIONS FOR MEMBERS FOR e-VOTING ON THE DAY OF THE AGM ARE AS UNDER:-

1. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.
2. Only those Members/ shareholders, who will be present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the AGM.
3. Members who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.
4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the EGM/AGM shall be the same person mentioned for Remote e-voting.

THE MANNER IN WHICH PERSONS WHO HAVE ACQUIRED SHARES AND BECOME MEMBERS OF THE COMPANY AFTER THE DISPATCH OF NOTICE MAY OBTAIN THE LOGIN ID AND PASSWORD: -

Any person who acquires shares and becomes shareholder of the Company after dispatch of the notice and holding shares as of the cut-off date may cast their votes by following the instructions and process of e-voting as provided above.

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

1. Member will be provided with a facility to attend the EGM/AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for **Access to NSDL e-Voting system**. After successful login, you can see link of "VC/OAVM link" placed under **"Join General meeting"** menu against company name. You are requested to click on VC/OAVM link placed under Join General Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and

Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.

2. Members are encouraged to join the Meeting through Laptops for better experience.

3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.

4. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.

5. Shareholders who would like to express their views/have questions may send their questions in advance mentioning their name demat account number/folio number, email id, mobile number at share@architorg.com. The same will be replied by the company suitably.

6. The Board of Directors has appointed Mr. Umesh Parikh or failing him, Mr. Uday Dave partners of M/s. Parikh and Associates, Company Secretaries as Scrutinizer to scrutinize the voting at the AGM and remote e-Voting process, in a fair and transparent manner.

7. Shareholder who would like speak at AGM may register themselves as speaker at AGM by sending email at share@architorg.com along with their questions/query 7 days before the date of AGM mentioning their name demat account number/folio number, email id, mobile number.

Date: 03/09/2026
Place: Ahmedabad

BY ORDER OF THE BOARD
FOR ARCHIT ORGANOSYS LIMITED

Registered Office:
903, 9th Floor, Venus Benecia,
Near Pakwan Restaurant, Bodakdev, S.G.
Highway, Ahmedabad-380054, Gujarat, India.

(Signature)
Kandarp K. Amin
Chairman & Whole Time Director
DIN:00038972

EXPLANATORY STATEMENT
PURSUANT TO SECTION 102(1) OF THE COMPANIES ACT, 2013

The following statement pursuant to Section 102 of the Companies Act, 2013, sets out all material facts relating to the businesses mentioned in the accompanying Notice.

Item No. 4: To ratify remuneration payable to the Cost Auditors for the financial year 2026-27:

The Board of Directors of the Company on the recommendation of the Audit Committee, has approved the appointment and recommended remuneration of Rajendra Patel & Associates, Cost Accountants, to conduct the audit of the cost records of the company for the financial year ending on 31st March, 2027 for ratification by the members of the Company.

In accordance with the provisions of Section 148 of the Act read with the Companies (Audit and Auditors) Rules, 2014, the annual remuneration of Rs. 75,000 (Rupees Seventy-Five Thousand) plus applicable taxes and out of pocket expenses payable to the Cost Auditor is subsequently required to be ratified by the members of the company.

Accordingly, consent of the members is sought for passing an Ordinary Resolution as set out in Notice for ratification of the remuneration payable to the Cost Auditors for the Financial Year ending on 31st March, 2027.

None of the Directors / Key Managerial Personnel of the company and their relatives are concerned or interested, financially or otherwise, in the resolution set out in the accompanying Notice of the AGM.

The Board recommends the resolution to be passed as an Ordinary Resolution.

Item No. 5: To Approve Material Related Party Transaction(s):

Pursuant to provisions of Section 188 and other applicable provisions of the Companies Act, 2013 and rules notified thereunder and Regulation 23 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, the Company is required to obtain consent of the Members by passing ordinary resolution, in case if certain transactions with related parties exceeds prescribed amount as specified in applicable legislations. The Company is likely to enter into transactions with the following related party. As the value of transactions may exceeds the limit prescribed under the provisions of the Companies Act, 2013 and SEBI Regulations, it is thought advisable to get approval of the members by way of an ordinary resolution.

1. Name of the related parties with the name of Director or Key Managerial Personnel who is related, if any and Nature of relationship:

Name of Related Parties	Archit Life Science Limited
Name of Interested Director or KMP	Shri Kandarp Krishnakant Amin, Chairman and Whole Time Director (DIN: 00038972), Smt. Archana Kandarp Amin, Whole Time Director (DIN: 00038985) and Shri Archit Kandarpbhai Amin, Whole Time Director (DIN: 01681 638).

<table>
<tr><td>Nature of relationship and Shareholding in other Company</td><td colspan="2">Shri Kandarp Krishnakant Amin and Shri Archit Kandarpbhai Amin are Directors of Archit Life Science Limited. Shareholding of interested Director in Archit Life Science Limited are as:

<table><tr><th>Name</th><th>% of holding</th></tr><tr><td>Kandarp Amin</td><td>13.54%</td></tr><tr><td>Archit Amin</td><td>6.12%</td></tr><tr><td>Archana Amin</td><td>13.54%</td></tr></table></td></tr>
<tr><td>Nature of transaction</td><td>Advancing loan</td><td>Sale, Purchase or Supply of goods or materials</td></tr>
<tr><td>Proposed Period and amount of RPT (Rs. in Crore)</td><td>Aggregate amount not exceeding Rs. 75.00 Crore during the each financial year 2026-27 and 2027-28.</td><td>Aggregate amount not exceeding Rs. 100.00 Crore during the each financial year 2026-27 and 2027-28.</td></tr>
<tr><td>% of the Company's annual consolidated turnover</td><td>53.21%</td><td>70.95%</td></tr>
<tr><td>Subsidiary's annual turnover</td><td colspan="2">Not Applicable</td></tr>
</table>

2. Nature, material terms, monetary value and particulars of the contract or arrangement: Nature of transactions, period of the transactions and monetary value of the transactions are referred in the Resolution.

