

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

Plot no 290 & 291, Dulapally, adjacent to IDA Jeedimetla, Quthbullapur, Rangareddi, Hyderabad, Telangana, India, 500055

**NOTES TO CORPORATE INFORMATION AND SIGNIFICANT ACCOUNTING POLICIES**

**1 CORPORATE INFORMATION:**

Snehaa Organics Limited was originally incorporated as a Snehaa Pharma Chemicals (Partnership firm) and was converted into a Snehaa Organics Private Limited(U24290TG2022PTC164443) company vide fresh certificate of incorporation dated 05th July, 2022, issued by the 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 a 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 fertilizers, agricultural chemicals, manures, their mixtures and formulations any and all classes and kinds of chemicals, source materials, ingredients, mixtures derivatives and compounds thereof. These 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 Accounting Convention :**

The financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (GAAP) and comply with the mandatory Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with rule 7 of Companies (Accounts) Rules, 2014, the provisions of the Act (to the extent notified), other pronouncements of the Institute of Chartered Accountants of India (ICAI) to the extent applicable, on the historical cost convention and on the accrual basis, following the going concern assumption. The management has assessed the Company's ability to continue as a going concern and, based on the current circumstances, believes that the Company will be able to realise its assets and discharge its liabilities in the normal course of business.

**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.

**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 up to 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 equipment's	10	5
6	New Vehicles	8	8
7	Old Vehicles	8	3

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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 raw materials, consumables, purchase of a stock in trade, finished goods produced by the company, and finished goods relating to job work.

Raw materials, consumables and purchase of stock in trade are valued at cost or net realisable value, whichever is lower.

Finished goods produced by the company are valued at net realisable value.

Finished goods relating to job work are valued at the job work charge rate.

**2.7 Revenue Recognition:**

i) The Company recognises 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 made.

ii) The Company recognises revenue from the distillation of solvents and manufacture of pharma chemicals on a job work basis, and the sale of direct trade products is recognised upon the completion of the service when

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

b) The direct trade products are delivered to customers.

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

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

**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 have 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.

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**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, 1961.

***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.

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**STATEMENT OF ASSETS AND LIABILITIES**

		Amount ( Rs. In Lakhs )		
S.No	Particulars	Note No.	As at 31st March, 2025	As at 31st March, 2024
<b>I. EQUITY AND LIABILITIES</b>				
1	<b>Shareholders' funds</b>			
	(a) Share capital	3	750.00	100.00
	(b) Reserves and surplus	4	727.63	655.48
			1,477.63	755.48
2	<b>Non-current liabilities</b>			
	(a) Long-term borrowings	5	520.32	389.78
	(b) Deferred tax liabilities (Net)	6	21.99	11.03
	(c) Long-term provisions	7	4.09	1.00
			546.40	401.81
3	<b>Current liabilities</b>			
	(a) Short-term borrowings	8	388.20	72.94
	(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	275.02	398.96
	(c) Other current liabilities	10	51.41	40.30
	(d) Short-term provisions	11	266.89	113.21
			981.51	625.41
	<b>TOTAL</b>		<b>3,005.55</b>	<b>1,782.70</b>
<b>II. ASSETS</b>				
1	<b>Non-current assets</b>			
	(a) Property, Plant and Equipment & Intangible Assets			
	(i) Property, Plant and Equipment	12	1,398.14	711.86
	(ii) Intangible assets		-	162.56
	(iii) Capital work in progress	12A	-	46.94
	(b) Non-current investments		-	-
	(c) Other non-current assets	13	30.98	30.07
			1,429.11	951.43
2	<b>Current assets</b>			
	(a) Inventory	14	366.51	39.04
	(b) Trade receivables	15	942.67	653.08
	(c) Cash and cash equivalents	16	19.22	16.87
	(d) Short term loans and advances	17	218.11	121.41
	(e) Other current assets	18	29.92	0.87
			1,576.43	831.27
	<b>TOTAL</b>		<b>3,005.55</b>	<b>1,782.70</b>

The accompanying significant accounting policies and explanatory notes on accounts 1 - 35 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

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 : 14th August, 2025  
Place : Hyderabad  
UDIN : 25222868BMIJT2900

*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

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**STATEMENT OF PROFIT & LOSS**

Amount ( Rs. In Lakhs )

Particulars	Note No.	For the period ended 31st March, 2025	For the period ended 31st March, 2024
I. Revenue from operations	19	2,622.33	2,371.79
II. Other income	20	7.12	7.05
<b>III. Total Income (I +II)</b>		<b>2,629.45</b>	<b>2,378.83</b>
<b>IV. Expenses</b>			
(i) Cost of material consumed	21	731.24	805.42
(ii) Purchase of Stock-in-Trade	22	491.02	320.11
(iii) Changes in inventories	23	(309.23)	56.08
(iv) Employee benefits expense	24	214.48	145.38
(v) Finance costs	25	53.34	9.27
(vi) Depreciation and amortization expense	12	121.44	43.53
(vii) Other expenses	26	345.87	528.25
<b>Total expenses</b>		<b>1,648.16</b>	<b>1,908.03</b>
V. Profit before exceptional and extraordinary items & tax (III- IV)		981.29	470.80
VI. Exceptional items - Prior Period		-	-
VII. Profit before extraordinary items and tax (V-VI)		981.29	470.80
VIII. Extraordinary items		-	-
IX. Profit before tax (VII - VIII)		981.29	470.80
X. Tax expense			
(i) Current tax		237.36	113.21
(ii) Deferred tax		10.11	7.25
XI. Profit (Loss) for the period from continuing operations (IX -X)		733.82	350.34
XII. Profit/(Loss) from discontinuing operations		-	-
XIII. Tax expense of discontinuing operations		-	-
XIV. Profit/(Loss) from discontinuing operations (after tax) (XII - XIII)		-	-
<b>XV. Profit/(Loss) for the period (XI + XIV)</b>		<b>733.82</b>	<b>350.34</b>
XVI. Earnings per equity share:			
(1) Basic earnings per share		9.78	4.67
(2) Diluted earnings per share		9.78	4.67

The accompanying significant accounting policies and explanatory notes on accounts 1 - 35 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

