



33rd ANNUAL REPORT 2024-25

UNIQUE ORGANICS LIMITED

CIN: L24119RJ1993PLC007148

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CORPORATE INFORMATION

Board of Directors	Name of Director	DIN	Designation
	Mr. Jyoti Prakash Kanodia	00207554	Managing Director
	Mrs. Madhu kanodia	00207604	Non-executive Director
	Mr. Ashok Kumar Dangaich	00905542	Non-executive Director
	Mr. Sanjeev Kumar Mishra	00497367	Independent Director
	Mr. Ashish Gupta	09586177	Independent Director
Name of Company		Unique Organics Limited	
CIN		L24119RJ1993PLC007148	
Registered Office		E-521, Sitapura Industrial Area, Jaipur-302022 (Raj.) INDIA	
Corporate office		E-521, Sitapura Industrial Area, Jaipur-302022 (Raj.) INDIA	
Phone No.		0141-2770315, 2770509	
Email-Id.		compliance@uniqueorganics.com	
Website		www.uniqueorganics.com	
Company Secretary & Compliance officer		Mr. Ramavtar Jangid Phone: +91-141-2770315 / 2770509 E-mail: compliance@uniqueorganics.com	
Chief Financial Officer		Mr. Harish Panwar Phone: +91-141-2770315 / 2770509 Email:- unique@uniqueorganics.com	
Statutory Auditors		Gourisaria Goyal & Co. Chartered Accountants 202, IInd Floor, Radhey Govind Chambers, Opp. Amber Tower, S.C. Road, Jaipur-302001 (Raj.)	
Internal Auditors		ABAP & Company Chartered Accountants 68, Pratap Nagar, Scheme 3, Tonk Road, Jaipur-302018 (Raj.)	
Secretarial Auditors		Arms & Associates LLP Practicing Company Secretaries Cabin No.3, First Floor, E-251, Vardhman Path, Opp. Jyoti Nagar, Gate No.2, Lal Kothi Scheme Vidyut Bhawan, Jaipur-302005	
Registrar & Share Transfer Agent		ABS Consultant Pvt. Ltd. 99, Stephen House, 6th Floor, 4, B.B.D.Bag, (East) Kolkata-700001 (W.B.) Phone: 033-22301043, E-mail: absconsultant99@gmail.com	
Banker		Bank of Baroda Nehru Place Branch, Tonk Road, Jaipur (Raj.)	

NOTICE OF THE 33rd ANNUAL GENERAL MEETING

Notice is hereby given that Thirty Third (33rd) Annual General Meeting of the Members of Unique Organics Limited [CIN: L24119RJ1993PLC007148] will be held on Friday 19th September, 2025 at 12:30 P.M. through Video Conferencing/Other Audio-Visual Means (VC/OAVM) to transact the following business:

ORDINARY BUSINESS:

1. To consider and adopt the audited financial statements of the Company for the financial year ended March 31, 2025 and the reports of the Board of Directors ('the Board') and Auditors thereon.
2. To appoint a director in place of Mr. Madhu Kanodia (DIN: 00207604) who retires by rotation and being eligible offers herself for re-appointment.

SPECIAL BUSINESS:

3. **Appointment of Mr. Narendra Kumar Sharma (DIN: 11220307) as an Independent Non-Executive Director of the Company.**

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

"RESOLVED THAT in accordance with the provisions of Sections 149, 150 and 152 read with Schedule IV and other applicable provisions, if any, of the Companies Act, 2013 ('the Act'), and the Rules made there under, and Regulation 16(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') (including any statutory modification(s) or re-enactment thereof for the time being in force), and other applicable provisions of the Act, read with rules made there under and the Article of Association and pursuant to the recommendation of the Nomination and Remuneration Committee and Board of Directors of the Company to appoint Mr. Narendra Kumar Sharma (DIN:11220307), as an Independent Director of the Company who has submitted the declaration that he meets the criteria for Independence as provided in section 149(6) of the Act, rules made there under and who is eligible, for

appointment, and in respect of whom the Company has received a notice in writing under Section 160 of the Act, be and is hereby appointed as an Independent Non-Executive Director of the Company, not liable to retire by rotation, for a period of 5 (five) consecutive years with effect from 19th September, 2025 to 18th September, 2030.

4. **Re-appointment of Mr. Jyoti Prakash Kanodia (DIN: 00207554) as Managing Director of the Company and approval of remuneration payable to him.**

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

"RESOLVED THAT pursuant to the provisions of Sections 196, 197, 198 and 203, read with Schedule V and all other applicable provisions of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (including any statutory modification(s) or re-enactment thereof for the time being in force) on the recommendation of the Nomination & Remuneration Committee and the Board of Directors, the consent of the members be and is hereby accorded to re-appoint Mr. Jyoti Prakash Kanodia (DIN: 00207554) as the Managing Director of the Company to hold office for a further period of three consecutive years w.e.f from 5th November 2025 to 4th November 2028 on the terms & conditions as mentioned in the Explanatory Statement of the notice."

5. **Appointment of M/s. Arms & Associates LLP Practicing Company Secretaries (ICSI URN: P2011RJ023700) as a Secretarial Auditor of the company.**

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

“RESOLVED THAT pursuant to the provisions of Section 204 and other applicable provisions, if any, of the Companies Act, 2013, read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, and in terms of Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including any statutory modification(s) or re-enactment(s) thereof, as amended, and based on the recommendation of Board of Directors, the consent of the members be and is hereby accorded to appoint **M/s. Arms & Associates LLP Practicing Company Secretaries (ICSI URN: P2011RJ023700)**, as the Secretarial Auditor of the Company for a term of five (5) consecutive financial years commencing from 2025-26 to 2029-30 to conduct the secretarial audit and to furnish the Secretarial Audit Report of the company on such remuneration and terms as may be decided by the Board of Directors.

RESOLVED FURTHER THAT the Board of Directors of the Company, be and is hereby authorized to take all such steps as may be necessary, proper or expedient to give effect to this resolution, including the filing of necessary forms with the Registrar of Companies.”

By order of the Board of Directors of Directors

For Unique Organics Limited

Sd/-

Ramavtar Jangid

Company Secretary

M. No: A38688

Jaipur, August 13, 2025

Registered Office:

E-521, Sitapura Industrial Area,

Jaipur-302022 (Raj.) India

Phone No. +91 141 2770315/509

Email: compliance@uniqueorganics.com

CIN: L24119RJ1993PLC007148

NOTES

1. The Ministry of Corporate Affairs (MCA) vide its General Circular Nos. 14/2020 dated April 8, 2020, 17/2020 dated April 13, 2020, 20/2020 dated May 5, 2020, 09/2023 dated September 25, 2023 and subsequent circulars issued in this regard, the latest being 9/2024 dated September 19, 2024 (collectively referred to as 'MCA Circulars') has permitted the holding of the Annual General Meeting (AGM) through Video Conferencing (VC) / Other Audio-Visual Means (OAVM), without the physical presence of the Members at a common venue. Further, the Securities and Exchange Board of India ('SEBI') vide its circulars dated May 12, 2020 and subsequent circulars issued in this regard, the latest being October 3, 2024 ('SEBI Circulars') has provided certain relaxations from compliance with certain provisions of the SEBI Listing Regulations.
2. A member entitled to attend and vote at the AGM is entitled to appoint a proxy to attend and vote on his / her behalf and the proxy need not be a member of the Company. Since the AGM is being held in accordance with the Circulars through VC/OAVM, the facility for the appointment of proxies by the members will not be available hence proxy form and attendance slip and route map of AGM are not attached to this Notice.
3. Members of the Company under the category of Institutional Investors are encouraged to attend and vote at the AGM through VC. Corporate members intending to authorize their representatives to participate and vote at the meeting are requested to send a certified copy of the Board resolution/authorization letter to the scrutinizer on email cssandeep@armsandassociates.com with a copy marked to evoting@nsdl.co.in and compliance@uniqueorganics.com.
4. Participation of members through VC/OAVM will be reckoned for the purpose of quorum for the AGM as per Section 103 of the Act.
5. Notice of the AGM along with the Integrated Annual Report 2024-25 is being sent by electronic mode to those Members whose e-mail addresses are registered with the Company/ Depositories/ RTA, unless any Member has requested for a physical copy of the same. Members may note that the Notice and Annual Report 2024-25 will also be

uploaded on the website of the Company at www.uniqueorganics.com under investors section, websites of the Stock Exchanges i.e. BSE Limited at www.bseindia.com and on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. www.evoting.nsdl.com.

6. An Explanatory Statement pursuant to Section 102(1) of the Act, setting out material facts concerning the business under Item Nos. 3,4,5 of the Notice is annexed hereto. Further, the relevant details with respect to Item No. 2 pursuant to Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") and Secretarial Standard on General Meetings issued by the Institute of Company Secretaries of India, in respect of Director seeking re-appointment at this AGM are also annexed.
7. Members are requested to intimate changes, if any, pertaining to their name, postal address, e-mail address, telephone/mobile numbers, Permanent Account Number (PAN), mandates, nominations, power of attorney, bank details such as, name of the bank and branch details, bank account number, MICR code, IFSC code, etc.:
 - a) **For shares held in electronic form:** to their Depository Participants (DPs)
 - b) **For shares held in physical form:** to the Company/Registrar and Transfer Agent in prescribed Form ISR-1 and other forms pursuant to SEBI Circular No. SEBI/HO/MIRSD/POD_1/P/CIR/2023/181. The Company has sent letters for furnishing the required details. Members may also refer to Company's website www.uniqueorganics.com.
8. Members may please note that SEBI vide its Circular No. SEBI/HO/MIRSD/MIRSD_RTAMB/P/CIR/2022/8 dated January 25, 2022 has mandated the listed companies to issue securities in dematerialized form only while processing service requests viz. Issue of duplicate securities certificate; claim from unclaimed suspense account; renewal/ exchange of securities certificate; endorsement; sub-division/splitting of securities certificate; consolidation of securities certificates/folios; transmission and transposition. Accordingly,

Members are requested to make service requests by submitting a duly filled and signed Form ISR-4, the format of which is available on the Company's website at uniqueorganics.com and on the website of the Company's Registrar and Transfer Agents, ABS Consultant Pvt. Ltd., Kolkata at absconsultant99@gmail.com. It may be noted that any service request can be processed only after the folio is KYC Compliant.

9. SEBI vide its notification dated January 24, 2022 has mandated that all requests for transfer of securities including transmission and transposition requests shall be processed only in dematerialized form. In view of the same and to eliminate all risks associated with physical shares and avail various benefits of dematerialization, Members are advised to dematerialize the shares held by them in physical form. Members can contact the Company or RTA, for assistance in this regard.
10. In case of joint holders, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company will be entitled to vote during the AGM.
11. Members seeking any information with regard to the financial statements or any matter to be placed at the AGM, are requested to write to the Company at its email id compliance@uniqueorganics.com at an early date as to enable the management to keep the information ready at the AGM.
12. Members of the Company are hereby requested to note that as per the provisions of Section 124(5) and Section 124(6) of the Act, unpaid/unclaimed dividends which not encashed/ claimed by the member of the Company, within a period of seven years from the date of declaration of dividend, has already been transferred by the Company to the Investor Education and Protection Fund (IEPF), also all shares in respect of which dividend has not been paid or claimed for seven consecutive years has been transferred to the Demat Account of IEPF Authority notified by the MCA ('IEPF Demat Account').
 - a. Details of the unpaid/unclaimed dividend are available on the website of the Company

- i.e. www.uniqueorganics.com under investors section.
- b. Members are hereby requested to check, verify and claim their unpaid/ unclaimed dividend as above at earliest by contacting or making request to Company or RTA details as below:
 ABS Consultant Pvt. Ltd.
 99, Stephen House, 6th Floor, 4,
 B.B.D. Bag, (East) Kolkata-700001 (W.B.)
 Phone: 033-22301043, Fax: 033-22430153
 E-mail: absconsultant99@gmail.com
- c. The Members, whose unclaimed dividends/ shares have been transferred to IEPF, may claim the same by making an online application to the IEPF Authority in web Form No. IEPF-5 available on www.iepf.gov.in.
- 13. Instructions for e-voting and joining the AGM through VC/OAVM are as follows:**
- a. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and the various Circulars issued by the MCA and SEBI, the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-voting system as well as e-voting on the day of the AGM will be provided by NSDL.
- b. The remote e-voting period commences on Tuesday, September 16, 2025 (9:00 A.M. IST) and ends on Thursday, September 18, 2025 (5:00 P.M. IST). During this period, Members holding shares either in physical form or in dematerialized form, as on Friday, September 12, 2025 i.e. cut-off date, may cast their vote electronically.
- c. The e-voting module shall be disabled by NSDL for voting thereafter. Members have the option to cast their vote on any of the resolutions using the remote e-voting facility, either during the period commencing from September 16, 2025 and ending on September 18, 2025 or e-voting during the AGM. Members who have voted on some of the resolutions during the said voting period are also eligible to vote on the remaining resolutions during the AGM.
- d. The Members who have cast their vote by remote e-voting prior to the AGM may also attend/participate in the AGM through VC/OAVM but shall not be entitled to cast their vote on such resolution again.
- e. The voting rights of members shall be in proportion to their shares in the paid-up equity share capital of the Company as on the cut-off date.
- f. Any person holding shares in physical form and non-individual shareholders, who acquires shares of the Company and becomes a Member of the Company after sending of the Notice and holding shares as of the cut-off date, may obtain the User ID and Password by sending a request at evoting@nsdl.co.in. However, if he/she is already registered with NSDL for remote e-voting then he/ she can use his/her existing User ID and Password for casting the vote. In case of individual shareholders holding securities in dematerialized mode and who acquires shares of the Company and becomes a Member of the Company after sending of the Notice and holding shares as of the cut-off date may follow steps mentioned below under "Login method for remote e-voting and joining virtual meeting for individual shareholders holding securities in dematerialized mode."
- g. The details of the process and manner for remote e-voting are explained herein below:

The way to vote electronically on NSDL e-voting system consists of "Two Steps" which are mentioned below:

Step 1: Access to NSDL e-voting system

Step 2: Cast your vote electronically on NSDL e-voting system.





Details on Step 1 are mentioned below:

A. Login method for remote e-voting and joining the virtual meeting and joining the virtual meeting for individual shareholders holding securities in dematerialized mode:

Pursuant to SEBI Circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020 on “e-voting facility provided by Listed Companies”, e-voting process has been enabled to all the individual demat account holders, by way of single login credential, through their demat accounts/websites of Depositories/ DPs to increase the efficiency of the voting process. Individual demat account holders would be able to cast their vote without having to register again with the e-voting service provider (“ESP”) thereby not only facilitating seamless authentication but also ease and convenience of participating in e-voting process. Shareholders are advised to update their mobile number and e-mail ID with their DPs to access e-voting facility.

Login method for individual shareholders holding securities in dematerialized mode is given below:

Type of shareholders	Login method
Individual Shareholders holding securities in dematerialized mode with NSDL	<p>I. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.</p> <p>II. NSDL IDeAS Facility If you are already registered for NSDL IDeAS facility,</p> <ol style="list-style-type: none"> Please visit the e-services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a personal computer or on a mobile. Once the home page of e-services is launched, click on the ‘Beneficial Owner’ icon under ‘Login’ which is available under ‘IDeAS’ section. A new screen will open. You will have to enter your user ID and password. After successful authentication, you will be able to see e-voting services. Click on ‘Access to e-voting’ under e-voting services and you will be able to see e-voting page. Click on options available against company name or e-voting service provider – NSDL and you will be redirected to the NSDL e-voting website for casting your vote during the remote e-voting period or voting during the meeting. <p>If the user is not registered for IDeAS e-Services,</p> <ol style="list-style-type: none"> The option to register is available at https://eservices.nsdl.com.

	<ol style="list-style-type: none"> 2. Select 'Register Online for IDeAS' or click on https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3. Upon successful registration, please follow steps given in points 1-5 above. <p>III. E-voting website of NSDL</p> <ol style="list-style-type: none"> 1. Visit the e-voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a personal computer or on a mobile. 2. Once the home page of e-voting system is launched, click on the 'Login' icon available under 'Shareholder/Member' section. 3. A new screen will open. You will have to enter your user ID (i.e. your 16-digit demat account number hold with NSDL), password/OTP and a verification code as shown on the screen. 4. After successful authentication, you will be redirected to NSDL depository site wherein you can see e-voting page. Click on options available against company name or e-voting service provider – NSDL and you will be redirected to the e-voting website of NSDL for casting your vote during the remote e-voting period or voting during the meeting. 5. Shareholders/Members can also download NSDL Mobile App "NSDL Speede" facility by scanning the QR code mentioned below for seamless voting experience. <div style="text-align: center;"> <p>NSDL Mobile App is available on</p> <div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;">  <p>App Store</p> </div> <div style="text-align: center;">  <p>Google Play</p> </div> </div> <div style="display: flex; justify-content: space-around; align-items: center; margin-top: 10px;">   </div> </div>
Individual shareholders holding securities in dematerialized mode with CDSL	<ol style="list-style-type: none"> 1. Existing Users who have opted for Easi/Easiest facility, they can login through their user ID and password. Option will be made available to reach e-voting page without any further authentication. The URL for users to login to Easi/Easiest are https://web.cdslindia.com/myeasi/home/login or visit www.cdslindia.com and click on New System Myeasi. 2. After successful login of Easi/Easiest user will be able to see the e-voting menu. The menu will have links of e-voting service provider. Click to cast your vote. 3. If the user is not registered for Easi/ Easiest, option to register is available at https://web.cdslindia.com/myeasi/Registration/EasiRegistration.

	4. Alternatively, the user can directly access e-voting page by providing demat account number and PAN number from a link in www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered mobile & email as recorded in the demat account. After successful authentication, user will be able to see the e-voting option where the e-voting is in progress and also able to directly access the system of all e-voting service providers.
Individual shareholders (holding securities in dematerialized mode) login through their DPs	<ol style="list-style-type: none"> 1. You can also login using the login credentials of your demat account through your depository participant registered with NSDL/CDSL for e-voting facility. 2. Once logged in, you will be able to see e-Voting option. Once you click on e-voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-voting feature. 3. Click on company name or e-voting service provider name and you will be redirected to e-voting service provider website for casting your vote during the remote e-voting period or joining virtual meeting & voting during the meeting.

Important Note: Members who are unable to retrieve User ID/Password are advised to use Forgot User details/Password option available at respective websites.

Helpdesk for individual shareholders holding securities in dematerialized mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at 022 - 4886 7000.
Individual Shareholders holding securities in Demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800-21-09911

B. Login Method for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <https://www.evoting.nsdl.com/> either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.

Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at <https://eservices.nsdl.com/> with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.

4. Your User ID details are given below:

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example, if your DP ID is IN300*** and Client ID is 12***** then your user ID is IN300***12*****.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example, if your Beneficiary ID is 12***** then your user ID is 12*****.
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example, if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:

- If you are already registered for e-Voting, then you can use your existing password to login and cast your vote.
- If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.
- How to retrieve your 'initial password'?
 - If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8-digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.
 - If your email ID is not registered, please follow steps mentioned below in process for those shareholders whose email ids are not registered

6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:

- Click on "Forgot User Details/Password?" (If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
- Physical User Reset Password? (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
- If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.co.in mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
- Members can also use the OTP based login for casting the votes on the e-Voting system of NSDL.

7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.

8. Now, you will have to click on "Login" button.

9. After you click on the "Login" button, Home page of e-Voting will open.

Details on Step 2 are given below:

HOW TO CAST YOUR VOTE ELECTRONICALLY AND JOIN GENERAL MEETING ON NSDL E-VOTING SYSTEM:

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status.
2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on "VC/OAVM" link placed under "Join General Meeting".
3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.
5. Upon confirmation, the message "Vote cast successfully" will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

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

1. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.
2. The link for VC/OAVM to attend AGM will be available where the EVEN of the company will be displayed after successful login as per the instructions mentioned above for remote e-voting.
3. Shareholders are encouraged to join the AGM through laptops / iPad for better experience.
4. Facility of joining the AGM through VC/OAVM shall open 15 minutes before the time scheduled for the AGM.

5. Further, shareholders will be required to allow camera and use internet with a good speed to avoid any disturbance during the AGM.
6. Please note that participants connecting from mobile devices or tablets or through laptop connecting via mobile hotspot may experience audio/video loss due to fluctuation in their respective network. It is therefore recommended to use stable Wi-Fi or LAN connection to mitigate any kind of aforesaid glitches.
7. Shareholders who would like to express their views/ask questions during the AGM may register themselves as a speaker by sending their request in advance prior to AGM mentioning their name, demat account number/folio number, email id, mobile number at compliance@uniqueorganics.com. The shareholders, who do not wish to speak during the AGM but have queries may send their queries in advance mentioning their name, demat account number/folio number, email id, mobile number at compliance@uniqueorganics.com. These queries will be replied to by the company suitably by email.

Process for those shareholders, whose email/mobile number are not registered with the company/ depositories:

- (I) If shares are held in physical mode: Please provide Folio Number, name of member, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email id to compliance@uniqueorganics.com
- (II) In case shares are held in demat mode: please provide DP ID and Client ID (16-digit DP ID + Client ID or 16-digit beneficiary ID), name of member, client master or copy of consolidated account statement, PAN (self-attested scanned copy of PAN card), Aadhaar (self-attested scanned copy of Aadhar Card) by email id to

compliance@uniqueorganics.com. If you are an individual shareholder holding securities in demat mode: If you are an Individual shareholder holding securities in demat mode, you are requested to refer to the login method explained at step 1 (A) i.e. Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode.

- (III) Alternatively shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.
- (IV) In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.
- (V) If you have any queries or issues regarding attending AGM & e-Voting from the NSDL e-

Voting System, you can write an email to evoting@nsdl.co.in or contact at 1800-222-990.

Other Instructions

1. The Scrutinizer shall, immediately after the conclusion of voting at the AGM, unblock the votes cast through remote e-voting (votes cast during the AGM and votes cast through remote e-voting) and will submit a consolidated Scrutinizer's Report of the total votes cast in favour or against, if any, to the Chairman or a person authorized by him in writing, who shall countersign the same. The results will be announced within the time stipulated under the applicable laws.
2. The result declared along with the Scrutinizer's Report shall be placed on the Company's website <https://uniqueorganics.com> and on the website of NSDL immediately. The Company shall simultaneously forward the results to Stock Exchanges, where the shares of the Company are listed.

By order of the Board of Directors of Directors
For **Unique Organics Limited**

Sd/-
Ramavtar Jangid
Company Secretary
M. No: A38688
Jaipur, August 13, 2025

Registered Office:
E-521, Sitapura Industrial Area,
Jaipur-302022 (Raj.) India
Phone No. +91 141 2770315/509
Email: compliance@uniqueorganics.com
CIN: L24119RJ1993PLC007148

ANNEXURE-A TO THE NOTICE

Details of Directors seeking re-appointment at the Annual General Meeting

Name	Mrs. Madhu Kanodia
DIN	00207604
Age & DOB	58 years (03/11/1966)
Brief profile	She is a B.Sc. (Hons.) graduate with over 15 years of rich experience in sales and management. With a dedicated career spanning 19 years in the spice industry, she has gained in-depth expertise in business operations, market development, and customer relationship management. Her strong leadership skills, coupled with her extensive industry knowledge, have significantly contributed to the sustained growth and success of the business.
Date of original Appointment	July 01, 2006
Nature of expertise in specific functional area	Having experience in sales and management of more than 15 years.
Directorship held in Other public company as on March 31, 2025	NIL
Chairmanship/ Membership of committees of other Public Companies as on March 31, 2025	NIL

For other details such as number of meetings of the board attended during the year, shareholding as on March 31, 2025, in respect of the above Director, please refer to the corporate governance report which is a part of this report.

By order of the Board of Directors of Directors
For **Unique Organics Limited**

Sd/-
Ramavtar Jangid
Company Secretary
M. No: A38688
Jaipur, August 13, 2025

Registered Office:
E-521, Sitapura Industrial Area,
Jaipur-302022 (Raj.) India
Phone No. +91 141 2770315/509
Email: compliance@uniqueorganics.com
CIN: L24119RJ1993PLC007148

EXPLANATORY STATEMENT

[Pursuant to section 102(1) of the Companies Act, 2013 (“Act”)]

ITEM NO. 3

The Board of Directors, on the recommendation of Nomination and Remuneration Committee, further recommended the appointment of Mr. Narendra Kumar Sharma (DIN:11220307) as an Independent Non-Executive Director of the Company, not liable to retire by rotation, for a term of 5 (Five) consecutive years effective from ensuing AGM subject to approval of the Members. The Company has, in terms of Section 160 of the Act, received in writing a notice from a Member, proposing his candidature for the office of Independent Non-Executive Director.

The Company has received a declaration from Mr. Narendra Kumar Sharma to the effect that he meets the criteria of independence as provided in Section 149(6) of the Act and Regulation 16(1)(b) of the Listing Regulations and other declarations as well.

In the opinion of the Board, Mr. Narendra Kumar Sharma fulfils the conditions specified in the Act and SEBI Listing Regulations for appointment as an Independent Director and is independent of the management of the Company.

In compliance with the provisions of Section 149 read with Schedule IV of the Act, the appointment of Mr. Narendra Kumar Sharma as an Independent Director is now being placed before the Members for their approval.

Mr. Narendra Kumar Sharma is a practicing advocate having experience and expertise of more than 25 years in Service matters, consumer disputes, RTI act cases, Negotiable Instrument Act, Motor Accident Disputes etc. and that his association would be of immense benefit to the Company.

