

FINANCIAL STATEMENTS AS RESTATED
Independent Auditor's Report on the Restated Financial Statements of

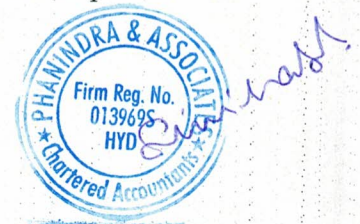
SNEHAA ORGANICS LIMITED
(Formerly known as SNEHAA ORGANICS PRIVATE LIMITED)

Auditor's Report on the Restated Statement of Assets and Liabilities as at 31st December, 2024, 31st March, 2024, 31st March, 2023, 04th July 2022 and 31st March 31, 2022, Statement of Profit & Loss and Cash Flow for the period/year ending at 31st December, 2024, 31st March, 2024, 31st March, 2023, 04th July 2022 and 31st March 31, 2022, of SNEHAA ORGANICS LIMITED.

To,
The Board of Directors,
SNEHAA ORGANICS LIMITED
(Formerly known as SNEHAA ORGANICS PRIVATE LIMITED)
Plot no 290 & 291, Dulapally Adjacent to IDA Jeedemetla,
Qutbullapur, Ranagreddi, Hydereabad,
Telangana, India, 500055

Dear Sirs / Madam,

- 1) We have examined the attached Restated Summary Statements and Other Financial Information of SNEHAA ORGANICS LIMITED (Formerly known as 'SNEHAA ORGANICS PRIVATE LIMITED'), for the period/year ended 31st December, 2024, 31st March, 2024, 31st March, 2023, 04th July, 2022 and 31st March, 2022, (collectively referred to as the "Restated Summary Statements" or "Restated Financial Statements") as duly approved by the Board of Directors of the Company.
- 2) The said Restated Financial Statements and other Financial Information have been examined and prepared for the purpose of inclusion in the Draft Red Herring/ Red Herring/Prospectus (collectively hereinafter referred to as "Offer Document") in connection with the proposed Initial Public Offering (IPO) on SME Platform of National Stock Exchange of India Limited ("EMERGE IPO") of the company.
- 3) These restated financial statements have been prepared in accordance with the requirements of:
 - Section 26 and 32 of Part I of Chapter III to the Companies Act, 2013 ("the Act") read with Companies (Prospectus and Allotment of Securities) Rules 2014, as amended from time to time;
 - The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements Regulations), 2018 (the 'SEBI ICDR Regulations') as amended from time to time in pursuance of Section 11 of the Securities and Exchange Board of India Act,1992;
 - The Guidance Note on Reports in Company Draft Prospectus / Prospectus (Revised) issued by the Institute of Chartered Accountants of India ("ICAI") ("Guidance Note");
 - The applicable regulation of SEBI (ICDR) Regulations, 2018, as amended, and as per Schedule VI (Part A) (11) (II) of the said Regulations; and



- The terms of reference to our engagement letter with the company dated 16th December, 2024 requesting us to carry out the assignment, in connection with the proposed Initial Public Offering of equity shares on EMERGE Platform (“IPO” or “EMERGE IPO”) of National Stock Exchange of India Limited (“NSE”).
- 4) These Restated Financial Information (included in **Annexure I to XXXIX**) have been extracted by the Management of the Company from:

The Company's Financial Statements for the period/year ended 31st December, 2024, 31st March, 2024, 31st March, 2023, 04th July, 2022 and 31st March, 2022, which the Board has approved of Directors at their meetings, and books of accounts underlying those financial statements and other records of the Company, to the extent considered necessary for the preparation of the Restated Financial Statements, are the responsibility of the Company's Management. The Financial Statements of the Company for the period/year ended 31st March, 2024, 31st March, 2023, 04th July, 2022 and 31st March, 2022 have been audited by M/s. Sumalatha & Associates., Chartered Accountants, had issued unqualified reports for these years. However for the year ended 31st March, 2024 the Financial Statements have been reaudited by us (Phanindra & Associates) and for the period ended 31st December, 2024 have been audited by us being the Statutory Auditors of the Company.

- 5) In accordance with the requirement of Sections 26 and 32 of the Companies Act, 2013 read with Companies (Prospectus and Allotment of Securities) Rules 2014, the SEBI Regulations, the Guidance Note, as amended from time to time and in terms of our engagement agreed with you, we further report that:
- (a) The **Restated Statement of Assets and Liabilities** for the period/year ended 31st December, 2024, 31st March, 2024, 31st March, 2023, 04th July, 2022 and 31st March, 2022, examined by us, as set out in **Annexure I** to this report, is prepared by the Company and approved by the Board of Directors. These Restated Summary statements of Assets and Liabilities, have been arrived at after making such adjustments and regroupings of the financial statements, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in **Annexure IV to XXXIX** to this Report.
- (b) The **Restated Statement of Profit and Loss** of the Company for the period ended on period/year ended 31st December, 2024, 31st March, 2024, 31st March, 2023, 04th July, 2022 and 31st March, 2022 examined by us, as set out in **Annexure II** to this report, is prepared by the Company and approved by the Board of Directors, These Restated Summary statements of Profit and Loss, have been arrived at after making such adjustments and regroupings of the financial statements, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in **Annexure IV to XXXIX** to this Report,
- (c) The **Restated Statement of Cash Flows** of the Company for the period ended on period/year ended 31st December, 2024, 31st March, 2024, 31st March, 2023, 04th July, 2022 and 31st March, 2022, examined by us, as set out in **Annexure III** to this report, is prepared by the Company and approved by the Board of Directors, These Restated Summary Statement of Cash Flows, have been arrived at after making such adjustments and regroupings of the financial statements, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in **Annexure IV to XXXIX** to this Report.



Phanindra

As a result of these adjustments, the amounts reported in the above-mentioned statements are not necessarily the same as those appearing in the audited financial statements of the Company for the relevant financial years.

- 6) Based on the above, as per the reliance placed by us on the audited financial statements of the Company and report thereon given by the Statutory Auditor of the Company for the period/year ended 31st December, 2024, 31st March, 2024, 31st March, 2023, 04th July, 2022 and 31st March, 2022, and to the best of our information and according to the explanation given to us, we are of the opinion that Restated Financial Statement :
- a) have been made after incorporating adjustments for the changes in accounting policies retrospectively in respective financial years to reflect the same accounting treatment as per the changed accounting policies for all the reporting periods based on the significant accounting policies adopted by the Company as at 31st December, 2024, if any
 - b) have been made after incorporating adjustments for the prior period and other material amounts, if any, in the respective financial years to which they relate to;
 - c) do not contain any extra ordinary items that need to be disclosed separately other than those presented in the Restated Financial Statement and do not contain any qualification requiring adjustments;
 - d) There were no qualifications in the Audit Reports issued by the Statutory Auditors for the period/year ended 31st December, 2024, 31st March, 2024, 31st March, 2023, 04th July, 2022 and 31st March, 2022 which would require adjustments in this Restated Financial Statements of the Company;
 - e) Restated Summary Statement of Profits and losses have been arrived at after charging all expenses including depreciation and after making such adjustments/ restatements and regroupings as in our opinion are appropriate and are to be read in accordance with the Significant Accounting Polices and Notes to Accounts as set out in **Annexure IV to XXXIX** to this report;
 - f) Adjustments in Restated Summary Statements have been made in accordance with the correct accounting policies,
 - g) There was no change in accounting policies, which needs to be adjusted in the Restated Summary Statements;
 - h) There are no revaluation reserves, which need to be disclosed separately in the Restated Financial Statements;
 - i) The Company has not paid dividend during the financial years under review.
 - j) The Company has mentioned in **Note-9** and **Annexure XI** of the restated financial statements that: **"The Company has not received any intimation from suppliers regarding their status under Micro, Small and Medium Enterprises Development Act, 2006 and hence required disclosures such as amounts unpaid as at the year-end together with interest paid/payable as required under the said Act have not been given."**



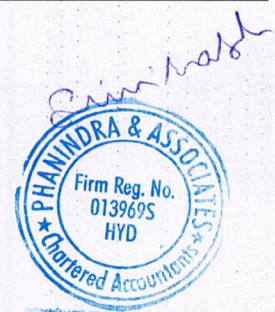
“Hence the company has not accounted for the interest provisions as per MSMED Act, 2006 as they don’t have the MSME bifurcation and they had a contractual credit period of more than the stipulated period as per MSMED Act, 2006. However, the company should maintain the bifurcation of the MSME creditors and the company should have accounted for the interest as per the provisions of the MSMED Act, 2006 and as a result of which the profit would have been lower by the interest amount payable as per the provisions of MSMED Act, 2006.

- k) The Company has mentioned in **Note-29** of the restated financial statements that: **“The closing balances of Debtors and Creditors are subject to Ledger Confirmations from the parties.”**

“The management has represented that they do not expect any material differences to arise upon receipt of such confirmations. As the auditors, we are unable to independently verify or quantify any potential adjustments that may arise from these confirmations, and consequently, we are unable to comment further on the accuracy of the balances with these parties. Our opinion is not modified in respect of this matter”.

- 7) We have also examined the following other Restated Financial Information as set out in the respective Annexure's to this report and forming part of the Restated Financial Statement, prepared by the management of the Company and approved by the Board of Directors of the company for the period/year ended 31st December, 2024, 31st March, 2024, 31st March, 2023, 04th July, 2022 and 31st March, 2022 proposed to be included in the Draft Red Hearing/Red Hearing/Prospectus ("Offer Document") for the proposed IPO:

ANNEXURE NO.	PARTICULARS
I	RESTATED STATEMENT OF ASSETS AND LIABILITIES
II	RESTATED STATEMENT OF PROFIT & LOSS
III	RESTATED CASH FLOW STATEMENT
IV	NOTES TO CORPORATE INFORMATION AND SIGNIFICANT ACCOUNTING POLICIES
V	RESTATED STATEMENT OF SHARE CAPITAL
VI	RESTATED STATEMENT OF RESERVES AND SURPLUS
VII	RESTATED STATEMENT OF LONG - TERM BORROWINGS
VIII	RESTATED STATEMENT OF DEFERRED TAX LIABILITY
IX	RESTATED STATEMENT OF LONG - TERM PROVISIONS
X	RESTATED STATEMENT OF SHORT TERM BORROWINGS
XI	RESTATED STATEMENT OF TRADE PAYABLES
XII	RESTATED STATEMENT OF OTHER CURRENT LIABILITIES
XIII	RESTATED STATEMENT OF SHORT - TERM PROVISIONS
XIV	RESTATED STATEMENT OF PROPERTY PLANT AND EQUIPMENT & INTANGIBLE ASSETS
XV	RESTATED STATEMENT OF CAPITAL WORK IN PROGRESS
XVI	RESTATED STATEMENT OF OTHER NON-CURRENT ASSETS
XVII	RESTATED STATEMENT OF INVENTORY



XVIII	REESTATED STATEMENT OF TRADE RECEIVABLES
XIX	REESTATED STATEMENT OF CASH AND CASH EQUIVALENTS
XX	REESTATED STATEMENT OF SHORT TERM LOANS AND ADVANCES
XXI	REESTATED STATEMENT OF OTHER CURRENT ASSETS
XXII	REESTATED STATEMENT OF REVENUE FROM OPERATIONS
XXIII	REESTATED STATEMENT OF OTHER INCOME
XXIV	REESTATED STATEMENT OF COST OF MATERIAL CONSUMED
XXV	REESTATED STATEMENT OF PURCHASE OF STOCK-IN-TRADE
XXVI	REESTATED STATEMENT OF CHANGE IN INVENTORY
XXVII	REESTATED STATEMENT OF EMPLOYEE BENEFITS EXPENSE
XXVIII	REESTATED STATEMENT OF FINANCE COST
XXIX	REESTATED STATEMENT OF OTHER EXPENSES
XXX	REESTATED STATEMENT OF DISCLOSURE IN RESPECT OF EPFO & ESIC
XXXI	REESTATED STATEMENT OF DISCLOSURE IN RESPECT OF GRATUITY LIABILITY
XXXII	REESTATED STATEMENT OF BASIC AND DILUTED EARNINGS PER SHARE
XXXIII	REESTATED STATEMENT OF RELATED PARTIES & TRANSACTIONS
XXXIV	REESTATED STATEMENT OF ACCOUNTING RATIOS
XXXV	REESTATED STATEMENT OF TAX SHELTER
XXXVI	REESTATED STATEMENT OF CAPITALISATION
XXXVII	REESTATED STATEMENT OF OTHER FINANCIAL INFORMATION
XXXVIII	REESTATED STATEMENT OF ADJUSTMENTS TO AUDITED FINANCIAL STATEMENTS
XXXIX	REESTATED STATEMENT OF CONTINGENT LIABILITIES

- 8) We, Phanindra & Associates, Chartered Accountants hold a valid peer review certificate issued by the "Peer Review Board" of the Institute of Chartered Accountants of India ("ICAI") valid till 31st October, 2026.
- 9) The preparation and presentation of the Financial Statements referred to above are based on the Audited financial statements of the Company and are with the provisions of the Act and ICDR Regulations. The Financial Statements and information referred to above is the responsibility of the management of the Company.
- 10) This report should not in any way be construed as a re-issuance or re-dating of any of the previous audit reports issued by us, nor should this report be construed as an opinion on any of the Consolidated Financial Information referred to herein.
- 11) We have no responsibility to update our report for events and circumstances occurring after the date of the report.
- 12) In our opinion, the above Restated Financial Statements contained in **Annexure I to XXXIX** to this report read along with the 'Significant Accounting Policies and Notes to the Financial Statements' appearing in **Annexure IV to XXXIX** after making adjustments and regrouping/reclassification as considered appropriate and have been prepared in accordance with the provisions of Section 26 and 32 of the Companies Act, 2013 read with the Companies (Prospectus and Allotment of Securities) Rules 2014, to the extent applicable, the SEBI Regulations, the Guidance Note issued in this regard by the ICAI, as amended from time to time, and in terms of our engagement agreed with you.



13) Our report is intended solely for use of the Management and for inclusion in the offer documents in connection with the proposed SME IPO of equity shares of the Company and is not to be used, referred to or distributed for any other purpose except with our prior written consent.