   Other Disclosures:

Sr.No.	Particulars	Details
1.	The percentage of the listed entity's annual consolidated turnover, for the immediately preceding financial year, that is represented by the value of the proposed transaction (and for a RPT involving a subsidiary, such percentage calculated on the basis of the subsidiary's annual turnover on a standalone basis shall be additionally provided):	Details Provided in above table.
2.	If the transaction relates to any loans, intercorporate deposits, advances or investments made or given by the listed entity or its subsidiary: **i)** details of the source of funds in connection with the proposed transaction; **ii)** where any financial indebtedness is incurred to make or give loans, intercorporate deposits, advances or investments, - nature of indebtedness; - cost of funds: To be decide by Board: - tenure; - **iii)** applicable terms, including covenants, tenure, interest rate and repayment	 Liquid Surplus Funds No I. Tenure – As may be decided mutually

	schedule, whether secured or unsecured; if secured, the nature of security:	II. Interest rate - benchmarked with current bank rate III. Security - Unsecured IV. Currency – INR
	iv) the purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the RPT:	Use for their principal business activity
3.	Justification as to why the RPT is in the interest of the listed entity:	Arrangement is commercially beneficial
4.	A statement that the valuation or other external report, if any, relied upon by the listed entity in relation to the proposed transaction will be made available through the registered email address of the shareholders.	Not Applicable
5.	Percentage of the counter-party's annual consolidated turnover that is represented by the value of the proposed RPT, on a voluntary basis.	Not Applicable being on voluntary basis

3. Any other information relevant or important for the members to take a decision on the proposed resolution:

Above related entity is involved in the business of manufacturing chemicals namely ethyl acetate, butyl acetate, propyl acetate, acetaldehyde and acetic anhydride. Your Company is also involved in same business for certain products hence your Company is able to take advantage of the large volumes at a better negotiated price.

The Company will have surplus funds that can be deployed profitably by granting loan to group company so as to earn reasonable return. Hence it is considered granting the loan to group company in the interest of the Company.

Except Mr. Kandarp Krishnakant Amin (DIN: 00038972), Mrs. Archana Kandarp Amin (DIN: 00038985), Mr. Archit Kandarpbhai Amin (DIN: 01681638) Whole Time Directors and their relative, none of the others Directors and Key Managerial Personnel and / or their relative are concerned or interested financially or otherwise in proposed resolution.

Interested Shareholders would not be eligible to vote on the said resolution in term of Section 188 of the Companies Act, 2013 and SEBI Regulations. The Board of Directors recommends passing of the resolution as set out in this Notice as an Ordinary Resolution.

Item No. 6 To approve transactions under Section 185 of the Companies Act, 2013:

This item relates to granting of loan or providing guarantee to, or security in connection with any loan taken by the Body corporate in which Directors are interested.

The Company may have to render support for the business requirements of its present or future Subsidiary Companies or Associate or Joint Venture, if any or group entities or any other Body Corporates in whom any of the Director of the Company is deemed to be interested (collectively referred to as the "Entities"), from time to time as per the provision of section 185 of the Companies Act, 2013. Pursuant to said provision a Company may advance any loan including any loan represented by book debt, or give any guarantee or provide any security in connection with any loan taken by any entity (said entity(ies) covered under the category of 'a person in whom any of the director of the Company is interested') as specified in the explanation to Section 185(2)(b) of the Companies Act, 2013, after passing a special resolution in the general meeting.

In view of the above and as an abundant caution, the Board of Directors seek consent of the Members by way of a Special Resolution pursuant to Section 185 of the Act (as amended by the Companies (Amendment) Act, 2017) for advancing loan(s) or providing financial assistance or providing guarantee or securities in connection with the loans taken or to be taken by the Entities and other matters connected and incidental thereon for their principal business activities.

The Members may note that Board of Directors would carefully evaluate proposals and provide such loan, guarantee or security through deployment of funds out of internal resources/accruals and/or any other appropriate sources, from time to time, only for principal business activities of such Entities. This will also enable the Company to provide the requisite corporate guarantee or security in relation to raising of loans / debentures / bonds etc. by the said subsidiary(ies) / associates / JV Companies/ body corporates, as and when it is raised.

Interested Shareholders would not be eligible to vote on the said resolution in term of Section 185 of the Companies Act, 2013 and SEBI Regulations. The Board recommends passing the resolution as embodied in the notice convening as a Special Resolution.

Except Mr. Kandarp Krishnakant Amin, Mrs. Archana Kandarp Amin, Mr. Archit Kandarp Amin and their relative(s), none of the other Directors, Key Managerial Personnel of the Company or any of their relatives, are concerned or interested in the above proposed resolution.

Item No. 7 To increase the limits for giving loans, making investments and providing guarantees or security under Section 186 of the Companies Act, 2013.

Considering the future business plans of the Company and to fulfill long term strategic and business objectives and as a measure of achieving greater financial flexibility and to enable optimal financing structure, the company may require making sizeable loans/ investments and issue guarantees/ securities to subsidiaries, associates, related parties, any other body corporates or persons from time to time which may exceed the existing approved limit. Accordingly, the board has recommended to increase the existing limit specified under Section 186 from Rs. 100.00 Crores (Rupees One Hundred Crore Only) to Rs. 400.00 (Rupees Four Hundred Crore Only) subject to the approval of shareholders pursuant to the provisions of Section 186(3) of the Act.

Shareholder may note that pursuant to Section 186 of the Companies Act, 2013 ("Act"), the Company can give loan or give any guarantee or provide security in connection with a loan to any other body corporate or person and acquire securities of any other body corporate, in excess of 60% of its paid up share capital, free reserves and securities premium account or 100% of its free reserves and securities premium account, whichever is more, with approval of Members by special resolution passed at the general meeting.

In view of the aforesaid and considering the future business plans it is proposed to take approval under Section 186 of the Companies Act, 2013, by way of special resolution, up to a limit of Rs. 400 Crores, as proposed in the Notice.

The above proposal is in the interest of the Company and the Board recommends the Resolution with or without modification as set out at in notice for approval by the members of the Company as Special Resolution.

None of the Directors or Key Managerial Personnel or their relatives are in any way concerned with or interested, financially or otherwise in the resolution.

Item No. 8: Increase in Authorized Share Capital and consequent alteration of MOA of the company.

Considering the requirement and future business prospects, it is therefore considered necessary to increase the Authorised Equity Share Capital of the Company from Rs. 25,00,00,000/- (Rupees Twenty-Five Crores Only), divided into 2,50,00,000 (Two Crores Fifty Lakhs) Equity Shares of Rs. 10/- (Rupees Ten Only) each to Rs. 60,00,00,000/- (Rupees Sixty Crores Only), divided into 6,00,00,000 (Six Crores) Equity Shares of Rs. 10/- (Rupees Ten Only) each, ranking pari passu in all respect with the existing Equity Shares of the Company.

The proposed increase in Authorised Equity Share Capital requires the approval of members in Annual General Meeting. Consequently, upon increase in Authorised Share Capital, the Memorandum of Association of the Company will require alteration so as to reflect the increased Authorised Equity Share Capital.

The Memorandum of Association of the Company is open for inspection by the members at the registered office of the Company during normal business hours on any working day up to the date of the Annual General Meeting, and will also be available for inspection at the meeting.

