Dt: 07.09.2026

The Manager
Listing Department
National Stock Exchange of India Ltd.
Exchange Plaza, Plot No. C-1,
G Block Bandra-Kurla Complex Bandra (East)
Mumbai 400 051

Dear Sir/Madam,

Sub: Submission of Annual Report in pursuance of Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Reg.,

Pursuant to the Regulation 34 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the 25th Annual Report of the Company along with the Notice of AGM and report of Board of Directors and Auditors for the financial year 2025-26, which is sent to the members in electronic mode.

Kindly acknowledge the receipt of the same.

Thanking you.

This is for your information and records.

Thanking you.

Yours faithfully,
For SAMEERA AGRO AND INFRA LIMITED





SATYA MURTHY SIVALENKA
MANAGING DIRECTOR AND CEO
DIN 00412609

SAMEERA AGRO AND INFRA LIMITED

(formerly known as Sameera Infra Projects Private Limited)
CIN: L45201TG2002PLC038623

25th ANNUAL REPORT

2025-26

CORPORATE INFORMATION

BOARD OF DIRECTORS	
Mr. SATYA MURTHY SIVALENKA	Managing Director and CEO (DIN: 00412609)
Mrs. SIVALENKA KAMESWARI	Promoter Director (DIN: 00412669)
Mr. DEVANAND CHALLAGULLA	Independent Director (DIN: 09820362)
Mr. SRINIVASA RAO GANDLA	Independent Director (DIN: 09823244)
Mr. CH V S E N D SESHASAI	Independent Director (DIN: 07447853)
Mr. SURYA RAO IVATURI	Director (DIN: 08204916)
COMPANY SECRETARY	
Mrs. SHIVANI JAIN	Company Secretary (PAN NO: COSPJ3053G)
KEY MANAGERIAL PERSONNEL	
Ms. RAMESH MADHAVAPEDDY	Chief Financial Officer (PAN NO: AAUPM0399N)
REGISTERED OFFICE	
S1, PLOT NO.54 & 55, A.G. ARCAD BALAJI COOOPERATIVE HOUSING SOCIETY, DIOMOND POINT, GUNROCK, SECUNDERABAD – 500009	
CORPORATE OFFICE	
Unit No. 610, 6th Floor, Eden Amsri Square, Beside Apollo Hospital, St. John's Road, Sangeet Cross Road, Secunderabad – 500002, Telangana, India	
STATUTORY AUDITORS	SECRETARIAL AUDITOR
M M R S & Co (FRN: 013830S) Chartered Accountants	SVN CHARYULU COMPANY SECRETARY IN PRACTICE MN: 5981, CP.NO: 4768
REGISTRAR & SHARE TRANSFER AGENTS	
KFIN TECHNOLOGIES LTD Selenium Towers, B Plot No: 31 & 32, Gachibowli, Financial District, Nanakramguda, Serilingampally, Hyderabad – 500 032, Email: einward.ris@kfintech.com, Website: www.kfintech.com	
BANKERS	
Punjab National Bank, Hyderabad	
LISTED ON	**NSE SME LIMITED**
DEMAT ISIN NSDL & CDSL	INE0PZA01015
WEBSITE	www.sameeraagroandinfra.com
E-MAIL ID	info@sameeraagroandinfra.com
CIN NUMBER	L45201TG2002PLC038623

AUDIT COMMITTEE		
Mr. Srinivasa Rao Gandla		Chairman
Mr. Devanand Chllagulla		Member
Mr. CH V S E N D Seshasai.		Member
NOMINATION & REMUNERATION COMMITTEE		
Mr. Srinivasa Rao Gandla		Chairman
Mr. Devanand Chllagulla		Member
Mr. CH V S E N D Seshasai.		Member
STAKEHOLDERS RELATIONSHIP COMMITTEE		
Mr. Srinivasa Rao Gandla		Chairman
Mr. Devanand Chllagulla		Member
Mr. CH V S E N D Seshasai.		Member
RISK MANAGEMENT COMMITTEE		
Mr. Srinivasa Rao Gandla		Chairman
Mr. Devanand Chllagulla		Member
Mr. CH V S E N D Seshasai.		Member

NOTICE OF ANNUAL GENERAL MEETING

NOTICE IS HEREBY GIVEN THAT THE 25th ANNUAL GENERAL MEETING (AGM) OF THE MEMBERS OF THE SAMEERA AGRO AND INFRA LIMITED WILL BE HELD ON WEDNESDAY, THE 30TH DAY OF SEPTEMBER, 2026 AT 2.00 P.M. THROUGH VIDEO CONFERENCING OR OTHER AUDIO-VISUAL MEANS TO TRANSACT THE FOLLOWING BUSINESS:

ORDINARY BUSINESS

1. To receive, consider and adopt the Audited Financial Statements of the Company for the financial year ended 31st March, 2026 consisting of the Balance Sheet, Statement of Profit and Loss, Cashflow Statement together with the Reports of the Board of Directors and Auditors thereon.

2. To re-appoint retiring Director Mrs. Sivalenka Kameswari (DIN: 00412669), who retires by rotation and being eligible, offers herself for re-appointment and in this regard to pass the following resolution as an Ordinary Resolution:

   "RESOLVED THAT pursuant to the provisions of Sec 152 and other applicable provisions of the Companies Act, 2013, Mrs. Sivalenka Kameswari (DIN: 00412669), who retires by rotation and being eligible, offers herself for re-appointment, be and is hereby re-appointed as Non-Executive & Non-Independent Director of the Company, liable to retire by rotation."

SPECIAL BUSINESS

ITEM NO:

3. **APPROVAL FOR VARIATION / DEVIATION IN THE UTILIZATION OF PROCEEDS RAISED THROUGH SME IPO:**

To consider and, if thought fit, to pass the following resolution as a SPECIAL RESOLUTION:

"RESOLVED THAT pursuant to the provisions of Section 13, 27, and other applicable provisions, if any, of the Companies Act, 2013, read with the Companies (Incorporation and Rules) and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force), consent of the members of the Company be and is hereby accorded to approve the deviations/variations in the utilization of Issue proceeds collected from SME IPO as per the statement of deviations, as approved by the Board of Directors and also Audit Committee, from the original objects stated in the Prospectus dated 15TH December, 2023, and as set out in the explanatory statement annexed to this notice.