For Phanindra & Associates
Chartered Accountants
Firm Registration No. 013969S
Peer Review Certificate No. 015912

Srinivasulu T

Srinivasulu T
Partner
Membership No. 222868



UDIN: 252228688MURM8255
Place: Hyderabad
Date: 28-03-2025

SNEHAA ORGANICS LIMITED
(Formerly known as Snehaa Organics Private Limited)
(Formerly known as Snehaa Pharma Chemicals)
CIN : U24290TG2022PLC164443

Annexure - IV

NOTES TO CORPORATE INFORMATION AND SIGNIFICANT ACCOUNTING POLICIES

1 CORPORATE INFORMATION:

Snehaa Organics Limited was originally incorporated as a Snehaa Pharma Chemicals (Partnership firm) had been converted into a Snehaa Organics Private Limited(U24290TG2022PTC164443) company vide fresh certificate of incorporation dated 05th July, 2022 issued by registrar of companies. Subsequently, the Company was converted into a Public Limited Company and consequently the name of the Company was changed from "Snehaa Organics Private Limited" to "Snehaa Organics Limited"(U24290TG2022PLC164443) vide a fresh certificate of incorporation consequent upon conversion to public company dated January 07, 2025, issued by the Registrar of Companies. Company was incorporated with an objective to carry on the business of distillation of solvents and manufacture of pharma chemicals and job works in pharma chemicals and to manufacture, produce, refine, process, formulate, mix or prepare, mine or otherwise acquire, invest in, own, hold, use, lease, mortgage, pledge, buy, sell, exchange, distribute, assign, transfer or otherwise dispose of, trade, deal in and deal with, import and export any and all classes and kinds of fertilizers, organic fertilizers, inorganic fertilisers, agricultural chemicals, manures, their mixtures and formulations and any and all classes and kinds of chemicals, source materials, ingredients, mixtures derivatives and compounds thereof.

These restated financial statements are presented in Indian Rupees ('Rupees' or 'Rs.' or 'INR') and are rounded off to the nearest Lakhs, except per share data and unless stated otherwise

2 SIGNIFICANT ACCOUNTING POLICIES:

2.1 Basis of preparation of restated financial statements

The restated financial statements of the Company comprise financial statements for the period/year ended 31st December, 2024, 31st March, 2024, 31st March, 2023, 04th July, 2022 and 31st March, 2022, that had been previously prepared and audited as per the requirements of Companies Act, 2013 and now restated as per the requirements of Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended (the SEBI ICDR Regulations) issued by the Securities and Exchange Board of India (SEBI) on September 11, 2018 as amended from time to time in pursuance of the Securities and Exchange Board of India Act, 1992 and Guidance note on reports in Company Prospectus (Revised 2019) (Guidance Note) issued by the Institute of Chartered Accountants of India (ICAI). The financial statements have been prepared on an accrual basis and under the historical cost convention. The accounting policies adopted in the preparation of financial statements are consistent with those of previous years.

These Statements have been prepared by the Management for the purpose of inclusion in the Red Herring Prospectus ('RHP')/ Prospectus in connection with its proposed initial public offering of equity shares.

The Restated Financial Information have been compiled by the Management from:

The Audited Financial Statements of the Company as at and for the period/year ended 31st December, 2024, 31st March, 2024, 31st March, 2023, 04th July, 2022 and 31st March, 2022, prepared in accordance with the IGAAP which has been approved by the Board of Directors.

The Restated Financial Information have been prepared to contain information/disclosures and incorporating adjustments set out below in accordance with the ICDR Regulations:

- i) Adjustments to the profits or losses of the earlier years for the changes in accounting policies if any to reflect what the profits or losses of those years would have been if a uniform accounting policy was followed in each of these years and of material errors, if any;
- ii) Adjustments for reclassification/regroupings of the corresponding items of income, expenses, assets and liabilities retrospectively for the period/year ended 31st December, 2024, 31st March, 2024, 31st March, 2023, 04th July, 2022 and 31st March, 2022, in order to bring them in line with the groupings as per the Restated Financial Information of the Company for the period ended 31st March, 2024 and the requirements of the SEBI Regulations, if any; and
- iii) The resultant impact of tax due to the aforesaid adjustments, if any.

2.2 Use Of Estimates:

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure relating to contingent assets and contingent liabilities as on the date of the financial statements and the reported amounts of income and expense during the period. Actual results could differ from the estimates. Examples of estimates include provision for doubtful debt, future obligation under employees retirement benefit plans, income taxes, useful life of fixed assets, etc., Any revision to accounting estimates is recognized prospectively in current and future periods.

2.3 Cash and Cash Equivalents

Cash and cash equivalents for the purposes of financial statements comprise cash with banks and cash in hand. These are highly convertible in cash and are subject to insignificant risk of changes in value.

2.4 Cash Flow Statements:

Cash flows are reported using the indirect method, where by the net profit before tax is adjusted for the effects of transactions of a non cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated and presented separately.

SNEHAA ORGANICS LIMITED
(Formerly known as Snehaa Organics Private Limited)
(Formerly known as Snehaa Pharma Chemicals)
CIN : U24290TG2022PLC164443

Annexure - IV

NOTES TO CORPORATE INFORMATION AND SIGNIFICANT ACCOUNTING POLICIES

2.5 Property, Plant & Equipment and Intangible Assets & Depreciation:

i) Property, Plant & Equipment are shown at Cost of acquisition. Cost of acquisition is inclusive of freight, duties, levies and all incidentals directly or indirectly attributable to bringing the asset to its working condition for its intended use. The cost of fixed assets include cost of initial warranty / insurance spares purchased along with the capital asset, which are grouped as single item under respective assets.

ii) Depreciation is computed based on the rates specified in Income tax act, 1961 upto the date of conversion i.e. 05th July, 2023. after the conversion of Snehaa pharma chemicals (Partnership firm) into Snehaa organics private limited Depreciation is calculated based on a Straight line method, based on estimated useful life of the assets as mentioned below.

S no	Particulars	Useful life (in years)	
		As per schedule II	Estimated by management
1	Building	30	10
2	Plant and machinery	25	10
3	Furniture and fixtures	10	10
4	Computers	3	3
5	Electrical equipments	10	5
6	Vehicles	8	8

iii) Capital work in progress comprises outstanding advances paid to acquire assets and the cost of fixed asset (including expenditure during construction) that are not yet ready for their intended use before the balance sheet date.

iv) **Intangible Assets:** Intangible assets refer to non-physical assets that provide future economic benefits to the company. These assets do not have physical substance but are identifiable and controlled by the company. Common examples include goodwill, trademarks, copyrights, patents, and software.

v) **Amortization/Depreciation:** The amortization of intangible assets is carried out over the useful life of the asset, reflecting the pattern in which the economic benefits are expected to be consumed by the company. The company assumes that the economic benefits will flow over a period of 5 years and accordingly calculated amortization and charged it to the profit and loss a/c.

vi) **Impairment** - The company assesses at each balance sheet date whether there is any indication that an asset may be impaired. If any such indication exists the company estimates the recoverable amount of the asset. If such recoverable amount of the asset or the recoverable amount of cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as impairment loss and is recognized in the profit and loss account. For an asset that does not generate independent cash inflows, the recoverable amount is determined for the cash generating unit to which the asset belongs. If at the balance sheet there is an indication that a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount subject to a maximum of depreciation historical cost.

2.6 Inventory

Inventories comprising of raw materials, work in progress and finished goods are valued at lower of cost or net realizable value. Finished goods produced by the company are valued at net realizable value.

2.7 Revenue Recognition:

i) The Company recognizes revenue from the distillation of solvents and manufacture of pharma chemicals to the extent that the economic benefits will probably flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made.

ii) The Company recognizes revenue from the distillation of solvents and manufacture of pharma chemicals on a job work basis is recognized upon the completion of the service when

a) The job work is completed and the processed solvents are delivered to the customer.

b) The significant risks and rewards of ownership of the processed solvents are transferred to the customer.

iii) Interest income is recognized on a time proportionate basis taking into account the amount of outstanding and the rate applicable.

NOTES TO CORPORATE INFORMATION AND SIGNIFICANT ACCOUNTING POLICIES

2.8 Employee Retirement Benefits:

Provident Fund

Eligible employees receive benefits from a provident fund, which is a defined contribution scheme. Both the employee and the Company make monthly contributions to the provident fund plan equal to a specified percentage of the covered employee salary. The contribution made by the Company is charged to the Profit and Loss Account.

Employee State Insurance

Contributions to the Employee State Insurance (ESI) scheme, as per the Employees' State Insurance Act, 1948, are recognized as part of employee benefits expense in the period the related services are rendered. The Company's obligation is limited to the contributions made to the ESI scheme.

Gratuity

Post-employment defined benefit plan. Short-term and long-term liability recognized in the Balance Sheet represents the present value of the defined benefit obligation at the reporting date less the fair value of plan assets.

Gratuity is provided for on the basis of an actuarial valuation at the end of each financial year. Actuarial gains and losses are recognized in full in the statement of profit and loss for the period in which they occur.

Compensated absences

The Company does not follow any Leave Encashment policy for its employees.

2.9 Earnings Per Share

(i) Basic earnings per share are computed by dividing the net profit or loss after tax attributable to equity shareholders for the period by the weighted average number of equity shares outstanding during the period.

(ii) For the purpose of calculating diluted earnings per share, net profit or loss after tax attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares. Dilutive potential equity shares are deemed converted as at the beginning of the period, unless they have been issued at a later date. In computing the dilutive earnings per share, only potential equity shares that are dilutive and that either reduces the earnings per share or increases loss per share are included.

2.10 Provisions And Contingent Liabilities:

The Company recognizes a provision when there is a present obligation as a result of past obligating event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation that the likelihood of outflow of resources is remote, no provision or disclosure is made.

2.11 Taxes On Income

Income tax expense/(income) comprises of current tax, deferred tax.

Current Tax

Current tax is determined as the amount of tax payable in respect of taxable income for the year as per the provisions of the Income Tax Act,

Deferred Tax

Deferred tax reflects the tax effects of the timing differences between accounting income and taxable income for the period. The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognized using the rates that have been enacted or substantially enacted by the Balance Sheet date. Deferred tax assets are recognized only to the extent there is reasonable certainty that the assets can be realized in the future; however, where there is unabsorbed depreciation or carry forward of loss under taxation laws, deferred tax assets are recognized only if there is a virtual certainty of realization of such assets.

Deferred tax assets are reviewed at each balance sheet date and written down or written up to reflect the amount that is reasonably/virtually certain(as the case may be) to be realized.

The break up of the deferred tax assets and liabilities as at the Balance Sheet date has been arrived at after setting off deferred tax assets and liabilities where the company has a legally enforceable right and an intention to set off deferred tax assets against liabilities and where such assets and liabilities relate to taxes on income levied by the same governing taxation laws.

SNEHAA ORGANICS LIMITED
(Formerly known as Snehaa Organics Private Limited)
(Formerly known as Snehaa Pharma Chemicals)
CIN : U24290TG2022PLC164443

Annexure - II

RESTATED STATEMENT OF PROFIT & LOSS

Amount (Rs. In Lakhs)

Particulars	Note No.	For the period ended 31st December, 2024	For the period ended 31st March, 2024	For the period from 05th July, 2022 to 31st March, 2023	For the period from 01st April, 2022 to 04th July, 2022	For the period ended 31st March, 2022
I. Revenue from operations	19	2,055.30	2,371.79	1,365.23	645.02	2,173.40
II. Other income	20	2.42	8.53	6.87	24.30	7.41
III. Total Income (I +II)		2,057.72	2,380.31	1,372.09	669.32	2,180.81
IV. Expenses						
(i) Cost of material consumed	21	545.19	805.42	422.74	415.57	1,392.61
(ii) Purchase of Stock-in-Trade	22	453.06	320.11	122.97	19.56	127.16
(iii) Changes in inventories	23	(326.16)	56.08	(5.29)	(5.60)	(73.27)
(iv) Employee benefits expense	24	149.92	149.88	133.43	38.86	101.58
(v) Finance costs	25	30.98	9.27	-	18.57	35.99
(vi) Depreciation and amortization expense	12	81.94	80.04	44.05	23.01	75.58
(vii) Other expenses	26	267.46	457.20	274.40	82.75	176.92
Total expenses		1,202.39	1,878.00	992.31	592.71	1,836.57
V. Profit before exceptional and extraordinary items & tax (III- IV)		855.32	502.32	379.78	76.61	344.24
VI. Exceptional items - Prior Period		-	-	-	-	58.09
VII. Profit before extraordinary items and tax (V-VI)		855.32	502.32	379.78	76.61	286.16
VIII. Extraordinary items		-	-	-	-	-
IX. Profit before tax (VII - VIII)		855.32	502.32	379.78	76.61	286.16
X. Tax expense						
(i) Current tax		210.52	128.18	98.23	29.78	132.53
(ii) Deferred tax		7.51	8.16	3.90	-	-
XI. Profit (Loss) for the period from continuing operations (IX -X)		637.29	365.98	277.66	46.83	153.63
XII. Profit/(Loss) from discontinuing operations		-	-	-	-	-
XIII. Tax expense of discontinuing operations		-	-	-	-	-
XIV. Profit/(Loss) from discontinuing operations (after tax) (XII - XIII)		-	-	-	-	-
XV. Profit/(Loss) for the period (XI + XIV)		637.29	365.98	277.66	46.83	153.63
XVI. Earnings per equity share:						
(1) Basic earnings per share		8.50	4.88	4.76	-	-
(2) Diluted earnings per share		8.50	4.88	4.76	-	-

The accompanying significant accounting policies and explanatory notes on accounts 1 - 26 are integral part of financial statements

As per our report of even date attached

For Phanindra & Associates

Chartered Accountants

FRN: 013969S

Peer Review Certificate No : 015912

Srinivasulu T

Srinivasulu T

Partner

M.No : 222868



Date: 28-03-2025

Place: Hyderabad

UDIN: 252228688MURM8255

For & on behalf of Board of Directors of Snehaa Organics Limited
(Formerly known as Snehaa Organics Private Limited & Snehaa Pharma Chemicals)

N. Venkata Sai Kiran
N. Venkata Sai Kiran
Managing Director
DIN: 07986570



N. Venkata Sai Harish
N. Venkata Sai Harish
Whole-time Director
DIN: 07967075

B. Sarath Chandra
B. Sarath Chandra
CFO

Poonam Jain
Poonam Jain
Company Secretary
Mem. No : A44093

SNEHAA ORGANICS LIMITED
(Formerly known as Snehaa Organics Private Limited)
(Formerly known as Snehaa Pharma Chemicals)
CIN : U24290TG2022PLC164443

Annexure - I

RESTATED STATEMENT OF ASSETS AND LIABILITIES

Amount (Rs. In Lakhs)