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 : 14th August, 2025  
Place : Hyderabad  
UDIN : 25222868BMIJT2900

*N. Venkata Sai Kiran*

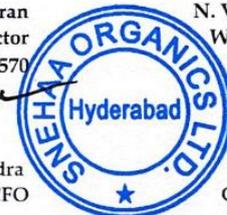
N. Venkata Sai Kiran  
Managing Director  
DIN: 07986570

*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

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**CASH FLOW STATEMENT**

		Amount ( Rs. In Lakhs )	
S.No	Particulars	For the period ended 31st March, 2025	For the period ended 31st March, 2024
A.	<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
	Profit Before Tax as per Profit & Loss A/c	981.29	470.80
	Adjustments for :		
	Depreciation	121.44	43.53
	Gratuity	1.81	-
	Interest on Fixed Deposit	(0.29)	(0.12)
	Interest Charges/Finance Cost	53.34	9.27
	Capitalisation of assets reclassified	99.33	-
	<b>Operating profit before working capital changes</b>	<b>1,256.92</b>	<b>523.47</b>
	Adjustments for:		
	(Increase)/Decrease in Trade Receivables	(294.03)	(269.77)
	(Increase)/Decrease in Other current assets	(29.92)	-
	(Increase)/Decrease in Other Non current assets	(0.04)	(20.00)
	Increase / (Decrease) in Trade Payables	(103.59)	187.24
	Increase / (Decrease) in Other Current Liabilities	12.68	2.62
	Increase / (Decrease) in Short term Provisions	124.15	14.21
	Increase / (Decrease) in Long term Provisions	10.11	8.25
	(Increase) / Decrease in Inventory	(327.46)	59.23
	<b>Cash generated from operations</b>	<b>648.81</b>	<b>505.25</b>
	Net Income Tax (Paid)/Refund	(247.47)	(120.46)
	<b>Net Cash from Operating Activities (A)</b>	<b>401.34</b>	<b>384.79</b>
B.	<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
	Purchase of Fixed Assets including CWIP	(808.93)	(357.81)
	Change in CWIP	46.94	(42.73)
	Increase in Long/Short Term Loans & Advances	(100.34)	(4.78)
	Interest on Fixed Deposit	0.29	0.12
	<b>Net Cash from/ (used) in Investing Activities (B)</b>	<b>(862.04)</b>	<b>(405.20)</b>
C.	<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
	Interest Charges/Finance Cost	(53.34)	(9.27)
	Increase/(Decrease) in Secured/Unsecured Loans	516.39	32.98
	<b>Net Cash from/(used in) Financing Activities (C)</b>	<b>463.05</b>	<b>23.72</b>
	<b>Net Increase in Cash and Cash equivalents during the year (A+B+C)</b>	<b>2.35</b>	<b>3.30</b>
	Cash and Cash equivalents at the beginning of the year	16.87	13.56
	<b>Cash and Cash equivalents at the end of the year</b>	<b>19.22</b>	<b>16.87</b>

**Note:**

1. Components of Cash & Cash Equivalents

Particulars	For the period ended 31st March, 2025	For the period ended 31st March, 2024
Balances with Banks in Current Accounts	19.21	16.86
Cash on Hand	0.01	0.01
<b>Total</b>	<b>19.22</b>	<b>16.87</b>

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.

*The accompanying significant accounting policies and explanatory notes on accounts 1 - 35 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 : 14th August, 2025

Place : Hyderabad

UDIN : 25222868BMIJT B2900

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

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**NOTES TO FINANCIAL INFORMATION**

Amount ( Rs. In Lakhs )

**NOTE 3**

**STATEMENT OF SHARE CAPITAL**

S.No	Particulars	As at 31st March, 2025	As at 31st March, 2024
1	<b>Authorised capital</b> 1,10,00,000 Equity shares of Rs.10/- each {Refer note 3[b(iv)]} below (P.Y 10,00,000 Equity shares of Rs.10/- each)	1,100.00	100.00
		<b>1,100.00</b>	<b>100.00</b>
2	<b>Issued, Subscribed &amp; Paid up capital</b> 75,00,000 Equity shares of Rs.10/- each (P.Y 10,00,000 Equity shares of Rs.10/- each)	750.00	100.00
	<b>Total</b>	<b>750.00</b>	<b>100.00</b>

**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**

S.No.	Particulars	Number of shares	
		As at 31st March, 2025	As at 31st March, 2024
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(vi)]} below	65,00,000	-
4	Shares outstanding at the end of the year	<b>75,00,000</b>	<b>10,00,000</b>

**Notes:**

i. Snehaa Organics Limited was initially incorporated as a partnership firm under the name Snehaa Pharma Chemicals. Subsequently, the firm was converted into a company on July 5, 2022. At the time of conversion, the company allotted shares to the subscribers to the Memorandum named Ms. Venkata Lakshmi Nandigala, Mr. Venkata Sai Harish Nandigala, Mr. Venkata Sai Kiran Nandigala of shares amounting to Rs. 10/- each 1,00,000 , 2,00,000 and 2,00,000 respectively.

ii. 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.

iii. 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.

iv. 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.

v. During Financial Year 2024-25, two lakh shares of the past shareholder, (viz., Mrs Venkata Lakshmi Nandigala) were transferred as a gift 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. 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 07<sup>th</sup> December, 2024 and allotted on 7<sup>th</sup> December, 2024. The effect of bonus shares are considered for calculation of EPS.

vii. 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.