Details of Mr. Narendra Kumar Sharma, are provided below pursuant to the provisions of (i) Regulation 36(3) the Listing Regulations and (ii) Secretarial Standard on General Meetings (“SS-2”), issued by the Institute of Company Secretaries of India.

The Board recommends the resolution as set out at Item No. 3 of the accompanying notice for the members’ consideration and approval.

None of the Directors, Key Managerial Personnel of the Company or their relatives or any of other officials of the Company as contemplated in the provisions of Section 102 of the Act is, in any way, financially or otherwise, concerned or interested in this resolution.

INFORMATION ABOUT THE APPOINTEE	
Name:	Mr. Narendra Kumar Sharma
Designation	Independent Director
DIN	11220307
Age & DOB	51 yrs & 10.04.1974
Brief profile	He holds qualifications i.e. 1) LLB., 2) B.Com. and practicing as an Advocate for almost 25 years.
Nature of expertise in specific functional area	Possesses over 25 years of diverse expertise spanning service matters, consumer disputes, RTI Act cases, Negotiable Instruments Act, and motor accident claims.
Disclosure of relationship between other directors & KMP’s	NIL
Directorship held in Other public company as on March 31, 2025	NIL
Chairmanship/ Membership of committees of other Public Companies as on March 31, 2025	NIL

Comparative remuneration profile with respect to industry, size of the Company, profile of the position and person	-		Regulations, 2015 ('Listing Regulations') for being eligible for his appointment. Mr. Narendra Kumar Sharma is not disqualified from being appointed as a Director in terms of Section 164 of the Companies Act, 2013 and has given his consent to act as a Director.
Skill and capabilities required for the role and manner in which person meets such requirements	Mr. Narendra Kumar Sharma holds a B.Com and an LL.B degree, and has over 25 years of extensive experience in service matters, consumer disputes, RTI Act cases, Negotiable Instruments Act, and motor accident dispute cases. In the opinion of the Nomination and Remuneration Committee and Board of Directors, Mr. Narendra Kumar Sharma fulfils the conditions as set out in Section 149(6) and Schedule IV of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements)		Considering the facts as above the Board believes that his association would be of immense benefit to the Company and it is desirable to avail services of Mr. Narendra Kumar Sharma as an Independent Director.
		Pecuniary relationship directly or indirectly with the company or relationship with the managerial personnel, if any	NIL

ITEM NO. 4

In the opinion of the Nomination & Remuneration Committee and Board, Mr. Jyoti Prakash Kanodia brings a wealth of experience in the overall managerial sphere to the board. He has 33 years of experience in the in spices and Agri commodities. Mr. Jyoti Prakash Kanodia being promoter director of the Company, has been providing his full time and attention to the activities of the company and his dedicated efforts have resulted into substantial business growth to the company. The company showed a rapid growth in recent years and also

achieved good profitability as a result of his highly dedicated efforts and continued concentration on business development activity. His hard work, punctuality, rich experience and contribution toward company's affairs will help us achieve substantial business growth. The board recommends his appointment to the shareholders.

In the opinion of the board, Mr. Jyoti Prakash Kanodia fulfils the criteria/ conditions specified under the Act and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the

Listing Regulations”) for appointment as Managing Director of the company.

The Board of directors at their meeting held on August 13, 2025 has recommended appointing Mr. Jyoti Prakash Kanodia as Managing Director of the company w.e.f. November 05, 2025 on such terms and conditions as detailed below:

1. **Tenure of Appointment:**

The appointment as Managing Director for a period of 3 years with effect from November 05, 2025.

2. **Nature of Duties:**

The Executive Director shall, devote his whole time and attention to the business and operations of the Company and carry out such duties as may be entrusted to him by the Board from time to time and separately communicated to him and exercise such powers as may be assigned to him, subject to superintendence, control and directions of the Board in connection with and in the best interests of the business of the Company, including performing duties as assigned by the Board from time to time by serving on the boards of such companies or any other executive body or any committee of such a company.

3. **Remuneration:**

- a) Salary not exceeding to INR 1,80,00,000/- per annum (Rupees One crore Eighty Lakhs per annum to be paid on monthly basis, pursuant to provisions of Schedule V of the Companies Act, 2013.
- b) Commission (over and above salary) as may be decided by the Board of Directors based on the net profit of the Company in each year, not exceeding 5 % of the Net Profits of the Company calculated as per Section 198 of the Companies Act, 2013.
- c) Reimbursed of all travelling, boarding and lodging expenses incurred for/during business trips, entertainment and other out of pocket business promotion expenses,

costs, charges and expenses as may be incurred by him for the purpose of or on behalf of the Company.

- d) He shall not be entitled to receive sitting fees for attending meetings of the Board of Directors or a Committee thereof.

4. **Other Key Terms:**

- a. He will be entitled to use official Car with driver.
- b. He will be entitled to avail the facility of furnished accommodation from Company at any time during his tenure (owned or rented by the company with a maximum sealing of 20% of his gross remuneration).
- c. The Company shall indemnify Mr. Jyoti Prakash Kanodia and keep him indemnified against all costs, expenses, losses, damages, penalties that he may incur or suffer in the course of attending or performing the Company’s work including but not limited to legal costs and expenses incurred by him in defending any dispute or proceedings in any Court of Law, Arbitration, etc.
- d. Mr. Jyoti Prakash Kanodia, in the capacity of Managing Director, shall be considered as a Key Managerial Personnel pursuant to the provisions of Section 203 of the Companies Act, 2013 read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.
- e. In case Company has adequate profits in any subsequent years, the remuneration to Mr. Jyoti Prakash Kanodia, shall be paid as the maximum remuneration calculated and payable as per Section 197 & 198 of the Companies Act, 2013.

A brief profile and other information as required under regulation 36(3) of the Listing Regulations and secretarial standard on general meetings, issued by the Institute of Company Secretaries of India are provided in the Annexure to the Notice.

The Board recommends the resolution as set out at agenda Item No. 4 of the accompanying notice for the members’ consideration and approval.

Details of Mr. Jyoti Prakash Kanodia, are provided below pursuant to: (i) the provisions of Section II, Part II of Schedule V of the Companies Act, 2013 (ii) Regulation 36(3) of the Listing Regulations and (iii) Secretarial Standard on General Meetings(“SS-2”), issued by the Institute of Company Secretaries of India.

1. GENERAL INFORMATION			
Nature of industry	The Company is engaged in the business of import, export of food, feed, spices and agricultural products.		
Date or expected date of commencement of commercial production.	The company was incorporated on January 13, 1993 and started production thereafter.		
In case of new companies, expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus.	Not Applicable		
Financial performance based on given indicators.	The details of the standalone financial Performance of the Company are given below: (Figures are in Lakhs)		
	Financial Year	Total Revenue	Net Profit / (Loss)
	2022-23	18532.91	383.69
	2023-24	20438.10	632.24
	2024-25	15123.34	1054.32
Foreign Investments or collaborators, if any.	The Company has not entered into any foreign collaboration and no foreign direct capital investment has been made in the Company. Foreign investors, mainly comprising NRIs and Foreign Nationals are investors in the Company on account of past issuances of securities/ secondary market purchases. The Company doesn't have any Subsidiary, Associate or Holding Company.		
2. INFORMATION ABOUT THE APPOINTEE			
Designation	Managing Director		
DIN	00207554		
Age & DOB	58 Years (23/12/1966)		
Brief profile	He is a Commerce Graduate from St. Xaviers College, Kolkata and is having experience of about 33 years in the overall managerial sphere.		
Date of original Appointment	September 30, 2010		
Nature of expertise in specific functional area	Experience of 30 years in management, finance, spices and Agri commodities trading and export sector.		
Disclosure of relationship between other directors & KMP's	Mrs. Madhu Kanodia, non-executive director is immediate relative of Mr. Jyoti Prakash Kanodia		

Directorship held in Other public company as on March 31, 2025	NIL
Chairmanship/ Membership of committees of other Public Companies as on March 31, 2025	NIL
Comparative remuneration profile with respect to industry, size of the Company, profile of the position and person	The remuneration being as per Sections 197 & 198 of the Companies Act, 2013 read with Schedule V is not only comparable to but much below the remuneration of CEO/MD levels of similar sized and similar nature of other companies in general.
Background details	Mr. Jyoti Prakash Kanodia is the Promoter and Managing Director of the Company since 1993.
Recognition or awards	The Company, under his leadership, has won many awards i.e. Export Excellence award by Chief Minister of Rajasthan, by Solvent Extractors Association for Second largest exporter of RICE BRAN.
Job profile and his suitability	Mr. Jyoti Prakash Kanodia is a Commerce Graduate from St. Xaviers College, Kolkata. He has over 30 years of professional experience in the overall managerial sphere. He has been the Managing Director of the Company since its inception i.e. 1993. Taking all this into consideration, the Board having recognized his dedicated team work in overall interest of the Company, bestowed the leadership of the Organization to Mr. J. P. Kanodia as Managing Director in continuity.
Past Remuneration	<ul style="list-style-type: none"> a) Salary not exceeding to INR 84,00,000/- per annum (Rupees Eighty Four Lakhs per annum to be paid on monthly basis, pursuant to provisions of Schedule V of the Companies Act, 2013. b) Commission as may be decided by the Board of Directors based on the net profit of the Company in each year, not exceeding 10 % of the Net Profits of the Company calculated as per Section 198 of the Companies Act, 2013. c) Reimbursed of all travelling, boarding and lodging expenses incurred for/during business trips, entertainment and other out of pocket business promotion expenses, costs, charges and expenses as may be incurred by him for the purpose of or on behalf of the Company. and other perquisites as per notice.
Proposed Remuneration	<ul style="list-style-type: none"> a) Salary not exceeding to INR 1,80,00,000/- per annum (Rupees One crore Eighty Lakhs per annum to be paid on monthly basis, pursuant to provisions of Schedule V of the Companies Act, 2013. b) Commission as may be decided by the Board of Directors based on the net profit of the Company in each year, not exceeding 5 % of the Net Profits of the Company calculated as per Section 198 of the Companies Act, 2013. c) Reimbursed of all travelling, boarding and lodging expenses incurred for/during business trips, entertainment and other out of pocket

	business promotion expenses, costs, charges and expenses as may be incurred by him for the purpose of or on behalf of the Company. and other perquisites as per notice.
Pecuniary relationship directly or indirectly with the company, or relationship with the managerial personnel, if any	Besides the below, Mr. Jyoti Prakash Kanodia does not have any other pecuniary relationship with the Company: 1. Remuneration as above. 2. Shareholding in Company (1468932 Shares representing 24.68 % of total paid-up capital). 3. Mrs. Madhu Kanodia (Spouse) is non-executive director in the Company holding 334899 no of shares representing 5.63 % of total paid-up capital.
3. DISCLOSURE	Required, the information is provided under Corporate Governance Section of Annual Report.

Except Mr. Jyoti Prakash Kanodia being appointee and Mrs. Madhu Kanodia, none of the directors and key managerial personnel of the company including their relatives are concerned or interested, financially or otherwise in the resolution mentioned at agenda Item No. 4 of the accompanying notice of the 33rd AGM.

The Company had not made any default in repayment of its debt or interest payable thereon during the preceding financial year 2024-25.

ITEM NO. 5

This explanatory statement is provided in accordance with Regulation 36(5) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations").

In accordance with the provisions of Section 204 and other applicable provisions of the Companies Act, 2013, read with Rule 9 of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014 (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force) ("the Act"), every listed company and certain other prescribed categories of companies are required to annex a Secretarial Audit Report, issued by a Practicing Company Secretary, to their Board's report, prepared under Section 134(3) of the Act.

Furthermore, pursuant to recent amendments to Regulation 24A of the SEBI Listing Regulations, every

Please refer to the Corporate Governance Report for details on shareholding and number of meetings of the Board attended during the year respectively.

For other details such as number of meetings of the board attended during the year, shareholding as on March 31, 2025, in respect of the above Director, please refer to the corporate governance report which is a part of this report.

listed entity is required to conduct a Secretarial Audit and annex the Secretarial Audit Report to its annual report. Additionally, a listed entity must appoint a Secretarial Audit firm for a maximum of two terms of five consecutive years, with shareholder approval to be obtained at the Annual General Meeting.

Accordingly, based on the recommendation the Board of Directors based on the recommendation of Board of Directors, the consent of the members be and is hereby accorded to appoint **M/s. Arms & Associates LLP Practicing Company Secretaries (ICSI URN: P2011RJ023700)**, as the Secretarial Auditor of the Company for a term of five (5) consecutive financial years commencing from 2025-26 to 2029-2030.

While recommending **M/s. Arms & Associates LLP Practicing Company Secretaries (ICSI URN: P2011RJ023700)** for appointment, the Board evaluated various factors, including the firm's

capability to handle a diverse and complex business environment, its existing experience in the Company's business segments, its industry standing, the clientele it serves, and its technical expertise.

M/s. Arms & Associates LLP was found to be well-equipped to manage the scale, diversity, and complexity associated with the Secretarial Audit of the Company. **M/s. Arms & Associates LLP** is a peer reviewed and a well-established firm of Practicing Company Secretaries, registered with the Institute of Company Secretaries of India, Jaipur.

The firm is led by experienced partners, all of whom are distinguished professionals in the field of corporate governance and compliance. Their collective expertise spans corporate advisory, transactional services, litigation, advocacy, and legal due diligence. The firm also has associate partners with strong professional credentials who align with its core values of character, competence, and commitment. **M/s.Arms & Associates LLP** specializes in compliance audit and assurance services, advisory and representation services, and transactional services. The terms and conditions of **M/s. Arms & Associates LLP** appointment include a tenure of five (5) years, from F.Y. 2025-26 to 2029-30.

The remuneration is mutually agreed upon by the Board of Directors and the Secretarial Auditor, based on factors such as the defined scope of work, size of the audit team, relevant industry experience, and the time and expertise necessary to carry out the audit efficiently and effectively.

M/s. Arms & Associates LLP has provided its consent to act as the Secretarial Auditors of the Company and has confirmed that the proposed appointment, if made, will be in compliance with the provisions of the Act and the SEBI Listing Regulations. Accordingly, the consent of the shareholders is sought for the appointment of **M/s. Arms & Associates LLP** as the Secretarial Auditors of the Company. The Board of Directors recommends the resolution for approval by the Members, as set out at Item No. 5 of the Notice.

None of the Directors, Key Managerial Personnel or their relatives are, in any way, concerned or interested financially or otherwise in this resolution.

The Board recommends the resolution for approval of the shareholders.

By order of the Board of Directors of Directors

For **Unique Organics Limited**

Sd/-

Ramavtar Jangid

Company Secretary

M. No: A38688

Jaipur, August 13, 2025

Registered Office:

E-521, Sitapura Industrial Area,

Jaipur-302022 (Raj.) India

Phone No. +91 141 2770315/509

Email: compliance@uniqueorganics.com

CIN: L24119RJ1993PLC007148

BOARD OF DIRECTORS' REPORT

To,
The Members of
Unique Organics Limited

E-521, Sitapura Industrial Area, Jaipur -302022 (Raj.)

Your directors are pleased to present the **Thirty Third (33rd) Annual Report** of the Company together with the Audited Financial Statement for the year ended on 31st March, 2025, as follows:

FINANCIAL SUMMARY: (Rs. In Lakhs, except EPS)

Particulars	Current year ended 31.03.2025	Previous year ended 31.03.2024
	(Audited)	(Audited)
Revenue from operations	14,908.34	20,195.35
Other income	215.00	242.75
Total revenue	15,123.34	20438.10
Expenses:		
(a) Cost of materials consumed	1,156.89	1194.69
(b) Purchases of stock-in-trade	10,788.48	14331.60
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	195.15	-39.89
(d) Employee benefits expense	387.95	230.28
(e) Finance costs	41.84	82.55
(f) Depreciation and amortization expense	21.34	17.08
(g) Other expenses	1,144.41	3767.63
Total expenses	13,736.06	19,583.94
Profit/ (loss) before exceptional items and tax	1,387.28	854.16
Exceptional items	-	-
Profit/ (loss) before tax	1,387.28	854.16
Tax expense		
(1) Current tax	334.71	220.57
(2) Deferred tax expense	-1.58	-0.57
Profit/(Loss) for the period from continuing operations	1,054.15	634.16
other comprehensive income		
A (i) Items that will not be reclassified to profit & loss	0.24	-2.66
(ii) Income tax relating to Items that will not be reclassified to profit & loss	(0.07)	0.74
B (i) Items that will be reclassified to profit & loss	-	-
(ii) Income tax relating to Items that will be reclassified to profit & loss	-	-
Total Comprehensive Income for the period (Comprising Profit (Loss) and other Comprehensive Income for the period)	1,054.32	632.24
Paid-up equity share capital (F.V. of Rs. 10/-)	595.30	595.30
Earnings per equity share		
(a) Basic	17.71	10.65
(b) Diluted	17.71	10.65

STATEMENT OF COMPANY'S AFFAIRS / COMPANY'S WORKING:

Our company is engaged in the manufacturing and export of agricultural commodities, including food products, spices, herbs, ruminant feed, and other animal nutritional solutions.

During the year under review, export sales accounted for 56% of the total revenue, while domestic sales contributed the remaining 44%. Our export activities were primarily driven by cereals and animal feed ingredients, which remained key contributors to our overseas sales. Domestically, our focus remained on cattle feed and animal nutrition products tailored to local market needs.

Recognizing the potential of the domestic market, the Company is actively expanding its presence through product customization, targeted marketing and branding initiatives, competitive pricing, and by strengthening its distribution network and digital sales platforms to reach a broader customer base.

In line with the increasing global demand for these products, we have strategically prioritized exports, especially in high-potential markets. Simultaneously, we are exploring new high-demand product categories to further reinforce our presence in international markets. Efforts are underway to leverage multiple distribution channels to tap into emerging global opportunities.

As highlighted in previous Annual Reports, the Company continues its efforts to recover outstanding dues from defaulting debtors by pursuing appropriate legal measures.

Our manufacturing units operated at optimal capacity, producing high-quality cattle feed and nutritional blends essential for ruminant health. The Company remains firmly committed to maintaining the highest standards of quality and ethical practices across all production stages, in alignment with its core values.

With a clear strategic direction and strong operational execution, the Company is optimistic about achieving improved performance in the coming years and continues to pursue sustainable growth with a positive outlook.

DIVIDEND:

No dividend is recommended for the financial year 2024-25.

RESERVES:

No amount was transferred to the general reserve during the year 2024-25.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS:

During the year under review no loans or guarantees given or investment made, covered under Section 186 of the Companies Act, 2013. For details about past transactions, please refer relevant notes to the financial statement provided in this Annual Report.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES:

Particulars of contracts or arrangements with related parties referred to in Section 188 of the Companies Act, 2013, in the prescribed form AOC-2, and is appended as Annexure-1 to the Board's Report.

DEPOSITS:

The company has not invited/accepted any public deposit whether covered under Chapter V of the Companies Act, 2013 or not and, as such, no amount of principal or interest remained unpaid or unclaimed as at the Balance Sheet date.

CHANGE IN THE NATURE OF BUSINESS:

There is no change in the Nature of Business of the Company from last year. The main activity of the Company is export of Agri commodities, spices, animal feed ingredients, manufacture and sale of range of cattle feed and feed supplement products.

ANNUAL RETURN:

In accordance with Section 134(3)(a) of the Companies Act, 2013, the web address where annual return referred to in sub-section (3) of section 92 has been placed on the Company's website and may be downloaded from <https://uniqueorganics.com/investor/annual-return/>.

EVENTS SUBSEQUENT TO THE DATE OF FINANCIAL STATEMENTS:

There are no such changes/ commitments/events or material changes occurred affecting the financial position of the Company between the end of the financial year i.e. 31.03.2025 and the date of this report.

SIGNIFICANT & MATERIAL ORDERS PASSED BY THE REGULATORS:

The Company has not received any significant/material orders from the statutory or regulatory bodies/ courts/ tribunals impacting the going concern status and company's operations in future.

DETAILS OF SUBSIDIARY/ JOINT VENTURES/ ASSOCIATE COMPANIES:

The Company has no subsidiary, joint venture or associate company during the year under review.

DETAILS OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS:

Your Company is both ethically and professionally managed. It has developed an internal structure with proper hierarchy, delegation of authority and ethical values so that assets are safeguarded and the transactions are properly authorized at various stages and then recorded. With reference to the financial statements, the Company has a continuous monitoring mechanism through Audit Committee, Internal Audit and multistage checking of vouchers and documents which enables the organization to maintain with the same standard of the financial control systems and helps them in managing any default on timely basis because of strong reporting mechanism followed by the company. The Internal Audit System of the company helps to bring out a systematic and disciplined approach to evaluate and improve the effectiveness of internal financial control.

LISTING OF SHARES:

The company's equity shares continue to be listed on Bombay Stock Exchange (BSE) which has nationwide trading terminals.

CORPORATE GOVERNANCE:

Your company has proactively been following the best practices adopted by good corporate in India. The Corporate Governance required under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, forms a part of this report. Practicing Company Secretary's Certificate on Corporate Governance is attached as Annexure-2 and forms a part of this report.

All board members, senior management and designated persons have affirmed compliance with Code of Conduct under Companies Act, 2013 read with Rules there under along with SEBI (LODR)

Regulations, 2015 and Code of Conduct on SEBI (PIT) Regulations, 2015 on annual basis.

BOARD MEETINGS:

The Board of Directors met 5 (Five) times during the financial year 2024-25 on 30.05.2024, 09.08.2024, 12.11.2024, 12.02.2025 and 31.03.2025. The intervening gap between any two meetings was within the period prescribed by the Companies Act, 2013 read with rules there under and Listing Agreement/SEBI (LODR) Regulations, 2015 (including amended/extended from time to time).

COMMITTEES OF DIRECTORS:

The Board had four committees during the year under review i.e. Audit Committee, Nomination & Remuneration Committee, Stakeholders Relationship Committee, Share Transfer Committee. All committees are formed as per prevailing laws and have proper combinations of independent and non-independent directors in composition.

A detailed note on the Board and its committees is provided under the *Corporate Governance Report* section in this Annual Report.

POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION:

Company has constituted Nomination and Remuneration Committee (Details of which is part of Corporate Governance Report in this Annual Report) and adopted Nomination and Remuneration Policy formulated in compliance with Section 178 of the Companies Act, 2013 read with rules there under and SEBI (LODR) Regulations, 2015. The full text of said policy is available on Company's website at <https://uniqueorganics.com/investor/corporate-governance-policies/>.

Salient features of the policy regarding criteria for determining qualifications, criteria of Making Payments to directors, independence of directors and other matters are as under:

- The Committee shall identify and ascertain the integrity, qualification, expertise and experience of the person for appointment as Director, KMP or at Senior Management level and recommend his / her appointment, as per Company's Policy.
- Remuneration/ Commission etc. to be paid to Managing Director / Whole-time Directors, etc. shall be governed as per provisions of the Companies Act, 2013, Schedule V of the Act and

rules made there under or any other enactment for the time being in force and the approvals obtained from the Members of the Company.

- The Non-Executive/Independent Directors may receive sitting fees and such other remuneration as permissible under the provisions of Companies Act, 2013 read with rules there under and provisions of SEBI (LODR) Regulations, 2015. The amount of sitting fees shall be such as may be recommended by the Nomination and Remuneration Committee and approved by the Board of Directors and members from time to time.
- The remuneration to Key Managerial Personnel and Senior Management shall consist of fixed pay and incentive pay reflecting their short term and long-term performance and working, in compliance with the provisions of the Companies Act, 2013 and in accordance with the Company's Policy.
- An Independent Director shall not be eligible to get Stock Options and also shall not be eligible to participate in any share-based payment schemes of the Company.
- An Independent Director shall hold office for a term up to five consecutive years on the Board of the Company and will be eligible for re-appointment on passing of an ordinary resolution by the Company and disclosure of such appointment in the Board's report.
- The Committee may recommend with reasons recorded in writing, removal of a Director, KMP or Senior Management Personnel subject to the provisions and compliance of the Companies Act, 2013, rules and regulations and the policy of the Company.
- There has been no change in the remuneration policy during the financial year.

PARTICULARS OF EMPLOYEES:

Particulars of employees in accordance with the provisions of Section 197(12) of the Companies Act, 2013 read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, is appended in Annexure-3 to the Board's Report.

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

Company has complied with provisions relating to the constitution of Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. The Company has in place an Anti-Sexual Harassment Policy (POSH Policy) in line with the requirements of the Sexual Harassment of Woman at the workplace (Prevention, Prohibition & Redressal) Act, 2013. Internal Complaint Committee (ICC) has been setup to redress complaints received regarding sexual harassment. All employees (permanent, contractual, temporary, trainees) are covered under this policy. No complaint pertaining to sexual harassment at workplace, was received during the year under review.

Number of complaints pending at the beginning of the Financial Year	NIL
Number of complaints received during the Financial Year	NIL
Number of complaints disposed off during the Financial Year	NIL
Number of complaints unsolved at the end of the Financial Year	NIL
Number of cases pending for more than ninety days	NIL

DISCLOSURE UNDER MATERNITY BENEFIT ACT, 1961

As per Companies (Accounts) Second Amendment Rules, 2025, MCA notifies that company complies with the Maternity Benefit Act, 1961. Company has complied with the provisions of the Maternity Benefit Act, 1961, including amendments thereto.

- Maternity Leave: Eligible women employees were granted 26 weeks of paid maternity leave, as mandated by the Act. In cases where the employee already has two or more surviving children, 12 weeks of paid maternity leave was provided, in line with the statutory limit. Eligible

women can avail paid maternity leave for continuous period of 26 weeks of which 4 weeks can be availed for the pre-natal period.