S.No	Particulars	Note No.	As at 31st December, 2024	As at 31st March, 2024	As at 31st March, 2023	As at 04th July, 2022	As at 31st March, 2022
I. EQUITY AND LIABILITIES							
1	Shareholders' funds						
	(a) Share capital/ Partner's capital	3	750.00	100.00	100.00	100.00	400.20
	(b) Reserves and surplus	4	630.93	643.64	277.66	-	-
			1,380.93	743.64	377.66	100.00	400.20
2	Non-current liabilities						
	(a) Long-term borrowings	5	216.81	319.19	355.98	390.93	32.00
	(b) Deferred tax liabilities (Net)	6	19.57	12.06	3.90	-	-
	(c) Long-term provisions	7	3.91	2.21	3.38	2.79	2.79
			240.29	333.46	363.26	393.73	34.79
3	Current liabilities						
	(a) Short-term borrowings	8	494.76	72.94	3.17	3.26	333.71
	(b) Trade payables						
	(i) total outstanding dues of micro enterprises & small enterprises: and		-	-	-	-	-
	(ii) total outstanding dues of creditors other than than micro and small enterprises	9	363.40	378.61	185.87	240.06	97.48
	(c) Other current liabilities	10	53.27	38.73	36.11	184.57	19.61
	(d) Short-term provisions	11	240.19	142.81	113.65	139.70	132.53
			1,151.61	633.08	338.80	567.60	583.34
	TOTAL		2,772.84	1,710.18	1,079.72	1,061.32	1,018.33
II. ASSETS							
1	Non-current assets						
	(a) Property, Plant and Equipment & Intangible Assets						
	(i) Property, Plant and Equipment	12	1,168.36	802.67	418.58	364.13	376.28
	(ii) Intangible assets		-	7.30	39.82	63.78	72.33
	(iii) Capital work in progress	12A	-	46.94	4.21	-	-
	(b) Non-current investments		-	-	-	-	-
	(c) Other non-current assets	13	33.12	30.94	10.66	10.42	9.43
			1,201.48	887.85	473.27	438.33	458.04
2	Current assets						
	(a) Inventory	14	382.76	39.04	98.27	97.20	87.47
	(b) Trade receivables	15	896.15	648.64	378.87	405.70	360.65
	(c) Cash and cash equivalents	16	125.80	16.87	13.56	14.41	34.97
	(d) Short term loans and advances	17	161.11	117.77	114.87	102.57	77.20
	(e) Other current assets	18	5.53	-	0.87	3.12	-
			1,571.36	822.33	606.45	622.99	560.29
	TOTAL		2,772.84	1,710.18	1,079.72	1,061.32	1,018.33

The accompanying significant accounting policies and explanatory notes on accounts 1 - 26 are integral part of financial statements

For Phanindra & Associates
Chartered Accountants
FRN: 013969S
Peer Review Certificate No : 015912

Srinivasulu T
Partner
M.No : 222868



Date: 28-03-2025
Place: Hyderabad
UDIN: 252228688MURM8255

N. Venkata Sai Kiran
Managing Director
DIN: 07986570

B. Sarath Chandra
CFO



N. Venkata Sai Harish
Whole-time Director
DIN: 07967075

Poonam Jain
Company Secretary
Mem. No : A44093

For & on behalf of Board of Directors of Snehaa Organics Limited
(Formerly known as Snehaa Organics Private Limited & Snehaa Pharma Chemicals)

SNEHAA ORGANICS LIMITED
(Formerly known as Snehaa Organics Private Limited)
(Formerly known as Snehaa Pharma Chemicals)
CIN : U24290TG2022PLC164443

Annexure - III

RESTATED CASH FLOW STATEMENT

Amount (Rs. In Lakhs)

S.No	Particulars	For the period ended 31st December, 2024	For the period ended 31st March, 2024	For the period from 05th July, 2022 to 31st March, 2023	For the period from 01st April, 2022 to 04th July, 2022	For the period ended 31st March, 2022
A.	CASH FLOWS FROM OPERATING ACTIVITIES					
	Profit Before Tax as per Profit & Loss A/c	855.32	502.32	379.78	76.61	286.16
	Adjustments for :					
	Depreciation	81.94	80.04	44.05	23.01	133.30
	Interest on Fixed Deposit	(0.14)	(0.41)	(0.33)	(0.14)	(0.42)
	Interest Charges/Finance Cost	30.98	9.27	-	18.57	35.99
	Operating profit before working capital changes	968.11	591.22	423.50	118.05	455.02
	Adjustments for:					
	(Increase)/Decrease in Trade Receivables	(247.51)	(269.77)	26.82	(45.05)	(183.99)
	(Increase)/Decrease in Other current assets	(5.53)	0.87	2.25	(3.12)	24.86
	(Increase)/Decrease in Other Non current assets	(2.18)	(20.28)	(0.23)	(0.99)	(1.41)
	Increase / (Decrease) in Trade Payables	(15.21)	192.74	(54.19)	142.58	(27.31)
	Increase / (Decrease) in Other Current Liabilities	14.54	2.62	(148.46)	164.96	(6.18)
	Increase / (Decrease) in Short term Provisions	97.38	29.16	(26.05)	7.17	132.53
	Increase / (Decrease) in Long term Provisions	9.22	6.98	4.49	-	2.79
	(Increase) / Decrease in Inventory	(343.72)	59.23	(1.08)	(9.72)	(82.35)
	Cash generated from operations	475.10	592.76	227.05	373.88	313.98
	Net Income Tax (Paid)/Refund	(218.03)	(136.34)	(102.12)	(29.78)	(132.53)
	Net Cash from Operating Activities (A)	257.07	456.42	124.92	344.10	181.45
B.	CASH FLOWS FROM INVESTING ACTIVITIES					
	Purchase of Fixed Assets including CWIP	(393.39)	(474.34)	(78.76)	(2.31)	(96.96)
	Increase in Long/Short Term Loans & Advances	(43.34)	(2.90)	(12.30)	(25.37)	(16.72)
	Interest on Fixed Deposit	0.14	0.41	0.33	0.14	0.42
	Net Cash from / (used) in Investing Activities (B)	(436.59)	(476.84)	(90.72)	(27.55)	(113.26)
C.	CASH FLOWS FROM FINANCING ACTIVITIES					
	Interest Charges/Finance Cost	(30.98)	(9.27)	-	(18.57)	(35.99)
	Change in Partners capital	-	-	-	(347.03)	(62.84)
	Increase/(Decrease) in Secured/Unsecured Loans	319.44	32.98	(35.05)	28.48	(59.66)
	Net Cash from/(used in) Financing Activities (C)	288.46	23.72	(35.05)	(337.12)	(158.49)
	Net Increase in Cash and Cash equivalents during the year (A+B+C)	108.93	3.30	(0.84)	(20.57)	(90.29)
	Cash and Cash equivalents at the beginning of the year	16.87	13.56	14.41	34.97	125.27
	Cash and Cash equivalents at the end of the year	125.80	16.87	13.56	14.41	34.97

Note:

1. Components of Cash & Cash Equivalents

Particulars	For the period ended 31st December, 2024	For the period ended 31st March, 2024	For the period from 05th July, 2022 to 31st March, 2023	For the period from 01st April, 2022 to 04th July, 2022	For the period ended 31st March, 2022
Balances with Banks in Current Accounts	125.80	16.86	13.56	14.40	34.97
Cash on Hand	0.01	0.01	0.01	0.01	0.01
Fixed deposit	-	-	-	-	-
Total	125.80	16.87	13.56	14.41	34.97

2. The above cash flow statement has been prepared under the indirect method set out in AS-3 issued by the Institute of Chartered Accountants of India.

3. Figures in Brackets represents outflow.

For Phanindra & Associates

Chartered Accountants

FRN: 013969S

Peer Review Certificate No : 015912

Srinivasulu T
Srinivasulu T

Partner

M.No : 222868

Date: 28-03-2025

Place: Hyderabad

UDIN: 25222868MURM8255



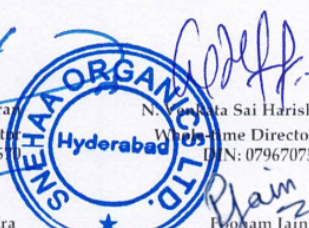
For & on behalf of Board of Directors of Snehaa Organics Limited
(Formerly known as Snehaa Organics Private Limited & Snehaa Pharma Chemicals)

N. Venkata Sai Kiran
N. Venkata Sai Kiran

Managing Director

DIN: 079865

B. Sarath Chandra
B. Sarath Chandra
CFO



N. Venkata Sai Harish
N. Venkata Sai Harish

Whole-time Director

DIN: 07967075

P. Nam Jain
P. Nam Jain
Company Secretary
Mem. No : A44093

SNEHAA ORGANICS LIMITED
(Formerly known as Snehaa Organics Private Limited)
(Formerly known as Snehaa Pharma Chemicals)
CIN : U24290TG2022PLC16443

NOTES TO RESTATED FINANCIAL INFORMATION

Amount (Rs. In Lakhs)

NOTE 3

RESTATED STATEMENT OF SHARE CAPITAL

Annexure-V

S.No	Particulars	As at 31st December, 2024	As at 31st March, 2024	As at 31st March, 2023	As at 04th July, 2022	As at 31st March, 2022
1	Partner's capital account					
	Opening balance	-	-	100.00	478.05	309.41
	Add: Additions during the year	-	-	-	9.00	108.95
	Add: Profit for the year	-	-	-	39.57	231.48
	Less: Drawings for the year	-	-	-	57.94	171.79
	Closing balance	-	-	100.00	468.68	478.05
	Less/ Add: Restatement adjustment	-	-	-	7.26	(77.85)
	Less: Capital converted into share capital during the period	-	-	100.00	-	-
	Less: Amount transferred to Unsecured loans	-	-	-	375.93	-
	Total Capital Restated	-	-	(0.00)	100.00	400.20
1	Authorised capital					
	1,10,00,000 Equity shares of Rs.10/- each [Refer note 3(b)(iii)] below (P.Y 10,00,000 Equity shares of Rs.10/- each)	1,100.00	100.00	100.00	-	-
		1,100.00	100.00	100.00	-	-
2	Issued, Subscribed & Paid up capital					
	75,00,000 Equity shares of Rs.10/- each (P.Y 10,00,000 Equity shares of Rs.10/- each)	750.00	100.00	100.00	-	-
	Total	750.00	100.00	100.00	-	-

a) Rights, Preference & restrictions attached to shares

Equity shares

The company has only one class of equity shares having a par value of Rs. 10/- per share.

Each shareholder is eligible for one vote per share.

In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the company, after distribution of all preferential amounts, in proportion of their shareholding.

b) Reconciliation of number of shares outstanding and amount at the beginning and at the end of the reporting period

		Number of shares				
S.No.	Particulars	As at 31st December, 2024	As at 31st March, 2024	As at 31st March, 2023	As at 04th July, 2022	As at 31st March, 2022
1	Shares outstanding at the beginning of the year	10,00,000	10,00,000	-	-	-
2	Buy back of Equity shares	-	-	-	-	-
3	Shares issued during the year [Refer note 3(b)(ii)&(iv)] below	65,00,000	-	10,00,000	-	-
4	Shares outstanding at the end of the year	75,00,000	10,00,000	10,00,000	-	-

Notes:

i. The Authorized Share capital of the company was increased from 5,00,000(Five lakh) Equity Shares of Rs.10/- each to 10,00,000 (Ten lakhs) Equity shares of Rs. 10/- each vide resolution passed in EGM dated 5th September, 2022.

ii. During the Financial Year 2022-23 company has allotted 5,00,00(Five lakhs) equity shares of Rs. 10/- each to the promoters against conversion of unsecured loan pursuant to the provisions of Section 62 and other applicable provisions, if any of the companies act 2013.

iii. The Authorized Share capital of the company was increased from 10,00,000(Ten lakhs) Equity Shares of Rs.10/- each to 1,10,00,000 (One crore Ten lakhs) Equity shares of Rs. 10/- each vide resolution passed in EGM dated 22nd November, 2024.

iv. The company issued 65,00,000 equity shares of Rs. 10/- each as bonus shares in the ratio of 65:10(i.e. 65 (Sixty five) Fully paid Bonus Shares of Rs.10/- each will be allotted against the holding of 10 (Ten) equity shares of the Company vide EGM resolution passed on 07th December, 2024 and allotted on 7th December, 2024. The effect of bonus shares are considered for calculation of EPS.

v. During Financial Year 2024-25, two lakh shares of the past shareholder, (viz., Mrs Venkata Lakshmi Nandigala) were transferred as a gift for no consideration to the existing shareholders, (viz., Mr Venkata Sai Kiran Nandigala and Mr Venkata Sai Harish Nandigala) with one lakh shares each, on 1st April 2024. The transfer was approved by the board through a resolution dated 1st April, 2024.

vi. During the Financial Year 2024-25 Five equity shares of Rs 10/- each, were transferred from the Existing share holder (viz., Mr.Venkata Sai Kiran Nandigala) to five new share holders (viz., Mr Dasari Srinivas Rao, Mr Nadagapu Kesava Rao, Mr Poorna Chandra Reddy P, Mr.Tirumalasetti Samba Siva rao, Mrs.Padigapati Vijaya Lakshmi) with each receiving on share on 13th December, 2024 & approved by the board through Resolution dated 13th December, 2024.

SNEHAA ORGANICS LIMITED
(Formerly known as Snehaa Organics Private Limited)
(Formerly known as Snehaa Pharma Chemicals)
CIN : U24290TG2022PLC164443

NOTES TO RESTATED FINANCIAL INFORMATION

Amount (Rs. In Lakhs)

c) Details of shareholders holding more than 5% equity shares in the company

S.No.	Name of the shareholder	As at 31st December, 2024		As at 31st March, 2024		As at 31st March, 2023		As at 04th July, 2022		As at 31st March, 2022	
		No. of shares held	% Holding	No. of shares held	% Holding	No. of shares held	% Holding	No. of shares held	% Holding	No. of shares held	% Holding
1	Venkata Sai Harish Nandigala	37,50,000	50.0000%	4,00,000	40.00%	4,00,000	40.00%	-	0.00%	-	0.00%
2	Venkata Sai Kiran Nandigala	37,49,995	49.9999%	4,00,000	40.00%	4,00,000	40.00%	-	0.00%	-	0.00%
3	Venkata Lakshmi Nandigala	-	0.0000%	2,00,000	20.00%	2,00,000	20.00%	-	0.00%	-	0.00%
Total		74,99,995	99.9999%	10,00,000	100.00%	10,00,000	100.00%	-	0.00%	-	0.00%

d) Details of shareholding held by promoters

S.No.	Name of the Shareholder	As at 31st December, 2024		% of Change	As at 31st March, 2024		As at 31st March, 2023		As at 04th July, 2022		As at 31st March, 2022	
		No. of Shares held	% of Total shares		No. of Shares held	% of Total shares	No. of Shares held	% of Total shares	No. of Shares held	% of Total shares	No. of Shares held	% of Total shares
1	Venkata Sai Harish Nandigala	37,50,000	50.0000%	10.0000%	4,00,000	40.00%	4,00,000	40.00%	-	0.00%	-	0.00%
2	Venkata Sai Kiran Nandigala	37,49,995	49.9999%	9.9999%	4,00,000	40.00%	4,00,000	40.00%	-	0.00%	-	0.00%
3	Venkata Lakshmi Nandigala	-	0.0000%	-20.0000%	2,00,000	20.00%	2,00,000	20.00%	-	0.00%	-	0.00%
Total		74,99,995	99.9999%		10,00,000	100.00%	10,00,000	100.00%	-	0.00%	-	0.00%

*Percentage of change in share holding is applicable for Financial Year 2024-25 only

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SNEHAA ORGANICS LIMITED
(Formerly known as Snehaa Organics Private Limited)
(Formerly known as Snehaa Pharma Chemicals)
CIN : U24290TG2022PLC164443