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Plot no 290 & 291, Dulapally, adjacent to IDA Jeedimetla, Quthbullapur, Rangareddi, Hyderabad, Telangana, India, 500055

**NOTES TO 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 March, 2025		As at 31st March, 2024	
		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%
2	Venkata Sai Kiran Nandigala	37,49,995	49.9999%	4,00,000	40.00%
3	Venkata Lakshmi Nandigala	-	0.0000%	2,00,000	20.00%
<b>Total</b>		<b>74,99,995</b>	<b>99.9999%</b>	<b>10,00,000</b>	<b>100.00%</b>

**d) Details of shareholding held by promoters**

S.No.	Name of the Shareholder	As at 31st March, 2025		% of Change	As at 31st March, 2024	
		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%
2	Venkata Sai Kiran Nandigala	37,49,995	49.9999%	9.9999%	4,00,000	40.00%
3	Venkata Lakshmi Nandigala	-	0.0000%	-20.0000%	2,00,000	20.00%
<b>Total</b>		<b>74,99,995</b>	<b>99.9999%</b>		<b>10,00,000</b>	<b>100.00%</b>

**e) Shares reserved for the issue under options**

No shares to be issued under the employee stock option plan

**f) For the period of five years immediately preceding the date as at which the Balance Sheet is prepared (from date of formation of Company i.e. 05-07-2022) :**

- i) The Company has not issued any shares without consideration / payment in cash in pursuance of a contract.
- ii) The Company has not bought back any shares.
- iii) Aggregate number of Equity shares allotted as fully paid up Bonus shares - For 31st March, 2025, is 65,00,000 Equity shares of face value of ₹ 10/- and for 31st March, 2024, 31st March, 2023 and as on 04th July, 2022 - Nil.
- iv) The company has not forfeited any shares.

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**SNEHAA ORGANICS LIMITED**  
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**NOTES TO FINANCIAL INFORMATION**

Amount ( Rs. In Lakhs )

**NOTE 4**

**STATEMENT OF RESERVES AND SURPLUS**

S.No.	Particulars	As at 31st March, 2025	As at 31st March, 2024
1	<b>Surplus / (Deficit) in Statement of Profit &amp; Loss</b>		
	Opening Balance	655.48	305.13
	Add: Profit for the year	733.82	350.34
	Add/Less: Prior period adjustment [Refer note 35(b)]	(11.67)	-
	Less: Utilised for Bonus issue [Refer note 3b(vi)]	(650.00)	-
	<b>Total</b>	<b>727.63</b>	<b>655.48</b>

**NOTE 5**

**STATEMENT OF LONG - TERM BORROWINGS**

S.No.	Particulars	As at 31st March, 2025	As at 31st March, 2024
1	<b>Secured loans</b>		
	(a) Car loan [Refer note 5a(iv) below]	93.84	173.19
	(b) Commercial Vehicle Loan [Refer note 5a(i,ii,iii) below]	74.47	-
	(c) Term Loan [Refer note 5a(v,vi) below]	352.01	-
2	<b>Unsecured loans</b>		
	(a) Loan from directors [Refer note 35(a)]	-	201.59
	(b) Loan from others	-	15.00
	<b>Total</b>	<b>520.32</b>	<b>389.78</b>

**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 instalments
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
v	Term Loan - 800973871	150.00	Hypothecation on stock & receivables	9.1%P.A	2.42	84.00
vi	Term Loan - 801097434	250.00	Hypothecation on stock & receivables	9.1%P.A	4.03	84.00

**NOTE 6**

**STATEMENT OF DEFERRED TAX LIABILITY**

S.No.	Particulars	As at 31st March, 2025	As at 31st March, 2024
1	Opening deferred tax liability/(Asset) [Refer note 6a]	11.03	3.78
	Add: Deferred tax expense - Current year	10.11	7.25
	Add: Deferred tax expense - Prior period [Refer note 35(b)(iv)]	0.85	-
	<b>Total</b>	<b>21.99</b>	<b>11.03</b>

**NOTE 7**

**STATEMENT OF LONG - TERM PROVISIONS**

S.No.	Particulars	As at 31st March, 2025	As at 31st March, 2024
1	Provision for Employee benefits - Gratuity [Refer note 27(II)]	4.09	1.00
	<b>Total</b>	<b>4.09</b>	<b>1.00</b>

**NOTE 8**

**STATEMENT OF SHORT TERM BORROWINGS**

S.No.	Particulars	As at 31st March, 2025	As at 31st March, 2024
1	<b>Secured loans</b>		
	(a) Car loan- Current maturity [Refer note 5a(iv) above]	79.35	72.94
	(b) Commercial Vehicle Loan [Refer note 5a(i,ii,iii) above]	35.63	-
	(c) Term loan from banks [Refer note 5(v,vi) above]	43.28	-
	(d) Cash Credit [Refer note 8(a) below]	229.65	-
2	<b>Unsecured loans</b>		
	(a) Credit card	0.30	-
	<b>Total</b>	<b>388.20</b>	<b>72.94</b>

**(a) 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

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**NOTES TO FINANCIAL INFORMATION**

Amount ( Rs. In Lakhs )

**NOTE 9**

**STATEMENT OF TRADE PAYABLES**

S.No.	Particulars	As at 31st March, 2025	As at 31st March, 2024
1	Outstanding dues of Micro Enterprises and Small Companies	-	-
2	Outstanding dues of creditors other than Micro Enterprises and Small Companies *	-	-
	-For Purchases	198.86	284.82
	-For Others	68.27	65.10
	-For Expenses	7.89	49.04
	<b>Total</b>	<b>275.02</b>	<b>398.96</b>

**Trade Payables ageing schedule for the period ended 31.03.2025**

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-
(ii) Others	239.86	35.16	-	-	275.02
(iii) Disputed Dues- MSME	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-
<b>Total</b>	<b>239.86</b>	<b>35.16</b>	<b>-</b>	<b>-</b>	<b>275.02</b>

**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	372.05	0.97	0.09	25.85	398.96
(iii) Disputed Dues- MSME	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-
<b>Total</b>	<b>372.05</b>	<b>0.97</b>	<b>0.09</b>	<b>25.85</b>	<b>398.96</b>

\* 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.  
The company has not accounted for interest provisions as per MSMED Act, 2006 as the company does not have the MSME bifurcation of creditors.