- **Salary and Benefits:** During the period of maternity leave, employees received full wages, including all regular allowances and benefits. No deductions were made to the salary structure during this period.
- **Job Protection:** No woman employee was terminated or subjected to adverse employment conditions due to availing maternity leave. Their employment, seniority, and benefits remained uninterrupted throughout the leave period.
- **Awareness and Support:** The Company regularly communicates maternity-related entitlements to its employees and provides necessary HR support to ensure a smooth transition before and after maternity leave.

The Company ensures a safe, inclusive, and supportive work environment for all women employees before and after childbirth, including maternity leave, nursing breaks, and related entitlements. The Company remains committed to fostering a workplace that is inclusive, supportive, and compliant with all statutory welfare provisions aimed at protecting and empowering women in the workforce.

DIRECTORS:

a) **Details of directors or key managerial personnel who were appointed or have resigned during the year under review:**

During the year under review, Mr. Sanjeev Kumar Mishra appointed as a new Independent Director on the Board of the Company. Further, Mr. Sanjay Sharma ceased to hold office as an Independent Director of the Company upon completion of his tenure. The Board put on record its sincere appreciation for the valuable contributions made by Mr. Sanjay Sharma during his association with the Company.

b) **Declaration by an Independent Director(s)**

Company have received declarations from its independent directors, Mr. Sanjay Sharma, Mr. Ashish Gupta and Mr. Sanjeev Kumar Mishra under sub section (6) of section 149 of the Companies Act, 2013 for the year under review, confirming that they meet the criteria as laid down in Section 149(6) of the Companies Act, 2013 read with rules thereunder and provisions of SEBI (LODR) Regulations, 2015.

c) **Performance Evaluation of Board and re-appointment**

The company has developed and implemented a policy for formal annual evaluation. The Committee/Board shall evaluate the performance of Board, its Committees, and its individual directors including Chairman/ Managing Director and Independent Directors of the Company with reference to the authority under the Policies of the Company framed in accordance with the relevant provisions of Companies Act, 2013 read with rules thereunder, LODR Reg. and based on their functions and the criteria for the evaluation of the performance as prescribed in the policy.

Evaluation of Independent Directors carried on by the entire Board in the same way as it is done for the Executive Directors/Non-Independent Directors of the Company except the Director getting evaluated keeping in view the inputs provided by Nomination & Remuneration Committee.

The Policy on Annual Performance Evaluation of the Board, its Committee's and individual directors is appended as Annexure-4 to this report and also available on Company's website <https://uniqueorganics.com/investor/corporate-governance-policies/>.

d) **Familiarization Program for Directors**

The directors inducted in to the Board, generally attends an orientation program at his convenient time. The details are provided in

Corporate Governance Report.

e) Appointment/ Re-appointment of independent directors

During the year there is new appointment Mr. Sanjeev Kumar Mishra as an Independent on the Board of the Company.

DIRECTORS RESPONSIBILITY STATEMENT:

Pursuant to provisions of clause (c) of sub-section (3) of section 134 of the Companies Act, 2013, your directors hereby state that:

- a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
- c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- d) the directors had prepared the annual accounts on a going concern basis; and
- e) the directors, in the case of a listed company, had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.

Explanation. —For the purposes of this clause, the term “internal financial controls” means the policies and procedures adopted by the company for ensuring the orderly and efficient conduct of its business, including adherence to company’s policies, the safeguarding of its assets, the prevention and detection of frauds

and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information;

- f) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

STATUTORY AUDITORS:

M/s. Gourisaria Goyal & Co., Chartered Accountants, (Firm Registration No. 016681C) has been appointed as the Statutory Auditors of the Company in 30th AGM held on 29th July, 2023 for a term of five consecutive years to hold office from the conclusion of his 30th Annual General Meeting (“AGM”) till the conclusion of the 35th AGM, 2027.

SECRETARIAL AUDITOR AND REPORT:

M/s Arms & Associates LLP, Company Secretaries, Jaipur has been appointed as Secretarial Auditor to conduct the secretarial audit of the company for the financial year 2024-25 as required under Section 204 of the Companies Act, 2013 and rules thereunder. The secretarial audit report for the financial year 2024-25 forms part of the Report as an Annexure-5.

QUALIFICATIONS, RESERVATION OR ADVERSE REMARK IN AUDIT REPORTS:

There is no adverse remark or qualification or any disclaimer remark against the Company by:

- a. the Statutory Auditor in its Independent Audit Report; and
- b. the Company Secretary in practice in its Secretarial Audit Report.

REPORTING OF FRAUDS BY AUDITORS:

During the year under review, neither the Statutory Auditors nor the Secretarial Auditor has reported to the audit committee, under Section 143 (12) of the Companies Act, 2013, any instances of fraud committed against the Company by its officers or employees, the details of which would need to be mentioned in the Board’s report.

COST AUDITORS:

Provisions of cost audit is not applicable on your Company. Accordingly, your company is not required to conduct the cost audit for the financial year ended March 31, 2025.

DISCLOSURE ON MAINTENANCE OF COST RECORDS:

Maintenance of cost records as specified by the

Central Government under sub-section (1) of section 148 of the Companies Act, 2013, is not applicable on Company, accordingly such accounts and records are not made and maintained.

AUDIT COMMITTEE:

In compliance of the provisions of Section 177 of the Companies Act, 2013 read with Rules thereunder and Regulation 18 of the SEBI (LODR) Regulations, 2015, company has an audit committee comprising Shri Jyoti Prakash Kanodia, Managing Director as Chairman of the Committee, Shri Sanjeev Kumar Mishra & Shri Ashish Gupta, Independent Directors as members of the Committee. The Committee functions with the powers and responsibilities as specified in the Companies Act, 2013 read with rules there under, Regulation 18 of the SEBI (LODR) Regulations, 2015 and other applicable law, if any.

VIGIL MECHANISM / WHISTLE BLOWER POLICY:

In compliance of the provisions of Section 177 of the Companies Act, 2013 and Regulation 22 of the SEBI (LODR) Regulations, 2015, Company has established a Vigil Mechanism (Whistle Blower policy) and formulated a Policy in order to provide a framework to the directors and employees of the company a responsible and secure whistle blowing/ vigil mechanism to report genuine concerns to the Chairman of the Audit Committee. Company hereby affirms that no personnel have been denied access to the audit committee. More details about the policy and procedure are stated in Corporate Governance Report forming part of this Annual Report.

RISK MANAGEMENT POLICY/ PLAN:

The Company has developed and established a risk management policy/ Plan for the Company which sets out a framework for identification of elements of Risk, if any which in the opinion of the Board may threaten the existence of the Company and has devised a proper system of risk management and internal compliance and control through its Board, Audit Committee, KMP's and other Senior personnel of the Company.

SHARE CAPITAL:

There was no change in the Share Capital during the year under review as under:

a) Issue of equity shares with differential rights

The company didn't issue any equity shares with differential rights or other securities during the year under review.

b) Issue of sweat equity shares

The company didn't issue any Sweat equity shares during the year under review.

c) Issue of employee stock options

The company didn't issue any ESOP during the year under review.

d) Provision of money by company for purchase of its own shares by employees or by trustees for the benefit of employees

Company didn't make any Scheme or Provision of money for purchase of its own shares by employees or by trustees for the benefit of employees during the year under review.

CORPORATE SOCIAL RESPONSIBILITY (CSR):

UOL CSR initiatives and activities are aligned to the requirements of Section 135 of the Act. A brief outline of the CSR policy of the Company and the initiatives undertaken by the Company on CSR activities during the year are set out in Annexure-7 of this report in the format prescribed in the Companies (Corporate Social Responsibility Policy) Rules, 2014. This Policy is available on the Company's website at <https://uniqueorganics.com/investor/corporate-governance-policies/>.

**PARTICULARS OF CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNING AND OUTGO:**

Pursuant to section 134 of the Companies Act, 2013, read with the Companies (Accounts) Rules, 2014, the requisite particulars are furnished at Annexure-6 given hereto forming part of this Report.

DEPOSITORY SYSTEM:

In order to keep pace with the changing technology and to provide the benefits of electronic trading to our members, your company's shares are tradable compulsorily in electronic form and it established connectivity with depositories, viz. National Securities Depositories Limited (NSDL) and Central Depository Services (India) Limited (CDSL). The company also has common agency (RTA) for transfer/transmission of shares both in demat and in physical form.

STATUS OF CASES FILED UNDER INSOLVENCY AND BANKRUPTCY CODE, 2016

There is no case filed by Company or against the Company under the Act during the year under review.

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

Management Discussion and Analysis Report for the year under review as stipulated under Listing Regulations is presented in a separate section forming part of this Report.

TRANSFER OF AMOUNTS TO INVESTOR EDUCATION AND PROTECTION FUND (IEPF)

Pursuant to sections 124 and 125 of the Act read with the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 ("IEPF Rules") there was no dividend which is unclaimed/ unpaid for more than seven years, hence the company is not required to transfer any amount to Investor Education and Protection Fund during the year under review. Previous year unpaid/unclaimed dividend already has been transferred to IEPF.

COMPLIANCES OF APPLICABLE SECRETARIAL STANDARDS

The Company has complied with the applicable Secretarial Standards, i.e. SS-1 and SS-2 issued by the Institute of Company Secretaries of India.

By order of the Board of Directors of Directors
For **Unique Organics Limited**

Sd/-	Sd/-
Jyoti Prakash Kanodia	Madhu Kanodia
DIN: 00207554	DIN: 00207604
Managing Director	Director

Jaipur, August 13, 2025

Registered Office:

E-521, Sitapura Industrial Area,

Jaipur-302022 (Raj.) India

Phone No. +91 141 2770315/509

Email: compliance@uniqueorganics.com

CIN: L24119RJ1993PLC007148

MANAGEMENT DISCUSSION & ANALYSIS

Your directors are glad to present below the management discussion and analysis for the year 2024-25:

Overview of the Industry Structure and Developments:

The agriculture sector continues to be the largest source of livelihood in India, positioning the country among the world's top producers of agricultural and food products. According to the Economic Survey 2024-25, agricultural growth remained stable

during the first half of FY 2024-25, with the second quarter registering a 3.5% growth rate—an improvement over the previous four quarters. India continues to cultivate a diverse mix of food grains, cereals, and other crops, contributing significantly to the global agri-food supply.

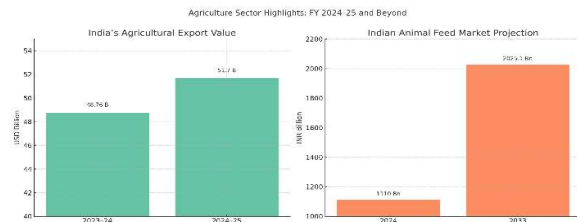
Recent data from the Department of Commerce indicates that both agricultural exports and imports touched new highs in the financial year ending March 31, 2025. Agricultural exports were valued at

approximately USD 51.7 billion in 2024–25, rising from USD 48.76 billion in 2023–24, reflecting consistent export performance.

Source: [Ministry of Commerce – Trade Statistics](#)

India's animal feed market also demonstrated significant expansion, reaching a size of INR 1,110.0 billion in 2024. It is projected to grow at a CAGR of 6.9%, reaching INR 2,025.1 billion by 2033, indicating long-term growth prospects for livestock nutrition and feed manufacturing.

Source: [IMARC Group – Indian Animal Feed Market](#)



The primary destinations for India's agricultural exports include Bangladesh, UAE, USA, Vietnam, Saudi Arabia, Nepal, Malaysia, and Indonesia, with additional demand from Iran, Egypt, Iraq, and China.

Looking ahead to FY 2025–26, the outlook for agricultural exports remains positive, driven by:

- Improved global demand,
- Government incentives and export promotion schemes, and
- Expectations of a favourable monsoon, which may help reverse recent weak sentiments in the sector.

However, the sector's continued dependence on monsoon conditions remains a critical variable influencing agricultural output and sentiment.

The management of your company remains proactive in identifying emerging markets and new high-potential products in both domestic and export segments. With strategic planning and market intelligence, the company anticipates a strong volume of business in the coming year, aligned with the sector's favourable outlook.

UOL Business:

During the year under review, export sales contributed major role in source of income in total revenue of the Company. The export activities were focused on broadly on cereals, animal feed ingredients whereas domestic activities were focused on cattle feed and other animal nutritional

products. Cereals and feed ingredients were the major contributor the export sales during the year under review. Your Company identified the demand of above products and has been focusing on its exports mainly on these. Further, your company is working to identify more such high demand products and is hopeful of developing a good market base on international level.

This year, the total revenue of the Company decreased by 26% compared to the previous year. Export turnover of the Company decreased by 54.71% compared to the previous year. This shortfall in exports is primarily due to changes in tax policies and tariffs in other countries, as well as the ongoing war situations.

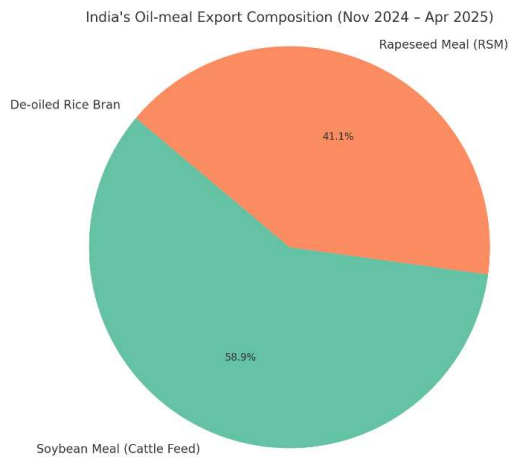
Here is the line chart showing **India's soymeal exports** from FY 2022–23 through early FY 2024–25. You can see a sharp **peak in FY 2023–24**, followed by a **decline in 2024–25**, reflecting a slowdown in demand and pricing competitiveness.



This chart clearly shows the surge in soymeal exports during FY 2023–24, followed by a drop in the Nov 2024–Apr 2025 period, indicating a cooling trend as global competition and pricing pressure impacted India's export volumes. Growth has since cooled off due to competitiveness issues and stricter export bans. India's cattle-feed volume exports are heavily dependent on price advantage and export policy environment; both need close attention moving forward.

India's oil-meal export composition for Nov 2024 – Apr 2025:

- **Soybean Meal (Cattle Feed):** ~59% of total exports
- **Rapeseed Meal (RSM):** ~41%
- **De-oiled Rice Bran:** 0% (exports banned during this period)



Despite these challenges, the Company's net profit has increased to Rs 1054.15 Lakhs, registering a growth of 66.23% compared to the previous financial year. The Company's gross profit also reached Rs 1387.28 Lakhs, registering a growth of 62.41%.

The export activities were majorly focused on cereals, animal feed ingredients whereas domestic activities were focused on cattle feed and feed supplement & other animal nutritional products. Rice, Maize, Soybean Meal/Extractions and, Barley, RSM and De-oiled Rice Bran were the major contributor to the export sales during the year under review.

Our management has been continuously working to identify and select new products and markets. We are also focusing on developing new markets in Gulf and Middle Eastern countries. Further, the management anticipates good volume of business in year ahead.

Opportunities:

The advantage of your company is its 33 years of experience in the sector of agricultural produce exports that has created a trust among its customers worldwide. The management policies are aimed at satisfying the requirements of the present customers while adding on new pool of customers, products and markets. The company is continuing to manufacture and supply cattle feed and animal feed supplements under the brand name 'ROHINI' with an aim to tap the domestic market and diversify its portfolio.

Your Company is also supplying feed products to reputed milk producing companies in Rajasthan as

well as adjoining states on contract basis and joining hands with new entrants in the dairy field.

Your company is hopeful of positive results in the exports and domestic market on the basis of:

- Productive and effective leadership having a dedicated and committed team.
- Following the ethical, transparent and clearly defined business practices.
- Strong buyer and seller base – enhanced competitiveness.
- Positive reputation among the buyers and the sellers worldwide.
- Utilization of in-house manufacturing and testing facility. For ensuring end to end services to our customers
- Exploring new markets for food & feed products.

Strengths Driving Future Growth

Your Company is optimistic about its future growth in both domestic and international markets, based on the following strengths:

- Visionary leadership and a dedicated team focused on results.
- Ethical and transparent business practices aligned with long-term strategy.
- A robust buyer and seller network, enhancing competitiveness.
- Reputation for quality and trust among global customers.
- In-house manufacturing and quality testing facilities to ensure seamless service and product integrity.
- Continuous efforts in exploring new markets for food and feed products.

Risks and Industry Challenges

Given that the Company's core business lies in agricultural products, it remains inherently exposed to several unpredictable and uncontrollable risks that may significantly affect its performance:

- Climatic conditions, including monsoons and weather variability.
- Government export policies and changes in fiscal regulations.

- Price fluctuations in agricultural commodities and currency exchange volatility.
- Global and local demand-supply dynamics.
- Shifts in purchasing behavior and pricing trends.
- Geopolitical developments, both domestic and international.
- Foreign trade policies of India and importing countries.
- Currency fluctuations and trade restrictions.

The performance of your Company must be assessed in the context of these external political, economic, and market conditions, which are beyond its control but integral to its strategic planning and risk management.

Segment-wise performance:

a) Business (Primary) Segment

The Company operates in a single primary business segment, namely, Feed, food, herbs and Spices products, and hence there is no reportable primary segment as per AS-17 on segment reporting.

b) Geographical (Secondary) Segment

- The company primarily operates in India and overseas and therefore the analysis of geographical segment is demarcated into its Indian and Overseas operations as under:

Particulars/ Revenue (Gross Sales)	F.Y. 2024-25 (Lakhs)	F.Y. 2023-24 (Lakhs)
India	6490.10	1639.35
Overseas	8366.05	18471.29
Total	14856.15	20110.65

Refer Note-34 to P&L for more details.

- Non-Current Assets: All non-current assets other than financial instruments of the company are located in India.

Outlook:

Business Environment, Risk Outlook, and Mitigation Strategy:

The business environment continues to present a dynamic mix of opportunities and challenges, encompassing potential gains as well as inherent risks. In a liberalized and competitive market, macroeconomic fluctuations and sector-specific factors are often beyond the Company's control. However, to navigate these uncertainties, the Company actively engages in market research, trend analysis, and forecasting techniques to anticipate risk scenarios and implement proactive mitigation strategies.

The management remains optimistic about continued growth in both the export and domestic markets. With focused efforts on expanding product offerings and geographic reach, the Company is positioning itself to capitalize on emerging market demands. At the same time, we are committed to adopting a balanced and cautious approach to risk, ensuring sustainable growth with minimal exposure to external shocks.

Our Internal Audit Controls and Risk Management Policies are consistently reviewed and updated to reflect evolving market dynamics and ensure compliance, agility, and resilience in our operations.

Risks and Concerns:

In the normal course of business, the Company is exposed to a broad spectrum of risks, including but not limited to:

- Commodity price fluctuations at national and global levels
- Foreign exchange volatility
- Legal and regulatory changes
- Market and credit risks
- Liquidity challenges
- Changes in government trade and fiscal policies

Given the volatile pricing environment and overall market liquidity concerns, the risk of customer defaults—both domestic and international—remains elevated. To address this, the Company has implemented stringent buyer verification protocols and has adopted trade credit insurance policies to safeguard receivables and minimize credit exposure. To effectively identify and respond to such risks, the

Company has established a comprehensive Risk Management Policy. This policy outlines:

- Standards for assessing potential risks
- Evaluation of risk probability and impact
- Action plans for timely mitigation and control

The policy also mandates periodic reviews of operational areas, enabling the management to take informed decisions and adjust strategies to minimize the impact of known and emerging risks.

Internal Control System and their adequacy:

Our organization operates on a foundation of strong ethics and professionalism. To address the complexities of business development, we have established internal frameworks that facilitate task completion in a professional manner. Each member of our team has clearly defined roles, which are regularly reviewed and monitored as per the given environmental factors.

We have implemented an Internal Audit Control system designed to assess and enhance the effectiveness of risk management and governance practices. This system ensures adherence to established standards, thereby improving organizational performance and providing a competitive advantage by minimizing avoidable costs.

Financial and Operational Performance:

During the year under review, the Company recorded a total revenue of ₹15,123.34 lakhs, compared to ₹20,438.10 lakhs in the previous financial year, marking a decline of 26%. This reduction was primarily driven by a significant drop in export turnover, which contracted by 54.71% year-on-year.

Despite the decline in revenue, the Company delivered strong profitability, with net profit rising to ₹1,054.15 lakhs, reflecting a robust growth of 66.23% over the previous year. Similarly, the Company's gross profit increased to ₹1,387.28 lakhs, registering a year-on-year growth of 62.41%. These results underscore the Company's operational resilience and cost management effectiveness in a challenging market environment.

Human Resources:

Company strongly belief that employees are the assets of the company, your company is committed for proper utilization of its human resources with an aim to achieve professional excellence and sustainable mutual growth.

Cautionary Statement:

Statements made in "Management Discussion & Analysis" describing projections, company's objectives and planning may be somewhat forward looking within the meaning of applicable laws and regulations. The Actual results might differ depending upon prevailing trends, international business scenario, government policies, demand and availability of products and government support by means of direct or indirect assistance for export of products from time to time.

Acknowledgement:

Your directors express their sincere thanks to Central and State Government departments, Banks, foreign buyers, suppliers and all stakeholders for their cooperation and encouragement they always extended to the company and look forward for their continued support. For the continuous support and meticulous efforts of Dealers, Business Associates and employees in ensuring an all-round improved operational performance, your directors' wish to place on record their sincere thanks and appreciation.

By order of the Board of Directors of Directors
For **Unique Organics Limited**

Sd/-
Jyoti Prakash Kanodia
DIN: 00207554
Managing Director

Sd/-
Madhu Kanodia
DIN: 00207604
Director

Jaipur, August 13, 2025

Registered Office:
E-521, Sitapura Industrial Area,
Jaipur-302022 (Raj.) India
Phone No. +91 141 2770315/509
Email: compliance@uniqueorganics.com
CIN: L24119RJ1993PLC007148

ANNEXURES TO THE BOARD OF DIRECTOR'S REPORT
Annexure-1
PARTICULARS OF CONTRACTS/ ARRANGEMENTS MADE WITH RELATED PARTIES
Form No. AOC-2

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

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

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

S.No.	Particulars	Details
(a)	Name(s) of the related party and nature of relationship	There were no transactions or arrangements which were not at Arm's length basis during the year ended March 31, 2025
(b)	Nature of contracts/arrangements/transactions	
(c)	Duration of the contracts / arrangements/transactions	
(d)	Salient terms of the contracts or arrangements or transactions including the value, if any	
(e)	Justification for entering into such contracts or arrangements or transactions	
(f)	date(s) of approval by the Board	
(g)	Amount paid as advances, if any	
(h)	Date on which the special resolution was passed in general meeting as required under first proviso to section 188	

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

S.No.	Particulars	Details
(a)	Name of the Related Party	There were no contracts or arrangements or transactions entered into during the year ended March 31, 2025, which were at Arm's length basis.
(b)	Nature of Relationship	
(c)	Nature of contract / arrangement / transaction	
(d)	Duration of contract / arrangement / transaction	
(e)	Salient terms of the contract or arrangement or transaction	
(f)	Justification for entering into such contracts or arrangements or Transaction	
(g)	Date of approval by the Board, if any	
(h)	Amount of transaction during the year	
(i)	Amount paid as advances if any	
(j)	Date on which the resolution was passed in General meeting as required under first proviso to section 188	

By order of the Board of Directors of Directors
For **Unique Organics Limited**

Registered Office:
E-521, Sitapura Industrial Area,
Jaipur-302022 (Raj.) India
Phone No. +91 141 2770315/509
Email: compliance@uniqueorganics.com
CIN: L24119RJ1993PLC007148

Sd/-
Jyoti Prakash Kanodia
DIN: 00207554
Managing Director

Sd/-
Madhu Kanodia
DIN: 00207604
Director

Jaipur, August 13, 2025

Annexure-2
**PRACTICING COMPANY SECRETARIES' CERTIFICATE
ON CORPORATE GOVERNANCE**

(As per provisions of Chapter IV of SEBI (LODR) Regulations, 2015, as amended)

To

The Members of
Unique Organics Limited

We have examined the compliance of the conditions of Corporate Governance by Unique Organics Limited ('the Company') for the year ended on March 31, 2025, as stipulated under Regulations 17 to 27, clauses (b) to (i) and (t) of sub-regulation (2) of Regulation 46 and para C, D & E of Schedule V of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations").

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

In our opinion and to the best of our information and according to the explanations given to us, we certify that the Company has generally complied with the conditions of Corporate Governance as stipulated in the SEBI Listing Regulations for the year ended on March 31, 2025.

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

For ARMS and Associates LLP
Company Secretaries
ICSI URN: P2011RJ023700
PR 6756/2025

Sd/-

Lata Gyanmalani
Partner

FCS 10106 CP No.9774

Date: August 13, 2025

Place: Jaipur

UDIN: F010106G000996366

Annexure-3
**DISCLOSURE ON REMUNERATION PURSUANT TO
SECTION 197 OF THE COMPANIES ACT, 2013 READ
WITH RULE 5 (1) OF THE COMPANIES (APPOINTMENT
& REMUNERATION OF MANAGERIAL PERSONNEL)
RULES, 2014, AMENDED FROM TIME TO TIME**

- (i) The ratio of the remuneration of Director of the Company to the median remuneration of the employees of the Company for the financial year 2024-25:

Ratio of the remuneration of Whole Time Director of the Company (Mr. Jyoti Prakash Kanodia, Managing Director only) to the median remuneration of the employee of the Company is 78:1 (1 denotes median employees' salary).