NOTES TO RESTATED FINANCIAL INFORMATION

NOTE 4 Amount (Rs. In Lakhs)
RESTATED STATEMENT OF RESERVES AND SURPLUS Annexure-VI

S.No.	Particulars	As at 31st December, 2024	As at 31st March, 2024	As at 31st March, 2023	As at 04th July, 2022	As at 31st March, 2022
1	Surplus / (Deficit) in Statement of Profit & Loss					
	Opening Balance	643.64	277.66	-	-	-
	Add: Profit for the year	637.29	350.34	305.13	-	-
	Add/Less: Restatement adjustment	-	15.63	(27.47)	-	-
	Less: Utilised for Bonus issue [Refer note 3b(iv)]	(650.00)	-	-	-	-
	Total	630.93	643.64	277.66	-	-

NOTE 5 Annexure-VII
RESTATED STATEMENT OF LONG - TERM BORROWINGS

S.No.	Particulars	As at 31st December, 2024	As at 31st March, 2024	As at 31st March, 2023	As at 04th July, 2022	As at 31st March, 2022
1	Secured loans					
	(a) Car loan [Refer note 5a(iv) below]	133.13	173.19	-	-	-
	(b) Commercial Vehicle Loan [Refer note 5a(i,ii,iii) below]	83.68	-	-	-	-
2	Unsecured loans					
	(a) Loan from directors	0.00	131.00	340.98	375.93	17.00
	(b) Loan from others	-	15.00	15.00	15.00	15.00
	Total	216.81	319.19	355.98	390.93	32.00

a. Principal terms of Secured loans and Assets charged as Security

S.No	Type of Loan	Sanctioned amount	Nature of security	Rate of interest	EMI amount	No. of installments
i	Commercial Vehicle Loan - 800791618	39.50	Movable property (Motor vehicle)	8.75% P.A	1.23	37.00
ii	Commercial Vehicle Loan - 800829972	39.50	Movable property (Motor vehicle)	8.75% P.A	1.23	37.00
iii	Commercial Vehicle Loan - 800830020	39.50	Movable property (Motor vehicle)	8.75% P.A	1.23	37.00
iv	Car loan	257.70	Movable property (Motor vehicle)	8.45% P.A	7.58	39.00

NOTE 6 Annexure-VIII
RESTATED STATEMENT OF DEFERRED TAX LIABILITY

S.No.	Particulars	As at 31st December, 2024	As at 31st March, 2024	As at 31st March, 2023	As at 04th July, 2022	As at 31st March, 2022
1	Opening deferred tax liability/(Asset) [Refer note 6a]	12.06	3.90	-	-	-
	Add: Deferred tax expense	7.51	8.16	3.90	-	-
	Total	19.57	12.06	3.90	-	-

a. During the Financial Year 2021-22 and the period from 1st April 2022 to 4th July 2022, deferred tax was not recognized as the entity followed the depreciation method prescribed under the Income Tax Act, 1961. Consequently, no temporary differences arose during these periods.

NOTE 7 Annexure-IX
RESTATED STATEMENT OF LONG - TERM PROVISIONS

S.No.	Particulars	As at 31st December, 2024	As at 31st March, 2024	As at 31st March, 2023	As at 04th July, 2022	As at 31st March, 2022
1	Provision for Employee benefits - Gratuity [Refer note 27(II)]	3.91	2.21	3.38	2.79	2.79
	Total	3.91	2.21	3.38	2.79	2.79

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SNEHAA ORGANICS LIMITED
(Formerly known as Snehaa Organics Private Limited)
(Formerly known as Snehaa Pharma Chemicals)
CIN : U24290TG2022PLC164443

NOTES TO RESTATED FINANCIAL INFORMATION

NOTE 8

RESTATED STATEMENT OF SHORT TERM BORROWINGS

Annexure-X

S.No.	Particulars	As at 31st December, 2024	As at 31st March, 2024	As at 31st March, 2023	As at 04th July, 2022	As at 31st March, 2022
1	Secured loans					
	(a) Car loan- Current maturity [Refer note 5a(iv) above]	58.88	72.94	-	-	-
	(b) Commercial Vehicle Loan [Refer note 5a(i,ii,iii) above]	34.82	-	-	-	-
	(c) Term loan from banks [Refer note 8(a) below]	-	-	-	-	330.38
	(d) Cash Credit [Refer note 8(b) below]	400.97	-	-	-	-
2	Unsecured loans					
	(a) Credit card	0.10	-	3.17	3.26	3.33
	Total	494.76	72.94	3.17	3.26	333.71

(a) During the Financia Year 2022-23 Term loan from Aadharsh cooperative urban bank limited had been pre closed as on 25th July,2022.

(b) Principal terms of Cash credit

S.No.	Name of the Bank	Sanctioned Limit	Interest rate	Primary security	Collateral Security
i	HDFC Bank	500	9.10%	Hypothecation of Stock and Receivables	Hypothecation on Plant and machinery

NOTE 9

RESTATED STATEMENT OF TRADE PAYABLES

Annexure-XI

S.No.	Particulars	As at 31st December, 2024	As at 31st March, 2024	As at 31st March, 2023	As at 04th July, 2022	As at 31st March, 2022
1	Outstanding dues of Micro Enterprises and Small Companies	-	-	-	-	-
2	Outstanding dues of creditors other than Micro Enterprises and Small Companies *					
	-For Purchases	277.85	264.47	58.95	202.16	39.80
	-For Others	29.00	65.10	34.31	16.77	53.60
	-For Expenses	56.55	49.04	92.61	21.13	4.08
	Total	363.40	378.61	185.87	240.06	97.48

Trade Payables ageing schedule for the period ended 31.12.2024

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-
(ii) Others	354.54	7.96	0.90	-	363.40
(iii) Disputed Dues- MSME	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-
Total	354.54	7.96	0.90	-	363.40

Trade Payables ageing schedule for the year ended 31.03.2024

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-
(ii) Others	377.55	0.97	0.09	-	378.61
(iii) Disputed Dues- MSME	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-
Total	377.55	0.97	0.09	-	378.61

Trade Payables ageing schedule for the year ended 31.03.2023

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-
(ii) Others	178.81	2.49	-	4.57	185.87
(iii) Disputed Dues- MSME	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-
Total	178.81	2.49	-	4.57	185.87

SNEHAA ORGANICS LIMITED
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(Formerly known as Snehaa Pharma Chemicals)
CIN : U24290TG2022PLC164443

NOTES TO RESTATED FINANCIAL INFORMATION

Trade Payables ageing schedule for the period ended 04.07.2022

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-
(ii) Others	226.11	8.89	-	5.07	240.06
(iii) Disputed Dues- MSME	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-
Total	226.11	8.89	-	5.07	240.06

Trade Payables ageing schedule for the year ended 31.03.2022

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-
(ii) Others	92.38	-	2.05	3.06	97.48
(iii) Disputed Dues- MSME	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-
Total	92.38	-	2.05	3.06	97.48

* The Company has not received any intimation from suppliers regarding their status under Micro, Small and Medium Enterprises Development Act, 2006 and hence required disclosures

NOTE 10

RESTATED STATEMENT OF OTHER CURRENT LIABILITIES

Annexure-XII

S.No.	Particulars	As at 31st December, 2024	As at 31st March, 2024	As at 31st March, 2023	As at 04th July, 2022	As at 31st March, 2022
1	Statutory liabilities	20.37	20.32	1.12	1.13	6.26
2	Salaries payable	13.50	9.66	8.04	7.12	7.09
3	Electricity charges payable	0.80	2.54	2.82	2.64	2.75
4	Advance from customers	2.91	1.18	10.44	172.20	3.11
5	Audit fee payable	3.50	0.30	0.30	0.60	0.30
6	Remuneration payable	7.00	3.00	13.40	-	-
7	Other current liabilities	5.17	1.73	-	0.88	0.10
	Total	53.27	38.73	36.11	184.57	19.61

NOTE 11

RESTATED STATEMENT OF SHORT - TERM PROVISIONS

Annexure-XIII

S.No.	Particulars	As at 31st December, 2024	As at 31st March, 2024	As at 31st March, 2023	As at 04th July, 2022	As at 31st March, 2022
1	Provision for Employee benefits - Gratuity [Refer note 27(II)]	0.16	0.08	0.10	0.01	0.01
2	Provision for Income tax	240.03	142.73	113.55	139.70	132.53
	Total	240.19	142.81	113.65	139.70	132.53

NOTE 12

RESTATED STATEMENT OF PROPERTY PLANT AND EQUIPMENT & INTANGIBLE ASSETS

Annexure-XIV

S.No.	Particulars	As at 31st December, 2024	As at 31st March, 2024	As at 31st March, 2023	As at 04th July, 2022	As at 31st March, 2022
1	Property, Plant And Equipment	1,168.36	802.67	418.58	364.13	376.28
2	Intangible Assets	-	7.30	39.82	63.78	72.33
	Total	1,168.36	809.97	458.40	427.91	448.61

SNEHAA ORGANICS LIMITED
(Formerly known as Snehaa Organics Private Limited)
(Formerly known as Snehaa Pharma Chemicals)
CIN : U24290TG2022PTC164443

Amount (Rs. In Lakhs)

Significant Accounting policies and Notes to accounts for the period ended 31st December, 2024

Note : 12 Property, Plant and Equipment & Intangible Assets

Particulars	GROSS BLOCK				DEPRECIATION BLOCK				As per Companies act	
	Opening as on 01-04-2024	Additions	Deletions	Closing as on 31-12-2024	As on 01.04.2024	For the year	Deletions	As on 31.12.2024	As at 31.12.2024	As at 31.03.2024
A. Tangible Assets										
Land	78.35	-	-	78.35	-	-	-	-	78.35	78.35
Buildings	43.16	82.90	-	126.06	11.49	4.22	-	15.72	110.34	31.67
Plant & Machinery	486.95	258.14	-	745.08	101.47	39.92	-	141.38	603.70	385.48
Furniture & Fixture	1.54	5.73	-	7.27	0.40	0.42	-	0.82	6.45	1.14
Computers	1.05	0.16	-	1.21	0.68	0.20	-	0.88	0.33	0.36
Electrical equipment	6.27	0.22	-	6.49	1.40	0.89	-	2.29	4.20	4.87
Vehicles	310.50	93.19	-	403.68	9.70	29.00	-	38.70	364.99	300.80
Total (A)	927.81	440.33	-	1,368.14	125.14	74.64	-	199.78	1,168.36	802.67
B. Intangible Asset										
Goodwill	162.56	-	-	162.56	97.54	7.30	-	104.84	-	7.30
Total (B)	162.56	-	-	162.56	97.54	7.30	-	104.84	-	7.30
Total (A+B)	1,090.37	440.33	-	1,530.70	222.68	81.94	-	304.62	1,168.36	809.97

As per our report of even date
For Phanimdra & Associates
Chartered Accountants

For & on behalf of Board of Directors of Snehaa Organics Limited
(Formerly known as Snehaa Organics Private Limited & Snehaa Pharma Chemicals)

FRN: 0139695

Peer Review Certificate No : 015912

Srinivasulu T
Partner
M.No : 222868

N. Venkata Sai Kiran
Managing Director
DIN: 07986570

N. Venkata Sai Harish
Whole-time Director
DIN: 07967075

Rignonam Jain
Company Secretary
Mem. No : A44093

Date: 28-03-2025
Place: Hyderabad
UDIN: 2522286888MURM8255



SNEHAA ORGANICS LIMITED
 (Formerly known as Snehaa Organics Private Limited)
 (Formerly known as Snehaa Pharma Chemicals)
 CIN : U24290TG2022PLC164443

Amount (Rs. In Lakhs)

Significant Accounting policies and Notes to accounts for the year ended 31st March, 2024

Particulars	GROSS BLOCK				DEPRECIATION BLOCK			NET BLOCK		
	Opening as on 01-04-2023	Additions	Deletions	Closing as on 31-03-2024	As on 01.04.2023	For the year	Deletions	As on 31.3.2024	As per Companies act As at 31.3.2024	As at 31.03.2023
A. Tangible Assets										
Land	78.35	-	-	78.35	-	-	-	78.35	78.35	-
Buildings	43.16	-	-	43.16	7.91	3.58	-	11.49	31.67	35.25
Plant & Machinery	368.50	118.45	-	486.95	68.63	32.84	-	101.47	385.48	299.87
Furniture & Fixture	1.54	-	-	1.54	0.27	0.13	-	0.40	1.14	1.27
Computers	1.05	-	-	1.05	0.44	0.24	-	0.68	0.36	0.61
Electrical equipment	3.61	2.67	-	6.27	0.37	1.03	-	1.40	4.87	3.24
Vehicles	-	310.50	-	310.50	-	9.70	-	9.70	300.80	-
Total (A)	496.20	431.61	-	927.81	77.61	47.53	-	125.14	802.67	418.58
B. Intangible Asset										
Goodwill	162.56	-	-	162.56	65.02	32.51	-	97.54	7.30	39.82
Total (B)	162.56	-	-	162.56	65.02	32.51	-	97.54	7.30	39.82
Total (A+B)	658.76	431.61	-	1,090.37	142.64	80.04	-	222.68	809.97	458.40

As per our report of even date
 For Phanindra & Associates
 Chartered Accountants

For & on behalf of Board of Directors of Snehaa Organics Limited
 (Formerly known as Snehaa Organics Private Limited & Snehaa Pharma Chemicals)

FRN: 0139695
 Peer Review Certificate No: 015912



[Signature]
 N. Venkata Sai Kiran
 Managing Director
 DIN: 07986570

[Signature]
 N. Venkata Sai Harish
 Whole-time Director
 DIN: 07967075



[Signature]
 B. S. S. Chandra
 CFO

[Signature]
 Poonam Jain
 Company Secretary
 Mem. No.: A44093

Date: 28-03-2025
 Place: Hyderabad
 UDIN: 25222868MURM8255

SNEHAA ORGANICS LIMITED
 (Formerly known as Sneha Organics Private Limited)
 (Formerly known as Snehaa Pharma Chemicals)
 CIN : U24290TG2022PLC164443

Amount (Rs. In Lakhs)

Significant Accounting policies and Notes to accounts for the year ended 31st March, 2023
 Note : 12 Property, Plant and Equipment & Intangible Assets

Particulars	GROSS BLOCK				DEPRECIATION BLOCK			As per Companies act		
	Opening as on 01-04-2022	Additions	Deletions	Closing as on 31-03-2023	As on 01.04.2022	For the year	Deletions	As on 31.3.2023	As at 31.3.2023	As at 31.03.2022
A. Tangible Assets										
Land	78.35	-	-	78.35	-	-	-	-	78.35	78.35
Buildings	43.16	-	-	43.16	5.53	2.38	-	7.91	35.25	37.63
Plant & Machinery	296.41	72.08	-	368.50	51.39	17.23	-	68.63	299.87	245.02
Furniture & Fixture	1.46	0.08	-	1.54	0.18	0.09	-	0.27	1.27	1.27
Computers	1.05	-	-	1.05	0.28	0.16	-	0.44	0.61	0.77
Electrical equipment	1.23	2.38	-	3.61	0.14	0.23	-	0.37	3.24	1.09
Total (A)	421.65	74.55	-	496.20	57.52	20.09	-	77.61	418.58	364.13
B. Intangible Asset										
Goodwill	162.56	-	-	162.56	41.06	23.96	-	65.02	39.82	63.78
Total (B)	162.56	-	-	162.56	41.06	23.96	-	65.02	39.82	63.78
Total (A+B)	584.21	74.55	-	658.76	98.58	44.05	-	142.64	458.40	427.91