RESOLVED FURTHER THAT the Board of Directors of the Company (including any Committee thereof) be and is hereby authorized to take all such actions, steps, matters, and things, and to execute all such documents, papers, and writings as may be required in this regard, and to file necessary e-forms/returns with the Registrar of Companies and Stock Exchanges, to give effect to this resolution."

By order of the Board of Directors
For Sameera Agro and Infra Limited

Date: 31.08.2026
Place: Hyderabad

Satya Murthy Sivalenka
Managing Director & CEO
DIN 00412609

NOTES:

1. Pursuant to Ministry's General Circular No.09/2023 dated September 25, 2023, General circular No.20/2020 dated 05.05.2020, General Circular No.14/2020 dated 08.04.2020, General Circular No.03/2022 dated 05.05.2022 and General Circular No.11/2022 dated 28.12.2022 issued by the Ministry of Corporate Affairs (collectively referred to as 'MCA Circulars'), the Company is being permitted for convening 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, Securities and Exchange Board of India ('SEBI'), vide its Circulars dated May 12, 2020, January 15, 2021, May 13, 2022, and January 5, 2023 ('SEBI Circulars') and other applicable circulars issued in this regard, have provided relaxations from compliance with certain provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'). In compliance with the provisions of the Companies Act, 2013 ('Act'), the Listing Regulations and MCA Circulars, the 25th Annual General Meeting ('AGM') of the Company is being held through VC/OAVM on Wednesday, the 30th day of September, 2026 at 2.00 P.M. IST. The deemed venue for the AGM will be the Registered Office of the Company at Plot No. 54 & 55, A.G. Arcade, Balaji Co-Operative Society, Transport Road, Secunderabad-500009.

2. The Explanatory Statement pursuant to Section 102 of the Companies Act 2013 in respect of the business set out in the notice convening AGM of the Company and the relevant details of the proposed resolutions at this AGM as required under SEBI Listing Regulations and Secretarial Standards on General Meetings issued by The Institute of Company Secretaries of India ('Secretarial Standard') are annexed hereto.

3. Pursuant to the provisions of the Act, 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 this AGM is being held pursuant to the MCA Circulars through VC/OAVM, physical attendance of Members has been dispensed with. Accordingly, the facility for appointment of proxies by the Members will not be available for the AGM and hence the Proxy Form, Attendance Slip and route map of AGM are not annexed to this Notice.

4. Institutional shareholders/corporate shareholders (i.e., other than individuals, HUF's, NRI's, etc.) are required to send a scanned copy (PDF/JPG Format) of their respective Board or governing body Resolution/Authorization etc., authorizing their representative to attend the AGM through VC/OAVM on their behalf and to vote through remote e-voting. The said shareholders can upload their Board Resolution/Power of Attorney/Authority Letter etc., by clicking on "Upload Board Resolution/Authority Letter" displayed under "e-Voting" tab in their login or can be send to Scrutinizer's email id: svacharyandco@yahoo.com. The said resolution/letter should be in the name format of "Sameera Agro and Infra Limited AGM".

5. 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 at the AGM.

6. Members attending the meeting through VC/OAVM shall be counted for the purpose of determining the quorum under Section 103 of the Act.

7. In line with the Ministry's General Circular No.09/2023 dated September 25, 2023, General Circulars No. 20/2020 dated May 5, 2020 issued by the MCA and the SEBI Circulars, Notice of the AGM is being sent only through electronic mode to those Members whose e-mail addresses are registered with the Company/Depositories/RTA. The Notice of AGM is

available on the Company's website viz., www.sameeraagroandinfra.com and may also be accessed from the relevant section of the websites of the Stock Exchange i.e., National Stock Exchange of India Limited at www.nseindia.com.

8. Electronic copies of all the documents referred to in the accompanying Notice of the AGM and the Explanatory Statement shall be made available for inspection. Members desiring any information with regards to matters to be placed at the AGM may send their request in writing to the Company at info@sameeraagroandinfra.com.

9. As per the provisions of Section 72 of the Act and SEBI Circular, the facility for making nomination is available for the Members in respect of the shares held by them. Members who have not yet registered their nomination are requested to register the same by submitting Form No. SH-13. If a member desires to opt out or cancel the earlier nomination and record a fresh nomination, he/she may submit the same in ISR-3 or SH-14. Members are requested to submit the said details to their Depository Participants in case the shares are held by them in dematerialized form and to the Company's Registrar and Transfer Agent ('RTA') in case the shares are held by them in physical form, quoting their folio number.

10. Non-Resident Indian Members are requested to inform the Company's RTA immediately of:

    a. Change in their residential status on return to India for permanent settlement.
    b. Particulars of their bank account maintained in India with complete name, branch, account type, account number and address of the bank with pin code number, if not furnished earlier.

11. 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.

    - **For shares held in electronic form**: to their Depository Participant only and not to the Company's RTA. Changes intimated to the Depository Participant will then be automatically reflected in the Company's records which will help the Company and its RTA provide efficient and better service to the Members.

    - **For shares held in physical form**: to the Company's RTA in prescribed Form ISR -1 and other forms pursuant to SEBI circular SEBI/HO/MIRSD/MIRSD_RTAMB/P/ CIR/2021/ 655 dated November 3, 2021, as per instructions mentioned in the form.

12. 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.

13. To support the **'Green Initiative'** Members who have not yet registered their email addresses are requested to register the same with their DPs in case the shares are held by them in electronic form and with the Company's RTA in case the shares are held by them in physical form.

14. M/s. KFin Technologies Limited, the Company's Registrar and Transfer Agent, will be providing facility for participation in the AGM through VC/OAVM Facility, for voting through remote E-voting and E-voting during the AGM.