Note - Information is taken only in respect of Whole Time (Executive) Directors, who are in contractual position with the Company and getting remuneration as on 31st March 2025. Only one director Mr. Jyoti Prakash Kanodia is Whole Time Director in the Company working in the capacity of Managing Director, rest all directors all non-executive and are not paid any remuneration except sitting fees. For the calculation of median remuneration of employees of the Company, total remuneration paid during the year was taken of the employees who were on roll of the Company during full financial year 2024-25 and previous year for better comparability. Trainees, contractual employees and employees joined/ left during the year with less than 6 month working were not considered for this calculation.

- (ii) The percentage increase in remuneration of each Whole Time Director, Chief Financial Officer and the Company Secretary of the Company, during the financial year 2024-25, are as under;

Percentage increase in remuneration of Whole Time Director (Managing Director) is 134.78%, Chief Financial Officer is 27.21% and Company Secretary is 28.06%.

- (iii) The percentage increase in the median remuneration of employees in the financial year;

Median remuneration of employees of the Company increased by 15.48% during the

financial year 2024-25, as compared to the financial year 2023-24.

- (iv) The number of permanent employees on the rolls of the Company;

The Company had 36 permanent employees on its rolls as on 31st March 2025. (Excluding contractual workman).

- (v) Average percentile increases already made in the salaries of employees of the Company other than its Managerial Personnel (viz. MD, CFO and CS of the Company) during the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration;

Average remuneration increase in the salary of employees of the Company during the financial year was 42.55 % and the average remuneration increase for the Managerial Personnel of the Company (viz. MD, CFO and CS of the Company) was 63.35%. this also include profit linked incentive apart from salary. Remuneration increases/decreases are dependent on the Company's profits and particular employee's working tenure during the year & performance individually and collectively.

- (vi) The key parameters for any variable component of remuneration availed by the directors;

Board approved a is commission as a variable component in the remuneration of the Managing Director Mr. Jyoti Prakash Kanodia at the rate of 10% of profit calculate as per Section 198 of the Companies Act, 2013 for the financial year 2024-25.

- (vii) Affirmation that the remuneration is as per the Remuneration Policy of the Company;

It is affirmed that all remuneration paid is as per the Remuneration Policy of the Company.

- (viii) The information required under Section 197 of the Companies Act, 2013 read with rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014;

The statement containing particulars of employees (Annexure-3A) as required under

Section 197 of the Companies Act, 2013 read with rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, will be provided upon request. In terms of Section 136 of the Companies Act, 2013, the Report and Accounts are being sent to the Members and others entitled thereto, excluding the information on employees' particulars which is available for inspection by the members at the Registered Office of the Company during business hours on working days of the Company. If any member is interested in obtaining a copy thereof, such Member may write to the Company Secretary in this regard.

By order of the Board of Directors of Directors
For **Unique Organics Limited**

Sd/- Jyoti Prakash Kanodia DIN: 00207554 Managing Director	Sd/- Madhu Kanodia DIN: 00207604 Director
Jaipur, August 13, 2025	

Registered Office:

E-521, Sitapura Industrial Area,

Jaipur-302022 (Raj.) India

Phone No. +91 141 2770315/509

Email: compliance@uniqueorganics.com

CIN: L24119RJ1993PLC007148

Annexure-4

POLICY FOR EVALUATION OF THE PERFORMANCE OF THE BOARD, ITS COMMITTEES AND INDIVIDUAL DIRECTORS

A. INTRODUCTION:

Unique Organics Limited (hereinafter referred to as "**the Company**") believes in conducting its affairs in a fair and transparent manner by adopting the highest standards of professionalism, honesty, integrity and ethical behavior, in consonance with the Company's Code of Conduct for its directors, KMP's and employees.

Therefore, the Company has made this policy to comply with various provisions under the clause 49 of the Listing Agreement entered into by the

Company and BSE/ SEBI (LODR) Regulations, 2015 and also the formal annual evaluation made by the Board of Directors of its own performance (self-appraisals) and that of its committees and individual Directors as mentioned under the clause (p) of sub-section (3) of Section 134 of the Companies Act, 2013. The Nomination & Remuneration Committee shall evaluate the performance of each Director as per subsection (2) of Section 178 and based on the functions of the Board of Directors as indicated under Schedule IV (as per section 149) annexed to the Companies Act, 2013 and the Rules made there under.

B. DEFINITIONS:

- 1) **“the Act”**: The Act shall mean The Companies Act, 2013;
- 2) **“the Company”**: The Company shall mean Unique Organics Limited.
- 3) **“the Director” or “the Board”**: The Director or the Board, in relation to the Company, shall mean and deemed to include the collective body of the Board of Directors of the Company including the Chairman of the Company.
- 4) **“the Independent Director”**: The Independent Director shall mean an Independent Director as defined under section 2 (47) to be read with section 149 (5) of the Act.
- 5) **“the Policy” or “this Policy”**: The policy or This Policy shall mean the Policy for Evaluation of performance of Board of Directors of the Company.
- 6) **“the Committee” or “this Committee”**: The Committee or This Committee shall mean the Nomination and Remuneration Committee of the Board of Directors formed under the provisions of Section 178 of Companies Act, 2013.

C. OBJECTIVE:

The Object of this policy is to formulate the procedures and also to prescribe and lay down the criteria to evaluate the performance of the entire Board, its committee and individual director including independent directors of the Company.

D. PROCEDURE FOR PERFORMANCE EVALUATION:

The Committee shall evaluate the performance of each Board of Directors of the Company with reference to the authority under the Nomination and Remuneration Policy of the Company framed in accordance with the provisions of section 178 of the Companies Act, 2013 and based on their functions and the criteria for the evaluation of the performance as prescribed in this policy.

Evaluation of Independent Director shall be carried on by the entire Board in the same way as it is done for the Executive Directors/Non-Independent Directors of the Company except the Director getting evaluated.

The evaluation of individual directors including Independent Directors shall be done by the Board as a whole keeping in view the inputs provided by Nomination & Remuneration Committee.

Based on the performance evaluation of each and every Director and the Chairman of the Company, the Committee shall provide the ratings based on each criteria. The detailed process of evaluation and ratings thereon are mentioned in the Policy.

To carry out performance evaluation of Board, its Committees and Directors, Rating system shall be followed from 1 to 10 points (1 being least effective and 10 being most effective) on the following criteria's:

Note: Rating 9.0 and above - excellent, between 7.5 to 8.9 – Very good, between 6.0 to 7.4 – Good, between 3.5 to 5.9 – Satisfactory and Less than 3.5 – Unsatisfactory.

E. CRITERIA FOR EVALUATION OF PERFORMANCE OF BOARD, ITS COMMITTEES AND INDIVIDUAL DIRECTORS:
E-1. For Board & its Committees:

S.n.	Criteria for evaluation of performance	Rating
1)	Composition of Board with respect to ratio of Independent Directors & woman Director	
2)	Frequency of Meetings/ fulfill of minimum requirement	
3)	Discharge of the key functions prescribed for Board/Committee under prevailing law.	
4)	Discharge of other responsibilities prescribed for the Board/Committee.	
5)	Monitoring the effectiveness of corporate governance practice.	
6)	Ensuring the integrity of the company's accounting and financial reporting systems, independent audit, internal audit and risk management system (for Board and Audit Committee).	
7)	Working in the interests of all the stakeholders of the company.	

E-2. Individual Directors: (Including Independent Director

S.n.	Criteria for evaluation of performance	Rating
1)	Attendance and contribution at Board and Committee meetings.	
2)	Pro-active and positive approach with regard to Board and Senior Management particularly the arrangements for management of risk and steps needed to meet challenges from the competition.	
3)	Maintaining confidentiality.	
4)	Acting in good faith and in the interest of the company.	
5)	Exercising duties with due diligence and reasonable care.	
6)	Complying with legislations and regulations in letter and spirit.	
7)	Professional ethics, integrity and values.	
8)	Maintaining relationships of mutual trust respect with Board members.	
9)	Capacity to effectively examine financial and other information on operations of the company and the ability to make positive contribution thereon.	
10)	Handling day to day activities of the office./ his/her Independence in the Company (In case of Independent Directors)	
11)	appropriate mix of expertise, skills, behavior, experience, leadership qualities,	
12)	Educational/Professional qualifications	
13)	Effective decisions making ability to respond positively and constructively to implement the same to encourage more transparency.	
14)	His/her knowledge of finance, accounts, legal, investment, marketing, foreign exchange/ hedging, internal controls, risk management, assessment and mitigation, business operations, processes and Corporate Governance.	

The foresaid criteria for performance evaluation are subject to change from time to time.

F. MEETING FOR EVALUATION OF PERFORMANCE
OF BOARD MEMBERS:

Evaluation of the Executive Directors of the Company shall be carried out by entire Board except the Director being evaluated. The meeting for the purpose of evaluation of performance of Board Members shall be held at least once in a year and the Company shall disclose the criteria laid down by the Nomination and Remuneration Committee for performance evaluation on its web site for the reference and also in the Annual Report of the Company.

G. PROCEDURE TO RATE THE PERFORMANCE:

Based on evaluation criteria, the Nomination & Remuneration Committee and the Board shall rate the performance of the each and every Director and shall decide the strategy to extend or continue the term of appointment or to introduce new candidate as a member of the Board or Retirement of the member based on his/her performance rating as to create and maintain the most effective and powerful top level management of the Company for its future growth, expansion, diversification and also to maximize the returns on investments to the stakeholders of the Company.

Annexure-5

Form No. MR-3

[Pursuant to section 204(1) of the Companies Act, 2013 and Rule 9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED MARCH 31st,
2025.

To,

The Members,

Unique Organics Limited

E-521, Sitapura Industrial Area, P.O. Sitapura,
Jaipur-302022 Rajasthan

We have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by
UNIQUE ORGANICS LIMITED (CIN

L24119RJ1993PLC007148) (hereinafter called “the Company”). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the Corporate Conducts/ Statutory Compliances and expressing my opinion thereon.

Based on our verification of the company books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the company has, during the audit period covering the financial year ended on 31st March, 2025 (“Audit Period”) complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on March 31, 2025 according to the provisions of:

- i. The Companies Act, 2013 (the Act) and the rules made there under.
- ii. The Securities Contract (Regulation) Act, 1956 (‘SCRA’) and the rules made there under;
- iii. The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;
- iv. Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment (FDI), Overseas Direct Investment (ODI) and External Commercial Borrowings (ECB); (Not applicable to the Company during the audit period)
- v. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 (‘SEBI Act’):
 - a. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

- b. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- c. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 and amendments from time to time.
- d. Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014 and The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; (Not applicable to the Company during the audit period)
- e. Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008 and The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; (Not applicable to the Company during the audit period)
- f. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;
- g. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009 and The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; (Not applicable to the Company during the audit period)
- h. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; (Not applicable to the Company during the audit period)
- vi. As confirmed and certified by the management, the Company has complied with all the applicable laws, including general and sector-specific laws, to the extent applicable to its business operations

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

- i. Secretarial Standards issued by The Institute of Company Secretaries of India.
- ii. The Listing Agreements entered into by the Company with Stock Exchange.

During the period under review, the Company has, in general, complied with the applicable provisions of the Act, Rules, Regulations, Guidelines, Standards, etc., except for delays in filing of certain documents with the regulatory authorities.

We further report that:

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the audit period were carried out in compliance with the provisions of the Act and Listing Regulations.

Adequate notice was given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance for meetings other than those held at shorter notice, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

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

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

We further report that during the audit period there were no specific events/ actions having a major bearing on the company's affairs.

For ARMS & Associates LLP



Company Secretaries
ICSI URN: P2011RJ023700
PR 6756/2025

Sd/-
Lata Gyanmalani
Partner
FCS 5398 CP No:4151
UDIN: F010106G000991891
Jaipur, August 12, 2025

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

Annexure – A

To,
The Members,
Unique Organics Limited
E-521, Sitapura Industrial area, P.O. Sitapura,
Jaipur-302022 Rajasthan

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

1. Maintenance of secretarial record is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. We have followed the audit practices and process as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the process and practices, we followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.
4. Wherever required, we have obtained the Management Representation about the compliance of Laws, Rules and Regulations and happening of events etc.

5. The compliance of the provisions of corporate and other applicable laws, rules, regulations, standards is the responsibility of the management. Our examination was limited to the verification of procedures on test basis.
6. The Secretarial Audit Report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the Management has conducted the affairs of the Company.

For ARMS & Associates LLP

Company Secretaries
ICSI URN: P2011RJ023700
PR 6756/2025

Sd/-
Lata Gyanmalani
Partner
FCS 5398 CP No:4151
UDIN: F010106G000991891
Jaipur, August 12, 2025

Annexure-6

PARTICULARS OF CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION ETC.

Information pursuant to section 134 of the Companies Act, 2013, read with the Companies (Accounts) Rules, 2014 and forming part of the Directors' Report:

(A) Conservation of energy-

- (i) **the steps taken or impact on conservation of energy:** Company is chiefly engaged in trading and export activities consumption of electricity in production process is very less, therefore not much scope in conservation of energy in manufacturing activities, however we are trying to minimize use of energy by using good rated and energy efficient electronic motors, appliances in factory as well as office premises. Also company has installed power factor system

to avoid power factor charges by electricity board.

- (ii) **the steps taken by the company for utilizing alternate sources of energy:** Since Company is chiefly engaged in trading activities and not much consumption in manufacturing activities. Thus, no alternate source of energy is used at time considering the benefits and cost involved in alternate sources.

- (iii) **the capital investment on energy conservation equipment's:** NIL

(B) Technology absorption-

- (i) the efforts made towards technology absorption: No technology needed as Company's business is more trading and export based and looking into the present production scale, technology involvement in production is not feasible at present considering its investment size.

- (ii) the benefits derived like product improvement, cost reduction, product development or import substitution: N.A.

- (iii) in case of imported technology (imported during the last three years reckoned from the beginning of the financial year)-

- a) the details of technology imported: No technology imported.
b) the year of import: N.A.
c) whether the technology been fully absorbed: N.A.
d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof: N.A.

- (iv) the expenditure incurred on Research and Development: NIL

(C) Details of Foreign Exchange Earnings & Outgo-

The Foreign Exchange earned in terms of actual inflows during the year and the Foreign Exchange outgo during the year in terms of actual outflows are as below:

Particulars	2024-25 (In Lakhs)	2023-24 (In Lakhs)
Foreign Exchange Earnings: Export Sales (FOB)	8249.18	18232.45
Foreign Exchange Outgo: Brokerage, claims, deductions and other expenses, if any	291.88	162.67
CIF Value of Imports	NIL	NIL

By order of the Board of Directors of Directors
For Unique Organics Limited

Registered Office:
E-521, Sitapura Industrial Area,
Jaipur-302022 (Raj.) India
Phone No. +91 141 2770315/509
Email: compliance@uniqueorganics.com
CIN: L24119RJ1993PLC007148

Sd/-
Jyoti Prakash Kanodia
DIN: 00207554
Managing Director

Sd/-
Madhu Kanodia
DIN: 00207604
Director

Jaipur, August 13, 2025

Annexure -7

Annual Report on CSR Activities

1. **Brief outline on CSR Policy of the Company:**
Company believes that corporate development has to be inclusive and every corporate has to be responsible for the development of a just and humane society that can build a national enterprise. **UNIQUE ORGANICS LIMITED** commits itself to contribute to the society in ways possible for the organization as a means for fulfilling this commitment. The main objective of company to establish relevance of potential CSR activities for core business and create an overview of activities to be undertaken, in line with Schedule VII of the Companies Act, 2013.
2. **Composition of CSR Committee:** N.A
3. **Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company:**
www.uniqueorganics.com/investor/corporate-governance-policies/
4. **Provide the details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social**

responsibility Policy) Rules, 2014, if applicable (attach the report): N.A

5. **Average net profit of the company as per section 135(5):** Rs 4,66,23,190 /-
 - a) Two percent of average net profit of the company as per section 135(5): Rs 9,32,460/-
 - b) Surplus arising out of the CSR projects or programmes or activities of the previous financial years.: NIL
 - c) Amount required to be set off for the financial year, if any: Rs 1565
 - d) Total CSR obligation for the financial year (5a+5b-5c) 9,30,899 /-
6. (a) Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project: Rs 10,51,000 /-
 - (b) Amount spent in Administrative Overheads: NIL
 - (c) Amount spent on Impact Assessment, if applicable: N.A
 - (d) Total amount spent for the Financial Year [(a)+(b)+(c)]: Rs 10,51,000 /-

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

Total Amount Spent for the Financial Year. (in Rs.)	Amount Unspent (in Rs.)				
	Total Amount transferred to Unspent CSR Account as per section 135(6).		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5).		
	Amount.	Date of transfer.	Name of the Fund	Amount.	Date of transfer.
10,51,000	-	-	-	-	-

(f) Excess amount for set off, if any

Sl. No.	Particular	Amount (in Rs.)
(i)	Two percent of average net profit of the company as per section 135(5)	9,32,464
(ii)	Total amount spent for the Financial Year	10,51,000
(iii)	Excess amount spent for the financial year [(ii)-(i)]	1,18,536
(iv)	C/F excess amount spent during previous year	1,565
(v)	Surplus arising out of the CSR projects or programs or activities of the previous financial years, if any	0
(vi)	Amount available for set off in succeeding financial years [(iii)+(iv)-(v)]	1,20,101

7. Details of Unspent CSR amount for the preceding three financial years: NIL

Sl. No.	Preceding Financial Year.	Amount transferred to Unspent CSR Account under section 135 (6) (in Rs.)	Amount spent in the reporting Financial Year (in Rs.).	Amount transferred to any fund specified under Schedule VII as per section 135(6), if any.			Amount remaining to be spent in succeeding financial years. (in Rs.)
				Name of the Fund	Amount (in Rs.).	Date of transfer.	
1.	F.Y-1	-	-	-	-	-	-
2.	F.Y-2	-	-	-	-	-	-
3.	F.Y-3	-	-	-	-	-	-
	Total	-	-	-	-	-	-

8. Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year:

YES		NO	x
-----	--	----	---

If yes, enter the number of Capital assets created/ acquired

Furnish the details relating to such asset(s) so created or acquired through Corporate Social Responsibility amount spent in the Financial Year:

Sr. No	Short particulars of the property or asset(s) [including complete address and location of the property]	Pin code of the property or asset(s)	Date of creation	Amount of CSR spent	Details of entity/ Authority/ beneficiary of the registered owner		
1	2	3	4	5	6		
					CSR Registration Number, if applicable	Name	Registered Address
-	-	-	-	-	-	-	-

(All the fields should be captured as appearing in the revenue record, flat no, house no, Municipal Office/Municipal Corporation/ Gram panchayat are to be specified and also the area of the immovable property as well as boundaries)

9. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5): N.A

By order of the Board of Directors of Directors

For Unique Organics Limited

Registered Office:
E-521, Sitapura Industrial Area,
Jaipur-302022 (Raj.) India
Phone No. +91 141 2770315/509
Email: compliance@uniqueorganics.com
CIN: L24119RJ1993PLC007148

Sd/-
Jyoti Prakash Kanodia
DIN: 00207554
Managing Director

Sd/-
Madhu Kanodia
DIN: 00207604
Director

Jaipur, August 13, 2025

CORPORATE GOVERNANCE REPORT

(Forming part of the Board of Directors' Report for the year ended 31st March, 2025)

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

It has always been the company's endeavor to excel through better Corporate Governance and fair and transparent practices. Your company does not merely believe in the compliances under regulations to be a compliant company as per the laws of the land, rather it emphasizes that the adoption of best corporate governance practices is a key driver to achieve higher levels of stakeholders' satisfaction. In order to achieve this goal, the working operations of the company are based on broad principles of transparency, accountability and integrity in functioning.

The Board of Directors evolved and adopted a Code of Conduct based on the principles of good corporate governance and best management practices being followed. The Company complies with the provisions of SEBI (LODR) Regulations, 2015, Companies Act, 2013, SS and other governing laws.

a) **The composition of the Board** of Directors of the Company is governed by the relevant provisions of the Companies Act, 2013, the Rules made thereunder, provisions of SEBI (LODR) Regulations, 2015. The Board has optimum combination of executive, non-executive and independent directors, accordingly the board comprised of five directors, including one Managing Director, two non-executive non-independent directors (one being woman director) and two independent directors. The composition of the Board also complies with the provisions of the Companies Act, 2013 and Regulation 17(1)(a) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015(hereinafter referred to as SEBI Regulations). The independent directors of your company have registered themselves on independent directors' date bank portal maintained by IICA. Independent directors of your Company have experience in business, education and finance.

2. Board of Directors:

The following members constituted the Board during the year under review:

S. No.	Name of Directors	Executive/ Non-Executive / Independent	Shareholding in the Company
1	Mr. Jyoti Prakash Kanodia	Managing Director (Promoter)	1468932 (24.68%)
2	Mrs. Madhu Kanodia	Non-executive Director (Promoter)	334899 (5.63%)
3	Mr. Ashok Kumar Dangaich	Non-executive Director	500 (0.008%)
4	#Mr. Sanjay Sharma	Independent Director	-
5	*Mr. Sanjeev Kumar Mishra	Independent Director	-
6	Mr. Ashish Gupta	Independent Director	-

Note: *Mr. Sanjeev Kumar Mishra was appointed director w.e.f. 06.09.2024.

#Mr. Sanjay Sharma ceased to be a director w.e.f. 26.09.2024.

During the year under review Company has availed exemptions as provided under Regulation 15(2) of SEBI (LODR) Regulation, 2015 regarding Corporate Governance.

All the directors who are members of various committees are within the permissible limits as per Companies Act, 2013 read with rules thereunder and SEBI (LODR) Reg. They intimate about their membership in various committees in other companies.

b) Attendance of Directors at Meetings of the Board and Annual General Meeting:

S. No	Name of the Directors	No. of Board meetings attended during the year	Whether present at previous AGM
1	Mr. Jyoti Prakash Kanodia	5/5	YES
2	Mrs. Madhu Kanodia	5/5	YES
3	Mr. Ashok Kumar Dangaich	4/5	YES
4	*Mr. Sanjeev Kumar Mishra	3/5	NO
5	#Mr. Sanjay Sharma	2/5	YES
5	Mr. Ashish Gupta	5/5	YES

Note: *Mr. Sanjeev Kumar Mishra was appointed director w.e.f. 06.09.2024.

#Mr. Sanjay Sharma ceased to be a director w.e.f. 26.09.2024.

c) Number of other Boards or Board Committees in which he/ she is a member or Chairperson:

S. No	Name of Directors	No. of directorship in other Pub. Ltd. Companies	No. of other Board/ Committee of which member
1	Mr. Jyoti Prakash Kanodia	-	-
2	Mrs. Madhu Kanodia	-	-
3	Mr. Ashok Kumar Dangaich	-	-
4	Mr. Sanjay Sharma	-	-
5	Mr. Sanjeev Kumar Mishra	-	-
6	Mr. Ashish Gupta	-	-

d) Number of Board meetings held during the year:

During the year under review, the Board of Directors met 5 (Five) times on 30.05.2024, 09.08.2024, 12.11.2024, 12.02.2025 and 31.03.2025.

The intervening gap between any two meetings was within the period prescribed by the Companies Act, 2013 read with rules thereunder and SEBI (LODR) Regulations, 2015.

e) Disclosure of interest between directors inter-se:

None of directors is related inter-se except Mr. Jyoti Prakash Kanodia and Mrs. Madhu Kanodia.

f) Share held by non-executive directors: None of the non-executive directors hold any shares in the Company except Mrs. Madhu Kanodia and Mr. Ashok Kumar Dangaich which has been disclosed in point no. 2 (a) above.

g) Familiarization Program for Directors: The Company conducts the familiarization program from time to time for all its directors covering the matters as specified in SEBI (LODR) Regulations, 2015, details of which has been

hosted on the website of the Company at www.uniqueorganics.com/investor/corporate-governance-policies/

3. Audit Committee:
(i) Brief description of terms of reference: The Audit Committee of the Board of Directors of the Company functions with the following main objectives:

- o Recommendation for appointment, remuneration and terms of appointment of auditors of the company;
- o Review and monitor the auditor's independence and performance, and effectiveness of audit process;
- o Examination of the quarterly and annually financial statement and the auditors' report thereon;
- o Approval or any subsequent modification of transactions of the company with related parties;

- Scrutiny of inter-corporate loans and investments;
- Valuation of undertakings or assets of the company, wherever it is necessary;
- Evaluation of internal financial controls and risk management systems;
- Monitoring the end use of funds raised through public offers and related matters;
- Implementation and review functioning of the Whistle Blower-cum-Vigil Mechanism.
- Other matters as per provisions of Companies Act, 2013 read with rules thereunder and Clauses of Listing Agreement/ Regulations of SEBI (LODR) Regulations, 2015.

(ii) **Composition, name of members and Chairperson, meetings and attendance during the year:** The Audit Committee of the Company is constituted in line with the Regulations 18 of the SEBI (LODR) Regulations, 2015 (considering exemptions provided under regulation 15 of LODR) read with Section 177 of the Companies Act, 2013). The Audit Committee consists of majority of independent directors.

During the year under review four meetings of the committee were held on 30.05.2024, 09.08.2024, 12.11.2024 and 12.02.2025.

The composition of the Committee and the details of meetings attended by its members are as follows:

Name of the Director	Status	Number of meetings during the year under review	
		Held	Attended
Mr. Jyoti Prakash Kanodia	Chairman	4	4
#Mr. Sanjeev Kumar Mishra	Member	4	1
*Mr. Sanjay Sharma	Member	4	2
Mr. Ashish Gupta	Member	4	4

Note: *Mr. Sanjay Sharma ceased to be member of the committee w.e.f. 26.09.2024 and #Mr. Sanjeev Kumar Mishra become the member of the Committee w.e.f. 12.11.2024.