The proposed resolution is in the interest of the Company, and your Directors recommend the same for your approval by way of an Ordinary Resolution.

None of the Directors and/ or Key Managerial Personnel of the Company and/ or their relatives are concerned or interested, financially or otherwise, in the said resolution, except to the extent of their respective shareholding in the Company, if any.

Item No. 9 Approval for the Acquisition of up to 1,36,24,172 (One Crore Thirty-Six Lakh Twenty-Four Thousand One Hundred Seventy-Two) equity shares i.e. 67.44% of the Equity Share Capital of M/s. Archit Life Science Limited form its selling shareholders as Material Related Party Transaction:

Pursuant to the provisions of Section 188, if and to the extent applicable, and other applicable provisions of the Act, read with Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014 (including any statutory modification(s) or reenactment thereof for the time being in force), all related party transactions beyond the thresholds mentioned in Rule 15(3) (a) require prior approval of the Members in general meeting. Further, as per the provisions of Regulation 23 (4) of the SEBI (LODR), Regulation 2015, as amended from time to time, all related party transactions require prior approval of the Audit Committee and all material transactions with related parties require approval of the members of a public listed company through an Ordinary resolution and the related parties are required to abstain from voting on such resolution whether the entity is a related party to the particular transaction or not.

The Members are informed that the Board of Directors of the Company based on the recommendation of the Audit Committee, approved the proposed acquisition of up to 1,36,24,172 (One Crore Thirty Six Lakh Twenty Four Thousands One Hundred and Seventy Two) equity shares i.e. 67.44% of the Equity Share Capital of M/s. Archit Life Science Limited ("ALSL") for a total purchase consideration of Rs. 177,11,42,360/- (Rupees One Hundred Seventy-Seven Crores Eleven Lakhs Forty Two Thousand Three Hundred and Sixty Only) at a price of Rs. 130/- (Rupees One Hundred and Thirty Only) per equity share being material related party transaction, while noting that such transactions shall be on arm's length basis and are in accordance with Related Party Transactions Policy of the Company.

The Proposed Transaction is intended to strengthen the Company's presence in the chemical industries by acquiring entire stake in ALSL. The acquisition is expected to provide long-term strategic benefits including expansion of the Company's product portfolio, operational efficiencies, improved market reach, business synergies, enhanced manufacturing capabilities and greater value creation for the shareholders of the Company.

The acquisition is proposed to be undertaken by way of issuance and allotment of equity shares of the Company on a preferential basis to the ALSL Selling Shareholders, as consideration for the acquisition of equity shares of ALSL ("Share Swap"), without any cash outflow from the Company more particularly details given under Item No. 10 below.

Accordingly, in compliance with Regulation 23 of the SEBI LODR Regulations, the approval of the Members by way of an Ordinary Resolution is being sought before entering into and completing the Proposed Transaction.

The Board has also concluded that the Proposed Transaction is in the best interests of the Company and its shareholders and therefore board recommends the Resolution as set out in accompanying notice for approval by the Members.

Details of the proposed RPTs between the Company and ALSL, including the information required to be disclosed in the Explanatory Statement pursuant to the SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 and amended time to time are as follows:

<table>
<tr><th>Sr. No.</th><th>Items for Disclosure</th><th>Description</th></tr>
<tr><td>1.</td><td>Name of Related Party</td><td>M/s. Archit Life Science Limited (ALSL)</td></tr>
<tr><td>2.</td><td>Name of the Director or KMP or any other person who is related</td><td rowspan="2">Mr. Kandarp Amin, Mrs. Archana Kandarp Amin Mr. Archit Amin, Promoter and Whole time Director of the Company and their relatives is a director and holds more than 2% along with his relatives in ALSL.</td></tr>
<tr><td>3.</td><td>Nature of Relationship</td></tr>
<tr><td>4.</td><td>Nature of Transaction:</td><td>Acquisition of equity shares of Archit Life Science Limited ("ALSL") and issuance and allotment of equity shares of the Company on a preferential basis for consideration other than cash (share swap).</td></tr>
<tr><td>5.</td><td>Value / Consideration</td><td>Rs. 177,11,42,360/- (Rupees One Hundred Seventy-Seven Crores Eleven Lakhs Forty Two Thousand Three Hundred and Sixty Only)</td></tr>
</table>

Sr. No.	Items for Disclosure	Description
6.	Material Terms / Payment Terms	Share swap
7.	Tenure of Proposed Transaction	N.A.
8.	Whether the transaction affects control	No. There is no change in control of the Listed Company.
9.	Percentage of Archit Organosys annual consolidated turnover, for the immediately preceding financial year, that is represented by the value of the proposed transaction	125.65%
10.	Percentage of the counter-party's annual consolidated turnover that is represented by the value of the proposed RPT on a voluntary basis;	Not Applicable being on Voluntary basis
11.	Benefits of the proposed transaction/ business rationale	Expansion within same business segment, strengthening business position and synergy enhancement. Post completion, ALSL will become a Wholly Own Subsidiary company.
12.	Justification for the transaction	Proposed Arrangement is commercially beneficial as mentioned above
13.	Details of the valuation report or external party report (if any)	Valuation report details are as mentioned in explanatory statement to resolution no. 10
14.	Details of transaction relating to any loans, inter-corporate deposits, advances, or investments made or given by the listed entity or its subsidiary	
A.	Source of funds	NA (Acquisition by way of Share Swap)
B.	In case any financial indebtedness is incurred to make or give loans, intercorporate deposits, advances, or investment: • Nature of indebtedness • cost of funds and • tenure of the indebtedness	NA
C.	applicable terms, including covenants, tenure, interest rate and repayment schedule, whether secured or unsecured; if secured, the nature of security;	NA
D.	the purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the RPT	NA
15.	Any other material information	All relevant / important information forms part of this Statement setting out material facts pursuant to Section 102(1) of the Companies Act, 2013

The Members may note that in terms of the provisions of the SEBI Listing Regulations, the related parties (whether such related party(ies) is a party to the aforesaid transactions or not), shall not vote to approve this resolution.

None of the Directors, Key Managerial Personnel (KMP) of the Company and/or their respective relatives except Mr. Kandarp Amin, Mrs. Archana Kandarp Amin Mr. Archit

Amin, Promoter and Whole time Director of the Company and their relatives are, in any manner, directly or indirectly, concerned or interested in the resolution.