15. **Procedure of e-Voting and attending e-AGM:**

i. Pursuant to Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014, including any statutory modification(s) or re- enactment thereof for the time being in force and Regulation 44 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and in terms of SEBI Circulars in relation to e-voting facility provided by listed entities, the Members are provided with the facility to cast their vote electronically, through the e-Voting services provided by M/s KFin Technologies Limited, on all the resolutions set forth in this Notice. The instructions for e-Voting are given herein below.

ii. In pursuant to SEBI circular no. SEBI/HO/CFD/PoD2/CIR/P/2023/120 dated July 11, 2023 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.

iii. 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.

iv. The Members may cast their votes remotely on the dates mentioned herein below ('remote e- voting').

Event Number and Timelines for Remote e-Voting

E-voting Event Number (EVEN)	Commencement of remote e-voting	End of remote e-voting
	25th September, 2026, Friday, (9.00 A.M.)	29th September, 2026, Tuesday, (5.00 P.M.)

Cut-off date The date, one day prior to the commencement of book closure, for determining the Members who are entitled to vote on the resolutions set forth in this Notice	Thursday, 18th September, 2026
Book closure dates Period during which the Register of Members and Share Transfer Books of the Company shall remain closed	Tuesday, 22nd September, 2026 to Tuesday, 29th September, 2026 (both days inclusive).

Remote e-voting period Period during which Members, as on the cut-off date, may cast their votes on electronic voting system from any location	
Start Date and Time	9.00 A.M. (IST) on Friday, 25th September, 2026,
End Date and Time	5.00 P.M. (IST) on Tuesday, 29th September, 2026.

Event	2025-26
Board Meeting	Monday, 31st August, 2026
AGM Date	Wednesday, 30th September, 2026
Inspection Period	Thursday, 24th September, 2026 to Friday, 25th September, 2026
Cut-off date/Record Date (AGM voting/Dividend)	Thursday, 18th September, 2026
Book closure dates	Tuesday, 22nd September, 2026 to Tuesday, 29th September, 2026 (both days inclusive).
Remote e-voting period	Friday, 25th September, 2026, (9.00 A.M.) to Tuesday, 29th September, 2026, (5.00 P.M.)
Speaker Registration (last date)	Sunday, 27th September, 2026

v. The remote e-voting will not be allowed beyond the aforesaid date and time and the remote e- voting module shall be forthwith disabled by KFintech upon expiry of the aforesaid period.

vi. The Board of Directors of the Company in its meeting held on Monday, August 31, 2026 has appointed M/s S.V. Achary & Co., Company Secretaries (M. No: 5981, CP No: 4768), Hyderabad as Scrutinizer for conducting the process of remote e-voting in a fair and transparent manner.

vii. 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 cutoff date, may obtain login ID and password by sending request at evoting@kfintech.com. However, if he/she is already registered with Kfintech for remote e-voting then he/she can use his/her existing user id and password for casting the vote.

viii. In case of Individual Shareholders holding securities in Demat 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 Demat mode."

ix. The details of the process and manner for remote e-Voting and e-AGM are explained herein below:

Step 1: Access to Depositories e-Voting system in case of individual shareholders holding shares in Demat mode.

Step 2: Access to KFintech e-Voting system in case of shareholders holding shares in physical and non-individual shareholders in Demat mode

Step 3: Access to join virtual meetings (e-AGM) of the Company on KFin system to participate in e-AGM and vote at the AGM.

16. DETAILS ON **STEP 1** ARE MENTIONED BELOW:

I. Login method for remote e-Voting for Individual shareholders holding securities in Demat mode:

Type of Shareholders	Login Method
Individual Shareholders holding shares in Demat mode with NSDL	**1. User already registered for IDeAS facility:** i. Visit URL: https://eservices.nsdl.com ii. Click on the "Beneficial Owner" icon under "Login" under 'IDeAS' section. iii. On the new page, enter User ID and Password. Post successful authentication, click on "Access to e-Voting" iv. Click on Company name or e-Voting service provider and you will be re-directed to e-Voting service provider website for casting the vote during the remote e-Voting period. **2. User not registered for IDeAS e-Services:** i. To register click on link: https://eservices.nsdl.com ii. Select "Register Online for IDeAS" or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp iii. Proceed with completing the required fields. iv. Follow steps given in points 1 above. **3. Alternatively, by directly accessing the e-Voting website of NSDL:** i. Open URL: https://www.evoting.nsdl.com/ ii. Click on the icon "Login" which is available under 'Shareholder/Member' section. iii. A new screen will open. You will have to enter your User Id (i.e., Your sixteen-digit Demat account number held with NSDL), Password/OTP and a Verification Code as shown on the screen. iv. Post successful authentication, you will be requested to select the name of the Company and the e-Voting Service Provider name, i.e., KFintech. v. On successful selection, you will be redirected to KFintech e-Voting page for casting your vote during the remote e-Voting period. **4. Shareholders**/Members can also download NSDL Mobile App "NSDL Speede" facility by scanning the QR code mentioned below for seamless voting experience.

	NSDL Mobile App is available on App Store Google Play  
Individual Shareholders holding shares in Demat mode with CDSL	**1. Existing user who have opted for Easi/Easiest:** i. Visit URL: www.cdslindia.com ii. Click on Login icon & New System Myeasi iii. Login with your registered user id and password. iv. The user will see the e-Voting Menu. The Menu will have links of ESP i.e., Kfintech e-Voting portal. v. Click on e-Voting service provider name to cast your vote. **2. User not registered for Easi/Easiest:** i. Option to register is available at CDSL website. Visit URL: www.cdslindia.com ii. Click on Login icon & New System Myeasi and the click on registration option. iii. Proceed with completing the required fields. iv. Follow the steps given in point 1 above. **3. Alternatively, by directly accessing the e-Voting website of CDSL:** i. Visit URL: https://evoting.cdslindia.com/Evoting/EvotingLogin ii. Provide your Demat Account Number and PAN. iii. System will authenticate user by sending OTP on registered Mobile & Email as recorded in the Demat Account. iv. After successful authentication, user will be provided links for the respective ESP, i.e., KFintech where the e- Voting is in progress.
Individual Shareholder login through their Demat accounts/ Website of Depository Participant	i. You can also login using the login credentials of your Demat account through your DP registered with NSDL /CDSL for e- Voting facility. ii. 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. iii. Click on options available against Company name or e-Voting service provider – KFintech and you will be redirected to e-Voting website of KFintech for casting your vote during the remote e-Voting period without any further authentication.