4. Nomination and Remuneration Committee:

(i) **Brief description of terms of reference:** The Nomination and Remuneration Committee was constituted pursuant to provision of Section 178 read with rules thereunder and Regulation 19 of the SEBI (LODR) Regulations, 2015 to discharge Board's responsibilities related to performance evaluation, formulating Nomination and Remuneration Policy etc. duties and responsibilities of Committee are as under:

- The Nomination and Remuneration Committee shall identify persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down, recommend to the Board their appointment and removal and shall carry out evaluation of every director's performance.
- The Nomination and Remuneration Committee shall formulate the criteria for determining qualifications, positive attributes and independence of a director and recommend to the Board a policy, relating to the remuneration for the directors, key managerial personnel and other employees.
- The Nomination and Remuneration Committee shall, while formulating the policy ensure that—
 - The level and composition of remuneration is reasonable and sufficient to attract, retain and motivate directors of the quality required to run the company successfully;
 - Relationship of remuneration to performance is clear and meets appropriate performance benchmarks; and
 - Remuneration to directors, key managerial personnel and senior management involves a balance between fixed and incentive pay reflecting short and long-term performance objectives appropriate to the working of the company and its goals.

(ii) **Composition, name of members and Chairperson, meetings and attendance during the year:** During the year under review, two meetings of the committee was held on 09.08.2024 and 31.03.2025.

The composition of the Committee and the details of meetings attended by its members are as follows:

Name of the Director	Status	Number of meetings during the year under review	
		Held	Attended
*Mr. Sanjeev Kumar Mishra	Chairman	1	1
*Mr. Sanjay Sharma	Chairman	1	1
Mr. Ashok K Dangaich	Member	2	2
Mr. Ashish Gupta	Member	2	2

Note: *Mr. Sanjay Sharma ceased to be member of the committee w.e.f. 26.09.2024 and #Mr. Sanjeev Kumar Mishra become the member of the Committee w.e.f. 12.11.2024.

Performance evaluation criteria for Independent Directors: The performance evaluation criteria for Independent Directors are provided under the heading Board evaluation in the Directors' Report.

5. Remuneration of Directors:

- (i) **Remuneration Policy:** Company has constituted Nomination and Remuneration Committee and adopted Nomination and Remuneration Policy which is being formulated in compliance with

Section 178 of the Companies Act, 2013 read with rules thereunder and SEBI (LODR) Regulations, 2015. The said policy includes criteria for determining qualifications, positive attributes, independence of directors and other matters provided under Sub Section 3 of the Section 178 of the Companies Act, 2013. The said policy is available on Company's website at www.uniqueorganics.com/investor/corporate-governance-policies/

Company don't have any pecuniary relationship or transactions with the non-executive directors except payment of sitting fees for attending meetings of Board or its Committees, the same are disclosed in elsewhere in the Annual Report.

- (ii) **Criteria of making payments to non-executive directors:** Criteria of making payments to non-executive directors are well disclosed on the website of the Company at www.uniqueorganics.com/investor/corporate-governance-policies/
- (iii) **Details of remuneration to all the directors for the year ended 31.03.2025:** Disclosure on the remuneration of directors as required under Schedule V (C) of SEBI (LODR) Regulations, 2015 are as follows:

Name of the Director	Salary (Rs.)	Sitting Fees (Rs.)	Stock Options	Bonus/ Incentive	Commission	Pension	Total Salary (Rs.)
Mr. Jyoti Prakash Kanodia	84,00,000	-	-	-	1,54,14,234	-	2,38,14,234
Mrs. Madhu Kanodia	-	43,000	-	-	-	-	43,000
Mr. Sanjeev Kumar Mishra*	-	33,000	-	-	-	-	33,000
Mr. Sanjay Sharma*	-	20,000	-	-	-	-	20,000
Mr. Ashok Kumar Dangaich	-	24,000	-	-	-	-	24,000
Mr. Ashish Gupta	-	41,000	-	-	-	-	41,000

Note: * Mr. Sanjeev Kumar Mishra was appointed as an Independent Director w.e.f. 06.09.2024. Mr. Sanjay Sharma ceased to be an Independent Director w.e.f. 26.09.2024.

- (i) **Service contract, notice period and severance fees:** Mr. Jyoti Prakash Kanodia (Managing Director) had entered into employment contract with the Company for a term of three year. BOD in its meeting held on 2nd July, 2022

approved his re-appointment from 5th November 2022 to 4th November 2025. The same was further approved by members in 30th AGM held on 29.07.2022. The service contract

of employment contains all conditions of employment, resignation, terminations etc.

6. Stakeholders Relationship Committee/ Shareholders' Grievance Committee:

The Committee has been formed to look into the redressal of shareholders/ investors complaints relating to transfer of shares, non-receipt of dividend/ notices/ annual reports etc.

During the year under review one meeting of the Committee was held on 31.03.2025.

The Committee comprises three directors. The chairperson of the Committee is Mrs. Madhu Kanodia. The composition of the Committee along with meeting and attendance is as under:

Name of the Director	Status	Number of meetings during the year under review	
		Held	Attended
Mrs. Madhu Kanodia	Chairperson	1	1
Mr. Sanjay Sharma*	Member	1	0
Mr. Sanjeev Kumar Mishra#	Member	1	1
Mr. Ashish Gupta	Member	1	1

Note: *Mr. Sanjay Sharma ceased to be member of the committee w.e.f. 26.09.2024 and #Mr. Sanjeev Kumar Mishra become the member of the Committee w.e.f. 12.11.2024.

The details of investor complaints received, pending and disposed of during the year are as follows:

Number of Complaints received during the year	0
Number of Complaints resolved during the year	0
Number of Complaints not solved to the satisfaction of shareholders	0
Number of Complaints pending as on 31.03.2025	0

7. Share Transfer Committee:

In order to consider matters pertaining to transfer, transmission, splitting and issue duplicate share certificates etc. in time without

any delay, Company constituted a share transfer committee to promptly handle the issues.

The Committee comprises one independent director, one executive director and one non-executive director. The chairman of the Committee is executive director (Managing Director)

During the year under review eight meeting of the Committee was held on 14.06.2024,26.06.2024,26.09.2024,14.11.2024, 30.12.2024,30.01.2025,10.02.2025 and 07.03.2025.

The composition of the Committee along with meetings and attendance is as under:

Name of the Director	Status	Number of meetings during the year under review	
		Held	Attended
Mr. Jyoti Prakash Kanodia	Chairman	8	8
Mrs. Madhu Kanodia	Member	8	8
Mr. Sanjay Sharma	Member	8	2
Mr. Sanjeev Kumar Mishra	Member	8	5

Note: *Mr. Sanjay Sharma ceased to be member of the committee w.e.f. 26.09.2024 and #Mr. Sanjeev Kumar Mishra become the member of the Committee w.e.f. 12.11.2024.

8. Independent Directors' Meeting:

The Independent Directors of the Company, Mr. Sanjeev Kumar Sharma and Mr. Ashish Gupta conducted a meeting on 31.03.2025 during the year under review. Both the independent directors were present in the meeting.

9. Code of Conduct & Ethics:

The Board of Directors of the Company has formulated and adopted a Code of Conduct which is applicable to all the Directors and

Members of the Senior Management of the Company. The said Code has also been placed on the website of the Company. All the Directors and Members of the Senior Management of the Company affirmed the compliance with the same on annual basis. A declaration signed by Managing Director is given elsewhere in this Report.

Under provisions of SEBI (Prohibition of Insider Trading) Regulations 2015, Company has formulated a code of conduct for prevention of insider trading. The code is applicable to all the directors, designated personnel and insiders.

The trading window is closed each time from 1st day of the quarter, till 48th hours from declaration of the financial results to BSE. The Company has taken yearly disclosures under said regulations from all the Directors/ officers/ designated employees/ insiders.

10. Code of Conduct for Prevention of Insider Trading:

11. General Body Meetings:

(i) Location, date and time, where last three AGMs held are as follows:

AGM	Day and Date	Time	Venue
30 th	Friday, 29.07.2022	12:30 PM	E-521, Sitapura Industrial Area, Jaipur-302022 (Raj.) Through VC/ OAVM services provided by NSDL.
31 st	Friday 29.09.2023	12:30 PM	E-521, Sitapura Industrial Area, Jaipur-302022 (Raj.) Through VC/ OAVM services provided by NSDL.
32 nd	Friday 06.09.2024	12:30 PM	E-521, Sitapura Industrial Area, Jaipur-302022 (Raj.) Through VC/ OAVM services provided by NSDL.

(ii) The special resolutions passed during the last three Annual General Meetings:

AGM	Date of AGM	Special Resolutions passed
30 th	Friday, 29.07.2022	<u>Resolution No. 4:</u> Re-appointment of Mr. Jyoti Prakash Kanodia (DIN: 00207554) as Managing Director of the Company and approval of remuneration payable to him. <u>Resolution No. 5:</u> Appointment of Mr. Ashish Gupta (DIN: 09586177) as an Independent Non-Executive Director of the Company.
31 st	Friday 29.09.2023	<u>Resolution No. 3:</u> Revise and increase the managerial remuneration payable to Mr. Jyoti Prakash Kanodia (DIN: 00207554), Managing Director of the Company. <u>Resolution No. 4:</u> Alteration of the Object Clause of the Memorandum of Association of the Company.
32 nd	Friday 06.09.2024	<u>Resolution No. 3:</u> Appointment of Mr. Sanjeev Kumar Mishra (DIN: 00497367) as an Independent Non-Executive Director of the Company.

(iii) Resolutions passed by way of Postal Ballot: During the year under review, no Postal Ballot meeting was held.

(iv) At present, there is no Special Resolution proposed to be considered through Postal Ballot.

- (v) Procedure for Postal ballot: The Postal Ballot exercise, if any, is conducted in accordance with the provisions of Section 110 of the Companies Act, 2013 read with Rule 22 of the Companies (Management & Administration) Rules, 2014. The Company appoints an eligible person as Scrutinizer for conducting the Postal Ballot process in a fair and transparent manner.

12. Dividend History and Unclaimed/ Unpaid Dividend:

Financial Year	Rate of Dividend (Rs. Per Share)	Date of Declaration (AGM)	Date of Payment (Dividend Warrant Date)
2012-13	10% (Rs. 1.00 per share)	27.07.2013	06.08.2013
2013-14	20% (Rs. 2.00 per share)	16.07.2014	19.07.2014
2014-15	10% (Rs. 1.00 per share)	18.08.2015	28.08.2015

Note: The above rate of dividend was for the face value of Rs. 10 each equity share.

13. Unclaimed/ unpaid Dividend:

All the shareholders are requested to claim their unpaid/ unclaimed dividend lying with IEPF Authority by filing form IEPF-5. The details of the unclaimed/unpaid dividend of the Company is available on IEPF website as well as on Company's website at www.uniqueorganics.com/investor/unpaid-unclaimed-dividend/

14. Means of Communication:

- (i) The quarterly, half yearly and annual results are published in one English and one Hindi Newspapers. Information released to the press, if any at the time of declaration of result is also being sent to Bombay Stock Exchange where the shares of the company are listed for the benefit of investors. Company's full Annual Report, shareholding pattern, Corporate Governance Report, Financial Results, other News, events were also posted on at www.uniqueorganics.com under investors section.
- (ii) The financial results of the Company are normally published in the Financial Express (English) and Business Remedies (Hindi).
- (iii) The information also displayed on at www.uniqueorganics.com under investors section.
- (iv) In case extra ordinary performance of output in quarterly, half yearly or annul results, after its approval by Board of Directors, a press release is forwarded to leading newspapers and the same also displayed on at

www.uniqueorganics.com under investors section.

- (v) The Presentations made to the analysts/ institutional investors, if any, are also placed on the website of the Company under investor center page.

15. General Shareholder Information:

- (i) **AGM: Date, time and venue:** Friday 19th September, 2025 at 12:30 p.m. through video conferencing / other audio-visual means (VC / OAVM).
- (ii) **Financial Year:** Company's financial year covers the period from April 1st to March 31st. Tentative Financial Calendar of the company for the financial year remains as under:

Quarterly Results for:

First quarter ending	on or before Aug 14
Half year ending	on or before Nov 15
Third quarter ending	on or before Feb 14
Fourth quarter and year ending	on or before May 30

- (iii) **Date of Book Closure:** From 13.09.2025 to 19.09.2025 (both days inclusive).
- (iv) **Dividend Payment Date:** No dividend declared for the financial year 2024-25.
- (v) **Listing on Stock Exchange:** To provide the liquidity to the investors of the Company, Company's shares are continued to be listed on Bombay Stock Exchange (BSE) which has national wide trading terminals. Companies 59,53,000 equity shares of Rs. 10/- each is listed at BSE with the following details:

Name of the Stock Exchange	Address
Bombay Stock Exchange Limited (BSE)	PJ Towers, Dalal Street, Mumbai-400001.

- (vi) **Listing fees:** Annual Listing fees for the financial year 2024-25 has been paid by the Company.

(vii) **Security Code:** Bombay Stock Exchange Limited (BSE) : 530997

(viii) **ISIN:** Number in NSDL and CDSL for equity Shares: INE333E01019

(ix) **Market Price Data:** The price of the Company's Share- High, Low, number of shares and total turnover during each month in the financial year 2024-25, on the BSE, were as under

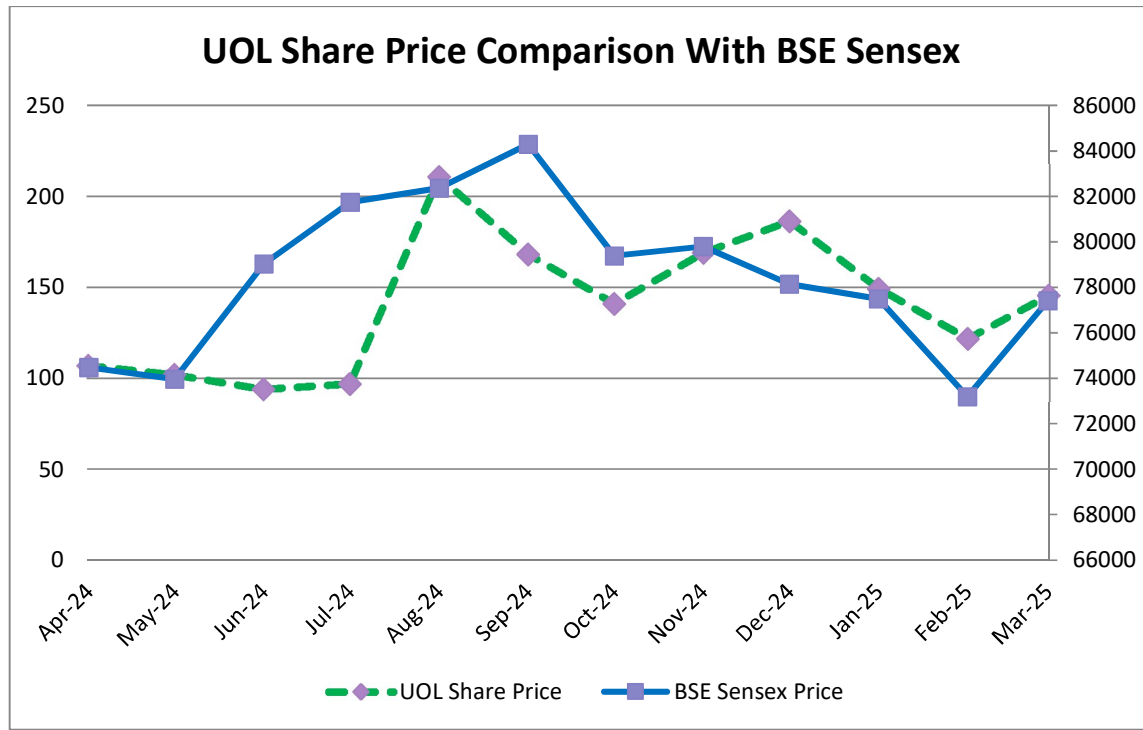
Month	High Price	Low Price	Close Price	No.of Shares	Total Turnover (Rs.)
Apr-24	123.15	101.75	106.95	53684	5954570
May-24	112.35	93	101.95	176149	18052943
Jun-24	106.4	81.95	94	179679	16167206
Jul-24	108	92.12	96.98	197215	19579803
Aug-24	210.77	88.01	210.77	810120	123155156
Sep-24	229.95	168.1	168.1	182352	35687895
Oct-24	167.2	135.25	141	169236	25630719
Nov-24	179.55	138	168.95	116236	18432240
Dec-24	194.25	162.75	186.45	163826	29418200
Jan-25	193.8	136.1	149.3	166910	27341124
Feb-25	158.35	117	121.8	92824	12927505
Mar-25	168.8	116.9	145.55	87720	12527877

- (x) **Performance in comparison to BSE SENSEX:**

Unique Organics Limited Share Price and BSE Sensex Comparison date sheet (Closing price basis):

Months	UOL Share Price	BSE Sensex Price
Apr-24	106.95	74482.78
May-24	101.95	73961.31
Jun-24	94	79032.73
Jul-24	96.98	81741.34
Aug-24	210.77	82365.77
Sep-24	168.1	84299.78
Oct-24	141	79389.06
Nov-24	168.95	79802.79
Dec-24	186.45	78139.01
Jan-25	149.3	77500.57
Feb-25	121.8	73198.1
Mar-25	145.55	77414.92

Unique Organics Limited Share Price and BSE Sensex Comparison graph:



(xi) **Registrar & Share Transfer Agent:**

The Registrar & Share Transfer Agent deals with all shareholders communications regarding change of address, email, contact no., transfer/transmission/duplicate issue of shares, update of Bank details, demat of shares, non-receipt of dividend/processing of IEPF-5 claims for shares and dividends etc. The address/contact details of the Registrar & Share Transfer Agent is as follows:

Name	ABS Consultants (P) Ltd.
Address	99, Stephen House, 6th Floor, 4, B.B.D. Bag, (East) Kolkata-700001 (WB)
Telephone No.	Phone: 033-22301043
E-mail ID	absconsultant99@gmail.com
Website	www.absconsultant.in

(xii) **Share Transfer System:** The shares of the company are compulsorily traded in dematerialized form. As per SEBI guideline,

Company makes delivery of physical share in demat mode only. For transfer/transmission of physical shares, the company has appointed common agency, M/s, ABS Consultants Pvt. Ltd, 99 Stephen House, 6th Floor, 4 B.B.D. Bag, (East), Kolkata-700001, for demat as well as physical transfers. The Company also has entered into agreements with the NSDL and the CDSL so as to provide the members an opportunity to hold and trade equity shares of the Company in electronic form. The Board has delegated share transfer function to the Share Transfer Committee. Physical transfers are affected with due care and well within the statutory period.

As required under Regulation 40 (9) of the SEBI (LODR) Regulations, 2015, M/s. Arms & Associates LLP, Company Secretaries, Jaipur has certified compliance with the provisions of the above clause on half yearly basis. The certificates were forwarded to BSE where the Company's equity shares are listed.

As required by SEBI, a Share Capital Audit was also conducted on a quarterly basis by M/s. Arms & Associates LLP, Company Secretaries,



Jaipur to reconcile the total admitted Capital with NSDL & CDSL and the total issued and listed capital. The audit confirmed that the total issued/paid up capital was in agreement with

the aggregate of the total number of shares in physical form and the total number of demat shares held with NSDL and CDSL.

(xiii) **Distribution of Shareholding and Shareholding Pattern:**

a) Distribution of Shareholding as on 31.03.2025:

No. of Shares	Nominal Value of Shares (Rs.)	Number of Share Holders	% To Total Holders	No. of Shares	Value of Shares	% To Total Holding
001 - 500	UPTO - 5000	4051	82.81	620579	6205790	10.42
501 - 1000	5001 - 10000	402	8.22	320985	3209850	5.39
1001 - 2000	10001 - 20000	200	4.09	303446	3034460	5.10
2001 - 3000	20001 - 30000	71	1.45	175569	1755690	2.95
3001 - 4000	30001 - 40000	32	0.65	117239	1172390	1.97
4001 - 5000	40001 - 50000	34	0.70	158112	1581120	2.66
5001 - 10000	50001 - 100000	53	1.08	385785	3857850	6.48
10001 - 50000	100001 - 500000	49	1.00	3871285	38712850	65.03
Total		4892	100.00	5953000	59530000	100.00

b) Shareholding Pattern as on 31.03.2025 (Equity shares of Rs. 10/- each)

Category	No. of Holders	No. of Shares	No. of shares in demat	% of shareholding	% of Demat shares
Promoters	4	2062006	2062006	34.64	34.64
Mutual Funds & UTI	-	-	-	-	-
Bank, Financial Institutions, Ins. Companies (Central/ State Govt. Inst., Non-Govt. Inst.)	-	-	-	-	-
Foreign Inst. Investors	-	-	-	-	-
Bodies Corporates	30	222208	197908	3.73	3.60
Indian Public	4814	2988893	2566493	50.20	46.70
NRI's	78	70989	60189	1.19	1.09
IEPF	1	608904	608904	10.23	11.08
Grand Total	4892	5953000	5495500	100.00	97.11

c) List of Top 10 Shareholders as on 31.03.2025

Sr. No	Name of Shareholders	Shares Held	Amount	% of shares
1	JYOTI PRAKASH KANODIA	1468932	14689320	24.68
2	MADHU KANODIA	334899	3348990	5.63
3	HARSH VARDHAN KANODIA	158175	1581750	2.66
4	MAHENDRA GIRDHARILAL WADHWANI	114836	1148360	1.93
5	RAJYASHREE KANODIA	100000	1000000	1.68
6	SHREE GOPAL JHAWAR	76764	767640	1.29
7	DHARMESH DINESHCHANDRA MORLIWALA	60000	600000	1.01
8	UMA JALAN	60000	600000	1.01
9	PRAKASHKUMAR CHATURBHAI PATEL	50144	501440	0.84
10	LALIT CHANDULAL SHAH	42400	424000	0.71

(xiv) **Dematerialization of shares and liquidity:** The company's shares are available for dematerialization on both Depositories, viz. NSDL and CDSL. Shares of the Company are to be delivered compulsorily in demat form by all investors. Shares representing 97.11 % of the paid-up capital have so far been dematerialized by investors as on 31.3.2025. The company's equity shares continue to be listed with Bombay Stock Exchange (BSE) which has nationwide trading terminals with good liquidity.

(xv) Company has not issued any GDRs/ ADRs/Warrants or any other Convertible instruments.

(xvi) The Company maintains and operates Exchange Earner's Foreign Currency (EEFC) account through which foreign currency transactions/ exposures are being handled. Exchange differences on account of conversion of foreign currency transactions are recognized as income/ expenses, as the case may be, in the financial statements. Company hedges the currency fluctuations through forward covers/ options/ swaps through its AD (Bank) from time to time to minimize the risk factor as well insuring the profit parameter.

(xvii) Company's manufacturing plant is located at its registered office address at E-521, Sitapura Industrial Area, Jaipur- 302022 (raj.).

(xviii) **Address for correspondence:** Shareholders can have correspondence at the following addresses for Demat, physical transfer, dividend payment, address change and other grievance if any:

a) Registrar & Share Transfer Agent:

ABS Consultant Pvt. Ltd.

99, Stephen House, 6th Floor, 4,
B.B.D. Bag, (East) Kolkata-700001 (W.B.)
Phone: 033-22301043, Fax: 033-22430153
E-mail: absconsultant99@gmail.com
Website: www.absconsultant.in

b) Details of Nodal Officer for IEPF

Ramavtar Jangid
Company Secretary
Address: E-521, Sitapura Industrial Area,
Jaipur-302022 (Raj.)
E-mail: compliance@uniqueorganics.com
Phone: +91-141-2770315/ 2770509

c) Registered Office & Works:

E-521, Sitapura Industrial Area, Jaipur-
302022 (Raj.)
Phone: +91-141-2770315/ 2770509

E-mail: compliance@uniqueorganics.com

(xix) **Name & Designation of Compliance Officer:**

Mr. Ramavtar Jangid, Company Secretary of the company is also the Compliance Officer of the company for complying with the provisions of Securities Law, Listing Agreement, SEBI (LODR) Regulations, 2015, Company Law and SEBI Rules & Regulations. His Email id is: compliance@uniqueorganics.com

(xx) **Reconciliation of Share Capital Audit**

A Qualified Practicing Company Secretary carried out the Quarterly Reconciliation of Share Capital Audit to reconcile the total admitted equity capital with National Securities Depository Limited (NSDL) and the Central Depository Services (India) Limited (CDSL) of the total issued and listed Equity Share Capital. The Report on Reconciliation of Share Capital confirms that the total issued/paid up capital of the Company admitted with depositories is in agreement with the capital of the Company listed with the Stock Exchange's. Further none of the shares of the company are lying in suspense account as on March 31, 2025.

16. Other Disclosures:

(i) **Materially significant related party transactions:**

There were no transactions which were of a materially significant nature undertaken by the Company with its promoters, directors or management or their relatives that may have a potential conflict with the interests of the Company.

(ii) **Details of non-compliance by the Company:**

There were no non-compliances by the Company and no penalties, strictures imposed on the Company by Stock Exchange or SEBI or any statutory authority, on any matter related to capital markets, during last three years.