Item No. 10 To Offer, Issue and Allot Equity Shares (Other than Cash) on a Preferential Basis :

In accordance with Sections 23(1)(b), 42 and 62(1)(c) and other applicable provisions of the Companies Act, 2013 **(the "Act"),** the Companies (Prospectus and Allotment of Securities) Rules, 2014, the Companies (Share Capital and Debentures) Rules, 2014 and other applicable rules made thereunder, including any statutory modification(s) or re-enactment(s) thereof for the time being in force, and in accordance with Chapter V of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 **(the "SEBI ICDR Regulations")** and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 **(the "SEBI LODR Regulations")**, as amended from time to time, the approval of the Members of the Company by way of Special Resolution is required for the issue of securities by way of a Preferential issue, for consideration other than cash, through swap of Equity Shares.

The Members are hereby informed that the Board of Directors of the Company, at its meeting held on Thursday, 3rd September, 2026, approved the acquisition of 1,86,24,172 Equity Shares, representing 92.20% of the paid-up equity share capital of M/s. Archit Life Science Limited ("Target Company"), from the shareholders of the Target Company, against the allotment of 3,72,48,344 fully paid-up Equity Shares of the Company to the said shareholders, by way of swap of shares, as purchase consideration for the said acquisition.

For acquisition of the equity shares of the Target Company, it is proposed to issue and allot equity shares of the Company on a preferential basis for consideration other than cash. Accordingly, the Board, pursuant to its resolution dated Thursday, 3rd September, 2026, has approved the issue of upto 3,72,48,344 (Three Crores Seventy-Two Lakhs Forty-Eight Thousand Three Hundred Forty-Four) fully paid-up Equity Shares of the Company having a face value of Rs. 10.00/- (Rupees Ten Only) each at a price of Rs. 65.00/- (Rupees Sixty-Five Only), comprising a face value of Rs. 10.00/- (Rupees Ten Only) and a premium of Rs. 55.00/- (Rupees Fifty-Five Only) per Equity Share ("Preferential Allotment Price"), to the Proposed Allottees for a consideration other than cash, which is not less than the floor price prescribed under Chapter V of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("SEBI ICDR Regulations"), on a preferential basis.

Pursuant to the above transaction, there would be no change in the management or control or would not result in transfer of ownership of the Company to the Proposed Allottee(s).

The allottee(s) have confirmed their eligibility in terms of Regulation 159 of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (the "**SEBI ICDR Regulations**"), to subscribe to the equity shares to be issued pursuant to the Preferential Issue.

Accordingly, in terms of the Act and the SEBI ICDR Regulations, consent of the Members is being sought for raising the funds by issuance of equity shares on a preferential basis in the manner detailed hereafter.

The salient features of the Preferential Issue, including disclosures required to be made in accordance with Chapter V of the SEBI ICDR Regulations and the Act, are set out below:

1. ***Particulars of the offer including date of passing of Board resolution:***

The Board, pursuant to its resolution dated Thursday, 3rd September, 2026, has approved the issuance of upto 3,72,48,344 (Three Crores Seventy-Two Lakhs Forty-Eight Thousand Three Hundred Forty-Four) Equity Shares by way of a preferential issue, for consideration other than cash, through swap of Equity Shares, at an issue price of Rs. 65.00/- (Rupees Sixty-Five Only) per Equity Share (comprising face value of Rs. 10.00/- and premium of Rs. 55.00/-), which is not less than the floor price determined in accordance with Chapter V of the SEBI ICDR Regulations, read with Regulation 166A thereof, after taking into account the valuation report obtained from the Registered Valuer, to the Proposed Allottee(s) belonging to the "Promoter and Promoter Group" and "Non-Promoter" categories, in consideration for the acquisition of 1,86,24,172 (One Crore Eighty-Six Lakhs Twenty-Four Thousand One Hundred Seventy-Two) Equity Shares, representing 92.20% of the paid-up equity share capital, of M/s. Archit Life Science Limited ("Target Company"), at a valuation of Rs. 130.00/- (Rupees One Hundred Thirty Only) per Equity Share (comprising face value of Rs. 10.00/- and premium of Rs. 120.00/-) as determined by the Registered Valuer, on a preferential basis.

2. ***The Objects of the issue:***

The Company has agreed to discharge part of the total Purchase Consideration payable for the acquisition of 1,86,24,172 Equity Shares, constituting 92.20% of the shareholding of the Target Company, from the Proposed Allottees, for consideration other than cash, by way of allotment of Equity Shares of the Company to the said Proposed Allottees, as set out in this Notice and this Explanatory Statement, subject to the SEBI ICDR Regulations and such requisite approvals from the stock exchange(s) and other regulatory authorities as may be applicable.

3. ***Kinds of securities offered and the price at which security is being offered and the total number of shares or other securities to be issued:***

The Company has agreed to issue upto 3,72,48,344 (Three Crores Seventy-Two Lakhs Forty-Eight Thousand Three Hundred Forty-Four) fully paid-up Equity Shares of the Company having a face value of Rs. 10/- (Rupees Ten Only) each, at a price of Rs. 65/- (Rupees Sixty-Five Only {including a premium of Rs. 55/- (Rupees Fifty-Five Only)}) per Equity Share. The said issue price is not less than the floor price determined in accordance with Chapter V of the SEBI ICDR Regulations, read with Regulation 166A thereof, after taking into account the valuation report obtained from the Registered Valuer.

4. ***Basis on which the price has been arrived at:***

The Equity Shares of the Company are listed and traded on the BSE Limited. The Equity Shares of the Company are frequently traded in terms of the Regulation 164 of the SEBI ICDR Regulations.

Accordingly, the computation of the price per Equity Share has been determined as follow:

The floor price of Rs. 63.87/- per Equity Share has been determined in accordance with the pricing formula prescribed under the SEBI ICDR Regulations for Preferential Issue, being the higher of the following:

a. The 90 trading days' volume-weighted average price ("VWAP") of the Equity Shares of the Company quoted on the BSE preceding the relevant date i.e., Rs. 56.50/- per equity share; and

b. The 10 trading days' volume-weighted average price ("VWAP") of the Equity Shares of the Company quoted on the BSE preceding the relevant date i.e., Rs. 63.87/- per equity share.

Further, in terms of Regulation 166A of the SEBI ICDR Regulations, since the proposed preferential issue exceeds five percent (5%) of the post-issue fully diluted share capital of the Company, the price has also been determined based on the valuation report issued by the Registered Valuer Entity. Accordingly, the floor price of Rs. 63.87/- (Rupees Sixty-Three and Eighty-Seven Paisa Only) has been determined in line with the prescribed formula and the said valuation report.

The issue price has been fixed at Rs. 65/- (Rupees Sixty-Five Only) per Equity Share, which is not less than the floor price computed in accordance with Chapter V of the SEBI ICDR Regulations.