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

Helpdesk for Individual Shareholders holding securities in Demat mode for any technical issues related to login through Depository i.e., NSDL and CDSL.

Securities held with NSDL	Securities held with CDSL
Please contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at toll free no.: 1800 1020 990 and 1800 22 44 30	Please contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at 022- 23058738 or 022-23058542-43

DETAILS ON **STEP 2** ARE MENTIONED BELOW:

II. Login method for remote e-Voting for shareholders holding shares in physical mode and non-individual shareholders holding shares in Demat mode:

A. Members whose email IDs are registered with the Company/Depository Participant(s), will receive an email from KFintech which will include details of E-Voting Event Number (EVEN), USER ID and Password. They will have to follow the following process:

i. Launch internet browser by typing the URL: https://eMeetings.kfintech.com/.
ii. Enter the login credentials (i.e., User ID and Password) In case of physical folio, User ID will be EVEN (E-Voting Event Number) 9209, followed by folio number. In case of Demat account, User ID will be your DP ID and Client ID. However, if you are already registered with KFintech for e-voting, you can use your existing User ID and Password for casting the vote.
iii. After entering these details appropriately, click on "LOGIN".
iv. You will now reach password change Menu wherein you are required to mandatorily change your password. The new password shall comprise of minimum 8 characters with at least one upper case (A-Z), one lower case (a-z), one numeric value (0-9) and a special character (@, #, $, etc.,). The system will prompt you to change your password and update your contact details like mobile number, email Id etc., on first login. You may also enter a secret question and answer of your choice to retrieve your password in case you forget it. It is strongly recommended that you do not share your password with any other person and that you take utmost care to keep your password confidential.
v. You need to login again with the new credentials.
vi. On successful login, the system will prompt you to select the "EVEN" i.e., 'Sameera Agro and Infra Limited- AGM" and click on "Submit"
vii. On the voting page, enter the number of shares (which represents the number of votes) as on the Cut-off Date under "FOR/AGAINST" or alternatively, you may partially enter any number in "FOR" and partially "AGAINST" but the total number in "FOR/AGAINST" taken together shall not exceed your total shareholding as displayed/disclosed on the screen. You may also choose the option ABSTAIN. If the member does not indicate either "FOR" or "AGAINST" it will be treated as "ABSTAIN" and the shares held will not be counted under either head.

viii. Members holding multiple folios/Demat accounts shall choose the voting process separately for each folio/Demat accounts.
ix. Voting must be done for each item of the notice separately. In case you do not desire to cast your vote on any specific item, it will be treated as abstained.
x. You may then cast your vote by selecting an appropriate option and click on "Submit". A confirmation box will be displayed. Click "OK" to confirm else "CANCEL" to modify. Once you have voted on the resolution(s), you will not be allowed to modify your vote. During the voting period, members can login any number of times till they have voted on the Resolution(s).
xi. Corporate/Institutional Members (i.e., other than Individuals, HUF, NRI etc.,) are required to send scanned certified true copy (PDF Format) of its Board Resolution/Authorisation Letter etc., together with attested specimen signature(s) of the duly authorised representative(s)to the Scrutinizer's email id: svacharyandco@yahoo.com. The said resolution/letter should be in the naming format "Sameera Agro and Infra Limited-AGM".
xii. Members can cast their vote online from Monday, 22nd September, 2026, (9.00 A.M.) (IST) to Sunday, 28thSeptember, 2026 (IST) Voting beyond the said date shall not be allowed and the remote e-voting facility shall be blocked.

B. Members whose email IDs are not registered with the Company/Depository Participant(s), and consequently to whom the Notice of AGM and e-voting instructions cannot be serviced will have to follow the following process:

i. Member may send an e-mail request at the email id einward.ris@kfintech.com along with scanned signed copy of the request letter providing the email address, mobile number, self-attested PAN copy and Client Master copy in case of electronic folio and copy of share certificate in case of physical folio for sending the Notice of AGM and the e-voting instructions.
ii. After receiving the e-voting instructions, please follow all steps above to cast your vote by electronic means.

DETAILS ON **STEP 3** ARE MENTIONED BELOW:

III. Instructions for the Members to attend the e-AGM of the Company through VC/OAVM:

i. Members will be provided with a facility to attend the e-AGM through video conferencing platform provided by M/s. KFin Technologies Limited.
ii. Members may access the same at https://emeetings.kfintech.com by using the e-voting login credentials provided in the e-mail received from Kfintech. After logging in, click on the "videoconference" tab select the EVEN of the Company. Click on the video symbol and accept the meeting etiquettes to join the meeting.
iii. Members who do not have User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the procedure given in the remote e-Voting instructions.
iv. Facility of joining the AGM through VC/OAVM shall be available for members on first come first served basis.
v. Facility for joining e-AGM though VC/OAVM will be opened 15 minutes before the scheduled time of the meeting and will be kept open throughout the proceedings of the meeting.

vi. Institutional members are encouraged to attend and vote at the AGM through VC/OAVM.
vii. Members are encouraged to join the Meeting through Laptops/Desktops with Google Chrome (preferred browser), Safari, Internet Explorer, Microsoft Edge, Mozilla Firefox 22.
viii. (viii)Members will be required to grant access to the webcam to enable VC/OAVM. Further, Members 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.

IV. Instructions for Members for e-Voting during the e-AGM session:

i. The members who have not cast their vote through remote e-voting shall be eligible to cast their vote through e-voting system available during the e-AGM.
ii. E-voting during the AGM is integrated with the VC/OAVM platform. The members may click on the voting icon displayed on the screen to cast their votes.
iii. A member can opt for only single mode of voting i.e., through remote e-voting or voting at the AGM. If a member cast votes by both modes, then voting done through remote e- voting shall prevail and vote at the AGM shall be treated as invalid.
iv. Once the vote on a resolution(s) is cast by the member, the member shall not be allowed to change it subsequently.
v. The Members, whose names appear in the Register of Members/list of Beneficial Owners as on **Thursday, 18th September, 2026,** being the cut-off date, are entitled to vote on the Resolutions set forth in this Notice.