**NOTE 10**

**STATEMENT OF OTHER CURRENT LIABILITIES**

S.No.	Particulars	As at 31st March, 2025	As at 31st March, 2024
1	Statutory liabilities	4.86	20.32
2	Salaries payable	19.31	9.66
3	Electricity charges payable	3.29	2.54
4	Advance from customers	0.0002	2.76
5	Audit fee payable	3.38	0.30
6	Remuneration payable	13.52	3.00
7	Other current liabilities	7.04	1.73
	<b>Total</b>	<b>51.41</b>	<b>40.30</b>

**NOTE 11**

**STATEMENT OF SHORT - TERM PROVISIONS**

S.No.	Particulars	As at 31st March, 2025	As at 31st March, 2024
1	Provision for Employee benefits - Gratuity [Refer note 27(II)]	0.01	-
2	Provision for Income tax	266.88	113.21
	<b>Total</b>	<b>266.89</b>	<b>113.21</b>

**NOTE 12**

**STATEMENT OF PROPERTY PLANT AND EQUIPMENT & INTANGIBLE ASSETS**

S.No.	Particulars	As at 31st March, 2025	As at 31st March, 2024
1	Property, Plant And Equipment	1,398.14	711.86
2	Intangible Assets	-	162.56
	<b>Total</b>	<b>1,398.14</b>	<b>874.42</b>

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**NOTES TO FINANCIAL INFORMATION**

Amount (Rs. In Lakhs)

**NOTE 12A**

**STATEMENT OF CAPITAL WORK IN PROGRESS**

S.No.	Particulars	As at 31st March, 2025	As at 31st March, 2024
1	Capital work in progress	-	46.94

**Ageing schedule as on 31st March, 2025**

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

**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
	<b>Total</b>	42.73	4.21	-	-	46.94

**NOTE 13**

**STATEMENT OF OTHER NON-CURRENT ASSETS**

S.No.	Particulars	As at 31st March, 2025	As at 31st March, 2024
1	<b>Deposits</b>		
	i. Electricity deposits	4.87	4.87
	ii. Coal deposits	-	0.30
	iii. Other deposits	26.11	24.90
	<b>Total</b>	30.98	30.07

**NOTE 14**

**STATEMENT OF INVENTORY**

S.No.	Particulars	As at 31st March, 2025	As at 31st March, 2024
1	Raw materials and consumables	24.08	5.84
2	Work-in-progress	-	-
3	Finished goods	342.43	33.20
	<b>Total</b>	366.51	39.04

**NOTE 15**

**STATEMENT OF TRADE RECEIVABLES**

S.No.	Particulars	As at 31st March, 2025	As at 31st March, 2024
1	Unsecured and considered good *	942.67	653.08
2	Secured, considered good	-	-
3	Doubtful	-	-
4	Less: Provision for doubtful debts	-	-
	<b>Total</b>	942.67	653.08

**Trade Receivable Ageing Schedule for the period ended 31.03.2025**

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1 Year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade Receivables – considered good	897.36	1.02	44.30	-	-	942.67
(ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
<b>Total</b>	897.36	1.02	44.30	-	-	942.67

**Trade Receivable Ageing Schedule for the year ended 31.03.2024**

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1 Year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade Receivables – considered good	622.04	24.04	2.49	0.08	4.43	653.08
(ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
<b>Total</b>	622.04	24.04	2.49	0.08	4.43	653.08

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**NOTES TO FINANCIAL INFORMATION**

Amount ( Rs. In Lakhs )

**NOTE 16**

**STATEMENT OF CASH AND CASH EQUIVALENTS**

S.No.	Particulars	As at 31st March, 2025	As at 31st March, 2024
1	Balances with Banks in Current Accounts	19.21	16.86
2	Cash on Hand	0.01	0.01
	<b>Total</b>	<b>19.22</b>	<b>16.87</b>

**NOTE 17**

**STATEMENT OF SHORT TERM LOANS AND ADVANCES**

S.No.	Particulars	As at 31st March, 2025	As at 31st March, 2024
1	Advance income tax	120.00	85.00
2	Loans and advances *	52.29	0.26
3	Employee advances	3.56	6.25
4	Advance to suppliers	15.07	7.36
5	TDS/TCS receivables	27.20	22.55
	<b>Total</b>	<b>218.11</b>	<b>121.41</b>

\* Loans and advances as at 31st March, 2025, consist of expenses relating to IPO.

**NOTE 18**

**STATEMENT OF OTHER CURRENT ASSETS**

S.No.	Particulars	As at 31st March, 2025	As at 31st March, 2024
1	Prepaid Expenses	5.00	0.87
2	Statutory dues receivables *	24.92	-
	<b>Total</b>	<b>29.92</b>	<b>0.87</b>

\*The statutory dues receivables comprise the net balance of output GST and input tax credit available.

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**NOTES TO FINANCIAL INFORMATION**

Amount ( Rs. In Lakhs )

**NOTE 19**

**STATEMENT OF REVENUE FROM OPERATIONS**

S.No	Particulars	For the period ended 31st March, 2025	For the period ended 31st March, 2024
1	Sale of products		
	(i) Direct trade products	505.97	350.12
	(ii) Distilled products	1,198.38	1,264.78
2	Job work charges	917.97	756.88
	<b>Total</b>	<b>2,622.33</b>	<b>2,371.79</b>

\* Total sales for the above periods were domestic sales; there were no exports during the above periods.

**NOTE 20**

**STATEMENT OF OTHER INCOME**

S.No.	Particulars	For the period ended 31st March, 2025	For the period ended 31st March, 2024
1	Interest received	0.29	0.12
2	Discount received	0.18	0.81
3	Other income	0.49	-
4	Liabilities written off	3.24	-
5	Sale of Scrap	2.92	6.11
	<b>Total</b>	<b>7.12</b>	<b>7.05</b>

**NOTE 21**

**STATEMENT OF COST OF MATERIAL CONSUMED**

S.No.	Particulars	For the period ended 31st March, 2025	For the period ended 31st March, 2024
1	<b>Stores and consumables for Distillation</b>		
	Opening stock	5.84	8.99
	Add: Purchases	749.48	802.27
	Less: Closing stock	24.08	5.84
	<b>Total</b>	<b>731.24</b>	<b>805.42</b>

**NOTE 22**

**STATEMENT OF PURCHASE OF STOCK-IN-TRADE**

S.No.	Particulars	For the period ended 31st March, 2025	For the period ended 31st March, 2024
1	Purchase of stock-in-trade	491.02	320.11
	<b>Total</b>	<b>491.02</b>	<b>320.11</b>