The valuation report dated Thursday, 3rd September, 2026, issued by the Registered Valuer, shall remain available for inspection by the Members of the Company at the Registered Office during business hours on any working day between 11:00 A.M. and 5:00 P.M. up to the date of the Annual General Meeting.

5. ***The price or price band at/within which the allotment is proposed:***

The price per Equity Share to be issued has been fixed at Rs. 65/- (Rupees Sixty-Five Only), comprising a face value of Rs. 10/- (Rupees Ten Only) and a premium of Rs. 55/- (Rupees Fifty-Five Only) per Equity Share.

6. ***Relevant Date with reference to which the price has been arrived at:***

Pursuant to the provisions of Regulation 161 of Chapter V of the SEBI ICDR Regulations, the **"Relevant Date"** for the purpose of determining the price for the issue and allotment of Equity Shares on a Preferential basis is fixed as **Monday, 31st August, 2026** (**"Relevant Date"**), being 30 (Thirty) days prior to the date of the Annual General Meeting ("AGM") at which this Special Resolution is proposed to be passed.

7. ***The pre-issue and post-issue shareholding pattern of the Company:***

The pre-issue shareholding pattern of the Company as on 30th June, 2026 and the post-issue shareholding pattern (considering full allotment of shares issued on preferential basis) is mentioned herein below:

Sr. No.	Description	Pre-Issue shareholding		*Post issue shareholding	
		No. of shares	% of shares	No. of shares	% of shares
(A)	**Promoter and Promoter Group's Shareholding**				
1	Indian				
(a)	Individuals/ Hindu Undivided Family	1,35,18,891	65.88	4,07,67,235	70.57

(b)	Central Government/ State Government(s)	0	0.00	0	0.00
(c)	Bodies Corporate	0	0.00	0	0.00
(d)	Financial Institutions/ Banks	0	0.00	0	0.00
(e)	Any Others (Specify)	0	0.00	0	0.00
	Sub Total(A)(1)	**1,35,18,891**	**65.88**	**4,07,67,235**	**70.57**
2	Foreign				
A	Individuals (Non - Residents Individuals/ Foreign Individuals)	0	0.00	0	0.00
B	Bodies Corporate	0	0.00	0	0.00
C	Institutions	0	0.00	0	0.00
D	Any Others (Specify)	0	0.00	0	0.00
	Sub Total(A)(2)	**0**	0.00	**0**	0.00
	Total Shareholding of Promoter and Promoter Group (A)= (A)(1) +(A)(2)	**1,35,18,891**	**65.88**	**4,07,67,235**	**70.57**
(B)	**Public shareholding**				
1	Institutions				
(a)	Mutual Funds/ UTI	0	0.00	0	0.00
(b)	Financial Institutions/ Banks	0	0.00	0	0.00
(c)	Central Government/ State Government(s)	0	0.00	0	0.00
(d)	Venture Capital Funds	0	0.00	0	0.00
(e)	Insurance Companies	0	0.00	0	0.00
(f)	Foreign Portfolio Investors	0	0.00	0	0.00
(g)	Foreign Institutional Investors	0	0.00	0	0.00
(h)	Foreign Venture Capital Investors	0	0.00	0	0.00
(i)	Any Other - Foreign Body Corporate	0	0.00	0	0.00
	Sub-Total (B)(1)	**0**	0.00	**0**	0.00
B	Public Shareholding				
2	Non-institutions				
(a)	Bodies Corporate	1,93,806	0.94	6,27,146	1.09
(b)	Individuals				
I	Key Managerial Personnel	100	0.00	100	0.00
II	Individual shareholders holding nominal share capital up to Rs. 2 Lakh	46,39,490	22.61	46,39,490	8.03
III	Individual shareholders holding nominal share capital in excess of Rs. 2 Lakh	14,79,661	7.21	86,00,101	14.89
(c)	Non Resident Indians (NRIs)	2,62,979	1.28	2,62,979	0.46
(d)	Any Other (specify)				
	- Independent Director or his relatives	100	0.00	100	0.00
	- Hindu Undivided Family	4,19,513	2.04	16,57,433	2.87
	- Unclaimed or Suspense or Escrow Account	1,200	0.01	1,200	0.00
	- Clearing Members	1,032	0.01	1,032	0.00
	- Limited Liability Partnership	3,951	0.02	12,12,251	2.10
	Sub-Total (B)(2)	**70,01,832**	**34.12**	**1,70,01,832**	**29.43**

(B)	**Total Public Shareholding (B)= (B)(1) +(B)(2)**	**70,01,832**	**34.12**	**1,70,01,832**	**29.43**
	TOTAL (A)+(B)	**2,05,20,723**	**100.00**	**5,77,69,067**	**100.00**
(C)	Non-Promoter - Non-Public				
1	Shares held by Custodian for GDRs & ADRs	0	0.00	0	0.00
2	Employee Benefit Trust (under SEBI (SBEB) Reg., 2014)	0	0.00	0	0.00
	Sub-Total (C):	0	0.00	0	0.00
	GRAND TOTAL (A)+(B)+(C)	**2,05,20,723**	**100.00**	**5,77,69,067**	**100.00**

** The post-issue shareholding is considered upon the proposed allotment of 3,72,48,344 Equity Shares.*

Note:

1. The post-issue shareholding pattern in the above table has been prepared after allotment of 3,72,48,344 Equity Shares, and on the assumption that the Proposed Allottees will subscribe to and be allotted all the Equity Shares. In the event that, for any reason, the Proposed Allottees do not or are unable to subscribe to and/or are not allotted the Equity Shares, the shareholding pattern in the above table will undergo corresponding changes.
2. It has further been assumed that the shareholding of the Company in all other categories will remain unchanged.
3. The Company will ensure compliance with all applicable laws and regulations, including the SEBI (ICDR) Regulations, at the time of allotment of Equity shares.

8. Name and address of valuer who performed valuation:

Considering that the proposed allotment constitutes more than five percent (5%) of the post-issue fully diluted share capital of the Company, to an allottee or to allottees acting in concert, the issue price of Rs. 65/- (Rupees Sixty-Five Only) per Equity Share has been determined on the basis of the Valuation Report dated Thursday, 3rd September, 2026 ("Valuation Report"), issued by M/s. Procurve Valux Private Limited, Registered Valuer Entity, having its registered address at E-716, Ganesh Glory 11, Jagatpur, S G Highway, Ahmedabad, Gujarat, India – 382 481, Ahmedabad, bearing Registration No. IBBI/RV-E/02/2025/2018, in accordance with Regulation 166A of the SEBI ICDR Regulations.