OTHER INSTRUCTIONS

i. **AGM Questions prior to e-AGM:** Members who wish to post their questions prior to the meeting may login to https://emeetings.kfintech.com/ and click on "Post your Questions." The Members may post their queries/views/questions by mentioning their name, Demat account number/folio number, email id, mobile number. Please note that queries/questions of only those members will be answered who are holding shares of the Company as on the cut-off date. The window for posting the questions shall be opened from **Monday, 22nd September, 2026 (9.00 a.m. to 5.00 p.m.).**
ii. **Speaker Registration during e-AGM session:** Members who wish to register as speakers, may login to https://emeetings.kfintech.com/ through the user id and password provided in the email received from KFintech and click on "Speaker Registration." The Speaker Registration will be opened from **Monday, 22nd September, 2026 (9.00 a.m. to 5.00 p.m.).** The Company reserves the right to restrict the speaker registration during the e-AGM session, depending upon availability of the time as appropriated for smooth conduct of the meeting and hence, encourages the members to send their questions/queries, etc. in advance as provided in note no. (i) above.

17. In case a person has become a member of the Company after dispatch of AGM Notice but on or before the cut-off date for E-voting, he/she may obtain the User Id and Password in the manner as mentioned below:

i. If the mobile number of the member is registered against Folio No./DP ID Client ID, the member may send SMS: MYEPWD <space> E-Voting Event Number + Folio No. or DP ID Client ID to 9212993399.

Example for NSDL	MYEPWD <SPACE>XXXXIN12345612345678
Example for CDSL	MYEPWD <SPACE>XXXX1402345612345678
Example for Physical	MYEPWD <SPACE> XXXX1234567890

ii. If e-mail address or mobile number of the member is registered against Folio No./DP ID Client ID, then on the home page of https://evoting.kfintech.com/ the member may click "Forgot Password" and enter Folio No. or DP ID Client ID and PAN to generate a password.

18. In case of any query and/or grievance, in respect of voting by electronic means, members may refer to the Help & Frequently Asked Questions (FAQs) and E-voting user manual available at the download section of https://evoting.kfintech.com (Kfintech Website). Members may also contact KFintech at toll free number 1-800-309-4001 or write to them at einward.ris@kfintech.com for any further clarifications.

19. Resolutions shall be deemed to have been passed on the date of e-AGM subject to receipt of requisite number of votes in favour of Resolutions.

20. The Scrutinizer shall, after the conclusion of e-voting at the Meeting, scrutinize the votes cast at the Meeting (Insta Poll) and votes cast through remote e-voting, make a Consolidated Scrutinizer's Report, and submit the same to the Chairman, within 2 days of the conclusion of the meeting. The results of e-voting along with the scrutinizers' report shall be placed on the website of the Company www.sameeraagroandinfra.com and shall be intimated to the Stock Exchange immediately after declaration of results by the Chairman or by a person authorised by him.

By order of the Board of Directors
For Sameera Agro and Infra Limited

Satya Murthy Sivalenka
Managing Director & CEO
DIN: 00412609

Date: 31.08.2026
Place: Hyderabad

ANNEXURE TO NOTICE

EXPLANATORY STATEMENT PURSUANT TO SECTION 102(1) OF THE COMPANIES ACT, 2013

Item No. 3

The Company, pursuant to its Initial Public Offering (IPO) in December, 2023, had earmarked the proceeds from IPO for specific purposes as detailed in the Red Herring Prospectus and the Prospectus filed with the Securities and Exchange Board of India (SEBI). Subsequent to the IPO, due to evolving business requirements and opportunities, the Board of Directors has reviewed the utilization of the IPO proceeds and proposed certain deviations and/or variations to ensure optimal allocation of resources in alignment with the Company's strategic growth plans.

As per Section 27 of the Companies Act, 2013, any modification or deviation in the utilization of IPO proceeds requires the prior approval of the Members by way of a Special Resolution. Additionally, Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 mandates disclosure of such deviations to the Stock Exchanges and investors, along with approval from the Members.

During the financial year 2025-26, the company had been compelled to utilize the growth opportunity of diversification into distilleries business and accordingly, Board of Directors have taken decision to take over the Distilleries business by utilization of proceeds of IPO to this end objective of growth which was a deviation from the objects disclosed in the Prospectus for SME IPO and the company was not able to take the prior approval of the shareholders for this purpose. The company now seeks approval and consent of the shareholders by way of Special Resolution provided at Item No: 3 of this notice.

For the clarity of the Shareholders the details of deviations are furnished below:

Statement of deviations in utilisation of SME issue proceeds

Part-A: Brief particulars of SME IPO by the Company:

i. Issue size: 34,80,000 equity shares of Rs.10/- each at an issue price of Rs.180/- per share aggregating to Rs.6,264.00 lakhs.
ii. Issue opens on Friday, the 22nd day of December, 2023 and issue closed on Wednesday, the 27th day of December, 2023.
iii. Listing approval from the NSE was obtained on Friday, the 29th day of December, 2023 and Trading in Scrip with a code 'SAIFL' started on Monday, the 1st January, 2024.

Part-B: Brief particulars of deviations in utilisation of SME Issue proceeds:

Sl. No.	Details of Objects stated in Prospectus	Amount allocated for the respective objects (Rs. in lakhs)	Details of deviations	Amount spent/invested for the respective deviations (Rs. in lakhs)	Increase/ (Decrease) (Rs. in lakhs)	Justifications for the deviations
1	**Construction of ongoing projects**					
a	Sivam – Residential Project	203.04	Sivam – Residential Project	211.83	8.79	There has been slight increase in expenditure due to the reason to ensure quality material and work.
b	Sundaram - Residential Project	203.04	Sundaram Residential Project	197.61	(5.43)	There has been some savings in cost due to meticulous cost planning.
c	Satyam – Commercial Complex	255.77	Satyam – Commercial Complex	305.92	50.15	There has been increase in actual cost against estimated cost due to some additions made.
	Total - 1	**661.85**		**715.36**	**53.51**	
2	**Construction of new Multiplex project**					
a	Amount estimated to be incurred in financial year 2023-24	350.00		414.17	64.17	Increase in actual investment as against estimates is not significant.
b	Amount estimated to be incurred in financial year 2024-25	4,619.05		--	--	Rs.4594.88 lakhs are yet to be incurred on the project during FY 2024-25, 2025-26 and 2026-27
	Total - 2	**4,969.05**		**414.17**	**64.17**	
Sl. No.	**Details of Objects stated in Prospectus**	**Amount allocated for the respective objects (Rs. in lakhs)**	**Details of deviations**	**Amount spent/invested for the respective deviations (Rs. in lakhs)**	**Increase/ (Decrease) (Rs. in lakhs)**	**Justifications for the deviations**
3	**To meet the working capital requirement for Agro Business**					
a	Working capital to be funded from SME IPO during the FY 2023-24	383.10	Working capital deployed from SME IPO proceeds	2,649.00	2,265.90	Since the necessary approvals and completion period for the major projects of new multiplex project is to take time, the funds

			during the FY 2023-24			lying in credit of Company's account have been utilised for working capital requirements of the Company in a bid to ensure efficient utilisation of funds and resulting growth of the Company. Further, the Company envisages that, the funds as and when received from customers are expected to be utilised for the project in the process of implementation.
	Total - 3	**383.10**		**2,649.00**	**2,265.90**	
4	**Issue related expenses**					
a	Estimated issue expenditure	150.00	Expenditure incurred towards SME IPO related expenses	184.62	34.62	Not a significant change.
	Total - 4	**150.00**		**184.62**	**34.62**	
5	**Issue related to General Corporate purposes**					
a	Estimated expenses	100.00		110.45	10.45	Not a significant change.
	Total - 5	**100.00**		**110.45**	**10.45**	
6	**Acquisition of 74% stake/interest in Distilleries Unit**					
a	Estimated outlay	--	Amount of investment made for acquisition	2,190.40	2,190.40	Company has got tremendous opportunity for multiple growth to acquisition of distillery unit as compared to agro and construction business and hence, the Management has decided to takeover the distillery unit. However, Management envisages to adjust these funds for the project's implementation from out of internal accruals of the Company and other sources, if any.
	Total - 6	**--**		**2,190.40**	**2,190.40**	
	Grand Total (1+2+3+4+5+6)	**6,264.00**		**6,264.00**		

Further, the Board of Directors have taken approval of the Audit Committee of the company which also believes and of the opinion that these deviations and variations are inevitable and necessary, justifiable in the long-term interest of the Company and its stakeholders. Accordingly, the Board proceeded with deviations in the utilization of IPO proceeds for the growth needs other than both specified in the Prospectus. Board now recommends the Special Resolution specified at Item No: 3 of the Notice for the approval of the Shareholders.

None of the Directors, Key Managerial Personnel, or their relatives is, in any way, concerned or interested, financially or otherwise, in the resolution relating to this item of special business.

By order of the Board of Directors
For Sameera Agro and Infra Limited

Satya Murthy Sivalenka
Managing Director & CEO
DIN: 00412609

Date: 31.08.2026
Place: Hyderabad

DIRECTOR'S REPORT

To the Members,

The Directors present before you the 25th Annual Report of the Company together with the Audited Statements of Accounts for the year ended 31st March, 2026.

1. FINANCIAL SUMMARY, OPERATIONS, STATE OF AFFARIS:

The performance during the period ended 31st March, 2026 has been as under:

(Rs. in Lakhs)

	Standalone		Consolidated	
Particulars	**For the Year ended 2025-2026**	**For the Year ended 2024-2025**	**For the Year ended 2025-2026**	**For the Year ended 2024-2025**
Income from Business Operations	27,401.69	23,645.89	27,401.69	23,645.89
Other Income	0.00	0.00	0.00	0.00
Total Income	**27,401.69**	**23,645.89**	**27,401.69**	**23,645.89**
Total Expenses excluding Tax, Interest & Depreciation	25,049.05	21,642.11	25,264.91	21,825.12
Profit Before Tax, Interest and Depreciation	**2352.63**	**2.003.78**	**2,136.78**	**1,820.78**
Less: Interest and other Financial Charges	--	--	--	--
Profit before Tax and Depreciation	**2352.63**	**2.003.78**	**2,136.78**	**1,820.78**
Less: Depreciation	--	--	--	--
Profit before tax	**--**	**--**	**--**	**--**
Less: Current Income Tax	684.72	583.05	684.72	583.05
Less: Deferred Tax	-0.37	-0.45	-0.37	-0.45
Net Profit/(Loss) after Tax	**1667.92**	**1.420.73**	**1452.06**	**1,237.72**
Earnings per share (Basic)	2.80	11.93	2.44	10.39
Earnings per Share (Diluted)	2.80	11.93	2.44	10.39

2. Operations

Your Directors are very happy to report that the Company has posted the spectacular results and performance during the year under review. The Company has reported total revenue of Rs. 27,401.69 Lakhs during the current year as compared to Rs. 23,645.89 Lakhs in the previous year and net profit of Rs. 1667.92 Lakhs in the current year as compared to Rs.1420.73 Lakhs. Though the growth and revenue during the year under review has been moderate but still it is noteworthy to say that the growth is 15.88% over the previous year. The Net Profits during the year has grown significantly during the year under review.

3. Business and future outlook

Your Directors take immense pleasure in reporting that, during the past five years 2020-21, 2021-22, 2022-23, 2023-24, and 2024-25 the business of the Company has witnessed spectacular growth of revenues till financial year 2024-25. Further, business of the Company has grown substantially during the financial year 2025-26 registering the growth at 15.88% in revenues compared to the previous year 2024-25. Further to report that the business of the Company has been bifurcated into two divisions viz., Infrastructure & Construction and Agri-Business.

The Company has listed its shares on emerge SME platform of National Stock Exchange India Ltd.

With the growth plans on hand and future growth strategies, the Company expects multiple growth in the years to come and promises to reward its shareholders with good returns on equity and investment.

4. Transfer to reserves

The Company has transferred an amount Rs. 1667.92 lakhs to reserves during the year under review.