(iii) **Establishment of Vigil Mechanism/ Whistle Blower Policy:** In compliance of the provisions of Section 177 of the Companies Act, 2013 and

SEBI (LODR) Regulations, 2015, Unique Organics Limited, being a Listed Company has established a Vigil (Whistle Blower) Mechanism and formulated a Policy in order to provide a framework for responsible and secure whistle blowing/vigil mechanism to the directors and employees of the Company to report genuine concerns to the Board and Chairman of the Audit Committee. The Vigil (Whistle Blower) Mechanism aims to provide a channel to the Directors and employees to report genuine concerns about unethical behavior, actual or suspected fraud or violation of the Codes of Conduct or policy. The mechanism provides for adequate safeguards against victimization of Directors and employees to avail of the mechanism and also provides for direct access to the Chairman of the Audit Committee in exceptional cases. This neither releases employees from their duty of confidentiality in course of their work, nor can it be used as a route for raising malicious or unfounded allegations about a personal situation. The Policy is an extension of the Code of Conduct for Directors & Senior Management Personnel and covers disclosure of any unethical and improper or malpractices and events which have taken place/ suspected to take place. All Directors and Employees of the Company are eligible to make Protected Disclosures under the Policy in relation to matters concerning the Company. The details of the Whistleblower Policy and Vigil Mechanism are available on Company's website at www.uniqueorganics.com under investors section.

(iv) **Details of compliances with mandatory requirement and adoption of the non-mandatory requirement of this clause:** The Company has complied with all mandatory requirements laid down in SEBI (LODR) Regulations, 2015 as applicable. Compliances with non-mandatory requirements are disclosed at appropriate places.

(v) **Policy on material subsidiary:** Since the Company doesn't have any subsidiary, this clause is not applicable to the Company.

(vi) **Policy for Related Party Transactions:** the Company has formulated and adopted a Policy on dealing with Related Party Transactions, the details thereof have been disclosed in the Annual Report. The Policy is available on Company's website at www.uniqueorganics.com under investors section.

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

In order to prevent sexual harassment of women at work place "The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013" was notified on December 09, 2013, under the said Act, every Company is required to set up an Internal Complaints Committee to look into complaints relating to sexual harassment at work place of any women employee.

In terms of the provisions of The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, the Company has adopted a Policy on Prevention, Prohibition and Redressal of Sexual Harassment at the Workplace.

Company has formed an "Internal Complaints Committee" for prevention and redressal of sexual harassment at workplace. The Committee is having requisite members and is chaired by a senior woman member of the organization. Further, the Company has not received any complaint of sexual harassment during the financial year 2024-25. During the financial year 2024-25, no complaint has been received by the members of the committee. Hence, no complaint is pending at the end of the financial year.

(viii) **Financial Statements/ Accounting Treatments:**

In the preparation of Financial Statements, the Company has followed the Indian Accounting Standards issued by the Institute of Chartered Accountants of India to the extent applicable.

(ix) **Details of fees paid by the company to its Statutory Auditors:**

During financial year 2024-2025 the company has paid following fees to its Statutory Auditors

Sr. No.	Particulars	Amount Paid (In Rs.)
1.	Statutory Auditor Fees	2,50,000

Apart from above nothing is paid by the company to the Statutory Auditors

17. Auditors Certificate on Corporate Governance:

The company has obtained a certificate from Practicing Company Secretary regarding compliance of conditions of corporate governance as stipulated in the listing agreement with Bombay Stock Exchange/ SEBI (LODR) Regulations, 2015. The said corporate governance certificate is appended to Board's Report as Annexure-2, forming part of this Annual Report.

CERTIFICATE FROM MANAGING DIRECTOR & CFO:

We, Jyoti Prakash Kanodia, Managing Director and Harish Panwar, Chief Financial Officer of the Unique Organics Limited hereby certify as under:

A. We have reviewed financial statements and the cash flow statement for the year ended 31st March, 2025, and that to the best of our knowledge and belief:

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



and fair view of the company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

- B. There are, to the best of our knowledge and belief, no transactions entered into by the company during the year ended 31.03.2025 which are fraudulent, illegal or violate the company's code of conduct.
- C. We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of internal control systems of the company pertaining to financial reporting and we have disclosed to the auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.
- D. There have been no:
1. Significant changes in internal control over financial reporting during the year;
 2. Significant changes in accounting policies during the year and that the same have been disclosed in the notes to the financial statements; and
 3. Instances of fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the company's internal control system over financial reporting.

For **Unique Organics Limited**

Place: Jaipur

Date: 29.05.2025

Sd/-

Harish Panwar
(Chief Financial Officer)

Sd/-

Jyoti Prakash Kanodia
(Managing Director)
(DIN: 00207554)

COMPLIANCE WITH THE CODE OF CONDUCT BY THE DIRECTORS' & SENIOR MANAGEMENT OF THE COMPANY FOR THE FINANCIAL YEAR 2024-25:

This is to confirm that the Company has adopted the Code of Conduct for its Directors and KMP's. The Code of Conduct is posted on the website of the Company.

I confirm that the Company has in respect of the financial year ended 31.03.2025, received from the directors and KMP's of the Company, a declaration of compliance with the Code of Conduct as applicable to them.

For **Unique Organics Limited**

Place: Jaipur

Date: 13.08.2025

Sd/-

Jyoti Prakash Kanodia
Managing Director
DIN: 00207554

Registered Office:

E-521, Sitapura Industrial Area,

Jaipur-302022 (Raj.) India

Phone No. +91 141 2770315/509

Email: compliance@uniqueorganics.com

CIN: L24119RJ1993PLC007148

INDEPENDENT AUDITOR'S REPORT
INDEPENDENT AUDITOR'S REPORT

To

The Members of

Unique Organics Limited

Report on the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of **Unique Organics Limited ("the Company")** which comprises the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss (including Other Comprehensive Income), Statement of Changes in Equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ('The Act') in the manner so required and give a true and fair view in conformity with the Ind Accounting Standard prescribed under section 133 of the Act read with the Companies (Indian Accounting Standard) Rules, 2015, as amended (Ind AS) and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, and its profit, total comprehensive income, the changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Key Audit Matters

Key Audit Matters are those matters that, in our professional judgement, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the Standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on this matter. We have determined the matters described below to be the key audit matters to be communicated in our report.

Key Audit Matters	How our audit assessed the key audit matter
Revenue from sale of products (<i>Refer Note 1(L) of the standalone Ind AS financial statements</i>)	
<p>The Company recognises revenues when controls of the goods are transferred to the customer at an amount that reflects the consideration to which the Company expects to be entitled in exchange for those goods.</p> <p>The terms of sales arrangements, including the timing of transfer of control, delivery specifications and judgement in determining timing of sales revenues. The risk is, therefore, that revenue may not be recognised in the current period in accordance with Ind AS 115.</p> <p>Accordingly, due to the risk associated with revenue recognition, it was determined to be a key</p>	<p>Following procedures have been performed to address this key audit matter:</p> <ul style="list-style-type: none"> Considered the Company's revenue recognition policy and its compliance in terms of Ind AS 115 'Revenue from contracts with customers'. Assessed the design and tested the operating effectiveness of internal controls related to revenue recognition. Performed sample test of individual sales transaction and traced to sales invoices, sales orders and other related documents. Further, in respect of the samples tested, checked that the revenue has been recognised as per the incoterms / when the conditions for revenue recognitions are satisfied.

audit matter in our audit of the standalone Ind AS financial statements	<ul style="list-style-type: none"> Selected sample of sales transactions made pre and post year end, agreed the period of revenue recognition to underlying documents. Assessed the relevant disclosures made within the standalone Ind AS financial statements
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Other Information

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexure to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information but does not include the standalone Ind AS financial statements and our auditor's report thereon.

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

In connection with our audit of the standalone Ind AS financial statements, our responsibility is to read the other information and, in doing so, consider whether such other information is materially inconsistent with the standalone Ind AS financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and those charged with governance for the standalone financial statement

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act, with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, including other comprehensive income, changes in equity and cash flows of the Company in accordance with accounting principles generally accepted in India, including Indian Accounting Standards (Ind AS) prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other

irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of standalone financial statement

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

A further description of the auditor's responsibilities for the audit of the standalone financial statements is included in Annexure A. This description forms part of our auditor's report.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure B a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143(3) of the Act, based on our audit we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance Sheet, the Statement of Profit and Loss including other comprehensive income, the Cash Flow Statement and Statement of change in equity dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid standalone financial statements comply with the Indian Accounting Standards specified under Section 133 of the Act read with Companies (Indian Accounting Standard) Rules, 2015, as amended;
 - e) On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
 - f) With respect to the adequacy of the Internal Financial Control over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure C". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
 - g) With respect to the other matters to be included in the Auditor's Report in

accordance with the requirements of section 197(16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us, the remuneration paid/provided by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

- h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i) The Company has disclosed the impact of pending litigations on its financial position in its standalone financial statements;
 - ii) The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
 - iii) There is no amount required to be transferred, to the Investor Education and Protection Fund by the Company.
 - iv) (a) The Management has represented that, to the best of its knowledge and belief, other than as disclosed in notes to accounts, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ('Intermediaries') with the understanding, whether recorded in writing or otherwise, that the intermediary shall, whether directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ('Ultimate Beneficiaries') or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
 - (b) The Management has represented that, to the best of its knowledge and

belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ('Funding Parties') with the understanding, whether recorded in writing or otherwise, that the Company shall, whether directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ('Ultimate Beneficiaries') or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

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

- v) The company has not declared or paid any dividend during the year and therefore compliance of section 113 of the Companies Act, 2013 is not required.
- vi) The reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 is applicable from 1 April 2023.

Based on our examination which included test checks, the company have used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit, we did not come across any instance of audit trail feature being tampered with.

For Gourisaria Goyal & Co.

Chartered Accountants

Firm's Registration No. 016681C

Place: Jaipur

Dated: 29th May, 2025

UDIN: 25419994BMOXUG4212

Sd/-

(CA. Ravi Gupta)

Partner

Membership Number: 419994

Annexure A

Responsibilities for Audit of Financial Statement

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

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Standalone financial statements or, if such

disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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

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

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

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

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

For Gourisaria Goyal & Co.

Chartered Accountants

Firm's Registration No. 016681C

Place: Jaipur

Dated: 29th May, 2025

UDIN: 25419994BMOXUG4212

Sd/-

(CA. Ravi Gupta)

Partner

Membership Number: 419994

ANNEXURE 'B' TO THE AUDITOR'S REPORT

(Referred to in paragraph 1 of our report of even date)

i) a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment's.

(B) The Company has maintained proper records showing full particulars of intangible assets;

b) Property, Plant and Equipment have been physically verified by the Management at reasonable intervals. According to the information and explanation given to us, no material discrepancies were noticed on such verification.

c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties disclosed in the financial statement are held in the name of the Company.

d) The company has not revalued its property, plant and equipment or intangible assets or both during the year.

e) According to the information and explanations given to us, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made there under.

ii) (a) The Inventory has been physical verified at reasonable interval by the management. In our opinion, the coverage and procedure of such verification is appropriate having regard to the size of the company and

- nature of its operation. No discrepancies of 10% or more in the aggregate for each class of inventory were noticed on such physical verification of inventories when compared to books of accounts.
- (b) The company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets; The quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the company, the differences, if any are either not material or minor in nature.
- iii) a) (A) Based on the audit procedures carried on by us and as per the information and explanations given to us, the Company has not granted any loan to subsidiaries, associates and joint ventures;
- (B) Based on the audit procedures carried on by us and as per the information and explanations given to us, the Company has not granted any loan to companies other than subsidiaries, associates and joint ventures;
- b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any investments, provided any guarantee or security or granted any loans or advances in the nature of loans. Accordingly, the sub-clause (b) to (f) clause (iii) of the Order is not applicable to the Company.
- iv) In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of section 185 and 186 of the Act, with respect to the loans, investments, guarantee and security made, where ever applicable.
- v) In our opinion and according to the information and explanations given to us, the Company has not accepted deposits in terms of the provisions of section 73 to 76 of the Companies Act, 2013 and the Rules framed there under and the directives issued by the Reserve Bank of India.
- vi) In our opinion, maintenance of cost records pursuant to the Companies (Cost Records and audit) Rules, 2014 prescribed by the Central Government under Section 148(1) of the Companies Act, 2013 are not applicable to the company during the year under review.
- vii) a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, undisputed statutory dues including provident fund, income-tax, sales tax, value added tax, duty of customs, duty of excise, service tax, cess, Goods & Service Tax, cess and other material statutory dues, wherever applicable, have been regularly deposited during the year by the Company with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of statutory dues were in arrears as at 31 March 2025 for a period of more than six months from the date they became payable.
- b) According to the information and explanations given to us, there are no statutory dues referred to in sub clause (a) that have not been deposited with the appropriate authorities on account of any dispute.
- viii) There are no transactions relating to the previously unrecorded income that were surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.
- ix) (a) Based on our audit procedure and on the basis of information and explanations given by the management, the Company has not defaulted in repayment of loans or borrowings to any lenders. The Company has not issued any debentures.
- (b) The company is not declared willful defaulter by any bank or financial institution or other lender
- (c) In our opinion and according to the information and explanations given to us, the company has utilized the money obtained by way of term loans during the year for the purposes for which they were obtained.
- (d) According to the information and explanations given to us, and on the overall examination of the financial statements of the company, we report that no funds raised on short-term basis

have been used for long-term purposes by the company.

- (e) According to the information and explanations given to us and on an overall examination of the financial statements of the company, we report that the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.
- (f) According to the information and explanations given to us and procedures performed by us, we report that the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.
- x) (a) To the best of our knowledge and belief and according to the information and explanations given to us, the company has not raised money by way of initial public offer or further public offer (including debt instruments) during the year.
- (b) During the year the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause (x)(b) of the Order is not applicable to the Company.
- xi) (a) In our opinion and according to information and explanations given to us, no fraud by the company or on the Company has been noticed or reported during the year.
 - (b) To the best of our knowledge, no report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report.
 - (c) According to the information and explanations given to us there are no instances whistle-blower complaints received during the year by the company;
- xii) In our opinion and according to the information and explanations given to us, the Company is not a Nidhi company. Accordingly, paragraph 3(xi) of the Order is not applicable.
- xiii) According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- xiv) (a) In our opinion and based on our examination, the company has an internal audit system commensurate with the size and nature of its business.”
 - (b) We have considered Internal Audit Report issued to the company during the year and covering the period up to 31st March 2025 for the period under audit;
- xv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him as referred to in section 192 of the Companies Act, 2013.
- xvi) (a) According to the information and explanations given to us and based on our examination of the records of the Company, the company is not required to be registered under section 451A of the Reserve Bank of India Act, 1934.
 - (b) The Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid certificate of registration (CoR) from The Reserve Bank of India as per Reserve Bank of India Act, 1934.
 - (c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.
 - (d) The company is not part of any ‘group’ as defined in the applicable regulations/guidelines.
- xvii) The Company has not incurred cash losses during the financial year covered by our audit and in the immediately preceding financial year.

- xviii) There is no resignation of the statutory auditors during the year, and accordingly this clause is not applicable;
- xix) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date;
- xx)(a) In our opinion and according to the information and explanations given to us, the company does not have any unspent amount, in respect of other than ongoing projects, which is required to be transferred to a Fund specified in Schedule VII to the Companies Act within a period of six months of the expiry of the financial year in compliance with second proviso to sub-section (5) of section 135 of the said Act;
- (b) In our opinion and according to the information and explanations given to us, the company does not have any amount which is remaining unspent under sub-section (5) of section 135 of the Companies Act, pursuant to any ongoing project, which is required to be transferred to special account in compliance with the provision of sub-section (6) of section 135 of the said Act;

For Gourisaria Goyal & Co.
Chartered Accountants
Firm's Registration No. 016681C

Place: Jaipur
Dated: 29th May, 2025
UDIN: 25419994BMOXUG4212

Sd/-
(CA. Ravi Gupta)
Partner
Membership Number: 419994

ANNEXURE 'C' TO THE AUDITOR'S REPORT

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

We have audited the internal financial controls over financial reporting of **UNIQUE ORGANICS LIMITED** ("the Company") as of 31 March 2025 in conjunction with our audit of the standalone Ind AS financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued

by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

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

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

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and

that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Gourisaria Goyal & Co.

Chartered Accountants

Firm's Registration No. 016681C

Place: Jaipur

Dated: 29th May, 2025

UDIN: 25419994BMOXUG4212

Sd/-

(CA. Ravi Gupta)

Partner

Membership Number: 419994

UNIQUE ORGANICS LIMITED

CIN: L24119RJ1993PLC007148, Regd. Office: E-521, Sitapura Industrial Area, Jaipur-22 (Raj.)

BALANCE SHEET AS AT 31ST MARCH, 2025

(Amount in Rs.'000)

	NOTES	AS AT 31ST MARCH, 2025	AS AT 31ST MARCH, 2024
ASSETS			
Non-Current Assets			
Property, Plant and Equipment	2A	24,797.06	19,716.98
Other Intangible Assets	2B	14.66	17.25
Financial Assets			
(i) Other Financial Assets	3	271.60	217.60
Total Non-Current Assets		25,083.31	19,951.83
Current Assets			
Inventories	4	28,035.97	53,718.79
Financial Assets			
(i) Trade Receivables	5	1,29,978.99	87,404.30
(ii) Cash and Cash Equivalents	6	28,240.49	17,691.80
(iii) Other Bank Balances	7	1,25,627.01	21,609.51
(iv) Loans	8	1,500.00	1,500.00
Current Tax Assets (Net)	9	-	-
Other Current Assets	10	21,181.89	66,741.52
Total Current Assets		3,34,564.35	2,48,665.92
Total Assets		3,59,647.66	2,68,617.75
EQUITY AND LIABILITIES			
Equity			
Equity Share Capital	11	59,683.50	59,683.50
Other Equity	12	2,71,062.52	1,65,630.20
Total Equity		3,30,746.02	2,25,313.70
Non-Current Liabilities			
Financial Liabilities			
(i) Borrowings	13	-	9,583.34
Provisions	14	1,790.01	1,468.19
Deferred Tax Liabilities (Net)	15	697.14	848.03
Total Non-Current Liabilities		2,487.15	11,899.56
Current Liabilities			
Financial Liabilities			
(i) Borrowings	16	-	4,999.99
(ii) Trade Payables	17		
(A) total outstanding dues of micro enterprises and small enterprises		582.22	1,328.73
(B) total outstanding dues of creditors other than micro enterprises and small enterprises		649.13	3,730.29
(iii) Other Financial Liabilities	18	16,301.38	7,346.22
Other Current Liabilities	19	7,085.84	10,775.44
Provisions	20	388.54	306.04
Current Tax Liabilities (Net)	21	1,407.38	2,917.78
Total Current Liabilities		26,414.48	31,404.49
Total Equity and Liabilities		3,59,647.66	2,68,617.75

Significant Accounting Policies 1

The accompanying Notes of Accounts are an integral part of financial statements.

As per our report of even date

For and on behalf of the Board

For Gourisaria Goyal & Co.

Firm Registration Number- 016681C

Chartered Accountants

Sd/-
(CA Ravi Gupta)

Partner

M. N.- 419994

Place: Jaipur

Date: 29.05.2025

Sd/-
Jyoti Prakash Kanodia
Managing Director (DIN: 00207554)

Sd/-
Harish Panwar
(Chief Financial Officer)

Sd/-
Madhu Kanodia
Director (DIN: 00207604)

Sd/-
Ramavtar Jangid
(Company Secretary)

UNIQUE ORGANICS LIMITED

CIN: L24119RJ1993PLC007148, Regd. Office: E-521, Sitapura Industrial Area, Jaipur-22 (Raj.)

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2025

(Amount in Rs.'000)

	NOTES	For the Year 2024-2025	For the Year 2023-2024
INCOME			
Revenue from Operations	22	14,90,833.90	20,19,535.36
Other Income	23	21,500.34	24,274.52
Total Income		15,12,334.23	20,43,809.88
EXPENSES			
Cost of Materials Consumed	24	1,15,689.50	1,19,469.15
Purchases of Stock-in-Trade	25	10,78,847.76	14,33,159.82
Changes in Inventories	26	19,515.26	(3,988.68)
Employee Benefits Expense	27	38,794.88	23,027.52
Finance Costs	28	4,184.10	8,254.64
Depreciation & Amortisation	29	2,134.08	1,708.16
Others expenses	30	1,14,440.54	3,76,763.12
Total Expenses		13,73,606.13	19,58,393.73
Profit/(Loss) Before Tax		1,38,728.11	85,416.15
<u>Tax Expense:</u>			
Current Tax		(35,401.20)	(22,056.78)
Tax of earlier years		1,930.10	-
Deferred Tax		157.69	56.92
Profit/(Loss) for the Period		1,05,414.69	63,416.29
Other Comprehensive Income			
(i) Items that will not be reclassified to Statement of Profit and Loss.			
Remeasurement of defined benefit plans		24.43	(266.38)
Income tax relating to remeasurement of defined benefit plans		(6.80)	74.11
Total Other Comprehensive Income/(Loss)		17.63	(192.27)
Total Comprehensive Income for the period		1,05,432.32	63,224.02
Earnings Per Equity Share - Basic & Diluted	31	17.71	10.65
Face Value Per Share (In Rs.)		10.00	10.00
Significant Accounting Policies	1		
The accompanying Notes of Accounts are an integral part of financial statements.			

As per our report of even date

For and on behalf of the Board

For Gourisaria Goyal & Co.

Firm Registration Number- 016681C
Chartered Accountants

Sd/-
Jyoti Prakash Kanodia
Managing Director (DIN: 00207554)

Sd/-
Madhu Kanodia
Director (DIN: 00207604)

Sd/-
(CA Ravi Gupta)
Partner
M. N. - 419994
Place: Jaipur
Date: 29.05.2025

Sd/-
Harish Panwar
(Chief Financial Officer)

Sd/-
Ramavtar Jangid
(Company Secretary)

UNIQUE ORGANICS LIMITED

CIN: L24119RJ1993PLC007148, Regd. Office: E-521, Sitapura Industrial Area, Jaipur-22 (Raj.)

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2025

(Amount in '000)

PARTICULARS	YEAR ENDED ON 31st March, 2025		YEAR ENDED ON 31st March, 2024	
	Rs.	P.	Rs.	P.
1 CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit Before Tax	1,38,728.11		85,416.15	
<u>Addition:</u>				
Depreciation	2,134.08		1,708.16	
Interest Received	7,518.43		450.92	
Re-measurement gains/(losses) on employee defined benefit plans	24.43		(266.38)	
Profit/Loss on sale of property, plant and equipment	-		(247.87)	
Cash Flow from Operating Activities before Working Capital changes	1,48,405.05		87,060.98	
<u>Adjustments:</u>				
Decrease/(increase) in inventories	25,682.82		(17,260.02)	
Decrease/(increase) in trade receivables	(42,574.69)		1,49,344.62	
Decrease/(increase) in Loans	-		-	
Decrease/(increase) in other financial and non financial assets	45,505.63		(41,010.54)	
Increase/(decrease) in trade payables	(3,827.67)		(36,720.72)	
Increase/(decrease) in other financial and non financial liabilities	4,159.48		1,173.91	
Cash Generated From Operation	1,77,350.62		1,42,588.24	
Taxes Paid	(33,471.10)		(22,056.78)	
Cash Flow from Operating Activities	1,43,879.52		1,20,531.45	
2 CASH FLOW FROM INVESTING ACTIVITIES				
Increase/Decrease in Property, Plant and equipment and Other Intangible Assets	(7,211.56)		(6,255.70)	
Interest Received	(7,518.43)		(450.92)	
Net Cash Flow from Investing Activities	(14,730.00)		(6,706.62)	
3 CASH FLOW FROM FINANCING ACTIVITIES				
Increase/Decrease in Borrowings	(14,583.33)		(74,586.19)	
Increase/Decrease in Share Capital	-		-	
Net Cash Flow from Financing Activities	(14,583.33)		(74,586.19)	
NET CHANGE IN CASH & CASH EQUIVALENT	1,14,566.19		39,238.64	
Opening Balance of Cash & Cash Equivalent	17,691.80		62.68	
Opening Bank Balances other than above	21,609.51		-	
CLOSING BALANCE OF CASH & CASH EQUIVALENT	28,240.49		17,691.80	
Closing Bank Balances other than above	1,25,627.01		21,609.51	

Notes:

- The Cash Flow statement has been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS) 7 'Statement of Cash Flow'.
- Figures of the previous period has been rearranged/ regrouped where ever considard necessary.

As per our report of even date

For and on behalf of the Board

For Gourisaria Goyal & Co.

Firm Registration Number- 016681C
Chartered Accountants

Sd/-

Jyoti Prakash Kanodia

Managing Director (DIN: 00207554)

Sd/-

Madhu Kanodia

Director (DIN: 00207604)

Sd/-

(CA Ravi Gupta)

Partner

M. N.- 419994

Place: Jaipur

Date: 29.05.2025

Sd/-

Harish Panwar

(Chief Financial Officer)

Sd/-

Ramavtar Jangid

(Company Secretary)

UNIQUE ORGANICS LIMITED

CIN: L24119RJ1993PLC007148, Regd. Office: E-521, Sitapura Industrial Area, Jaipur-22 (Raj.)