As per our report of even date
 For Phanimindra & Associates
 Chartered Accountants
 FRN: 0139695
 Peer Review Certificate No : 015912

For & on behalf of Board of Directors of Snehaa Organics Limited
 (Formerly known as Snehaa Organics Private Limited & Snehaa Pharma Chemicals)

(Signature)
 Srinivasulu T
 Partner
 M.No : 222868

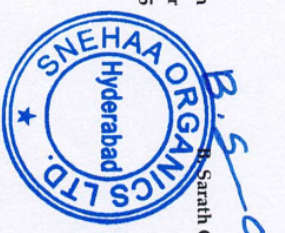


(Signature)
 N. Venkata Sai Kiran
 Managing Director
 DIN: 07986570

(Signature)
 N. Venkata Sai Harish
 Whole-time Director
 DIN: 07967075

(Signature)
 B. Sarath Chandra
 CFO

(Signature)
 Poonam Jain
 Company Secretary
 Mem. No : A44093



Date: 28-03-2025
 Place: Hyderabad
 UDIN: 252228688MURM8255

SNEHAA ORGANICS LIMITED
 (Formerly known as Snehaa Organics Private Limited)
 (Formerly known as Snehaa Pharma Chemicals)
 CIN : U24290TG2022PTLC64443

Amount (Rs. In Lakhs)

Significant Accounting policies and Notes to accounts for the period ended 04th July, 2022

Particulars	RATE of Dep	Opening as on 01-04-2022	GROSS BLOCK			DEPRECIATION BLOCK			NET BLOCK			
			Additions	Deletions	Closing as on 31-03-2023	As on 01.04.2022	For the year	Deletions	As on 31.3.2023	As at 31.3.2023	As at 31.03.2022	
A. Tangible Assets												
Land	0.00%	78.35	-	-	78.35	-	-	-	-	78.35	78.35	
Buildings	10.00%	43.16	-	-	43.16	1.30	-	5.53	37.63	37.63	38.93	
Plant & Machinery	15.00%	295.09	1.32	-	296.41	38.46	-	12.93	51.39	245.02	256.63	
Furniture & Fixture	10.00%	1.46	-	-	1.46	0.14	-	0.04	0.18	1.27	1.32	
Computers	40.00%	0.75	0.29	-	1.05	0.16	-	0.12	0.28	0.77	0.59	
Electrical equipment	15.00%	0.54	0.69	-	1.23	0.08	-	0.06	0.14	1.09	0.46	
Total (A)		419.35	2.31	-	421.65	43.07	-	14.45	57.52	364.13	376.28	
B. Intangible Asset												
Goodwill	0.00%	162.56	-	-	162.56	32.51	-	8.55	41.06	63.78	72.33	
Total (B)		162.56	-	-	162.56	32.51	-	8.55	41.06	63.78	72.33	
Total (A+B)		581.91	2.31	-	584.21	75.58	-	23.01	98.58	427.91	448.61	

As per our report of even date
 For Phanindra & Associates
 Chartered Accountants

For & on behalf of Board of Directors of Snehaa Organics Limited
 (Formerly known as Snehaa Organics Private Limited & Snehaa Pharma Chemicals)

FRN: 0139695
 Peer Review Certificate No : 015912

Srinivasulu T
 Partner
 M.No: 222868



N. Venkata Sai Kiran
 Managing Director
 DIN: 07986570

N. Venkata Sai Harish
 Whole-time Director
 DIN: 07967075

B. Sarath Chandra
 CFO

Koonam Jain
 Company Secretary
 Mem. No : A44093

Date: 28-03-2025
 Place: Hyderabad
 UDIN: 25222868MURM8255



SNEHAA ORGANICS LIMITED
(Formerly known as Snehaa Organics Private Limited)
(Formerly known as Snehaa Pharma Chemicals)
CIN : U24290TG2022PLC164443

Amount (Rs. In Lakhs)

Significant Accounting policies and Notes to accounts for the year ended 31st March, 2022
Note : 12 Property, Plant and Equipment & Intangible Assets

Particulars	CROSS BLOCK					DEPRECIATION BLOCK			NET BLOCK		
	Opening as on 01-04-2021	Additions more/equal 180 days	Additions less than 180 days	Deletions	Closing as on 31-03-2022	As on 01.04.2021	For the year	Deletions	As on 31.3.2022	As at 31.3.2022	As at 31.03.2021
A. Tangible Assets											
Land	78.35	-	-	-	78.35	-	-	-	78.35	78.35	78.35
Buildings	41.41	-	1.75	-	43.16	4.23	-	4.23	38.93	38.93	41.41
Plant & Machinery	194.22	23.47	77.39	-	295.09	38.46	-	38.46	256.63	256.63	194.22
Furniture & Fixture	0.54	0.82	0.10	-	1.46	0.14	-	0.14	1.32	1.32	0.54
Computers	0.04	-	0.71	-	0.75	0.16	-	0.16	0.59	0.59	0.04
Electrical equipment	0.54	-	-	-	0.54	0.08	-	0.08	0.46	0.46	0.54
Total (A)	315.10	24.29	79.96	-	419.35	43.07	-	43.07	376.28	376.28	315.10
B. Intangible Asset											
Goodwill	162.56	-	-	-	162.56	-	32.51	-	32.51	72.33	162.56
Total (B)	162.56	-	-	-	162.56	32.51	-	-	32.51	72.33	162.56
Total (A+B)	477.66	24.29	79.96	-	581.91	75.58	-	-	448.61	448.61	477.66

As per our report of even date
For Phanindra & Associates
Chartered Accountants
FRN: 0139695
Peer Review Certificate No: 015912

For & on behalf of Board of Directors of Snehaa Organics Limited
(Formerly known as Snehaa Organics Private Limited & Snehaa Pharma Chemicals)

Srinivasulu T
Srinivasulu T
Partner
M.No: 222868
Date: 28-03-2025
Place: Hyderabad
UDIN: 25222868MURM8255



N. Venkata Sai Kiran
N. Venkata Sai Kiran
Managing Director
DIN: 07986570

N. Venkata Sai Harish
N. Venkata Sai Harish
Whole-time Director
DIN: 07967075

B. Sarath Chandra
B. Sarath Chandra
CEO

Poonam Jain
Poonam Jain
Company Secretary
Mem. No: A44093



SNEHAA ORGANICS LIMITED
(Formerly known as Snehaa Organics Private Limited)
(Formerly known as Snehaa Pharma Chemicals)
CIN : U24290TG2022PLC164443

NOTES TO RESTATED FINANCIAL INFORMATION

NOTE 12A

RESTATED STATEMENT OF CAPITAL WORK IN PROGRESS

Annexure-XV

S.No.	Particulars	As at 31st December, 2024	As at 31st March, 2024	As at 31st March, 2023	As at 04th July, 2022	As at 31st March, 2022
1	Capital work in progress	-	46.94	4.21	-	-

Ageing schedule as on 31st December, 2024

S.No.	Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
1	Capital work in progress	-	-	-	-	-
	Total	-	-	-	-	-

Ageing schedule as on 31st March, 2024

S.No.	Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
1	Capital work in progress	42.73	4.21	-	-	46.94
	Total	42.73	4.21	-	-	46.94

Ageing schedule as on 31st March, 2023

S.No.	Particulars	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
1	Capital work in progress	4.21	-	-	-	4.21
	Total	4.21	-	-	-	4.21

Ageing schedule as on 05th July, 2022

RESTATED STATEMENT OF OTHER NON-CURRENT ASSETS

Annexure-XVI

S.No.	Particulars	As at 31st December, 2024	As at 31st March, 2024	As at 31st March, 2023	As at 04th July, 2022	As at 31st March, 2022
1	Deposits					
	i. Electricity deposits	4.87	4.87	4.87	4.87	3.97
	ii. Coal deposits	-	0.30	0.30	0.30	0.20
	iii. Other deposits	28.25	25.77	5.49	5.26	5.26
	Total	33.12	30.94	10.66	10.42	9.43

NOTE 14

RESTATED STATEMENT OF INVENTORY

Annexure-XVII

S.No.	Particulars	As at 31st December, 2024	As at 31st March, 2024	As at 31st March, 2023	As at 04th July, 2022	As at 31st March, 2022
1	Raw materials and consumables	23.40	5.84	8.99	13.21	9.08
2	Work-in-progress	-	-	-	-	-
3	Finished goods	359.36	33.20	89.28	83.99	78.39
	Total	382.76	39.04	98.27	97.20	87.47

SNEHAA ORGANICS LIMITED
(Formerly known as Snehaa Organics Private Limited)
(Formerly known as Snehaa Pharma Chemicals)
CIN : U24290TG2022PLC164443

NOTES TO RESTATED FINANCIAL INFORMATION

NOTE 15

RESTATED STATEMENT OF TRADE RECEIVABLES

Annexure-XVIII

S.No.	Particulars	As at 31st December, 2024	As at 31st March, 2024	As at 31st March, 2023	As at 04th July, 2022	As at 31st March, 2022
1	Unsecured and considered good *	896.15	648.64	378.87	405.70	360.65
2	Secured, considered good	-	-	-	-	-
3	Doubtful	-	-	-	-	-
4	Less: Provision for doubtful debts	-	-	-	-	-
	Total	896.15	648.64	378.87	405.70	360.65

Trade Receivable Ageing Schedule for the period ended 31.12.2024

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 Months	6 Months - 1 Year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade Receivables – considered good	849.03	45.50	-	1.62	-	896.15
(ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
Total	849.03	45.50	-	1.62	-	896.15

Trade Receivable Ageing Schedule for the year ended 31.03.2024

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 Months	6 Months - 1 Year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade Receivables – considered good	622.04	24.04	2.49	0.08	-	648.64
(ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
Total	622.04	24.04	2.49	0.08	-	648.64

Trade Receivable Ageing Schedule for the year ended 31.03.2023

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 Months	6 Months - 1 Year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade Receivables – considered good	376.97	0.30	1.61	-	-	378.87
(ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
Total	376.97	0.30	1.61	-	-	378.87

Trade Receivable Ageing Schedule for the period ended 04.07.2022

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 Months	6 Months - 1 Year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade Receivables – considered good	404.35	1.34	-	-	-	405.70
(ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
Total	404.35	1.34	-	-	-	405.70

Trade Receivable Ageing Schedule for the year ended 31.03.2022

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 Months	6 Months - 1 Year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade Receivables – considered good	359.63	1.02	-	-	-	360.65
(ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
Total	359.63	1.02	-	-	-	360.65

SNEHAA ORGANICS LIMITED
(Formerly known as Snehaa Organics Private Limited)
(Formerly known as Snehaa Pharma Chemicals)
CIN : U24290TG2022PLC164443

NOTES TO RESTATED FINANCIAL INFORMATION

NOTE 16

RESTATED STATEMENT OF CASH AND CASH EQUIVALENTS

Annexure-XIX

S.No.	Particulars	As at 31st December, 2024	As at 31st March, 2024	As at 31st March, 2023	As at 04th July, 2022	As at 31st March, 2022
1	Balances with Banks in Current Accounts	125.80	16.86	13.56	14.40	34.97
2	Cash on Hand	0.01	0.01	0.01	0.01	0.01
3	Balances with Banks in deposit Accounts	-	-	-	-	-
	Total	125.80	16.87	13.56	14.41	34.97

NOTE 17

SHORT TERM LOANS AND ADVANCES

S.No.	Particulars	As at 31st December, 2024	As at 31st March, 2024	As at 31st March, 2023	As at 04th July, 2022	As at 31st March, 2022
1	Advance income tax	80.00	85.00	80.00	36.00	31.00
2	Loans and advances	27.56	0.26	1.00	0.80	23.73
3	Employee advances	6.80	6.25	1.17	0.30	0.05
4	Advance to suppliers	29.72	3.72	18.24	49.02	9.91
5	TDS/TCS receivables	17.03	22.55	14.46	16.46	12.51
	Total	161.11	117.77	114.87	102.57	77.20

NOTE 18

RESTATED STATEMENT OF OTHER CURRENT ASSETS

Annexure-XXI

S.No.	Particulars	As at 31st December, 2024	As at 31st March, 2024	As at 31st March, 2023	As at 04th July, 2022	As at 31st March, 2022
1	Prepaid Expenses	5.53	-	0.87	0.56	-
2	Statutory dues receivables *	-	-	-	2.56	-
	Total	5.53	-	0.87	3.12	-

*The statutory dues receivables comprise the net balance of output GST and input tax credit available as of the period ending July 4, 2022.

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SNEHAA ORGANICS LIMITED
(Formerly known as Snehaa Organics Private Limited)
(Formerly known as Snehaa Pharma Chemicals)
CIN : U24290TG2022PLC164443

NOTES TO RESTATED FINANCIAL INFORMATION

NOTE 19

RESTATED STATEMENT OF REVENUE FROM OPERATIONS

Amount (Rs. In Lakhs)
Annexure - XXII

S.No	Particulars	For the period ended 31st December, 2024	For the period ended 31st March, 2024	For the period from 05th July, 2022 to 31st March, 2023	For the period from 01st April, 2022 to 04th July, 2022	For the period ended 31st March, 2022
1	Sale of products					
	(i) Direct trade products	466.74	350.12	126.16	21.79	145.09
	(ii) Distilled products	889.96	1,264.78	744.75	471.55	1,741.25
2	Job work charges	698.60	756.88	494.32	151.68	287.06
	Total	2,055.30	2,371.79	1,365.23	645.02	2,173.40

* Total sales for the above periods is a domestic sales there were no exports during the above periods.