5. Share Capital

During the year under review, the company has completed the Bonus issue of 4,76,39,200 Equity shares in the ratio of 4:1 (Four shares for one share held). With the new shares, the Paid-up Equity Share Capital of the company on 31st March, 2026 stands at Rs. 59,54,90,000.

6. Material Changes between the end of the financial year to which the financial statements relate and the date of the report, if any

There are no major material changes except Bonus Issue as stated above and investments in Distillery unit, in the financial year 2025-26.

7. Significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and Company's operations in future

During the year under review there have been no such significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and Company's operations in future.

8. Subsidiaries, Joint Ventures and Associate Companies

As on March 31, 2026, the Company has got subsidiary by name M/s Globe Continental Distilleries Private Limited, in which the Company holds 74% stake.

9. Statutory Auditor & Audit Report

The Company appointed M/s M M RS &Co (FRN: 013830S), Chartered Accountants, Hyderabad, Telangana as Statutory Auditors of the Company for a period of five years at the 23rd Annual General Meeting.

The observations made by the auditors are self-explanatory and do not require any further clarifications.

10. Dividend

The Board of Directors of the Company does not recommend any Dividend for the Year.

11. Public Deposits

The Company has not invited or Accepted Deposits during the year from the Public covered under Section 73 of the Companies Act, 2013, and The Companies (Acceptance of Deposits) Rules, 2014.

12. Particulars of conservation of energy, technology absorption, foreign exchange earnings and outgo

Your Company has no activities relating to Conservation of Energy and Technology Absorption as required to be disclosed under Section 134(3)(m) of the Companies Act, 2013, read with Rule 8(3) the Companies (Accounts) Rules, 2014. However, your Company uses Information Technology extensively in its operations and also continues its endeavor to improve Energy Conservation and Utilization, Safety and Environment.

Conservation of energy:

i. Adequate measures have been taken for conservation of energy.
ii. There is no additional investment and proposal for reduction of energy conservation.
iii. As there is no additional investment, there is no impact on the business of the Company.

Technology absorption:

The Company has not absorbed any technology during the period under review. No Research and Development was carried out during the year under review.

Foreign Exchange Earnings: Nil
Foreign Exchange Out Go: Nil

13. Details of Directors or Key Managerial Personnel including those who were appointed or have resigned during the year

The Board of Directors of your Company comprised of the following Directors, as on March 31, 2026:

BOARD OF DIRECTORS		
Mr. SATYA MURTHY SIVALENKA		Managing Director and CEO (DIN: 00412609)
Mrs. SIVALENKA KAMESWARI		Promoter Director (DIN: 00412669)
Mr. DEVANAND CHALLAGULLA		Independent Director (DIN: 09820362)
Mr. SRINIVASA RAO GANDLA		Independent Director (DIN: 09823244)
Mr. CH V S E N D SESHASAI		Independent Director (DIN: 07447853)
Mr. SURYA RAO IVATURI		Director (DIN: 08204916)

COMPANY SECRETARY		
Ms. SHIVANI JAIN		Company Secretary (PAN NO: COSPJ3053G)
KEY MANAGERIAL PERSONNEL		
Mr. RAMESH MADHAVAPEDDY		Chief Financial Officer

14. Meetings of Board of Directors

During the year 2025-26, the Board of Directors met 7(Seven) times viz. on, 27.05.2025, 18.06.2025, 13.08.2025, 29.08.2025, 17.11.2025, 15.12.2025 and 17.02.2026.

Proper notices were given and the proceedings were properly recorded and signed in the Minutes Book as required as per the provisions of Companies Act, 2013.

15. Particulars of employees

There is no Employee drawing remuneration aggregating to the limits prescribed pursuant to the provisions of Section 134(3)(q) of the Companies Act, 2013 read with Rule 5(2) the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, is not applicable to the Company.

16. Disclosure under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

The Company has in place an Anti-Sexual Harassment Policy in line with the requirements of The Sexual Harassment of Women at workplace (Prevention, Prohibition and Redressed) Act, 2013. Internal Complaint Committee (ICC) has been set up to redress complaints received regarding sexual harassment. All employees are covered under this policy.

The following is the summary of sexual harassment complaints received and disposed during the calendar year.

- No. of complaints received: Nil
- No. of complaints disposed off: Nil

17. Explanation or comments on qualifications, reservations or adverse remarks or disclaimers made by the Auditors and the Practicing Company Secretary in their reports

There are no qualifications, reservations, adverse remarks and disclaimers of the Statutory Auditors in their Auditors' Reports on the Financial Statements for the Financial Year 2025-26. The provisions relating to submission of Secretarial Audit Report is not applicable to the Company.

18. Particulars of loans, guarantees or investments

In the Financial Year 2025-26 the Company has not given any Loan, Guarantees or made any Investments exceeding sixty per cent of its Paid-up Share Capital, Free Reserves and Securities Premium Account or One Hundred Percent of its Free Reserves and Securities Premium Account, whichever is higher, as prescribed in Section 186 of the Companies Act, 2013.

19. Particulars of contracts or arrangements with related parties

Since all related party transactions entered into by your Company were in the ordinary course of business and were on an arm's length basis and during the year under review, the Company has not entered into any contracts with the related parties. The details of the existing arm's length contract are enclosed in Form AOC-2 as Annexure-I.

20. Internal Control System and their adequacy

The Company has in place proper and adequate internal control systems commensurate with the nature of its business, size and complexity of its operations. Internal Control Systems comprising of policies and procedures are designed to ensure liability of financial reporting, timely feedback on achievement of operational and strategic goals, compliance with policies, procedure, applicable laws and regulations, and that all assets and resources are acquired economically, used.

21. Secretarial Standards

The Company Complies with all applicable Secretarial Standards.

22. Risk Management Policy

The Company has proper procedures in place for development and implementation of a Risk Management Policy for the Company including identification therein of elements of risk, if any, which in the opinion of the Board may threaten the existence of the Company.

23. Material Changes and Commitments affecting the financial position of the Company

The material changes and commitments, affecting the financial position of the Company, which have occurred between the end of the Financial Year of the Company, to which the Financial Statements relate and the Date of the Report have been reported under the head 'Business and future outlook' hereinbefore.