The Valuation Report shall be available for inspection by the Members at the Registered Office of the Company during business hours on any working day up to the date of the Annual General Meeting, and will also be available on the Company's website at https://architorg.com/wp-content/uploads/2026/09/valuation-report.pdf

9. Amount which the Company intends to raise by way of such securities:

The Company does not intend to raise any monies in cash pursuant to this issue. The Equity Shares are being allotted for consideration other than cash, aggregating to Rs. 242,11,42,360/- (Rupees Two Hundred Forty-Two Crores Eleven Lakhs Forty-Two Thousand Three Hundred Sixty Only), as part of the total consideration payable by the Company for the acquisition of the Target Company, as set out in this Notice and the Explanatory Statement.

10. ***Material terms of raising such securities, proposed time schedule, principal terms of assets charged as securities, issue including terms and rate of dividend on each share, etc.***

The Equity Shares are proposed to be issued on a preferential basis, for consideration other than cash, at an issue price of Rs. 65/- (Rupees Sixty-Five Only) per Equity Share, determined in accordance with Regulation 164 read with Regulation 166A of the SEBI ICDR Regulations, to the Proposed Allottees, towards payment of the total consideration payable by the Company for the acquisition of 92.20% of the paid-up equity share capital of the Target Company.

The Equity Shares to be issued shall rank pari passu in all respects, including entitlement to dividend and voting rights, with the existing Equity Shares of the Company, from the date of allotment.

The issue does not involve any creation of charge on the assets of the Company; hence, the principal terms of assets charged as securities are not applicable.

The issue shall be completed within the timelines prescribed under the applicable provisions of the SEBI (ICDR) Regulations and the Companies Act, 2013, as amended from time to time.

11. ***The class or classes of persons to whom the allotment is proposed to be made:***

The proposed allotment, if approved, shall be made to the Proposed Allottees set out in this Resolution in respect of the said agenda item, belonging to the "Promoter and Promoter Group" and "Non-Promoter" categories of the Company.

12. ***The intention of Promoters, Directors or Key Managerial Personnel to subscribe to the offer:***

The Equity Shares shall be offered exclusively to the Proposed Allottees. Except for the Proposed Allottees who belong to the Promoter and Promoter Group category, none of the Promoters, Directors, or Key Managerial Personnel ("KMP") of the Company intends to subscribe to any of the Equity Shares proposed to be issued under this Preferential Allotment.

13. ***The proposed time within which the allotment shall be completed:***

As required under the SEBI ICDR Regulations, the Company shall complete the allotment of the Equity Shares on or before the expiry of 15 (Fifteen) days from the date of passing of the Special Resolution by the Members for the issue and allotment of the Equity Shares, provided that where the issue and allotment of the Equity Shares is pending on account of the pendency of any approval or permission for such issue and allotment by any regulatory authority or the Central Government, the issue and allotment shall be completed within a period of 15 (Fifteen) days from the date of receipt of the last of such approvals or permissions.

14. ***The names of the Proposed Allottee and the percentage of post preferential offer capital that may be held by them:***

The Proposed Allottees are as under:

Sr. No.	Name of the Proposed Allottees	Category	No. of Equity shares proposed to be issued	% of post preferential*
1.	Kandarp Krishnakant Amin	Promoter	54,72,000	17.11
2.	Archana Kandarp Amin	Promoter	54,72,000	17.47
3.	Archit Kandarpbhai Amin	Promoter	24,72,000	7.23
4.	Suchit Kandarp Amin	Promoter Group	46,09,028	11.06
5.	Manini Suchit Amin	Promoter Group	46,11,658	8.85
6.	Shimoli Archit Amin	Promoter Group	46,11,658	8.85
7.	Joshi Jetal Himanshu	Non-Promoter	4,33,340	0.75
8.	Paras Anoobhai Shah	Non-Promoter	3,25,000	0.56
9.	Manjulaben G Joshi	Non-Promoter	4,33,340	0.75
10.	Manek Tradecon Private Limited	Non-Promoter	4,33,340	0.75
11.	Patil Jignasha Sagar	Non-Promoter	3,03,340	0.53
12.	Shobha Bhatt	Non-Promoter	3,03,340	0.53
13.	Aartiben Bhatt	Non-Promoter	3,03,340	0.53
14.	Kalpesh Chandravadan Shah	Non-Promoter	2,81,660	0.49
15.	Taffon Advisory Consultancy LLP	Non-Promoter	12,08,300	2.09
16.	Suketu Lalitbhai Raja	Non-Promoter	4,33,340	0.75
17.	Vala Balvantsinh Ajitsinh	Non-Promoter	2,16,660	0.38
18.	Kanabar Rakesh Natvarlal	Non-Promoter	1,08,340	0.19
19.	Chintan Jatin Sheth	Non-Promoter	2,16,660	0.42
20.	Prakash Ratilal Parikh	Non-Promoter	2,50,000	0.43
21.	Parikh Kalpana Prakashbhai	Non-Promoter	2,50,000	0.43
22.	Prakash Ratilal Parikh (HUF)	Non-Promoter	2,50,000	0.43
23.	Siddhrajsinh Gohil	Non-Promoter	1,25,000	0.22
24.	Shrey Siddhrajsinh Gohil	Non-Promoter	1,25,000	0.22
25.	Hanshaben Siddhrajbhai Gohil	Non-Promoter	1,25,000	0.22
26.	Dishva Gohil	Non-Promoter	1,25,000	0.22
27.	Darshit Bharatkumar (HUF)	Non-Promoter	2,08,240	0.36
28.	Janakkumar Dhansukhlal Shah	Non-Promoter	2,08,240	0.36
29.	Binaben Janakbhai Shah	Non-Promoter	2,08,240	0.36
30.	Kamal Ramprasad Ringwala	Non-Promoter	2,08,240	0.36
31.	Bharat Himmatlal Shah-HUF	Non-Promoter	2,08,240	0.36
32.	Jignasa Kamalkant Ringwala	Non-Promoter	2,08,240	0.36
33.	Divyaprabhaben Pravinbhai Shah	Non-Promoter	4,16,560	0.72
34.	Bhavnaben Jayeshkumar Bhimani	Non-Promoter	1,42,840	0.32
35.	Jignesh Jayeshkumar Bhimani	Non-Promoter	3,13,720	0.63
36.	Zarna Jigneshkumar Bhimani	Non-Promoter	1,42,880	0.33
37.	Bhavin Jayesh Bhimani	Non-Promoter	3,13,700	0.63
38.	Darshini Bhavin Bhimani	Non-Promoter	1,42,840	0.34
39.	Parin Jayesh Bhimani	Non-Promoter	3,13,700	0.63
40.	Riddhi Parin Bhimani	Non-Promoter	1,42,880	0.33
41.	Jayeshkumar Prabhudas Bhimani (HUF)	Non-Promoter	1,42,880	0.26

42.	Jignesh Jayeshkumar Bhimani (HUF)	Non-Promoter	1,42,840	0.30
43.	Bhavin Jayeshbhai Bhimani (HUF)	Non-Promoter	1,42,880	0.30
44.	Parin Jayesh Bhimani (HUF)	Non-Promoter	1,42,840	0.30
	Total		**3,72,48,344**	**88.67**

**Considered after the allotment of 3,72,48,344 Equity Shares.*

15. *The change in control, if any, in the Company that would occur consequent to the preferential offer:*

There shall be no change in the management or control of the Company pursuant to the proposed issue and allotment of the Equity Shares under the Preferential Allotment.