**NOTE 23**

**STATEMENT OF CHANGE IN INVENTORY**

S.No.	Particulars	For the period ended 31st March, 2025	For the period ended 31st March, 2024
1	<b>Finished Goods</b>		
	Opening stock	33.20	89.28
	Less: Closing stock	342.43	33.20
		<b>(309.23)</b>	<b>56.08</b>
2	<b>Work-in-progress</b>		
	Opening stock	-	-
	Less: Closing stock	-	-
		<b>(309.23)</b>	<b>56.08</b>
	<b>Total</b>	<b>(309.23)</b>	<b>56.08</b>

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**NOTES TO FINANCIAL INFORMATION**

Amount ( Rs. In Lakhs )

**NOTE 24**

**STATEMENT OF EMPLOYEE BENEFITS EXPENSE**

S.No	Particulars	For the period ended 31st March, 2025	For the period ended 31st March, 2024
1	Salaries, wages and bonus	178.99	133.45
2	Directors remuneration	18.36	-
3	ESI employer contribution	1.56	1.06
4	PF employer contribution	6.35	5.70
5	Gratuity	1.81	1.00
6	Leave encashment	1.46	0.91
7	Staff welfare	5.96	3.27
	<b>Total</b>	<b>214.48</b>	<b>145.38</b>

**NOTE 25**

**STATEMENT OF FINANCE COST**

S.No	Particulars	For the period ended 31st March, 2025	For the period ended 31st March, 2024
1	Processing charges	7.70	0.06
2	Interest on loan	43.85	5.32
3	Interest on Income tax	1.79	3.89
	<b>Total</b>	<b>53.34</b>	<b>9.27</b>

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**NOTES TO FINANCIAL INFORMATION**

Amount ( Rs. In Lakhs )

**NOTE 26**

**STATEMENT OF OTHER EXPENSES**

S.No.	Particulars	For the period ended 31st March, 2025	For the period ended 31st March, 2024
	<b><u>Direct expenses</u></b>		
1	Freight inward	164.09	157.97
2	Loading and unloading charges	1.02	6.46
3	Factory repairs and maintenance	35.52	122.66
4	Power & fuel charges	37.89	35.28
5	Disposal charges	28.06	40.98
6	Weighbridge charges	0.03	0.04
7	Water charges	26.08	25.47
8	Waiting charges	0.03	-
	<b><u>Administrative expenses</u></b>		
9	Rents	4.80	3.60
10	COD analysis charges	0.12	0.07
11	Repairs and maintenance- Others	11.96	0.003
12	Fuel Charges -Vehicles	14.99	-
13	Audit Fees [Refer note 26(a) below]	3.38	0.30
14	Business development expenses	1.90	2.91
15	Corporate Hospitality Expenses	-	104.70
16	PF admin charges	0.53	0.45
17	Bank charges	0.04	0.12
18	Internet & Telephone charges	0.99	0.65
19	Insurance	3.41	7.05
20	Donations	-	3.00
21	Professional and Consulting fee	4.00	9.28
22	License, Membership & Renewals	0.23	1.30
23	AMC charges	0.71	0.68
24	Miscellaneous Expenses	-	0.03
25	Office maintenance	1.55	2.52
26	Printing and stationary	0.65	0.26
27	Rates and Taxes	2.43	1.63
28	Interest on TDS	0.07	0.01
29	Travelling & conveyance	1.39	0.81
	<b>Total</b>	<b>345.87</b>	<b>528.25</b>

**Notes :**

**a. Audit Fees :**

S.No.	Particulars	For the period ended 31st March, 2025	For the period ended 31st March, 2024
i.	Statutory Audit fees	2.70	0.20
ii.	Tax Audit fees	0.68	0.10
	<b>Total</b>	<b>3.38</b>	<b>0.30</b>

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 Amount (Rs. In Lakhs)

Particulars	Significant Accounting policies and Notes to accounts for the period ended 31st March, 2025											
	GROSS BLOCK					DEPRECIATION & AMORTISATION					As per Companies act	
	Opening as on 01-04-2024	Additions	Adjustments	Deletions	Closing as on 31-03-2025	As on 01.04.2024	For the year	Adjustments	Deletions	As on 31.03.2025	As at 31.03.2025	As at 31.03.2024
A. Tangible Assets												
Land	78.35	-	-	-	78.35	-	-	-	-	-	78.35	78.35
Buildings	43.16	133.68	-	-	176.84	11.49	7.86	-	-	19.35	157.49	31.67
Plant & Machinery	387.62	331.55	99.33	-	818.50	92.94	56.47	8.52	-	157.93	660.56	294.67
Furniture & Fixture	1.54	5.73	-	-	7.27	0.40	0.59	-	-	0.98	6.28	1.14
Computers	1.05	0.97	-	-	2.01	0.68	0.29	-	-	0.97	1.04	0.36
Electrical equipment	6.27	0.37	-	-	6.64	1.40	1.19	-	-	2.59	4.05	4.87
Vehicles	310.50	237.30	-	-	547.80	9.70	47.75	-	-	57.45	490.35	300.80
<b>Total (A)</b>	<b>828.48</b>	<b>709.60</b>	<b>99.33</b>	<b>-</b>	<b>1,637.41</b>	<b>116.62</b>	<b>114.13</b>	<b>8.52</b>	<b>-</b>	<b>239.28</b>	<b>1,398.14</b>	<b>711.86</b>
B. Intangible Asset												
Goodwill	162.56	-	-	-	162.56	155.26	7.30	-	-	162.56	-	162.56
<b>Total (B)</b>	<b>162.56</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>162.56</b>	<b>155.26</b>	<b>7.30</b>	<b>-</b>	<b>-</b>	<b>162.56</b>	<b>-</b>	<b>162.56</b>
<b>Total (A+B)</b>	<b>991.04</b>	<b>709.60</b>	<b>99.33</b>	<b>-</b>	<b>1,799.97</b>	<b>271.88</b>	<b>121.44</b>	<b>8.52</b>	<b>-</b>	<b>401.84</b>	<b>1,398.14</b>	<b>874.42</b>

The adjustments to plant and machinery pertain to the capitalisation of 399.33 lakhs, along with the corresponding accumulated depreciation of 48.52 lakhs, relating to prior period adjustments.  
 All immovable properties are held in the name of the company.