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST MARCH, 2025

A. EQUITY SHARE CAPITAL

(Amount in '000)

(1) For the year ended 31st March, 2025:

Balance at the beginning of the year	Changes in Equity Share Capital due to prior period errors	Restated Balance at the beginning of the year	Changes in Equity Share Capital during the year	Balance at the end of the year
59,683.50	-	59,683.50		59,683.50

(2) For the year ended 31st March, 2024:

Balance at the beginning of the year	Changes in Equity Share Capital due to prior period errors	Restated Balance at the beginning of the year	Changes in Equity Share Capital during the year	Balance at the end of the year
59,683.50	-	59,683.50	-	59,683.50

B. OTHER EQUITY

(Amount in '000)

(1) For the year ended 31st March, 2025:

Particulars	Reserves and Surplus					Remeasurement of defined benefit plans (Other Comprehensive Income)	Total
	Capital Reserve	Securities Premium	Capital Redemption Reserve	General Reserve	Retained Earnings		
Balance at the beginning of the year	1,807.66	-	10,000.00	4,470.82	1,49,505.46	(153.73)	1,65,630.41
Changes in Accounting Policy / Prior Period Errors	-	-	-	-	-	-	-
Restated Balance	1,807.66	-	10,000.00	4,470.82	1,49,505.46	(153.73)	1,65,630.41
<u>Add/(Less) :</u>							
Profit for the year	-	-	-	-	1,05,414.69	-	1,05,414.69
Other Comprehensive Income/(Loss) for the year	-	-	-	-	-	17.63	17.63
Transfer to Retained Earnings	-	-	-	-	-	-	-
Balance as at 31st March, 2025	1,807.66	-	10,000.00	4,470.82	2,54,920.15	(136.10)	2,71,062.73

UNIQUE ORGANICS LIMITED

CIN: L24119RJ1993PLC007148, Regd. Office: E-521, Sitapura Industrial Area, Jaipur-22 (Raj.)

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST MARCH, 2025

(Amount in '000)

(2) For the year ended 31st March, 2024:

Particulars	Reserves and Surplus					Remeasurement of defined benefit plans (Other Comprehensive Income)	Total
	Capital Reserve	Securities Premium	Capital Redemption Reserve	General Reserve	Retained Earnings		
Balance at the beginning of the year	1,807.66	-	10,000.00	4,470.82	86,089.17	38.54	1,02,406.20
Changes in Accounting Policy/ / Prior Period Errors	-	-	-	-	-	-	-
Restated Balance	1,807.66	-	10,000.00	4,470.82	86,089.17	38.54	1,02,406.20
<u>Add/(Less) :</u>							
Profit for the year	-	-	-	-	63,416.29	-	63,416.29
Other Comprehensive Income/(Loss) for the year	-	-	-	-	-	(192.27)	(192.27)
Transfer to Retained Earnings	-	-	-	-	-	-	-
Balance as at 31st March, 2024	1,807.66	-	10,000.00	4,470.82	1,49,505.46	(153.73)	1,65,630.21

The accompanying Notes of Accounts are an integral part of financial statements.

As per our report of even date

For Gourisaria Goyal & Co.

Firm Registration Number- 016681C

Chartered Accountants

Sd/-

Jyoti Prakash Kanodia

Managing Director (DIN: 00207554)

Sd/-

Madhu Kanodia

Director (DIN: 00207604)

Sd/-

(CA Ravi Gupta)

Partner

M. N.- 419994

Place: Jaipur

Date: 29.05.2025

Sd/-

Harish Panwar

(Chief Financial Officer)

Sd/-

Ramavtar Jangid

(Company Secretary)

UNIQUE ORGANICS LIMITED

CIN: L24119RJ1993PLC007148, Regd. Office: E-521, Sitapura Industrial Area, Jaipur-22 (Raj.)

Notes to Financial Statements for the year ended 31st March, 2025

NOTE - 1

CORPORATE INFORMATION

Unique Organics Limited ("the Company") is a public limited company domiciled in India and is incorporated under the provisions of the Companies Act, 2013. Its shares are listed in one stock exchanges in India. The registered office of the company is located in E-521, Sitapura Industrial Area, P.O. Sitapura, Jaipur, Rajasthan - 302022 . The company is primarily engaged in trading of feed, food and spices products and manufacturing of cattle feed products.

SIGNIFICANT ACCOUNTING POLICIES

a) Statement of Compliance

The financial statements of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) as per the Companies (Indian Accounting Standards) Rules, 2015 notified under section 133 of the Companies Act, 2013, (the 'Act') and other relevant provisions of the Act with effect from 1st April, 2017.

b) Basis of Preparation of Financial Statements

These financial statements have been prepared on a going concern basis, using the historical cost conventions and on an accrual method of accounting except for certain assets and liabilities that are required to be measured at fair value by Ind AS.

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

c) Use of Estimates

In preparation of the financial statements, the Company makes judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and the associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and the underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and future periods affected.

Significant judgements and estimates relating to the carrying values of assets and liabilities include useful lives of property, plant and equipment and intangible assets, provision for employee benefits and other provisions, recoverability of deferred tax assets, commitments and contingencies.

d) Property, Plant and Equipment

Freehold land is carried at cost. All other items of property, plant and equipment are carried at cost, less accumulated depreciation and impairments losses.

Costs includes purchase price/acquisition cost (including import duties and non-refundable purchase taxes but after deducting trade discounts and rebates), borrowing cost (if capitalization criteria are met) and all other direct costs and expenditures incurred to bring the asset to its working condition and location for its intended use.

On transition to Ind AS, the Company has elected to continue with the carrying value of all its property, plant and equipment recognised as at 1 April 2016 measured as per the previous GAAP and use that carrying value as the cost of the property, plant and equipment.

UNIQUE ORGANICS LIMITED

CIN: L24119RJ1993PLC007148, Regd. Office: E-521, Sitapura Industrial Area, Jaipur-22 (Raj.)

Notes to Financial Statements for the year ended 31st March, 2025

e) Intangible Assets

Intangible Assets are stated at cost less accumulated amortization and impairment loss, if any. Intangible assets are amortized on straight line method basis over the estimated useful life on pro rata basis.

f) Depreciation

Depreciation is calculated on the cost of property, plant and equipment less their residual value using Straight Line Method over the estimated useful life prescribed in Schedule II of the Companies Act, 2013. Depreciation on additions to or on disposal of assets is calculated on pro-rata basis.

g) Derecognition of property, plant and equipment and intangible assets

An item of property, plant and equipment/intangible assets is derecognised upon disposal and any gain or loss on disposal is determined as the difference between the sale proceeds and the carrying amount and is recognised in the Statement of Profit and Loss. The cost and the related accumulated depreciation are eliminated upon disposal of the asset.

h) Impairment of property, plant and equipment and intangible assets

An item of property, plant and equipment/intangible assets is treated as impaired when the carrying value of the assets exceeds its recoverable value, being higher of the fair value less cost to sell and the value in use. An impairment loss is recognized as an expense in the Profit and Loss Account in the year in which an asset is impaired. The impairment loss recognized in prior accounting period is reversed if there has been an improvement in recoverable amount.

i) Inventories

Stock in Trade are valued at the lower of cost and net realisable value, after providing for obsolescence, where appropriate. The comparison of cost and net realisable value is made on item-by-item basis. Cost of inventories include all costs of purchases, conversion costs and other costs incurred in bringing the inventories to their present location and condition. Cost is computed on a first-in-first-out basis. The net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and estimated costs necessary to make the sale. Packing materials are valued at cost computed on weighted average basis.

j) Classification of Assets and Liabilities as Current and Non Current

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

An asset is treated as current when it is expected to be realised or intended to be sold or consumed in normal operating cycle, held primarily for the purpose of trading, expected to be realised within twelve months after the reporting period, or Cash and cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period. All other assets are classified as non-current.

A liability is treated as current when, It is expected to be settled in normal operating cycle, It is held primarily for the purpose of trading, It is due to be settled within twelve months after the reporting period, or there is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period. All other liabilities are classified as non-current.

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

UNIQUE ORGANICS LIMITED

CIN: L24119RJ1993PLC007148, Regd. Office: E-521, Sitapura Industrial Area, Jaipur-22 (Raj.)

Notes to Financial Statements for the year ended 31st March, 2025

k) Financial Instruments

(i) Initial recognition and measurement

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities, which are not at fair value through profit or loss, are adjusted to the fair value on initial recognition. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities that are subsequently measured at fair value through profit or loss are recognised immediately in the statement of profit or loss.

(ii) Subsequent measurement

A. Financial Assets

Financial assets are classified into the specified categories:

a) Financial assets carried at amortised cost (AC)

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

After initial measurement at fair value, the financial assets are measured at amortised cost using the effective interest rate (EIR) method, less impairment. Amortised cost is calculated by taking into account any discount or premiums on acquisition and fees or costs that are an integral part of the EIR.

b) Financial assets at fair value through other comprehensive income (FVTOCI)

A financial asset is measured at FVTOCI if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

c) Financial assets at fair value through profit or loss (FVTPL)

A financial asset which is not classified in any of the above categories are measured at FVTPL. However, if the company's management has made an irrevocable election to present the equity investments at fair value through other comprehensive income then there is no subsequent reclassification of fair value gains or losses to the statement of profit or loss. Dividends from such investments are recognised in profit or loss as other income when the Company's right to receive payments is established.

B. Financial Liabilities

After initial measurement at fair value, the financial liabilities are subsequently measured at amortised cost using the effective interest rate (EIR) method where the time value of money is significant, except for financial liabilities at fair value through profit or loss. Amortised cost is calculated by taking into account any discount or premiums on acquisition and fees or costs that are an integral part of the EIR.

(iii) Impairment of financial assets

Loss allowance for expected credit losses is recognised for financial assets measured at amortised cost and fair value through other comprehensive income.

For financial assets whose credit risk has not significantly increased since initial recognition, loss allowance equal to twelve months expected credit losses is recognised. Loss allowance equal to lifetime expected credit losses is recognised if the credit risk has significantly increased since initial recognition.

The company measures the expected credit loss associated with its assets based on historical trend, industry practices and the business environment in which the entity operates or any other appropriate basis.

UNIQUE ORGANICS LIMITED

CIN: L24119RJ1993PLC007148, Regd. Office: E-521, Sitapura Industrial Area, Jaipur-22 (Raj.)

Notes to Financial Statements for the year ended 31st March, 2025

(iv) Derecognition of Financial Instruments

The company derecognises a financial assets only when the contractual rights to the cash flows from the assets expire, or it transfers the financial asset and substantially all risks and rewards of ownership of the asset to another entity.

The company derecognises a financial liabilities only when the company's obligations are discharged, cancelled or they expire.

l) Revenue Recognition

Revenue is measured at the fair value of the consideration received or receivable, net of returns, trade allowances, rebates and amounts collected on behalf of the third parties. It excludes Goods & Service Tax.

Revenue from the sale of goods is recognised when significant risks and rewards of ownership have been transferred to the buyer and the amount of revenue can be reliably measured and recovery of the consideration is probable.

Export entitlement in the form of Duty Drawback, DEPB and other schemes are recognised in the Statement of Profit & Loss when the right to receive such credit as per the terms of scheme is established in respect of exports made and when there is no significant uncertainty regarding the ultimate collection of relevant export proceeds.

Insurance Claims are accounted for on receipt basis or as acknowledged by the appropriate authorities.

Interest income is recognised when it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably. Interest income is recorded using effective interest rate.

m) Employee Benefits

(i) The company contributes to the employee's provident fund maintained under the Employees Provident Fund Scheme of the Central Government and the same is charged to the Profit & Loss Account. The company has no obligation, other than the contribution payable to the provident fund. The company also contributes to the employees state insurance fund maintained under the "Employees State Insurance Scheme" of the Central Government and same is also charged to the profit & loss account.

(ii) Gratuity Liability has been provided on the basis of actuarial valuation. The company does not contribute to any fund for gratuity for its employees. The cost of providing benefits is determined on the basis of actuarial valuation at each year end using projected unit credit method. Actuarial gain and losses is recognized in the period in which they occur in other comprehensive income. The current service cost and net interest on the net defined benefit liability/(asset) is treated as an expense and is recognised in the statement of profit or loss.

n) Foreign Currency Transactions

The financial statements of the Company are presented in Indian rupees (₹), which is the functional currency of the Company and the presentation currency for the financial statements.

In preparing the financial statements, transactions in foreign currencies are recorded at the rates of exchange prevailing on the date of the transaction.

At the end of each reporting period, monetary items denominated in foreign currencies are re-translated at the rates prevailing at the end of the reporting period. Exchange differences arising either on settlement or on translation is recognized in the Statement of Profit and Loss except in cases where they relate to acquisition of fixed assets in which case they are adjusted to the carrying cost of such assets.

The premium or discount arising at the inception of forward exchange contract is amortized and recognized as an expenses / income over the life of the contract.

UNIQUE ORGANICS LIMITED

CIN: L24119RJ1993PLC007148, Regd. Office: E-521, Sitapura Industrial Area, Jaipur-22 (Raj.)

Notes to Financial Statements for the year ended 31st March, 2025

o) Income Taxes

The tax expense for the period comprises current and deferred tax. Tax is recognised in Statement of Profit and Loss, except to the extent that it relates to items recognised in the comprehensive income or in equity. In which case, the tax is also recognised in other comprehensive income or equity.

Current tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities, based on tax rates and laws that are enacted or substantively enacted at the Balance sheet date.

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities and the amount used for taxation purpose (tax base), at the tax rates and law that are enacted or substantively enacted as on the balance sheet date.

p) Provisions, Contingent Assets and Contingent Liabilities

A provision is recognized when there is a present obligation as a result of past event, that probably requires an outflow of resources and a reliable estimate can be made to settle the amount of obligation. These are reviewed at each year end and adjusted to reflect the best current estimates. Provisions are discounted to their present values, where the time value of money is material.

Contingent liabilities are not recognised but disclosed in the financial statements.

Contingent assets are neither recognised nor disclosed. However, when realisation of income is virtually certain, related asset is recognised.

q) Earnings Per Share

Basic and Diluted Earnings per shares are calculated by dividing the net profit for the period attributable to the equity shareholders by the weighted average number of equity shares outstanding during the year.

r) Cash Flow Statement

Cash flows are reported using the indirect method, whereby 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 based on the available information.

s) Operating Segment

Operating Segments are reported in a manner consistent with the accounting policies adopted for preparing and presenting the financial statements of the company as a whole. The analysis of geographical segments is based on the areas in which customers of the company are located.

t) Borrowing Cost

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale. All other borrowing costs are recognised in the statement of profit or loss in the period in which they are incurred.

UNIQUE ORGANICS LIMITED

CIN: L24119RJ1993PLC007148, Regd. Office: E-521, Sitapura Industrial Area, Jaipur-22 (Raj.)

PROPERTY, PLANT & EQUIPMENT AND INTANGIBLE ASSETS

2A. PROPERTY, PLANT AND EQUIPMENT

Rs.in '000

Gross Carrying Amount	Land	Building	Computer	Motor Car	Plant & Machinery	Lab Equipments	Electrical Installation	Furniture & Fixtures	Electrical Equipments	Office Equipments	Total
Balance as at April 1, 2023	1,777.67	15,306.39	902.36	2,559.22	13,719.87	2,120.52	1,480.70	2,069.44	1,007.70	1,193.86	42,137.73
Add: Addition	-	952.43	249.50	5,124.54	5.90	-	-	337.52	2.00	79.58	6,751.46
Less: Disposal/Adjustments	-	392.01	-	1,827.48	-	-	-	-	-	-	2,219.49
Balance as at March 31, 2024	1,777.67	15,866.81	1,151.86	5,856.28	13,725.77	2,120.52	1,480.70	2,406.96	1,009.70	1,273.43	46,669.70
Add: Addition	-	1,007.58	52.59	1,290.15	4,723.97	105.61	-	30.39	-	198.24	7,408.53
Less: Disposal/Adjustments	-	-	-	-	446.60	-	-	-	-	-	446.60
Balance as at March 31, 2025	1,777.67	16,874.39	1,204.45	7,146.43	18,003.14	2,226.13	1,480.70	2,437.35	1,009.70	1,471.68	53,631.63

Accumulated Depreciation	Land	Building	Computer	Motor Car	Plant & Machinery	Lab Equipments	Electrical Installation	Furniture & Fixtures	Electrical Equipments	Office Equipments	Total
Balance as at April 1, 2023	-	9,346.30	653.73	2,303.91	8,914.65	1,777.78	1,406.67	1,049.91	878.08	887.72	27,218.75
Add: Depreciation Expense	-	482.14	157.79	208.88	533.51	31.08	-	160.70	23.21	108.26	1,705.57
Less: Disposal/Adjustments	-	162.30	-	1,809.30	-	-	-	-	-	-	1,971.60
Balance as at March 31, 2024	-	9,666.15	811.52	703.49	9,448.16	1,808.86	1,406.67	1,210.61	901.29	995.98	26,952.72
Add: Depreciation Expense	-	397.57	158.85	608.96	639.80	38.75	-	173.72	20.14	93.69	2,131.49
Less: Disposal/Adjustments	-	-	-	-	249.64	-	-	-	-	-	249.64
Balance as at March 31, 2025	-	10,063.72	970.37	1,312.45	9,838.32	1,847.61	1,406.67	1,384.32	921.43	1,089.67	28,834.57

Net Book Value	Land	Building	Computer	Motor Car	Plant & Machinery	Lab Equipments	Electrical Installation	Furniture & Fixtures	Electrical Equipments	Office Equipments	Total
As at 31st March, 2025	1,777.67	6,810.67	234.07	5,833.98	8,164.82	378.52	74.04	1,053.02	88.27	382.01	24,797.06
As at 31st March, 2024	1,777.67	6,200.66	340.34	5,152.79	4,277.61	311.66	74.04	1,196.35	108.41	277.45	19,716.98

2B. INTANGIBLE ASSETS

Gross Carrying Amount	Computer Software
Balance as at April 1, 2023	169.74
Balance as at March 31, 2024	169.74
Add: Addition	-
Balance as at March 31, 2025	169.74

Accumulated Depreciation	Computer Software
Balance as at April 1, 2023	149.89
Add: Depreciation Expense	2.60
Balance as at March 31, 2024	152.49
Add: Depreciation Expense	2.60
Balance as at March 31, 2025	155.08

Net Book Value	Computer Software
As at 31st March, 2025	14.66
As at 31st March, 2024	17.25

UNIQUE ORGANICS LIMITED

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Notes to Financial Statements for the year ended 31st March, 2025

(Amount in '000)

NOTE - 3

OTHER - NON CURRENT FINANCIAL ASSETS

(Unsecured, considered good)

Security Deposits

AS AT 31ST MARCH, 2025	AS AT 31ST MARCH, 2024
271.60	217.60
271.60	217.60

NOTE - 4

INVENTORIES

(At lower of cost and net realisable value)

Raw Materials

Trading Goods

Packing Materials

Finished Goods

23,764.65	30,565.75
1,746.46	21,349.21
1,574.63	941.09
950.24	862.74
28,035.97	53,718.79

NOTE - 5

TRADE RECEIVABLES

Trade Receivables considered good - Secured

Trade Receivables considered good - Unsecured

Trade Receivables which have significant increase in credit Risk

Trade Receivable- Credit Impaired

Less: Provision for Impairment

-	-
1,29,978.99	87,404.30
-	-
-	653.60
-	(653.60)
1,29,978.99	87,404.30

The above includes to related parties

Due from related parties

-	-
---	---

Trade Receivables Ageing Schedule as at 31st March, 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	129506.04	0.00	0.00	0.00	472.95	129978.99
(ii) Undisputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-
(iii) Undisputed Trade Receivables - credit impaired	-	-	-	-	-	-
(iv) Disputed Trade Receivables - considered good	-	-	-	-	-	-
(v) Disputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-
(vi) Disputed Trade Receivables - credit impaired	-	-	-	-	-	-

UNIQUE ORGANICS LIMITED

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Notes to Financial Statements for the year ended 31st March, 2025

(Amount in '000)

Trade Receivables Ageing Schedule as at 31st March, 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	86513.99	0.00	0.00	327.29	563.02	87404.30
(ii) Undisputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-
(iii) Undisputed Trade Receivables - credit impaired	-	-	-	-	-	-
(iv) Disputed Trade Receivables - considered good	-	-	-	-	-	-
(v) Disputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-
(vi) Disputed Trade Receivables - credit impaired	-	-	-	-	653.60	653.60

There is no unbilled dues at the end of the financial year. An amount of Rs. 129524.31 thousand (Previous Year Rs. 86513.99 thousand) for trade receivables which are not due at the end of the period, included in Undisputed Trade receivables- considered good for less than six months.

NOTE - 6

CASH & CASH EQUIVALENTS

Balances with bank:

On Current Accounts

On Cash Credit Account

Cash in hand (As certified by the management)

(Amount in '000)	
AS AT 31ST MARCH, 2025	AS AT 31ST MARCH, 2024
-	-
28,109.80	17,609.39
130.69	82.41
28,240.49	17,691.80

NOTE - 7

OTHER BANK BALANCES

Balances with bank:

On Fixed Deposit Accounts*

1,25,627.01	21,609.51
1,25,627.01	21,609.51

* Fixed deposit of Rs.14.59 Lacs is pledged with Bank against the bank guarantee given to Dy./Asst. Commissioner of Customs and Rs.2.11 Lacs is pledged with M/s. Paayas Milk Producer Company Ltd. and Rs.0.52 Lacs is pledged with Central Cattle Breeding Farm against their payment.

NOTE - 8

CURRENT FINANCIAL ASSETS- LOANS

To Others

Considered Good- Secured

Considered Good- Unsecured

Loans Receivables which have significant increase in Credit Risk

Loans Receivables- Credit Impaired

-	-
-	-
1,500.00	1,500.00
-	-
1,500.00	1,500.00

UNIQUE ORGANICS LIMITED

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Notes to Financial Statements for the year ended 31st March, 2025

	(Amount in '000)	
	<u>AS AT</u> 31ST MARCH, 2025	<u>AS AT</u> 31ST MARCH, 2024
<u>NOTE - 9</u>		
<u>CURRENT TAX ASSETS (NET)</u>		
Advance Income Tax (net of provisions)	-	-
	-	-
<u>NOTE -10</u>		
<u>OTHER CURRENT ASSETS</u>		
Advances other than capital advances		
Balances with Govt. Authorities	18,994.51	26,551.64
Advances to others	1,138.50	31.28
Advances to Suppliers/service providers	300.58	39,608.21
Prepaid Expenses	748.31	550.40
	21,181.89	66,741.52
Advances other than capital advances consitutes:		
Considered Good	21,181.89	66,741.52
Considered doubtful, provided	-	-
<u>NOTE - 11</u>		
<u>EQUITY SHARE CAPITAL</u>		
<u>Authorised Shares:</u>		
100,000 (P.Y:100,000) Preference Shares of Rs.100/-each	10,000.00	10,000.00
60,00,000 (P.Y: 60,00,000) Equity Shares of Rs.10/-each	60,000.00	60,000.00
<u>Issued Shares</u>		
59,71,500 (P.Y:59,71,500) Equity Shares of Rs.10/-each	59,715.00	59,715.00
<u>Subscribed & Paid - up Shares</u>		
59,71,500 (P.Y:59,71,500) Equity Shares of Rs.10/-each	59,715.00	59,715.00
	59,715.00	59,715.00
Less: Face Value of 18500 (P.Y: 18,500) Equity Shares Forfieted	185.00	185.00
	59,530.00	59,530.00
Add: Forfieted Shares(Amount Originally Paid Up)	153.50	153.50
	59,683.50	59,683.50

a) Terms/rights attached to equity shares.

The company has only one class of equity shares having a par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. The dividend proposed by the Board of Directors is subject to the approval of the shareholders except in the case of interim dividend. In the event of liquidation, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amount in proportion of their shareholding. The equity shareholders have all other rights as available to the equity shareholders as per the provisions of Companies Act, 2013 read together with the Memorandum of Association and Articles of Association of the Company as applicable.