16. *The number of persons to whom allotment on preferential basis have already been made during the year, in terms of number of securities as well as price:*

During the current financial year, no preferential allotment of any securities has been made to any person by the Company.

17. *The justification for the allotment proposed to be made for consideration other than cash together with valuation report of the registered valuer:*

The Company proposes to acquire 1,86,24,172 Equity Shares, representing 92.20% of the shareholding of M/s. Archit Life Science Limited ("Target Company"), from the Proposed Allottees, for consideration other than cash, by issuance of Equity Shares on a preferential basis to the said Proposed Allottees.

The valuation of the same is based on the independent valuation report dated Thursday, 3rd September, 2026, received from M/s. Procurve Valux Private Limited, Registered Valuer Entity, having its registered address at E-716, Ganesh Glory 11, Jagatpur, S. G. Highway, Ahmedabad, Gujarat, India – 382 481, bearing Registration No. IBBI/RV-E/02/2025/2018, in accordance with Regulation 163(3) and Regulation 166A of the SEBI ICDR Regulations.

18. *Lock-in Period:*

The proposed allotment of the equity shares shall be subject to lock-in requirements in accordance with the SEBI ICDR Regulations, as follow:

- **Promoter and Promoter Group Category:** 18 (Eighteen) months from the date of trading approval;
- **Public Category:** 6 (Six) months from the date of trading approval.

In addition to the above, the said equity shares, together with any further issuance of shares such as Bonus Shares arising therefrom in future, shall remain locked-in for such further period as may be mutually agreed upon by the Company and the Proposed Allottees.

Further, the entire pre-preferential allotment shareholding of the Proposed Allottee(s) shall also be locked-in as per the provisions of the SEBI ICDR Regulations, i.e., from the Relevant date upto a period of 90 trading days from the date of trading approval.

19. ***Listing:***

The Company shall make an application to the Stock Exchange(s) on which its existing equity shares are listed, for the listing and trading approval of the Equity Shares proposed to be allotted pursuant to the preferential issue, within the time prescribed under applicable law.

The Equity Shares, once allotted, shall rank pari-passu in all respects with the existing equity shares of the Company, including rights in respect of dividend, voting, and all other entitlements as may be applicable, subject to lock-in as may be applicable under Regulation 167 of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018.

20. ***The name of the Proposed Allottee, the identities of the persons who are the ultimate beneficial owners of the shares and / or who ultimately control the Proposed Allottee:***

Sr. No.	Proposed Allottee subscribing to the Shares	Category	Natural persons who are the ultimate beneficial owners	Pre-Issue shareholding		No. of Shares to be allotted	Post issue shareholding	
				No. of Shares	% of Share-holding		No. of Shares	% of Share-holding*
1.	Kandarp Krishnakant Amin	Promoter	N.A.	44,11,132	21.50	54,72,000	98,83,132	17.11
2.	Archana Kandarp Amin	Promoter	N.A.	46,22,943	22.53	54,72,000	1,00,94,943	17.47
3.	Archit Kandarpbhai Amin	Promoter	N.A.	17,04,095	8.30	24,72,000	41,76,095	7.23
4.	Suchit Kandarp Amin	Promoter Group	N.A.	17,80,721	8.68	46,09,028	63,89,749	11.06
5.	Manini Suchit Amin	Promoter Group	N.A.	5,00,000	2.44	46,11,658	51,11,658	8.85
6.	Shimoli Archit Amin	Promoter Group	N.A.	5,00,000	2.44	46,11,658	51,11,658	8.85
7.	Joshi Jetal Himanshu	Non-Promoter	N.A.	0	0.00	4,33,340	4,33,340	0.75
8.	Paras Anoobhai Shah	Non-Promoter	N.A.	0	0.00	3,25,000	3,25,000	0.56
9.	Manjulaben G Joshi	Non-Promoter	N.A.	0	0.00	4,33,340	4,33,340	0.75
10.	Manek Tradecon Private Limited	Non-Promoter	Ravi Sahil Trust	0	0.00	4,33,340	4,33,340	0.75

11.	Patil Jignasha Sagar	Non-Promoter	N.A.	0	0.00	3,03,340	3,03,340	0.53
12.	Shobha Bhatt	Non-Promoter	N.A.	0	0.00	3,03,340	3,03,340	0.53
13.	Aartiben Bhatt	Non-Promoter	N.A.	0	0.00	3,03,340	3,03,340	0.53
14.	Kalpesh Chandravadan Shah	Non-Promoter	N.A.	0	0.00	2,81,660	2,81,660	0.49
15.	Taffon Advisory Consultancy LLP	Non-Promoter	Bhatt Pranav Kiran Kumar Bhatt Megha Pranav	0	0.00	12,08,300	12,08,300	2.09
16.	Suketu Lalitbhai Raja	Non-Promoter	N.A.	0	0.00	4,33,340	4,33,340	0.75
17.	Vala Balvantsinh Ajitsinh	Non-Promoter	N.A.	0	0.00	2,16,660	2,16,660	0.38
18.	Kanabar Rakesh Natvarlal	Non-Promoter	N.A.	0	0.00	1,08,340	1,08,340	0.19
19.	Chintan Jatin Sheth	Non-Promoter	N.A.	23,603	0.12	2,16,660	2,40,263	0.42
20.	Prakash Ratilal Parikh	Non-Promoter	N.A.	0	0.00	2,50,000	2,50,000	0.43
21.	Parikh Kalpana Prakashbhai	Non-Promoter	N.A.	0	0.00	2,50,000	2,50,000	0.43
22.	Prakash Ratilal Parikh (HUF)	Non-Promoter	Prakash Ratilal Parikh	0	0.00	2,50,000	2,50,000	0.43
23.	Siddhrajsinh Gohil	Non-Promoter	N.A.	0	0.00	1,25,000	1,25,000	0.22
24.	Shrey Siddhrajsinh Gohil	Non-Promoter	N.A.	0	0.00	1,25,000	1,25,000	0.22
25.	Hanshaben Siddhrajbhai Gohil	Non-Promoter	N.A.	0	0.00	1,25,000	1,25,000	0.22
26.	Dishva Gohil	Non-Promoter	N.A.	0	0.00	1,25,000	1,25,000	0.22
27.	Darshit Bharatkumar (HUF)	Non-Promoter	Darshit Bharatkumar Shah	0	0.00	2,08,240	2,08,240	0.36
28.	Janakkumar Dhansukhlal Shah	Non-Promoter	N.A.	0	0.00	2,08,240	2,08,240	0.36