As per our report even date attached for Phanimdra & Associates Chartered Accountants FRN: 013969S Peer Review Certificate No - 015912 Srinivasulu T Partner M.N. No: 222868 Date : 14th August, 2025 Place : Hyderabad UDHIN : 25222868B[M0]1B2900

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 Managing Director DIN: 07986570  
 N. Venkata Sai Harish Whole-time Director DIN: 07967075  
 B. Sarath Chandra CFO  
 Poojamma Jain Company Secretary Mem. No: AA4093



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

Plot no 290 & 291, Dulapally, adjacent to IDA Jeedimetla, Quthbullapur, Rangareddi, Hyderabad, Telangana, India, 500055

**ADDITIONAL NOTES TO FINANCIAL INFORMATION**

**NOTE 27**

Amount ( Rs. In Lakhs )

**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 -

**STATEMENT OF DISCLOSURE IN RESPECT OF EPFO &ESIC**

Particulars	For the period ended 31st March, 2025	For the period ended 31st March, 2024
Employers Contribution to EPFO & ESIC	7.91	6.75

**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:

**STATEMENT OF DISCLOSURE IN RESPECT OF GRATUITY LIABILITY**

Particulars	For the period ended 31st March, 2025	For the period ended 31st March, 2024
<b>I Expenses recognised in statement of profit and loss during the year:</b>		
Current service cost	2.08	1.98
Past service cost	-	-
Expected return on plan assets	-	-
Net interest cost / (income) on the net defined benefit liability / (asset)	0.20	0.26
Immediate Recognition of (Gain)/Losses	(0.46)	(3.44)
Loss (gain) on curtailments	-	-
Total expenses included in Employee benefit expenses - P&L	1.81	(1.20)
Total expenses included in Employee benefit expenses - Prior Period Expense	-	-
<b>Total expenses included in Employee benefit expenses for the year</b>	<b>1.81</b>	<b>(1.20)</b>
<b>Discount Rate as per para 78 of AS 15 R (2005)</b>	<b>6.85%</b>	<b>7.22%</b>
<b>II Net asset/(liability) recognised as at balance sheet date:</b>		
Present value of defined benefit obligation	-	-
Fair value of plan assets	-	-
Present value of Unfunded obligation (120d)	4.10	2.29
<b>Funded status [surplus/(deficit)]</b>	<b>(4.10)</b>	<b>(2.29)</b>
Unrecognised Past Service Costs	-	-
Amount not Recognised as an Asset (limit in Para 59 (b))	-	-
<b>Net Asset/Net liability</b>	<b>(4.10)</b>	<b>(2.29)</b>
<b>Net asset/(liability) recognised as at balance sheet date:</b>	<b>(4.10)</b>	<b>(2.29)</b>
<b>III Movements in present value of defined benefit obligation</b>		
Present value of defined benefit obligation at the beginning of the year	2.29	3.48
Current service cost	2.08	1.98
Past service cost	-	-
Interest cost	0.20	0.26
Actuarial (gains) / loss	(0.46)	(3.44)
Benefits paid	-	-
<b>Present value of defined benefit obligation at the end of the year</b>	<b>4.10</b>	<b>2.29</b>
<b>Classification</b>		
Current liability	0.01	-
Non-current liability	4.09	1.00

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**ADDITIONAL NOTES TO FINANCIAL INFORMATION**

**NOTE 27**

Amount ( Rs. In Lakhs )

**IV Actuarial assumptions:**

Particulars	For the period ended 31st March, 2025	For the period ended 31st March, 2024
Expected Return on Plan Assets	0	0
Discount rate	6.85%	7.22%
Expected rate of salary increase	7%	7%
Mortality Rate During Employment	IALM (2012-014)	IALM (2012-014)
Retirement age	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

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**STATEMENT OF RELATED PARTIES & TRANSACTIONS**

Amount ( Rs. In Lakhs )

**NOTE 28**

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.

**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	Sri Nandigala Venkata Lakshmi	Director (till 01-04-2024)
4	Khushbu Kachhawa	Independent Director
5	Gurprit Kaur	Independent Director
6	Samhitha Reddy Tera	Non-Executive Director
7	B Sarath Chandra	Chief Financial Officer
8	Poonam Jain	Company Secretary
9	Sri Nandigala Ramasubba Reddy	Partner (till the year ended 31-03-2022) & Relative of Directors
10	Sri Nandigala Ramasubba Reddy(HUF)	Partner (till the year ended 31-03-2022)
11	Vestro Solvents Private Limited	Group company
12	Vestro Chemical Corporation Private Limited	Group company
13	Vestro Labs Private Limited	Group company
14	Vestro Containers Private Limited	Group company
15	Vedant Petrochem Private Limited	Group company
16	Vedant Agri Foods Private Limited	Group company
17	Vedant Logitech Private Limited	Group company
18	Vedant Chemicals	Group enterprise
19	N Ramasubbareddy HUF	Group enterprise
20	Vedant Crop Sciences	Group enterprise
21	TCR Chemical Industries	Promoters group relative Partnership firm
22	Sree Sai Sinivasa Chemicals	Promoters group relative Partnership firm
23	Magnus Life Sciences Pvt Ltd	Promoters group relative company

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**STATEMENT OF RELATED PARTIES & TRANSACTIONS**

Amount ( Rs. In Lakhs )