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

	<u>AS AT</u> 31ST MARCH, 2025		<u>AS AT</u> 31ST MARCH, 2024	
	<u>No. of Shares</u>	<u>% Holding</u>	<u>No. of Shares</u>	<u>% Holding</u>
Equity Shares of Rs.10 each fully paid up				
Jyoti Prakash Kanodia	14,68,932	24.68%	7,41,333	12.45%
Sarla Devi Kanodia	-	0.00%	7,27,599	12.22%
Madhu Kanodia	3,34,899	5.63%	3,34,899	5.63%

UNIQUE ORGANICS LIMITED

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Notes to Financial Statements for the year ended 31st March, 2025

NOTE - 11 (Contd..)

c) The reconciliation of the number of shares outstanding is set out below:

<u>Particulars</u>	<u>AS AT</u> 31ST MARCH, 2025 No. of Shares	<u>AS AT</u> 31ST MARCH, 2024 No. of Shares
<u>Equity Shares</u>		
Equity Shares at the beginning of the year	59,53,000	59,53,000
Equity shares at the end of the year	59,53,000	59,53,000

d) Details of shareholding of promoters:

Shares held by promoters at the end of the year				% Change during the year
Sl. No.	Promoter Name	No. Of Shares	% of Total Shares	
1	Jyoti Prakash Kanodia	14,68,932	24.68%	12.22%
2	Sarla Devi Kanodia	-	0.00%	-12.22%
3	Harsh Vardhan Kanodia	1,58,175	2.66%	0.00%
5	Rajyashree Kanodia	1,00,000	1.68%	0.00%
4	Madhu Kanodia	3,34,899	5.63%	0.00%

NOTE - 12

OTHER EQUITY

RESERVE AND SURPLUS

	<u>AS AT</u> 31ST MARCH, 2025	<u>AS AT</u> 31ST MARCH, 2024
Capital Reserve	1,807.66	1,807.66
Capital Redemption Reserve	10,000.00	10,000.00
General Reserve	4,470.82	4,470.82
Retained Earnings	2,54,920.15	1,49,505.46
	2,71,198.63	1,65,783.93
<u>OTHER COMPREHENSIVE INCOME</u>		
Remeasurement of Defined Benefit Plans	(136.10)	(153.73)
	(136.10)	(153.73)
	2,71,062.52	1,65,630.20

NOTE - 13

FINANCIAL LIABILITIES-LONG TERM BORROWINGS

Secured- At Amortised Cost		
Term Loan From Bank	-	14,583.33
Less: Current Maturity (Refer Note No.16)	-	(4,999.99)
	-	9,583.34

Note: For Security and other details please refer Note No. 16(a)

NOTE - 14

PROVISIONS - NON CURRENT

Provision for employee benefits	1,790.01	1,468.19
	1,790.01	1,468.19

NOTE - 15

DEFERRED TAX LIABILITIES (NET)

<u>Deferred Tax Liabilities</u>		
On Fixed Assets	1,215.80	1,329.79
<u>Deferred Tax Asset</u>		
On expenditures charged to the statement of profit & loss but allowable for tax purpose on payment basis	(518.66)	(481.76)
MAT Credit Entitlement	-	-
	697.14	848.03

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Notes to Financial Statements for the year ended 31st March, 2025

NOTE - 16

(Amount in '000)

BORROWINGS - CURRENT

Secured- At Amortised Cost

Loans from Bank

Foreign Bill Purchase

Packing Credit

Cash Credit

Current maturities of Long Term Borrowings

AS AT 31ST MARCH, 2025	AS AT 31ST MARCH, 2024
-	-
-	-
-	-
-	4,999.99
-	4,999.99

- a) Term Loan, Packing Credit Limit, Foreign Bill Purchase limit and Cash Credit limit with Bank of Baroda, Nehru place, Jaipur is collaterally secured by Equitable mortgage of Company,s land & Building at Sitapura Industrial Area, Hypoyhecation of Plant & Machineries and all present and future fixed assets, hypothecation of Raw Materials, Work in Progress, Finished Goods, Stores & packing materials, Book Debts, Pledge of Ware House and other properties, personal guarntees of Director's, bearing interest @9.90% p.a. and 9.55% (Previous Year 9.90% p.a. and 9.80% p.a.) in case of PC & FBP and 10.00% p.a.(Previous Year 9.90% p.a.) in case of CC limit and 10.00% (PY: 10.00%) in case of Term Loan. Term Loan is repayable in 36 monthly installment after the moratorium period of 24 months from the date of 1st installment. The term loan has since been prepaid during the year

NOTE - 17

TRADE PAYABLES

Trade Payables (please refer Note No. 33)

Total outstanding due of micro & small Enterprises
(including interest)

Other Trade Payables

-	-
1,231.35	5,059.03
1,231.35	5,059.03

Trade Payables Ageing Schedule as at 31st March, 2025:

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 Years	2-3 Years	More than 3 Years	
(i) MSME	582.22	-	-	-	582.22
(ii) Others	649.13	-	-	-	649.13
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-

Trade Payables Ageing Schedule as at 31st March, 2024:

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 Years	2-3 Years	More than 3 Years	
(i) MSME	1,328.73	-	-	-	1,328.73
(ii) Others	3,730.29	-	-	-	3,730.29
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-

There is no unbilled dues at the end of the financial year. An amount of Rs. 1231.35 thousand (Previous Year Rs. 5059.03 thousand) for trade payable which are not due at the end of the period, included in Undisputed Trade payable for less than one year.

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Notes to Financial Statements for the year ended 31st March, 2025

	(Amount in '000)	
	AS AT 31ST MARCH, 2025	AS AT 31ST MARCH, 2024
<u>NOTE - 18</u>		
<u>OTHER FINANCIAL LIABILITIES - CURRENT</u>		
Sundry Creditors for Expenses & Others	16,301.38	7,346.22
	16,301.38	7,346.22
<u>NOTE - 19</u>		
<u>OTHER LIABILITIES - CURRENT</u>		
Statutory Dues	7,085.84	1,406.45
Advance from Customers	-	9,368.99
	7,085.84	10,775.44
<u>NOTE - 20</u>		
<u>PROVISIONS - CURRENT</u>		
Provision for employee benefits	388.54	306.04
	388.54	306.04
<u>NOTE - 21</u>		
<u>CURRENT TAX LIABILITIES (NET)</u>		
Provision for Income Tax (net of advances)	1,407.38	2,917.78
	1,407.38	2,917.78

UNIQUE ORGANICS LIMITED

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Notes to Financial Statements for the year ended 31st March, 2025

	(Amount in '000)
<u>NOTE - 22</u>	
<u>REVENUE FROM OPERATION</u>	
Sale of Products	14,85,616.45
Other Operating Revenue	20,11,065.28
Export Incentives	5,217.45
Job Work	-
	3,098.42
	14,90,833.90
	20,19,535.36
<u>NOTE - 23</u>	
<u>OTHER INCOME</u>	
Interest Income	7,518.43
Profit on Sale of Fixed Assets	450.92
Foreign Exchange Gain (net)	-
Other Receipts	247.87
	13,623.25
	16,851.97
	358.66
	6,723.76
	21,500.34
	24,274.52
<u>NOTE - 24</u>	
<u>COST OF RAW MATERIALS & COMPONENTS CONSUMED</u>	
Opening Stock	31,506.84
Add: Purchases	18,235.50
	1,09,521.94
	1,32,740.49
	1,41,028.78
Less: Closing Stock	1,50,975.99
	25,339.28
	31,506.84
	1,15,689.50
	1,19,469.15
<u>NOTE - 25</u>	
<u>PURCHASE OF STOCK-IN-TRADE</u>	
Purchases	10,78,847.76
	14,33,159.82
	10,78,847.76
	14,33,159.82
<u>NOTE - 26</u>	
<u>CHANGES IN INVENTORIES</u>	
<u>Inventories at the end of the year</u>	
Stock-in-Trade	1,746.46
Finished Goods	21,349.21
	950.24
	862.74
	2,696.69
	22,211.96
<u>Inventories at the beginning of the year</u>	
Stock-in-Trade	21,349.21
Finished Goods	17,652.28
	862.74
	571.00
	22,211.96
	18,223.28
	19,515.26
	(3,988.68)
<u>NOTE - 27</u>	
<u>EMPLOYEE BENEFITS EXPENSES</u>	
Salaries,Wages & Bonus	37,647.26
Contribution to Provident Fund & Other Funds	22,006.53
Staff Welfare Expenses	898.00
	708.17
	249.62
	312.82
	38,794.88
	23,027.52

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Notes to Financial Statements for the year ended 31st March, 2025

(Amount in '000)

NOTE - 28

FINANCE COST

Interest Expenses

	<u>For the Year</u> <u>2024-2025</u>	<u>For the Year</u> <u>2023-2024</u>
Cash Credit	1,776.32	1,540.37
Packing Credit	256.12	1,256.62
Foreign Bill Purchase	-	615.98
Term Loan	488.48	1,322.48
Discounting & Bank Charges	1,663.17	3,519.19
	4,184.10	8,254.64

NOTE - 29

DEPRECIATION AND AMORTISATION

Depreciation on Property, Plant and Equipment	2,131.49	1,705.57
Depreciation on Other Intangible Assets	2.60	2.60
	2,134.08	1,708.17

NOTE - 30

OTHER EXPENSES

Freight, Clearing & Forwarding Expenses	44,795.01	1,16,355.24
Cess Custom Duty on Exports	19,907.18	2,22,968.51
Other Operational Expenses	870.17	908.78
Payment to Auditor (Refer details below)	250.00	250.00
Advertisement & Business Promotion Expenses	705.76	2,526.39
Commission Expenses	12,765.92	11,895.54
Claims & Deductions	19,833.70	3,625.67
Traveling Expenses	759.80	1,787.87
Rent Paid	617.42	200.00
CSR Activities	1,051.00	373.79
Testing & Sampling Expenses	2,369.36	1,451.38
Power & Fuel	2,819.72	2,314.52
Insurance/ECGC Premiums	1,745.65	4,891.50
Legal & Profesional Fees	774.42	879.88
<u>Repair & Maintenance</u>		
On Machinery	752.23	461.24
On Buldings	283.11	1,096.25
On Others	233.75	230.19
Bad Debts for doubtful recivables	16.28	653.60
Miscellaneous Expenes	3,890.06	3,892.75
	1,14,440.54	3,76,763.12

Payment to Auditor

As Auditor (Including Service Tax)

Statutory Audit Fee	200.00	200.00
Tax Audit Fee	50.00	50.00
	250.00	250.00

NOTE - 31

EARNINGS PER SHARE(EPS)

Net profit/(loss) after tax as per statement of Profit and Loss	1,05,414.69	63,416.29
Weighted average number of equity shares used as denominator for calculating EPS	59,53,000.00	59,53,000.00
Basic & Diluted Earning Per Share	17.71	10.65

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Notes to Financial Statements for the year ended 31st March, 2025

NOTE - 32

The company has utilised the borrowings from banks and financial institutions for the specific purpose for which it was taken at the balance sheet date.

NOTE - 33

Disclosure pertaining to Micro, Small & Medium Enterprises Development Act, 2006, as per information available with the company.

<u>Description</u>	(Amount in '000)	
	<u>As at</u> 31st March, 2025	<u>As at</u> 31st March, 2024
i) Principal amount outstanding as at year end	1,227.60	4,489.03
ii) Interest due on above and unpaid as at year end	-	-
iii) Interest paid to the supplier	-	-
iv) Payments made to the supplier beyond the appointed day during the year	-	-
v) Interest due and payable for the year of delay	-	-
vi) Interest accrued and remaining unpaid as at end of year	-	-
vii) Amount of further interest remaining due and payable in succeeding year	-	-

NOTE - 34

SEGMENT REPORTING

i) Business (Primary) Segment

The Company operates in a single primary business segment, namely, Feed, food and Spices products, and hence there is no reportable primary segment as per Ind AS-108 on segment reporting.

ii) Geographical (Secondary) Segment

- a) The company primarily operates in India and overseas and therefore the analysis of geographical segment is demarcated into its Indian and Overseas operations as under :

<u>Particulars</u>	(Amount in '000)	
	<u>For the Year</u> 2024-2025	<u>For the Year</u> 2023-2024
Revenue (Gross Sales)		
India	6,49,010.97	1,63,935.38
Overseas	8,36,605.47	18,47,129.90
Total	14,85,616.45	20,11,065.28

b) Non Current Assets

All non current assets other than financial instruments of the company are located in India

c) Customers Contributing more than 10% of the Revenue.

<u>Particulars</u>	(Amount in '000)	
	<u>For the Year</u> 2024-2025	<u>For the Year</u> 2023-2024
Agro Agriculture Joint Stock Company	-	1,20,893.43
Sekhawati Organic Pvt. Ltd.	3,84,632.52	-
Sri Krishna Balram Seva Trust	1,49,372.95	1,03,553.20
Hoang Dat Co. Ltd.	1,55,749.67	2,99,572.79
Le Anh Agriculture Products One member Co. Ltd.	-	1,98,730.22
Dac Thanh Food Company Limited.	-	4,14,854.09

UNIQUE ORGANICS LIMITED

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Notes to Financial Statements for the year ended 31st March, 2025

NOTE - 35

RELATED PARTY DISCLOSURE

As per Indian Accounting Standard - 24, the disclosures of transactions with the related parties are given below:

i) Name of the Related Party and Nature of Relationship

Name of the Related Party

Relationship

Jyoti Prakash Kanodia
Madhu Kanodia
Rajyashree Kanodia
Harish Panwar
Ramavtar Jangid

Key Managerial Person & Relatives

ii) Transaction during the year with related parties:

<u>Nature of Transactions</u>		<u>(Amount in '000)</u>	
Nature of Transactions	Key Managerial Person	Relative of the key management personnel	Total
Remuneration		-	
Jyoti Prakash Kanodia	23,814.23 (10,143.19)		23,814.23 (10,143.19)
Rajyashree Kanodia		1,641.74 (10.00)	1,641.74 (10.00)
Harish Panwar	1,255.83 (987.20)		1,255.83 (987.20)
Ramavtar Jangid	1,153.97 (918.70)		1,153.97 (918.70)
Unsecured Loan Taken			
Jyoti Prakash Kanodia	- (800.00)		- (800.00)
Unsecured Loan repaid			
Jyoti Prakash Kanodia	- (800.00)		- (800.00)
Advances given			
Harish Panwar	1,000.00 (-)		1,000.00 (-)
Advances Returned			
Harish Panwar	180.00 (-)		180.00 (-)
Board Meeting Fees			
Madhu Kanodia	-	43.00 (63.00)	43.00 (63.00)

ii) Balances with related parties as at 31st March 2025:

(Amount in '000)

Particulars	Key Managerial Person	Relative of the key management personnel	Total
Advances Receivable			
Harish Panwar	806.5 (-)		0 0
Remuneration Payable			
Jyoti Prakash Kanodia	9,114.23 (1,144.93)		9,114.23 (1,144.93)
Rajyashree Kanodia		215.69 (-)	215.69 (-)
Harish Panwar	- (75.00)		- (75.00)
Ramavtar Jangid	48.20 (68.20)		48.20 (68.20)

Figures in brackets represent previous year's figures.

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Notes to Financial Statements for the year ended 31st March, 2025

NOTE - 36

EMPLOYEE BENEFITS

- A. The defined benefit plans expose the company to a number of actuarial risks such as : Investment Risk,**
Longevity Risk : The present value of the defined benefit liability is calculated by reference to the best estimate of the mortality of participants both during and after their employment. An increase in the life expectancy of the participants will increase the liability.
Salary Risk : The present value of the defined benefit liability is calculated by reference to future salaries of participants. As such, an increase in the salary of the participants will increase the liability.

B. Details of Plans are as follows:

	<u>For the Year</u> <u>2024-2025</u>	(Amount in '000) <u>For the Year</u> <u>2023-2024</u>
(a) Expenses Recognised as Employee Benefits Expenses in the Statement of Profit or Loss during the year		
(i) Current Service Cost	304.10	227.06
(ii) Net Interest	101.32	64.39
(iii) Expenses recognised during the year	405.42	291.46
(b) Expenses Recognised in Other Comprehensive Income during the year		
(i) Expected return on Plan Assets	-	-
(ii) Actuarial (gain) / Losses on obligation	(24.43)	266.38
(iii) Net (Income)/Expenses Recognised during the year	(24.43)	266.38
(c) Amount Recognized in Balance Sheet		
(i) Present value of obligation as at end of the year	380.99	557.83
(ii) Fair value of Plan Assets as at end of the year	-	-
(iii) Amount Recognized in Balance Sheet	380.99	557.83
(d) Change in Present Value of obligation		
(i) Obligation as at the beginning of the year	1,481.71	923.88
(ii) Current Service Cost	304.10	227.06
(iii) Interest Cost	101.32	64.39
(iv) Actuarial (Gain) / Losses		
Arising from Changes in Experience Adjustments	(26.63)	215.01
Arising from Changes in Demographic Assumptions	-	(0.78)
Arising from Changes in Financial Assumptions	2.20	52.15
(v) Benefits Paid	(51.92)	-
(vii) Obligation as at the end of the year	1,810.78	1,481.71
(e) Changes in Fair Value of Plan Assets		
(i) Fair Value of Plan Assets as at the beginning of the year	-	-
(ii) Expected return on Plan Assets	-	-
(iii) Contributions by the employer	-	-
(iv) Benefits Paid	-	-
(v) Actuarial (Gain) / Losses	-	-
(vi) Fair Value of Plan Assets as at the end of the year	-	-
(f) Actuarial Assumption		
(i) Discount Rate	6.96%	6.97%
(ii) Expected return on Plan Assets	0.00%	0.00%
(iii) Inflation Rate	6.00%	6.00%
(iv) Remaining Working Life	20 Years	20 Years
(v) Mortality Table	IALM 2012-15 ULTIMATE	IALM 2012-15 ULTIMATE

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Notes to Financial Statements for the year ended 31st March, 2025

NOTE - 36 (Contd..)

C. Sensitivity Analysis :

A quantitative analysis for significant assumptions are as follows :

	<u>For the Year</u> <u>2024-2025</u>	(Amount in '000) <u>For the Year</u> <u>2023-2024</u>
(a) Effect of 1% change in assumed discount rate		
1% increase	1,705.56	1,393.42
1% decrease	1,925.89	1,578.08
(b) Effect of 1% change in assumed salary escalation rate		
1% increase	1,926.02	1,578.20
1% decrease	1,704.54	1,392.54
(c) Effect of 10% change in assumed Attrition rate		
1% increase	1,810.06	1,481.19
1% decrease	1,811.51	1,482.23
(d) Effect of 10% change in assumed Mortality rate		
1% increase	1,811.00	1,481.89
1% decrease	1,810.57	1,481.53

NOTE - 37

INCOME TAX EXPENSES

(i) Income Tax Expense

The major components of income tax expenses for the year ended March 31, 2025 and for the year ended March 31, 2024 are:

	<u>For the Year</u> <u>2024-2025</u>	(Amount in '000) <u>For the Year</u> <u>2023-2024</u>
<u>Particulars</u>		
Current Tax	35,401.20	22,056.78
Deferred Tax Charge/(Credit)	(157.69)	(56.92)
Total Income Tax Expense recognised in Statement of Profit	35,243.52	21,999.86
 (ii) <u>Reconciliation of effective tax rate:</u>		
Profit before Tax	1,38,728.11	85,416.15
Enacted Tax Rate in India (under section 115JB)	25.168	25.6256
Expected Tax Expense	34,915.09	21,888.40
Tax Effect on items which are not deductible/deductible		
Additional Deduction under Income Tax Act, 1961	486.11	168.38
Deferred Tax	(157.69)	(56.92)
MAT Credit Entitlement	-	-
Effect due to Change in Rate	-	-
Income Tax Expenses	35,243.52	21,999.86

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Notes to Financial Statements for the year ended 31st March, 2025

NOTE - 38

Details of borrowings from banks or financial institutions taken on the basis of security of current assets:

Details of borrowings	Quarterly returns or statements filed are in agreement with the books of accounts	Summary of Reconciliation	Reasons of material discrepancies
Bank of Baroda-CC	Yes	NA	No material Discrepancies

NOTE - 39

FINANCIAL RATIOS:

<u>Ratio</u>	<u>Numerator</u>	<u>Denominator</u>	<u>2024-2025</u>	<u>2023-2024</u>	<u>% variance</u>
(a) Current Ratio (Note 1)	Current Assets	Current Liabilities	12.67	7.92	59.96%
(b) Debt Equity Ratio (Note 2)	Total Debt	Shareholders Equity	0.00	0.06	-100.00%
(c) Debt Service Coverage Ratio (Note 3)	Earning before Interest & Tax	Debt Service	26.70	8.89	200.40%
(d) Return on Equity Ratio	Net Profit after Tax	Equity	0.38	0.33	15.81%
(e) Inventory Turnover Ratio	Sales	Average Inventory	36.34	44.60	-18.52%
(f) Trade Receivables (Note 4)	Sales	Average Account receivables	13.67	12.41	10.16%
(g) Trade Payables Turnover Ratio (Note 4)	Purchases/Service s utilised	Average account payables	377.84	66.86	465.09%
(h) Net Capital Turnover Ratio (Note-5)	Sales	Working Capital	4.82	9.26	-47.92%
(i) Net Profit Ratio	Net profit after Tax	Sales	0.07	0.03	3.94%
(j) Return on Capital employed	Earning before Interest & Tax	Capital employed	0.43	0.39	10.82%
(k) Return on Investment					Not Applicable

Explanation for change in variance in ratio for more than 25% as compared to the preceeding year

Note-1

The increase in ratio is due to decrease in current liabilities,

Note-2

The company has positive cash flow and therefore debts are repaid as well as the shareholders equity is increased because of the profit for the year.

Note-3

Earning of the company is increased sunbtentially and therefore the debt service ratio is improved accordingly.

Note-4

The Trade Payable are decreased since company has paid of the trade payables at the end of the year.

Note-5

Working capital of the company is increased since the working capital loans are repaid at the end of the year.

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Notes to Financial Statements for the year ended 31st March, 2025

NOTE - 40

The Company has not disclosed or surrendered any income during the year in the tax assessment under the Income Tax Act, 1961, such as, search or survey or any other relevant provisions of the Income Tax Act, 1961 and therefore details is required for any transaction not recorded in the books of accounts.

NOTE - 41

No proceeding has been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

NOTE - 42

The company do not have any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

NOTE - 43

FINANCIAL INSTRUMENTS AND RELATED DISCLOSURES

(a) Capital Management

The Company's objective when managing capital (defined as net debt and equity) is to safeguard the Company's ability to continue as a going concern in order to provide returns to shareholders and benefit for other stakeholders, while protecting and strengthening the Balance Sheet through the appropriate balance of debt and equity funding. The Company manages its capital structure and makes adjustments to it, in light of changes to economic conditions and strategic objectives of the Company.

(b) Categories of Financial Instruments

Particulars	As at 31st March, 2025	(Amount in '000) As at 31st March, 2024
Financial Assets		
Measured at Amortised Cost		
Cash and Cash Balances	28,240.49	17,691.80
Other Bank Balances	1,25,627.01	21,609.51
Trade Receivables	1,29,978.99	87,404.30
Other Financial Assets - Non Current	271.60	217.60
Loans	1,500.00	1,500.00
Financial Liabilities		
Measured at Amortised Cost		
Borrowings - Non Current	-	9,583.34
Borrowings - Current	-	4,999.99
Trade Payables	1,231.35	3,730.29
Other Financial Liabilities	16,301.38	7,346.22

The carrying value of the amortised financial assets and liabilities approximate to the fair value on the respective reporting dates.

(c) Fair Value Measurement and Fair Value Hierarchy

The management assessed that loans, cash and cash equivalents, trade receivables, borrowings, trade payables and other current liabilities approximate their carrying amounts largely due to the short-term maturities of these instruments.

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Notes to Financial Statements for the year ended 31st March, 2025

(d) Financial Risk Management

The Company's financial liabilities comprise short-term borrowings, capital creditors and trade and other payables. The main purpose of these financial liabilities is to finance the Company's operations. The Company's financial assets include trade and other receivables, cash and cash equivalents.

(a) Market Risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises two types of risk: currency risk and other price risk, such as commodity price risk and equity price risk. Financial instruments affected by market risk include trade payables, trade receivables, etc.

Foreign currency risk

Foreign currency risk is the risk that the fair value or future cash flows of an exposure will fluctuate because of changes in foreign exchange rates. The Company's exposure to the risk of changes in foreign exchange rates relates primarily to the Company's operating activities. Such foreign currency exposures are not hedged by the Company.

The year end foreign currency exposures that have not been hedged by a derivative instrument or otherwise are as under -

Particulars	In Foreign Currency - USD/EURO'000		In Indian Rupees in '000	
	31st March, 2025	31st March, 2024	31st March, 2025	31st March, 2024
Trade receivables	702.56	739.92	60,125.75	61,689.77
Advance against supply	-	112.37	-	9,368.99

For the year ended March 31, 2025 and March 31, 2024, every percentage point depreciation / appreciation in the exchange rate between Indian rupees and U.S. dollar will affect the Company's profit.

(b) Credit Risk

Credit risk is the risk that counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. Financial instruments that are subject to concentrations of credit risk principally consist of trade receivables, loans, cash and cash equivalents, bank deposits and other financial assets. None of the financial instruments of the Company result in material concentration of credit risk.

The carrying amount of financial assets represents the maximum credit exposure.

Trade Receivables

In determining the allowances for credit losses of trade receivables, an impairment analysis is performed by the Company using a practical expedient by computing the expected credit loss allowance for trade receivables at each reporting date on an individual basis for all the customers. The procedure takes into account historical credit loss experience and is adjusted for forward looking information.

(c) Liquidity Risk

Liquidity risk refers to the risk that the Company cannot meet its financial obligations. The objective of liquidity risk management is to maintain sufficient liquidity and ensure that funds are available for use as per requirements. The Company manages liquidity risk by maintaining adequate reserves, banking facilities and reserve borrowing facilities, by continuously monitoring forecast and actual cash flows, and by matching the maturity profiles of financial assets and liabilities.

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Notes to Financial Statements for the year ended 31st March, 2025

NOTE - 44

NOTES ON CSR EXPENDITURES

		(Amount in '000)	
Particulars		For Year ended 31.03.2025	For Year ended 31.03.2024
1	Gross amount required to be spent by the company	932.46	372.28
2	Amount spent during the year on		
(i)	Construction / acquisition of any fixed assets	-	-
(ii)	On purpose other than (i) above	1,051.00	373.79
3	Shortfall at the end of the year	-	-
4	Total of previous year shortfall	-	-
5	Reason for shortfall		
6	Excess spent during the year	118.54	1.51
7	Total of carried forward	120.05	1.51
8	Nature of CSR activities	Social Activity and Protection of Art and Heritage	Social Activity and Protection of Art and Heritage

NOTE - 45

Balances of some of the advances given and taken and Sundry Debtors & Creditors are subject to the confirmations from the respective parties.

NOTE - 46

CONTINGENT LIABILITIES & COMMITMENTS

The Company do not have any due commitments and contingent liabilities at the year end.

NOTE - 47

The Company do not have any subsidiary company and therefore disclosure in terms of Schedule V of SEBI (Listing Obligation & Disclosure Requirements) Regulation 2015 is not applicable to the company.

As per our report of even date

For and on behalf of the Board

For Gourisaria Goyal & Co.

Firm Registration Number- 016681C

Chartered Accountants

Sd/-

Jyoti Prakash Kanodia

Managing Director (DIN: 00207554)

Sd/-

Madhu Kanodia

Director (DIN: 00207604)

Sd/-

(CA Ravi Gupta)

Partner

M. N. - 419994

Place: Jaipur

Date: 29.05.2025

Sd/-

Harish Panwar

(Chief Financial Officer)

Sd/-

Ramavtar Jangid

(Company Secretary)