NOTE 20

RESTATED STATEMENT OF OTHER INCOME

Annexure - XXIII

S.No.	Particulars	For the period ended 31st December, 2024	For the period ended 31st March, 2024	For the period from 05th July, 2022 to 31st March, 2023	For the period from 01st April, 2022 to 04th July, 2022	For the period ended 31st March, 2022
1	Interest received	0.14	0.41	0.33	0.14	0.42
2	Discount received	0.18	0.81	-	-	-
3	Interest on income tax refund	-	-	-	-	0.11
4	Other income	-	-	-	-	0.67
5	Liabilities written off	-	-	2.53	24.16	0.64
6	Reversal of Gratuity provision	-	1.20	-	-	-
7	Sale of Scrap	2.10	6.11	4.00	-	5.57
	Total	2.42	8.53	6.87	24.30	7.41

NOTE 21

RESTATED STATEMENT OF COST OF MATERIAL CONSUMED

Annexure - XXIV

S.No.	Particulars	For the period ended 31st December, 2024	For the period ended 31st March, 2024	For the period from 05th July, 2022 to 31st March, 2023	For the period from 01st April, 2022 to 04th July, 2022	For the period ended 31st March, 2022
1	Stores and consumables for Distillation					
	Opening stock	5.84	8.99	13.21	9.08	-
	Add: Purchases	562.75	802.27	418.53	419.69	1,401.69
	Less: Closing stock	23.40	5.84	8.99	13.21	9.08
	Total	545.19	805.42	422.74	415.57	1,392.61

NOTE 22

RESTATED STATEMENT OF PURCHASE OF STOCK-IN-TRADE

Annexure - XXV

S.No.	Particulars	For the period ended 31st December, 2024	For the period ended 31st March, 2024	For the period from 05th July, 2022 to 31st March, 2023	For the period from 01st April, 2022 to 04th July, 2022	For the period ended 31st March, 2022
1	Purchase of stock-in-trade	453.06	320.11	122.97	19.56	127.16
	Total	453.06	320.11	122.97	19.56	127.16

SNEHAA ORGANICS LIMITED
(Formerly known as Snehaa Organics Private Limited)
(Formerly known as Snehaa Pharma Chemicals)
CIN : U24290TG2022PLC164443

NOTE 23

RESTATED STATEMENT OF CHANGE IN INVENTORY

Annexure - XXVI

S.No.	Particulars	For the period ended 31st December, 2024	For the period ended 31st March, 2024	For the period from 05th July, 2022 to 31st March, 2023	For the period from 01st April, 2022 to 04th July, 2022	For the period ended 31st March, 2022
1	Finished Goods					
	Opening stock	33.20	89.28	83.99	78.39	5.12
	Less: Closing stock	359.36	33.20	89.28	83.99	78.39
		(326.16)	56.08	(5.29)	(5.60)	(73.27)
2	Work-in-progress					
	Opening stock	-	-	-	-	-
	Less: Closing stock	-	-	-	-	-
		-	-	-	-	-
	Total	(326.16)	56.08	(5.29)	(5.60)	(73.27)

NOTE 24

RESTATED STATEMENT OF EMPLOYEE BENEFITS EXPENSE

Annexure - XXVII

S.No	Particulars	For the period ended 31st December, 2024	For the period ended 31st March, 2024	For the period from 05th July, 2022 to 31st March, 2023	For the period from 01st April, 2022 to 04th July, 2022	For the period ended 31st March, 2022
1	Salaries, wages and bonus	125.19	138.95	70.05	27.52	91.80
2	Directors remuneration	4.44	-	56.00	9.00	-
3	ESI employer contribution	1.18	1.06	0.83	0.31	0.91
4	PF employer contribution	4.77	5.70	2.86	1.24	3.25
5	Gratuity	1.78	-	0.69	-	2.80
6	Leave encashment	7.53	0.91	0.81	-	0.59
7	Staff welfare	5.01	3.27	2.20	0.79	2.08
8	Recruitment expenses	-	-	-	-	0.15
	Total	149.92	149.88	133.43	38.86	101.58

NOTE 25

RESTATED STATEMENT OF FINANCE COST

Annexure - XXVIII

S.No	Particulars	For the period ended 31st December, 2024	For the period ended 31st March, 2024	For the period from 05th July, 2022 to 31st March, 2023	For the period from 01st April, 2022 to 04th July, 2022	For the period ended 31st March, 2022
1	Processing charges	4.04	0.06	-	-	-
2	Interest on loan	25.15	5.32	-	8.28	35.99
3	Interest on Income tax	1.79	3.89	-	10.30	-
	Total	30.98	9.27	-	18.57	35.99

SNEHAA ORGANICS LIMITED
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NOTE 26

RESTATED STATEMENT OF OTHER EXPENSES

Annexure - XXIX

S.No.	Particulars	For the period ended 31st December, 2024	For the period ended 31st March, 2024	For the period from 05th July, 2022 to 31st March, 2023	For the period from 01st April, 2022 to 04th July, 2022	For the period ended 31st March, 2022
	<u>Direct expenses</u>					
1	Freight inward	150.29	157.97	82.07	35.90	55.14
2	Loading and unloading charges	0.96	6.46	10.08	6.04	14.79
3	Factory repairs and maintenance	30.15	48.86	75.83	6.02	24.92
4	Power & fuel charges	27.94	35.28	24.50	15.06	34.34
5	Disposal charges	17.49	40.98	21.10	10.26	22.84
6	Weighbridge charges	0.03	0.04	0.003	0.005	1.08
7	Security charges	-	-	-	0.52	4.31
8	Water charges	20.64	25.47	17.48	0.82	2.46
9	Waiting charges	0.03	-	-	0.12	0.63
	<u>Administrative expenses</u>					
10	Rents	3.60	3.60	0.90	-	-
11	COD analysis charges	0.11	0.07	0.05	0.03	0.06
12	Repairs and maintenance- Others	1.72	0.003	0.08	0.04	0.13
13	Audit Fees	3.50	0.30	0.30	0.30	0.30
14	Business development expenses	1.33	2.91	1.86	0.40	3.46
15	Corporate Hospitality Expenses	-	104.70	-	-	-
16	PF admin charges	0.40	0.45	0.15	0.10	0.27
17	Bank charges	0.04	0.12	0.10	0.03	0.08
18	Internet & Telephone charges	0.78	0.65	0.33	0.17	0.42
19	Insurance	0.68	7.92	1.39	0.01	2.09
20	Donations	-	3.00	-	-	2.00
21	Professional and Consulting fee	0.79	9.28	11.99	3.92	0.38
22	License, Membership & Renewals	0.72	1.30	0.36	-	-
23	AMC charges	0.81	0.68	-	0.15	0.10
24	Miscellaneous Expenses	-	0.03	0.01	-	0.04
25	Office maintenance	1.66	2.52	2.16	1.15	3.69
26	Printing and stationary	0.26	0.26	0.51	0.18	0.36
27	Rates and Taxes	2.27	1.63	2.26	1.07	1.73
28	Interest on TDS	0.07	0.01	-	-	0.07
29	Travelling & conveyance	1.20	0.81	0.94	0.40	0.15
30	Sales commission	-	-	15.13	0.08	0.19
31	Bad debts written off	-	1.88	4.83	-	0.91
	Total	267.46	457.20	274.40	82.75	176.92

SNEHAA ORGANICS LIMITED
(Formerly known as Snehaa Organics Private Limited)
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ADDITIONAL NOTES TO RESTATED FINANCIAL INFORMATION

Amount (Rs. In Lakhs)

NOTE 27

EMPLOYEE BENEFITS

I. Defined contribution plans

The Company has classified the various benefits provided to employees as under:

a. Employee State Insurance Fund

Contributions to the Employee State Insurance (ESI) scheme, as per the Employees' State Insurance Act, 1948, are recognized as part of employee benefits expense in the period the related services are rendered. The Company's obligation is limited to the contributions made to the ESI scheme.

b. Employee Provident Fund

Eligible employees receive benefits from a provident fund, which is a defined contribution scheme. Both the employee and the Company make monthly contributions to the provident fund plan equal to a specified percentage of the covered employee salary. The contribution made by the Company is charged to the Profit and Loss Account.

The expense recognised during the period towards defined contribution plan -

RESTATED STATEMENT OF DISCLOSURE IN RESPECT OF EPFO & ESIC

Annexure - XXX

Particulars	For the period ended 31st December, 2024	For the period ended 31st March, 2024	For the period from 05th July, 2022 to 31st March, 2023	For the period from 01st April, 2022 to 04th July, 2022	For the period ended 31st March, 2022
Employers Contribution to EPFO & ESIC	5.95	6.75	3.69	1.55	4.16

II. Defined benefit plans

Gratuity

The Company should provide for gratuity for employees in India as per the Payment of Gratuity Act, 1972. Employees who are in continuous service for a period of 5 years are eligible for gratuity. The amount of gratuity payable on retirement/ termination is the employees last drawn basic salary per month computed proportionately for 15 days salary multiplied for the number of years of service.

Based on the actuarial valuation obtained in this respect, the following table sets out the details of the employee benefit obligation as at balance sheet date:

RESTATED STATEMENT OF DISCLOSURE IN RESPECT OF GRATUITY LIABILITY

Annexure - XXXI

Particulars	For the period ended 31st December, 2024	For the period ended 31st March, 2024	For the period from 05th July, 2022 to 31st March, 2023	For the period from 01st April, 2022 to 04th July, 2022	For the period ended 31st March, 2022
I Expenses recognised in statement of profit and loss during the year:					
Current service cost	1.55	1.98	1.09	2.80	2.80
Past service cost	-	-	-	-	-
Expected return on plan assets	-	-	-	-	-
Net interest cost / (income) on the net defined benefit liability / (asset)	0.12	0.26	0.13	-	-
Immediate Recognition of (Gain)/Losses	0.11	(3.44)	1.50	-	-
Loss (gain) on curtailments	-	-	-	-	-
Total expenses included in Employee benefit expenses - P&L	1.78	(1.20)	2.72	2.80	2.80
Total expenses included in Employee benefit expenses - Prior Period Expense	-	-	-	-	-
Total expenses included in Employee benefit expenses for the year	1.78	(1.20)	2.72	2.80	2.80
Discount Rate as per para 78 of AS 15 R (2005)	7.02%	7.22%	7.22%	7.48%	7.48%
II Net asset/(liability) recognised as at balance sheet date:					
Present value of defined benefit obligation	-	-	-	-	-
Fair value of plan assets	-	-	-	-	-
Present value of Unfunded obligation (120d)	4.07	2.29	3.48	2.80	2.80
Funded status [surplus/(deficit)]	(4.07)	(2.29)	(3.48)	(2.80)	(2.80)
Unrecognised Past Service Costs	-	-	-	-	-
Amount not Recognised as an Asset (limit in Para 59 (b))	-	-	-	-	-
Net Asset/Net liability	(4.07)	(2.29)	(3.48)	(2.80)	(2.80)
Net asset/(liability) recognised as at balance sheet date:	(4.07)	(2.29)	(3.48)	(2.80)	(2.80)
III Movements in present value of defined benefit obligation					
Present value of defined benefit obligation at the beginning of the year	2.29	3.48	2.80	-	-
Current service cost	1.55	1.98	1.09	2.80	2.80
Past service cost	-	-	-	-	-
Interest cost	0.12	0.26	0.13	-	-
Actuarial (gains) / loss	0.11	(3.44)	1.50	-	-
Benefits paid	-	-	(2.03)	-	-
Present value of defined benefit obligation at the end of the year	4.07	2.29	3.48	2.80	2.80
Classification					
Current liability	0.16	0.08	0.10	0.01	0.01
Non-current liability	3.91	2.21	3.38	2.79	2.79

SNEHAA ORGANICS LIMITED
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ADDITIONAL NOTES TO RESTATED FINANCIAL INFORMATION

Amount (Rs. In Lakhs)

IV Actuarial assumptions:

Particulars	For the period ended 31st December, 2024	For the period ended 31st March, 2024	For the period from 05th July, 2022 to 31st March, 2023	For the period from 01st April, 2022 to 04th July, 2022	For the period ended 31st March, 2022
Expected Return on Plan Assets	0	0	0	0	0
Discount rate	7.02%	7.22%	7.22%	7.48%	7.48%
Expected rate of salary increase	7%	7%	7%	7%	7%
Mortality Rate During Employment	IALM (2012-014)	IALM (2012-014)	IALM (2012-014)	IALM(2012-014)	IALM(2012-014)
Retirement age	58	58	58	58	58

Notes:

- a. The rate used to discount post-employment benefit obligations is determined by reference to market yields at the end of the reporting period on government bonds.
- b. The estimates of future salary increases considered in the actuarial valuation take account of inflation, seniority, promotion and other relevant factors, such as supply and

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SNEHAA ORGANICS LIMITED
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ADDITIONAL NOTES TO RESTATED FINANCIAL INFORMATION

Amount (Rs. In Lakhs)
Annexure - XXXII

NOTE - 28

RESTATED STATEMENT OF BASIC AND DILUTED EARNINGS PER SHARE

Particulars	Particulars	For the period ended 31st December, 2024	For the period ended 31st March, 2024	For the period from 05th July, 2022 to 31st March, 2023	For the period from 01st April, 2022 to 04th July, 2022	For the period ended 31st March, 2022
Profit after Tax	Rs.	637.29	365.98	277.66	46.83	153.63
Present No. of Equity Shares	Nos.	75,00,000	10,00,000	10,00,000	-	-
Weighted Average number of Equity Shares*	Nos.	75,00,000	75,00,000	58,33,333	-	-
Basic Earnings per Share	Rupees	8.50	4.88	4.76	-	-
Diluted Earning per Share	Rupees	8.50	4.88	4.76	-	-

* The company issued 65,00,000 equity shares of Rs. 10/- each as bonus shares in the ratio of 65:10(i.e. 65 (Sixty five) Fully paid Bonus Shares of Rs.10/- each will be allotted against the holding of 10 (Ten) equity shares of the Company) vide EGM resolution passed on 07th December, 2024 and allotted on 7th December, 2024. The effect of bonus shares are considered for calculation of EPS.

NOTE - 29

CONFIRMATION FROM DEBTORS AND CREDITORS

The closing balances of Debtors and Creditors are subject to Ledger Confirmations from the parties.

NOTE - 30

No transactions to report against the following disclosure requirements as notified by MCA pursuant to amended

- a) Crypto Currency or Virtual Currency
- b) Benami Property held under Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder
- c) Registration of charges or satisfaction with Registrar of Companies
- d) Relating to borrowed funds
 - i) Wilful defaulter
 - ii) Utilisation of borrowed funds & share premium
 - iii) Borrowings obtained on the basis of security of current assets
 - iv) Discrepancy in utilisation of borrowings
 - v) Current maturity of long term borrowings

NOTE - 31

DISCLOSURE OF TRANSACTIONS WITH STRUCK OFF COMPANIES

The Company did not have any material transactions with companies struck off under Section 248 of the Companies Act, 2013 or Section 560 of Companies Act, 1956 during the financial year.

NOTE - 32

MATERIAL DEVELOPMENTS AFTER BALANCE SHEET DATE

The company availed term loans from HDFC Bank amounting to Rs 1,50,00,000 on 7th January, 2025 and Rs 2,50,00,000 on 9th January, 2025. The loans are repayable in 84 monthly installments of Rs 2,42,098 and Rs 4,03,497, respectively, commencing from 7th February, 2025 and 7th March, 2025. The loans carry an interest rate of 9.1% per annum from the date of disbursement and are secured by hypothecation of stock, receivables, and plant and machinery.