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

S.No	Name of the Party	Nature of Transaction	As at 31st March, 2025	As at 31st March, 2024
1	Sri Nandigala Ramasubba Reddy	Loan Availed Loan Repaid Rent	- - 3.60	- - 3.60
2	Sri Nandigala Ramasubba Reddy (HUF)	Loan Availed Loan Repaid	- 15.00	- -
3	Sri Nandigala Venkata Lakshmi	Loan Availed Loan Repaid Partners remuneration	- 86.79 -	- 5.47 -
4	Sri Nandigala Venkata Sai Harish	Loan Availed Loan Repaid Directors remuneration	156.47 193.94 8.89	- 110.54 -
5	Sri Nandigala Venkata Sai Kiran	Loan Availed Loan Repaid Directors remuneration	- 6.74 8.89	- 93.96 -
6	Kushbu Kachhawa	Sitting Fees	0.33	-
7	Gurprit Kaur	Sitting Fees	0.25	-
8	B Sharath Chandra	Salary	8.00	-
9	Poonam Jain	Salary	0.71	-
10	Vestro Solvents Private Limited	Sales Purchases Services Rent	25.75 212.11 109.12 1.20	307.94 201.54 - -
11	Vestro Chemical Corporation Private Limited	Sales	-	32.62
12	Vestro Labs Private Limited	Sales Purchases Services	6.45 17.02 0.06	1.66 - -
13	Vestro Containers Private Limited	Sales Purchases	- 34.02	5.64 48.38
14	Vedant Petrochem Private Limited	Sales Purchases	245.99 42.53	624.58 144.01
15	Vedant Chemicals	Sales Purchases Services	- - -	- - -
16	TCR Chemical Industries	Sales Purchases	190.99 3.17	4.76 9.56
17	Sree Sai Srinivasa Chemicals	Sales	60.98	-
18	Magnus Life Sciences Private limited	Sales Purchases	11.02 13.15	- -

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**STATEMENT OF RELATED PARTIES & TRANSACTIONS**

Amount ( Rs. In Lakhs )

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

S.no	Name of the Party	Nature of Transaction	As at 31st March, 2025	As at 31st March, 2024
1	Sri Nandigala Ramasubba Reddy(HUF)	Loan Payable	-	15.00
		Rent Payable	7.38	
2	Sri Nandigala Venkata Lakshmi	Loan Payable	-	86.79
3	Sri Nandigala Venkata Sai Harish	Loan Payable	-	37.47
		Directors remuneration Payable	2.00	-
4	Sri Nandigala Venkata Sai Kiran	Loan Payable	-	6.74
		Directors remuneration Payable	11.00	3.00
5	Kushbu Kachhawa	Sitting Fees Payable	0.30	-
6	Gurprit Kaur	Sitting Fees Payable	0.23	-
7	B. Sharath Chandra	Salary Payable	2.00	-
8	Poonam Jain	Salary Payable	0.30	-
9	Vestro Solvents Private Limited	Creditors	112.37	220.86
		Creditors(transport)	-	37.73
		Debtors	107.24	284.68
		Rent Payable	1.42	-
10	Vestro Chemical Corporation Private Limited	Debtors	-	-
11	Vestro Labs Private Limited	Debtors	1.56	0.10
		Creditors	0.01	-
12	Vestro Containers Private Limited	Creditors	6.12	0.79
13	Vedant Petrochem Private Limited	Debtors	11.08	23.44
		Creditors	-	1.10
14	TCR Chemical Industries	Debtors	221.48	(0.17)
		Creditors	3.55	-
15	Vedant Chemicals	Debtors	-	1.62
16	Magnus Life Sciences Private limited	Creditor	2.52	-
17	Sree Sai Srinivasa chemicals	Debtors	71.97	-

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**STATEMENT OF ACCOUNTING RATIOS**

**NOTE 29**

Amount (Rs. In Lakhs)

S.No	Particulars	As at 31st March, 2025	As at 31st March, 2024
1	Net profit after tax	733.82	350.34
	Add: Depreciation	121.44	43.53
	Add: Interest	45.64	9.21
	Add: Income tax & Deferred tax	247.47	120.46
	Less: Other Income	(7.12)	(7.05)
	Add: Exceptional item	-	-
	<b>EBITDA [A]</b>	<b>1,141.24</b>	<b>516.49</b>
	Net Sales [B]	2,622.33	2,371.79
<b>EBITDA MARGIN (%) [A/B]</b>	<b>44%</b>	<b>22%</b>	
<b>Percentage of Change</b>	<b>100%</b>	<b>-30%</b>	
2	Current Assets [A]	1,576.43	831.27
	Current Liabilities [B]	981.51	625.41
	<b>CURRENT RATIO [A/B]</b>	<b>1.61</b>	<b>1.33</b>
	<b>Percentage of Change</b>	<b>21%</b>	<b>-24%</b>
3	Debt [A]	908.52	462.72
	Equity [B]	1,477.63	755.48
	<b>DEBT EQUITY RATIO [A/B]</b>	<b>0.61</b>	<b>0.61</b>
	<b>Percentage of Change</b>	<b>0%</b>	<b>-42%</b>
4	EBITDA [A]	1,141.24	516.49
	Interest Expenses [B]	43.85	5.32
	<b>INTEREST - SERVICE COVERAGE RATIO [A / B]</b>	<b>26.03</b>	<b>97.05</b>
	<b>Percentage of Change</b>	<b>-73%</b>	<b>NA</b>
5	Net Profit after Tax [A]	733.82	350.34
	Shareholder's Equity [B]	1,477.63	755.48
	<b>RETURN ON EQUITY (%) [A / B]</b>	<b>49.66%</b>	<b>46.37%</b>
	<b>Percentage of Change</b>	<b>7.09%</b>	<b>-38.43%</b>
6	Net Sales [A]	2,622.33	2,371.79
	Trade Receivables [B]	942.67	653.08
	<b>TRADE RECIEVABLES TURNOVER RATIO [A / B]</b>	<b>2.78</b>	<b>3.63</b>
	<b>Percentage of Change</b>	<b>-23%</b>	<b>2%</b>
7	Net Purchase [A]	1,240.50	1,122.38
	Trade Payables [B]	275.02	398.96
	<b>TRADE PAYABLES TURNOVER RATIO [A / B]</b>	<b>4.51</b>	<b>2.81</b>
	<b>Percentage of Change</b>	<b>60%</b>	<b>10%</b>
8	Net Sales [A]	2,622.33	2,371.79
	Current Assets	1,576.43	831.27
	Current Liabilities	981.51	625.41
	Working Capital [B]	594.92	205.86
	<b>WORKING CAPITAL TURNOVER RATIO [A / B]</b>	<b>4.41</b>	<b>11.52</b>
	<b>Percentage of Change</b>	<b>-62%</b>	<b>120%</b>

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**STATEMENT OF ACCOUNTING RATIOS**