29.	Binaben Janakbhai Shah	Non-Promoter	N.A.	0	0.00	2,08,240	2,08,240	0.36
30.	Kamal Ramprasad Ringwala	Non-Promoter	N.A.	0	0.00	2,08,240	2,08,240	0.36
31.	Bharat Himmatlal Shah-HUF	Non-Promoter	Bharatkumar Himmatlal Shah	0	0.00	2,08,240	2,08,240	0.36
32.	Jignasa Kamalkant Ringwala	Non-Promoter	N.A.	500	0.00	2,08,240	2,08,740	0.36
33.	Divyaprabhaben Pravinbhai Shah	Non-Promoter	N.A.	0	0.00	4,16,560	4,16,560	0.72
34.	Bhavnaben Jayeshkumar Bhimani	Non-Promoter	N.A.	40,000	0.19	1,42,840	1,82,840	0.32
35.	Jignesh Jayeshkumar Bhimani	Non-Promoter	N.A.	49,500	0.24	3,13,720	3,63,220	0.63
36.	Zarna Jigneshkumar Bhimani	Non-Promoter	N.A.	49,622	0.24	1,42,880	1,92,502	0.33
37.	Bhavin Jayesh Bhimani	Non-Promoter	N.A.	48,942	0.24	3,13,700	3,62,642	0.63
38.	Darshini Bhavin Bhimani	Non-Promoter	N.A.	51,698	0.25	1,42,840	1,94,538	0.34
39.	Parin Jayesh Bhimani	Non-Promoter	N.A.	47,370	0.23	3,13,700	3,61,070	0.63
40.	Riddhi Parin Bhimani	Non-Promoter	N.A.	50,430	0.25	1,42,880	1,93,310	0.33
41.	Jayeshkumar Prabhudas Bhimani (HUF)	Non-Promoter	Jignesh Jayeshkumar Bhimani	4,500	0.02	1,42,880	1,47,380	0.26
42.	Jignesh Jayeshkumar Bhimani (HUF)	Non-Promoter	Jignesh Jayeshkumar Bhimani	30,000	0.15	1,42,840	1,72,840	0.30
43.	Bhavin Jayeshbhai Bhimani (HUF)	Non-Promoter	Bhavin Jayeshkumar Bhimani	30,000	0.15	1,42,880	1,72,880	0.30
44.	Parin Jayesh Bhimani (HUF)	Non-Promoter	Parin Jayesh Bhimani	30,000	0.15	1,42,840	1,72,840	0.30

Considered after the allotment of 3,72,48,344 Equity Shares.

21. ***The percentage of post preferential issue capital that may be held by the allottee and change in control, if any, in the issuer consequent to the preferential issue:***

The percentage of post preferential issue capital that may be held by the Proposed Allottees and change in control, if any in the Company consequent to the preferential issue is same as above point no. 20.

There is no change in the management or control of the Company pursuant to the aforesaid issue and allotment of the Equity Shares.

22. The current and proposed status of the allottee post the preferential issues namely, promoter or non-promoter:

The current status of the Proposed Allottees is [Promoter and Promoter Group/Non-Promoter], and the same shall remain unchanged post the preferential issue.

23. Practicing Company Secretary's Certificate:

A certificate issued by the Practicing Company Secretary, confirming that the proposed preferential issue of Equity Shares is in compliance with the provisions of Regulation 163(2) of Chapter V of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, will be available for inspection by the Members at the Annual General Meeting. The certificate is also accessible on the Company's website at https://architorg.com/wp-content/uploads/2026/09/compliance-certificate.pdf

24. Undertaking:

a. Neither the Company nor any of its Directors and/or Promoters has been declared as willful defaulter or a fraudulent borrower as defined under the SEBI (ICDR) Regulations. Accordingly, the disclosures required under the Regulation 163(1)(i) of the SEBI (ICDR) Regulations are not applicable;

b. Neither the Company nor any of its Directors and/or Promoters is a fugitive economic offender as defined under the SEBI (ICDR) Regulations;

c. The Company is in compliance with the conditions for continuous listing and is eligible to make the present preferential issue under Chapter V of the SEBI (ICDR) Regulations;

d. The Proposed Allottees have confirmed that they have not sold any equity shares of the Company during the 90 trading days immediately preceding the Relevant Date;

e. The Company shall re-compute the price of the securities to be allotted under the preferential allotment, if so required, in terms of the provisions of SEBI (ICDR) Regulations, including Regulation 166 thereof. In the event the amount payable on account of such re-computation is not paid within the prescribed time, the securities so allotted shall continue to remain under lock-in until such amount is paid.

Since the Company's equity shares have been listed on a recognized stock exchange for more than 90 trading days prior to the Relevant Date, the Company is not required to re-compute the price or submit the undertaking specified under the applicable provisions of the SEBI (ICDR) Regulations.

The approval of the Members is sought to enable the Board to issue and allot equity shares on a preferential basis, to the extent and in the manner set out in the accompanying resolution and explanatory statement.

Except for the Proposed Allottees, none of the Directors, Key Managerial Personnel of the

Company, or their relatives, are in any way concerned or interested, financially or otherwise, in the resolution, except to the extent of their shareholding in the Company, if any.

The Board accordingly recommends passing of the Special Resolution set out in this Notice, for approval of the Members.

Date: 03/09/2026
Place: Ahmedabad

BY ORDER OF THE BOARD
FOR ARCHIT ORGANOSYS LIMITED

Registered Office:
903, 9th Floor, Venus Benecia,
Near Pakwan Restaurant, Bodakdev, S.G. Highway, Ahmedabad-380054, Gujarat, India.

(Signature)
Kandarp K. Amin
Chairman & Whole Time Director
DIN:00038972