As per our report of even date

For Phanindra & Associates

Chartered Accountants

FRN: 013969S

Peer Review Certificate No : 015912

Srinivasulu T

Srinivasulu T

Partner

M.No : 222868

Date: 28-03-2025

Place: Hyderabad

UDIN: 25222868MURM8255



For & on behalf of Board of Directors of Snehaa Organics Limited

(Formerly known as Snehaa Organics Private Limited & Snehaa Pharma Chemicals)

N. Venkata Sai Kiran

N. Venkata Sai Kiran

Managing Director

DIN: 07986570

B. Sarath Chandra

B. Sarath Chandra

CFO



N. Venkata Sai Harish

N. Venkata Sai Harish

Whole-time Director

DIN: 07967075

Poonam Jain

Poonam Jain

Company Secretary

Mem. No : A44093

SNEHAA ORGANICS LIMITED
(Formerly known as Snehaa Organics Private Limited)
(Formerly known as Snehaa Pharma Chemicals)
CIN : U24290TG2022PLC164443

Annexure - XXXIII

RESTATED STATEMENT OF RELATED PARTIES & TRANSACTIONS

NOTE 33

As required under Accounting Standard 18 "Related Party Disclosures" as notified pursuant to Company (Accounting Standard) Rules 2006, following are details of transactions during the year with related parties of the company as defined in AS 18.

Amount (Rs. In Lakhs)

A. List of Related Parties and Nature of Relationship :

S No.	Name of the Related Party	Nature of Relationship
1	Sri Nandigala Venkata Sai Kiran	Managing Director
2	Sri Nandigala Venkata Sai Harish	Whole time Director
3	Khushbu Kachhawa	Director
4	Sri Nandigala Venkata Lakshmi	Director (till 1-04-2024)
5	B Sharath Chandra	Chief Financial Officer
6	Sri Nandigala Ramasubba Reddy	Partner (till the year ended 31-03-2022)
7	Sri Nandigala Ramasubba Reddy(HUF)	Partner (till the year ended 31-03-2022)
8	Vestro Solvents Private Limited	Group company
9	Vestro Chemical Corporation Private Limited	Group company
10	Vestro Labs Private Limited	Group company
11	Vestro Containers Private Limited	Group company
12	Vedant Petrochem Private Limited	Group company
13	Vedant Agri Foods Private Limited	Group company
14	Vedant Logitech Private Limited	Group company
15	Vedant Chemicals	Group enterprise
16	N Ramasubbareddy HUF	Group enterprise
17	Vedant Crop Sciences	Group enterprise
18	TCR Chemical Industries	Promoters group relative Partnership firm
18	Sree Sai Srinivasa Chemicals	Promoters group relative Partnership firm
19	Magnus Life Sciences Pvt Ltd	Promoters group relative company

B. Summary of the transactions with the above related parties:

S.no	Name of the Party	Nature of Transaction	As at	As at	As at	As at	As at
			31st December, 2024	31st March, 2024	31st March, 2023	04th July, 2022	31st March, 2022
1	Sri Nandigala Ramasubba Reddy	Loan Availed	-	-	-	-	115.24
		Loan Repaid	-	-	-	-	115.48
		Rent	2.70	3.60	0.90	-	-
2	Sri Nandigala Ramasubba Reddy (HUF)	Loan Availed	-	-	-	-	-
		Loan Repaid	15.00	-	-	-	-
3	Sri Nandigala Venkata Lakshmi	Loan Availed	-	-	16.43	87.09	-
		Loan Repaid	86.79	5.47	3.00	25.25	-
		Partners remuneration	-	-	-	9.00	-
4	Sri Nandigala Venkata Sai Harish	Loan Availed	-	-	-	185.91	-
		Loan Repaid	37.47	110.54	9.67	28.24	-
		Directors remuneration	2.22	-	16.00	-	-
5	Sri Nandigala Venkata Sai Kiran	Loan Availed	-	-	-	167.65	19.15
		Loan Repaid	6.74	93.96	38.72	28.24	19.15
		Directors remuneration	2.22	-	40.00	-	-
6	B Sharath Chandra	Salary	2.00	-	-	-	-
7	Vestro Solvents Private Limited	Sales	29.84	307.94	102.40	101.67	331.89
		Purchases	230.00	201.54	43.31	53.06	157.20
		Services	119.14	-	-	18.59	33.22
		Rent	0.90	-	-	-	-
8	Vestro Chemical Corporation Private Limited	Sales	-	32.62	-	-	-
9	Vestro Labs Private Limited	Sales	7.24	1.66	-	-	-
		Purchases	20.18	-	-	-	-
10	Vestro Containers Private Limited	Sales	-	5.64	-	-	-
		Purchases	29.20	48.38	29.43	9.91	-
11	Vedant Petrochem Private Limited	Sales	202.64	624.58	542.19	-	-
		Purchases	50.16	144.01	36.61	-	-
12	Vedant Chemicals	Sales	-	-	243.81	-	955.19
		Purchases	-	-	53.61	-	171.35
		Services	-	-	-	-	5.00
13	TCR Chemical Industries	Sales	225.37	4.76	14.23	-	0.96
		Purchases	-	9.56	34.89	-	88.13
14	Sree Sai Srinivasa Chemicals	Sales	71.96	-	-	-	-
15	Magnus Life Sciences Private limited	Sales	13.00	-	-	-	-
		Purchases	15.52	-	-	-	-

SNEHAA ORGANICS LIMITED
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Annexure - XXXIII

C. Summary of the Outstanding balances with the above related parties:

S.no	Name of the Party	Nature of Transaction	As at 31st December, 2024	As at 31st March, 2024	As at 31st March, 2023	As at 04th July, 2022	As at 31st March, 2022
1	Sri Nandigala Ramasubba Reddy		-	-	-	-	0.24
2	Sri Nandigala Venkata Lakshmi	Loan Payable	-	86.79	92.27	78.84	17.00
		Directors remuneration Payable	-	-	-	-	-
3	Sri Nandigala Venkata Sai Harish	Loan Payable	-	37.47	148.01	157.68	-
		Directors remuneration Payable	2.00	-	5.90	-	-
4	Sri Nandigala Ramasubba Reddy(HUF)	Loan Payable	-	15.00	15.00	15.00	15.00
5	Sri Nandigala Venkata Sai Kiran	Loan Payable	-	6.74	100.70	139.42	-
		Directors remuneration Payable	5.00	3.00	7.50	-	-
6	Vestro Solvents Private Limited	Creditors	171.08	220.86	14.61	144.19	12.40
		Creditors(transport)	49.74	37.73	26.43	-	-
		Debtors	51.21	44.30	8.67	(168.19)	-
		Debtors (chegunta)	72.92	240.39	-	-	-
		Rent Payable	1.06	-	-	-	-
7	Vestro Chemical Corporation Private Limited	Debtors	-	-	(0.47)	-	-
8	Vestro Labs Private Limited	Debtors	1.20	0.10	-	-	-
		Creditors	18.25	-	-	-	-
9	Vestro Containers Private Limited	Creditors	1.32	0.79	-	-	-
10	Vedant Petrochem Private Limited	Debtors	67.42	23.44	99.61	-	-
		Creditors	51.24	1.10	-	-	-
11	TCR Chemical Industries	Debtors	225.21	(0.17)	(0.17)	-	-
12	Vedant Chemicals	Debtors	1.62	1.62	1.62	179.64	208.95
13	Magnus Life Sciences Private limited	Debtors	(2.52)	-	-	-	-
14	Sree Sai Srinivasa chemicals	Debtors	71.96	-	-	-	-

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Annexure - XXXIV

RESTATED STATEMENT OF ACCOUNTING RATIOS

Amount (Rs. In Lakhs)

S.No	Particulars	As at 31st December, 2024	As at 31st March, 2024	As at 31st March, 2023	As at 04th July, 2022	As at 31st March, 2022
1	Net profit as Restated	637.29	365.98	277.66	46.83	153.63
	Add: Depreciation	81.94	80.04	44.05	23.01	75.58
	Add: Interest	26.94	9.21	-	18.57	35.99
	Add: Income tax	218.03	136.34	102.12	29.78	132.53
	Less: Other Income	(2.42)	(8.53)	(6.87)	(24.30)	(7.41)
	Add: Exceptional item	-	-	-	-	58.09
	EBITDA [A]	961.79	583.04	416.97	93.89	448.40
	Net Sales [B]	2,055.30	2,371.79	1,365.23	645.02	2,173.40
EBITDA MARGIN (%) [A/B]	47%	25%	31%	15%	21%	
Percentage of Change	90%	-20%	110%	-29%	9%	
2	Current Assets [A]	1,571.36	822.33	606.45	622.99	560.29
	Current Liabilities [B]	1,151.61	633.08	338.80	567.60	583.34
	CURRENT RATIO [A/B]	1.36	1.30	1.79	1.10	0.96
	Percentage of Change	5%	-27%	63%	14%	33%
3	Debt [A]	711.57	392.13	359.15	394.20	365.71
	Equity [B]	1,380.93	743.64	377.66	100.00	400.20
	DEBT EQUITY RATIO [A/B]	0.52	0.53	0.95	3.94	0.91
	Percentage of Change	-2%	-45%	-76%	331%	-34%
4	EBITDA [A]	961.79	583.04	416.97	93.89	448.40
	Interest Expenses [B]	25.15	5.32	-	8.28	35.99
	INTEREST - SERVICE COVERAGE RATIO [A / B]	38.24	109.56	NA	11.34	12.46
	Percentage of Change	-65%	NA	NA	-9%	-8%
5	Net Profit after Tax [A]	637.29	365.98	277.66	46.83	153.63
	Shareholder's Equity [B]	1,380.93	743.64	377.66	100.00	400.20
	RETURN ON EQUITY (%) [A / B]	46%	49%	74%	47%	38%
	Percentage of Change	-6%	-33%	57%	22%	42%
6	Net Sales [A]	2,055.30	2,371.79	1,365.23	645.02	2,173.40
	Trade Receivables [B]	896.15	648.64	378.87	405.70	360.65
	TRADE RECIEVABLES TURNOVER RATIO [A / B]	2.29	3.66	3.60	1.59	6.03
	Percentage of Change	-37%	1%	127%	-74%	23%
7	Net Purchase [A]	1,015.81	1,122.38	541.50	439.25	1,528.85
	Trade Payables [B]	363.40	378.61	185.87	240.06	97.48
	TRADE PAYABLES TURNOVER RATIO [A / B]	2.80	2.96	2.91	1.83	15.68
	Percentage of Change	-6%	2%	59%	-88%	428%
8	Net Sales [A]	2,055.30	2,371.79	1,365.23	645.02	2,173.40
	Current Assets	1,571.36	822.33	606.45	622.99	560.29
	Current Liabilities	1,151.61	633.08	338.80	567.60	583.34
	Working Capital [B]	419.74	189.24	267.65	55.39	(23.04)
	WORKING CAPITAL TURNOVER RATIO [A / B]	4.90	12.53	5.10	11.64	(94.31)
Percentage of Change	-61%	146%	-56%	-112%	1546%	
9	Net Profit [A]	637.29	365.98	277.66	46.83	153.63
	Net Sales [B]	2,055.30	2,371.79	1,365.23	645.02	2,173.40
	NET PROFIT RATIO (%) [A / B]	31%	15%	20%	7%	7%
	Percentage of Change	101%	-24%	180%	3%	-16%
10	Earning Before Interest and Taxes [A]	879.85	503.00	372.92	70.88	372.82
	Capital Employed* [B]	1,621.22	1,077.09	740.92	493.73	434.99
	RETURN ON CAPITAL EMPLOYED (%) [A / B]	0.54	0.47	0.50	0.14	0.86
	Percentage of Change	16%	-7%	251%	-83%	124%

SNEHAA ORGANICS LIMITED
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Annexure - XXXIV

RESTATED STATEMENT OF ACCOUNTING RATIOS

11	Cost of goods sold [A]	672.09	1,181.61	540.43	429.53	1,446.50
	Average Inventory [B]	210.90	68.66	97.73	92.33	46.30
	INVENTORY TURNOVER RATIO [A / B]	3.19	17.21	5.53	4.65	31.24
	Percentage of Change	-81%	211%	19%	-85%	-17%
12	EBITDA [A]	961.79	583.04	416.97	93.89	448.40
	Debt [B]	711.57	392.13	359.15	394.20	365.71
	DEBT - SERVICE COVERAGE RATIO [A / B]	1.35	1.49	1.16	0.24	1.23
	Percentage of Change	-9%	28%	387%	-81%	219%
13	Net Profit [A]	637.29	365.98	277.66	46.83	153.63
	Total Assets [B]	2,772.84	1,710.18	1,079.72	1,061.32	1,018.33
	RETURN ON ASSETS [A / B]	0.23	0.21	0.26	0.04	0.15
	Percentage of Change	7%	-17%	483%	-71%	84%

Notes :

Reasons for change in ratios more than 25%

- 2.> The current ratio in FY 2023-24 has decreased by 27%, primarily due to an increase in current liabilities (specifically, the current portion of short-term borrowings related to vehicle loans), which outpaced the growth in current asset.
> As of 31st March 2023, the current ratio has increased by 63% compared to 4th July 2022, primarily due to a reduction in amounts payable to creditors.
> The increase in the current ratio during FY 2021-22 was driven by higher turnover, which resulted in an increase in accounts receivable.
- 3.> The debt-equity ratio for FY 2023-24 has decreased by 45% compared to the period ending 31st March 2023, primarily due to the increase in reserves and surplus. This increase is attributed to the fact that the reserves and surplus for the previous year were calculated for only eight months.
> As of 31st March 2023, the transfer of partners' capital to unsecured loans led to a change in the Debt to Equity ratio for that period.
> The pre-payment of the Adarsh Bank loan for the period ended 04th July 2022, along with the inclusion of restated profits, resulted in a change in the Debt to Equity ratio.
> The decrease in the debt-equity ratio for FY 2021-22 is attributed to the increase in reserves, which resulted from a rise in profits during FY 2021-22 compared to FY 2020-21.
- 4.> The increase in loans for the period ended 31st December 2024 has resulted in a decrease in the interest service coverage ratio when compared to the FY 2023-24.
- 5.> The change in net profit after tax and shareholders' equity, when compared to the restated net profit and shareholders' equity for the financial year 2021-22, has led to an increase in the return on equity.
> The transfer of partners' capital to unsecured loans has resulted in an increase in the return on equity for the financial year ended 31st March 2023.
> The debt-equity ratio for FY 2023-24 has decreased by 45% compared to the period ending 31st March 2023, primarily due to the increase in reserves and surplus. This increase is attributed to the fact that the reserves and surplus for the previous year were calculated for only eight months.
- 6.> As of 31st December 2024, the change in the trade receivables ratio was due to an increase in sales and a reduction in receivables from debtors.
> A significant increase in turnover during FY 2022-23 led to an improvement in the trade receivables turnover ratio.
> As of 4th July 2022, the decrease in the trade receivables turnover ratio is attributable to the fact that sales for the period consisted of only four months, compared to FY 2021-22.
- 7.> The changes in net purchases and trade payables as of 31st March 2023 have resulted in alterations to the net trade payable turnover ratio when compared to the financial year 2021-22.
> A substantial increase in net purchases during FY 2021-22 resulted in a significant variance in the trade payables turnover ratio.
> As of 4th July 2022, the decrease in the trade payables turnover ratio is attributable to the fact that sales for the period consisted of only four months, compared to FY 2021-22.
- 8.> The significant increase in net sales for the financial year 2021-22, compared to the previous year, has led to a considerable increase in the working capital turnover ratio.
> Based on the audited figures and restated figures for the restatement period, changes in net sales in relation to current assets and current liabilities have led to a variation in the working capital turnover ratio.
- 9.> For the financial year 2021-22, a substantial increase in sales coupled with a relatively smaller increase in profit has resulted in a decline in the net profit ratio.
> The restated profit and the decrease in sales as of 31st December 2024, compared to the previous year, have resulted in an increase in the net profit ratio.
- 10.> *Capital Employed = Total Assets - Current liabilities
> The restated EBIT for the financial year 2021-22, when compared to the audited EBIT of the previous year (2020-21), has led to an increase in the return on capital employed.
> The changes in shareholders' funds for the financial year 2022-23, resulting from the conversion of the partnership firm to a company, have led to an increase in the return on capital employed.
- 11.> The significant increase in the finished goods inventory for the period ended 31st December 2024 has led to a substantial decline in the inventory turnover ratio.
> The substantial increase in the Cost of Goods Sold from the year ended 31st March 2023 to 31st March 2024 has led to a significant improvement in the inventory turnover ratio.
> The decrease in the Cost of Goods Sold for the period ending 4th July 2022, which accounts for only 4 months, has resulted in an increase in the inventory turnover ratio.