9	Net Profit [A]	733.82	350.34
	Net Sales [B]	2,622.33	2,371.79
	<b>NET PROFIT RATIO (%) [A / B]</b>	<b>28%</b>	<b>15%</b>
	<b>Percentage of Change</b>	<b>89%</b>	<b>-34%</b>
10	Earning Before Interest and Taxes [A]	1,019.81	472.96
	Capital Employed [B]	2,024.03	1,157.29
	<b>RETURN ON CAPITAL EMPLOYED (%) [A / B]</b>	<b>0.50</b>	<b>0.41</b>
	<b>Percentage of Change</b>	<b>23%</b>	<b>-15%</b>
11	Cost of goods sold [A]	913.03	1,181.61
	Average Inventory [B]	202.77	68.66
	<b>INVENTORY TURNOVER RATIO [A / B]</b>	<b>4.50</b>	<b>17.21</b>
	<b>Percentage of Change</b>	<b>-74%</b>	<b>211%</b>
12	EBITDA [A]	1,141.24	516.49
	Debt [B]	908.52	462.72
	<b>DEBT - SERVICE COVERAGE RATIO [A / B]</b>	<b>1.26</b>	<b>1.12</b>
	<b>Percentage of Change</b>	<b>13%</b>	<b>14%</b>
13	Net Profit [A]	733.82	350.34
	Total Assets [B]	3,005.55	1,782.70
	<b>RETURN ON ASSETS [A / B]</b>	<b>0.24</b>	<b>0.20</b>
	<b>Percentage of Change</b>	<b>24%</b>	<b>-24%</b>

**Notes :**

**'Reasons for change in ratios more than 25% [Refer S.No for respective reasons]**

4. Below are the reasons for change in the Interest Service Coverage Ratio :

i. The increase in loans for the year ended 31st March, 2025 has resulted in a decrease in the interest service coverage ratio when compared to the FY 2024-25.

7. Below are the reasons for change in the Trade Payables Turnover Ratio :

i. Due to restatement adjustments in FY 2024-25 there is change in the Trade payables turnover ratio .

8. Below are the reasons for change in the Working Capital Turnover Ratio :

i. 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. Below are the reasons for change in the Net Profit Ratio :

i. The significant increase in Net Profit for FY 2024-25 has positively impacted the Net Profit Ratio, reflecting improved performance after incorporating certain restated adjustments.

11. Below are the reasons for change in the Inventory Turnover Ratio :

i. The significant increase in the finished goods inventory for the period ended 31st March, 2025 has led to a substantial decline in the inventory turnover ratio.

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**ADDITIONAL NOTES TO FINANCIAL INFORMATION**

**NOTE - 30**

Amount ( Rs. In Lakhs )

**STATEMENT OF BASIC AND DILUTED EARNINGS PER SHARE**

Particulars	Particulars	For the period ended 31st March, 2025	For the period ended 31st March, 2024
Profit after Tax	Rs.	733.82	350.34
Present No. of Equity Shares	Nos.	75,00,000	10,00,000
Weighted Average number of Equity Shares*	Nos.	75,00,000	75,00,000
Basic Earnings per Share	Rupees	9.78	4.67
Diluted Earning per Share	Rupees	9.78	4.67

\* 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 - 31**

**CONFIRMATION FROM DEBTORS AND CREDITORS**

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

**NOTE - 32**

**CONTINGENT LIABILITIES**

Particulars	For the period ended 31st March, 2025	For the period ended 31st March, 2024
i. Claims against the company not acknowledged as debts	Unascertainable	Unascertainable
ii. Income Tax Demand	-	-
iii. TDS Demand	-	-
iv. GST Demand	7.71	-
<b>Total</b>	<b>7.71</b>	<b>-</b>

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.

**NOTE - 33**

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 - 34**

**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.

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**ADDITIONAL NOTES TO FINANCIAL INFORMATION**

**NOTE - 35**

Amount ( Rs. In Lakhs )

**PRIOR PERIOD ITEMS ADJUSTED WITH PARTNER'S CAPITAL A/C AND RESERVES AND SURPLUS**

**a. Prior period items adjusted with Partner's Capital**

Particulars	Nature of Item	Amount
i. Bad debts written off	Expense	1.37
ii. Employee benefit expenses	Expense	2.80
iii. Goodwill written off	Expense	98.78
iv. Income tax effect	Expense	15.32
v. Liabilities written back	Income	(24.89)
vi. FD Interest	Income	(0.36)
vii. Capitalisation of asset after depreciation	Income	(22.43)
<b>Total</b>		<b>70.59</b>

**b. Prior period items adjusted with Reserves and Surplus**

Particulars	Nature of Item	Amount
i. Bad debts written off	Expense	6.71
ii. Employee benefit expenses	Expense	5.19
iii. Goodwill written off	Expense	56.47
iv. Deferred tax effect	Expense	0.85
v. Income tax effect	Expense	14.19
vi. Depreciation expense	Expense	-
vii. Liabilities written back	Income	(2.53)
viii. FD Interest	Income	(0.52)
ix. Prepaid expense	Expense	0.87
x. Reversal of gratuity provision	Income	(1.20)
xi. Capitalisation of repairs & maintainance	Income	(68.38)
<b>Total</b>		<b>11.67</b>

Snehaa Organics Limited was originally incorporated as a partnership firm and was converted into a company on 5th July 2022. At the time of conversion, the balance in the partners' current accounts was transferred to the Partners/Directors' Loan Account. Accordingly, the prior period items related to Pre-Conversion will be reflected in the Directors' Loan Account in the financial year 2023-24, while the prior period items related to Post-Conversion will be reflected in the reserves and surplus.

As per our report of even date attached

For Phanindra & Associates

Chartered Accountants

FRN: 013969S

Peer Review Certificate No : 015912

*R. Mah.*

Srinivasulu T  
Partner  
M.No : 222868



*Kir*

N. Venkata Sai Kiran  
Managing Director  
DIN: 07986570

*B.S.C.*  
B. Sarath Chandra  
CFO



*Harish*

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

*P. Jain*  
Poonam Jain  
Company Secretary  
Mem. No : A44093

Date : 14th August, 2025  
Place : Hyderabad  
UDIN : 25222868BMIJTB2900