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Annexure - XXXIV

RESTATED STATEMENT OF ACCOUNTING RATIOS

- | | |
|--|--|
| | <p>12. >The significant increase in the debt service coverage ratio for the year ended 31st March 2023 is attributable to the fact that it includes EBITDA for 8 months, compared to the previous 4 months.</p> <ul style="list-style-type: none">> The decrease in the debt service coverage ratio for the period ended 4th July 2022 is attributable to EBITDA being recognized for only four months.> The significant increase in the debt service coverage ratio for the fiscal year 2021-22 is attributable to the substantial growth in EBITDA. <p>13. > The significant increase in the return on assets ratio is attributable to the rise in net profit, as it reflects an eight-month period for the year ended 31st March 2023.</p> <ul style="list-style-type: none">> The decrease in the return on assets ratio is attributable to the decline in profit, as it reflects only a four-month period for the period ended 4th July 2022.> The increase in the return on assets ratio is attributable to the rise in net profit compared to the previous year, 2020-21. |
|--|--|

SNEHAA ORGANICS LIMITED
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Annexure - XXXV

RESTATED STATEMENT OF TAX SHELTER

Amount (Rs. In Lakhs)

Particulars	As at 31st December, 2024	As at 31st March, 2024	As at 31st March, 2023	As at 04th July, 2022	As at 31st March, 2022
Net Profit/(Loss) before taxes (A)	855.32	502.32	379.78	76.61	286.16
Tax Rate Applicable %	25.168%	25.168%	25.168%	31.200%	34.944%
Minimum Alternate Taxes (MAT)	-	-	-	-	-
Adjustments	-	-	-	-	-
Add: Depreciation as per Companies act	81.94	80.04	44.05	23.01	133.30
Add: Disallowance under Income Tax Act, 1961					
(i) Gratuity provision u/s 40A(7)	1.78	-	0.69	-	2.80
(ii) Total amount disallowable under section 36	0.03	-	-	-	-
(iii) Amounts debited to the profit and loss account, to the extent disallowable under section 40	-	-	-	-	-
(iv) Interest on TDS and income tax	1.86	3.89	-	10.30	0.07
(v) Amount disallowable under section 37 -Donations	-	3.00	-	-	2.00
(vi) Capital Expense - Increase in authorised capital disallowed u/s 37(1)	-	-	1.34	-	-
Less: Allowances under Income Tax Act, 1961					
(i) Depreciation as per Income Tax Act, 1961	104.50	79.95	35.58	14.45	43.07
(ii) Income taxable under Other Sources	0.14	0.41	-	-	0.53
(iii) Deduction u/s 35/35CCC/35CCD	-	-	-	-	2.00
Net Adjustments(B)	(19.02)	6.58	10.50	18.85	92.56
Income under the head Business or Profession (A+B)	836.31	508.89	390.28	95.46	378.72
Income from Capital Gains	-	-	-	-	-
Income from Other Sources (Interest Income)					
(i) Interest Income on Fixed Deposits	0.14	0.41	-	-	0.42
(ii) Interest on Income Tax Refund	-	-	-	-	0.11
Gross Taxable Income	836.44	509.30	390.28	95.46	379.25
Less: Deductions under Chapter VIA	-	-	-	-	-
Net Taxable Income	836.44	509.30	390.28	95.46	379.25
Tax Payable as per Normal Rates	210.52	128.18	98.23	29.78	132.53
Tax Payable as per Special Rates	-	-	-	-	-
Interest payable on above	-	-	-	-	-
Tax payable as per Income Tax (C)	210.52	128.18	98.23	29.78	132.53
Current tax as per restated Statement of Profit & Loss	210.52	128.18	98.23	29.78	132.53

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Annexure - XXXVI

RESTATED STATEMENT OF CAPITALISATION

Amount (Rs. In Lakhs)

S.No	Particulars	Pre offer	Post Offer
1	Borrowings		
	- Short term debt	494.76	*
	- Long term debt	216.81	*
	Total debt	711.57	-
2	Shareholders' funds		
	- Equity Share Capital	750.00	*
	- Reserves and Surplus - as restated	630.93	*
	Total Shareholders' funds (Equity)	1,380.93	-
	Long term debt / shareholders' funds (in Rs.)	0.16	*
	Total debt / shareholders' funds (in Rs.)	0.52	*

Notes:-

1. Short term debts represent which are expected to be paid/payable within 12 months and exclude installments of Term Loans repayable within 12 months.
2. Long term Debts represent debts other than Short term Debts as defined above excluding installment of term loans repayable within 12 months grouped under short term borrowings.
3. The figures disclosed above are based on restated statement of Assets and Liabilities of the Company as at 31.12.2024.

* The post issue capitalization will be determined only after the completion of the allotment of Equity Shares.

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Annexure - XXXVII

RESTATED STATEMENT OF OTHER FINANCIAL INFORMATION

Amount (Rs. In Lakhs)

Particulars	As at 31st December, 2024	As at 31st March, 2024	As at 31st March, 2023	As at 04th July, 2022	As at 31st March, 2022
Net Worth (A)	1,380.93	743.64	377.66	100.00	400.20
Earnings Before Interest, Tax, Depreciation and Amortization (EBITDA)	961.79	583.04	416.97	93.89	448.40
Restated Profit after tax	637.29	365.98	277.66	46.83	153.63
Add: Prior Period Item	-	-	-	-	58.09
Adjusted Profit after Tax (B)	637.29	365.98	277.66	46.83	211.72
Number of Equity Share outstanding as on the End of Year/Period (C)	75,00,000	10,00,000	10,00,000	-	-
Weighted average no of Equity shares as on the end of the period year (D)					
- Pre Bonus (D(i))	10,00,000	10,00,000	7,77,778	-	-
- Post Bonus (D(ii))	75,00,000	75,00,000	58,33,333	-	-
Face Value per Share	10.00	10.00	10.00	-	-
Restated Basic & Diluted Earnings Per Share (In Rs.) (B/D)					
- Pre Bonus (B/D(i))	63.73	36.60	35.70	-	-
- Post Bonus (B/D(ii))	8.50	4.88	4.76	-	-
Return on Net worth (%) (B/A)	46.15%	49.21%	73.52%	46.83%	52.90%
Net asset value per share (A/D(i)) (Pre Bonus) (In Rs.)	138.09	74.36	48.56	-	-
Net asset value per share (A/D(ii)) (Post Bonus) (In Rs.)	18.41	9.92	6.47	-	-

Notes:

1. The ratios have been Computed as per the following formulas

(i) Basic Earnings per Share

$$\frac{\text{Restated Profit after Tax available to equity shareholders}}{\text{Weighted average number of equity shares outstanding at the end of the year / period}}$$

(ii) Net Asset Value (NAV) per Equity Share

$$\frac{\text{Restated Net Worth of Equity Share Holders}}{\text{Number of equity shares outstanding at the end of the year / period}}$$

(iii) Return on Net worth (%)

$$\frac{\text{Restated Profit after Tax available to equity shareholders}}{\text{Restated Net Worth of Equity Share Holders}}$$

2. EBITDA represents Earnings (or Profit/ (Loss)) before Finance Costs, Income Taxes, and Depreciation and Amortization Expenses. Extraordinary and Exceptional Items have been considered in the calculation of EBITDA as they were expense items.

3. Net Profit as restated, as appearing in the Statement of Profit and Losses, has been considered for the purpose of computing the above ratios. These ratios are computed on the basis of the Restated Financial Information of the Company.

4. Earnings per share calculations are done in accordance with Accounting Standard - 20 "Earning per Share", issued by the Institute of Chartered Accountants of India.

5. Weighted average number of Equity Shares is the number of Equity Shares outstanding at the beginning of the period adjusted by the number of Equity Shares issued during period multiplied by the time weighting factor. The time weighting factor is the number of days for which the specific shares are outstanding as a proportion of total number of days during the period.

RESTATED STATEMENT OF ADJUSTMENTS TO AUDITED FINANCIAL STATEMENTS

Amount (Rs. In Lakhs)

(i) Reconciliation of Restated Profit:

The reconciliation of Profit after tax as per audited financial statements and the Profit after tax as per Restated financial statements is presented below. This summarizes the results of restatements made in the audited accounts for the respective years/ period and its impact on the profit / loss of the company.

Particulars	For the period ended 31st December, 2024	For the period ended 31st March, 2024	For the period from 05th July, 2022 to 31st March, 2023	For the period from 01st April, 2022 to 04th July, 2022	For the period ended 31st March, 2022
Profit after tax as per audited/ re-audited financial statements	637.29	350.34	305.13	39.57	231.48
(i) Adjustments on account of change in accounting policies:	NA	NA	NA	NA	NA
(ii) Other material adjustments:					
(a) Other Income/Liabilities written back	-	1.48	2.77	24.16	0.99
(b) Employee benefit expenses	-	(4.50)	(0.69)	-	(2.80)
(c) Bad debts written off	-	(1.88)	(4.83)	-	(0.91)
(d) Amortisation of Intangible Assets	-	(32.51)	(23.96)	(8.55)	(32.51)
(e) Recognition of expenses	-	(4.87)	(1.42)	(1.18)	(1.91)
(f) Recognition of Tangible assets	-	73.80	-	-	25.53
(g) Prior Period Items	-	-	-	-	(58.09)
(h) Income tax adjustments	-	(14.97)	0.78	(7.17)	(8.15)
(i) Deferred tax adjustments	-	(0.91)	(0.11)	-	-
(iii) Audit Qualifications:	NA	NA	NA	NA	NA
Total	637.29	365.98	277.66	46.83	153.63
Restated profit after tax	637.29	365.98	277.66	46.83	153.63

Explanatory Notes to the above Reconciliation to restated profits made in the Independent Financial Statement of the company for the respective years:

a. Other Income / Liabilities written back: As part of the restatement of the financial statements, previously unreconciled creditor balances were written off following a thorough review. These balances no longer represent valid liabilities and are written back to the corresponding previous years.

b. Employee benefit expenses:

(i) As part of the restatement of the financial statements, previously wrongly accounted are now rectified in the statement of profit and loss to the corresponding previous years.

(ii) As part of the restatement of the financial statements, previously unrecognised gratuity provision had been accounted in the statement of profit and loss to the corresponding previous years.

c. Bad debts: As part of the restatement of the financial statements, previously unreconciled debtor balances were written off following a thorough review. These balances no longer represent valid receivables and hence these balances have been written off to the corresponding previous years.

d. Amortization of Intangible asset: As part of the restatement of the financial statements, previously unamortised Goodwill had been amortised had been accounted in the statement of profit and loss to the corresponding previous years.

e. Recognition of Expenses: As part of the restatement of the financial statements, previous year expenses that were wrongly accounted are now rectified in the statement of profit and loss to the corresponding previous years.

f. Recognition of Tangible assets:

The company has previously expensed the capital expenditure relating to Plant and machinery, and now capitalized to the corresponding previous years.

g. Prior Period items:

(i) FY 2021-22: Prior Period adjustment includes the Goodwill written off, Bad debts written off and Liabilities written off which are no longer represent valid liabilities/assets in the corresponding previous years.

h. Income Tax adjustments: The taxable income for the corresponding years has been considered after taking into the impact of the above adjustments to the audited financial statements, the tax has been calculated taking into consideration the restated profit.

i. Deferred tax adjustments: The deferred tax for the respective years has been considered after taking into the impact of the above adjustments to the audited financial statements, the deferred tax has been calculated taking into consideration the timing differences and the restated expenses.

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Annexure - XXXVIII

(ii) Reconciliation of Share holders funds:

The reconciliation of Shareholder's funds as per audited financial statements and Shareholder's funds as per Restated financial statements is presented below. This summarizes the results of restatements made in the audited accounts for the respective years/ period and its impact on Shareholder's funds of the company.

Particulars	For the period ended 31st December, 2024	For the period ended 31st March, 2024	For the period from 05th July, 2022 to 31st March, 2023	For the period from 01st April, 2022 to 04th July, 2022	For the period ended 31st March, 2022
Shareholder's funds as per Audited/ Re-audited financial statements	1,381	755	405	100	602.42
(i) Adjustments on account of change in accounting policies	NA	NA	NA	NA	NA
(ii) Differences carried over pertaining to changes in Profit/ Loss due to Restated Effect for the period covered in Restated Financials	-	(27)	-		-
(iii) Differences pertaining to changes in Profit/ Loss due to Restated Effect for the period covered in Restated Financials	-	1	(27)		(69.69)
(iv) Tax adjustment	-	15	(1)		(132.53)
(v) Other material adjustments	-	-	-		-
(vi) Audit Qualifications	NA	NA	NA	NA	NA
Total	1,381	744	378	100	400.20
Restated Shareholder's funds	1,381	744	378	100	400.20

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SNEHAA ORGANICS LIMITED
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(Formerly known as Snehaa Pharma Chemicals)
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Annexure - XXXIX

RESTATED STATEMENT OF CONTINGENT LIABILITIES

Amount (Rs. In Lakhs)

Particulars	As at 31st December, 2024	As at 31st March, 2024	As at 31st March, 2023	As at 04th July, 2022	As at 31st March, 2022
i. Claims against the company not acknowledged as debts	Unascertainable	Unascertainable	Unascertainable	Unascertainable	Unascertainable
ii. Income Tax Demand	-	-	-	-	-
iii. TDS Demand	-	-	-	-	-
iv. GST Demand	21.45	-	-	-	-
Total	21.45	-	-	-	-

The Company has received various GST notices from tax authorities in previous years, indicating potential discrepancies in GST reporting and payment. These cases are currently under review, and the Company is uncertain whether any actual liabilities will arise from these notices.

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