24. Directors' Responsibility Statement

In terms of Provisions of Section 134 (5) of the Companies Act, 2013 (Act) read with relevant Rules made there under, your Directors confirm that:

i. In the preparation of the Annual Accounts for the Financial Year ended on 31st March, 2026, the applicable Accounting Standards had been followed, along with proper explanation relating to material departures;

ii. They have selected such Accounting Policies and applied them consistently and made Judgments and Estimates that are Reasonable and Prudent so as to give a True and Fair View of the State of Affairs of your Company at the end of the Financial Year and of the profit and loss of your Company for that period;

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

iv. They have prepared the Annual Accounts for the Financial Year ended on 31st March, 2026 on a Going Concern Basis; and

v. They have devised proper Systems to ensure Compliance with the provisions of all applicable Laws and that such Systems were Adequate and Operating Effectively.

Further, your directors confirm that your Company has adequate Internal Systems and Controls in place to ensure compliance of Laws applicable to your Company.

EVENT BASED DISCLOSURES

During the year under review, the Company has not taken up any of the following activities:

1. **Issue of sweat equity share:** The Company has not issued any sweat equity shares during the year under review and hence no information as per provisions of Section 54(1)(d) of the Act read with Rule 8(13) of the Companies (Share Capital and Debenture) Rules, 2014.

2. **Issue of shares with differential rights:** The Company has not issued any shares with differential rights and hence no information as per provisions of Section 43(a)(ii) of the Act read with Rule 4(4) of the Companies (Share Capital and Debenture) Rules, 2014.

3. **Issue of shares under employee's stock option scheme:** The Company has not issued any equity shares under Employees Stock Option Scheme during the year under review and hence no information as per provisions of Section 62(1)(b) of the Act read with Rule 12(9) of the Companies (Share Capital and Debenture) Rules, 2014

4. **Non- Exercising of voting rights:** During the year under review, there were no instances of non-exercising of voting rights in respect of shares purchased directly by employees under a scheme pursuant to Section 67(3) of the Act read with Rule 16(4) of Companies (Share Capital and Debentures) Rules, 2014.

5. **Disclosure on purchase by Company or giving of loans by it for purchase of its shares:** The Company did not purchase or give any loans for purchase of its shares.

6. **Buy back shares:** The Company did not buy-back any shares during the period under review.

7. **Disclosure about revision:** Since the Company did not undergo any revision, this clause is Not Applicable to the Company for the period under review.

8. **Preferential Allotment of Shares:** The Company did not allot any shares on preferential basis during the period under review.

25. Corporate Social Responsibility

The provisions of Corporate Social Responsibility as per section 135 of the Companies Act, 2013 becomes applicable to the Company from the year 2025-26, as the Company has posted net profit of Rs. 1667.92 Lakhs. The Company is in the process of constituting the relevant committee of the Board for taking care of CSR activities of the Company by formulating CSR Policy.

26. Cost Record

The provisions of Cost Audit as per section 148 of the Companies Act, 2013 not applicable to the Company.

27. Secretarial Audit Report

Mr. S.V.N. Charyulu, Proprietor of S.V. Achary & Co., Company Secretaries, (FCS No. 5981, C. P. No. 4768) Hyderabad, was appointed by the Board of Directors as the Secretarial Auditor of the Company for the Financial Year 2025-26 as per Section 204 of the Companies Act, 2013, and Rules made thereunder.

The Secretarial Audit Report submitted in the prescribed form MR - 3 is attached as Annexure VI and forms part of this report. The Secretarial Audit Report does not contain any qualifications, reservations, adverse remarks or disclaimer.

The Company is compliant with the Secretarial Standard on Meetings of the Board of Directors ("SS-1") and Secretarial Standard on General Meetings ("SS-2"), issued by 'The Institute of Company Secretaries of India' (“ICSI”).

28. Acknowledgement

Your Directors wish to place on record their appreciation, for the sincere contributions received from the Government, Bankers, Customers, Employees and all the Stakeholders, those who are associated with the Company.

By order of the Board of Directors
For Sameera Agro and Infra Limited

Satya Murthy Sivalenka	**Kameswari**
Managing Director & CEO	**Sivalenka Director**
DIN: 00412609	**DIN: 00412669**

Place: Hyderabad
Dated: 31.08.2026

Annexure-I

FORM NO. AOC -2

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

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

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

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

SL. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	Mr. Sivalenka Satya Murthy Managing Director and Shareholder of the Company
b)	Nature of contracts/ arrangements/ transaction	Property taken on rent by the Company 1. Property taken on rent for Registered Office of the Company, property location and address: Plot No.54 & 55, A.G. Arcade Balaji Cooperative Housing Society, Diamond Point, Gunrock, Secunderabad – 500009 2. Property taken on rent for Corporate Office, property location and address 610, 6th Floor, Vasavi Eden Square, St. Johns Road, Secunderabad – 500003. 3. Managerial Contract for appointment as Managing Director and CEO at Remuneration of Rs. 48,00,000 P.A.
c)	Duration of the contracts/arrangements /transaction	**Contract I** Lease agreement for Registered Office entered into 2017 valid up to July 2023 renewed for further period of 5 (Five) years from 2023. **Contract II** Lease of premises was entered into in the year 2023 w.e.f. 01.04.2023 for period of 5 (Five) years
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	**Contract I** Rent for Registered Office Rs. 90,000 per annum period of lease 5 (Five) years **Contract II** Rent for premises for Corporate Office Rs.12,00,000 per annum - period of lease 5 (Five) years. Period of lease can be renewed for another period of 5 (Five) years.
e)	Approval by the Board of Director	Registered Office lease agreement renewed for further period of 5 (Five) years from April, 2023. Corporate Office lease agreement was approved in April, 2023, w.e.f. 01.04.2023. Managerial Contract approved in May, 2023, w.e.f 01.04.2023.

f)	Amount paid, if any	**Contract I** Rs.90,000 per annum as rent towards Lease of Registered Office. **Contract II** Rs.12,00,000 per annum as rent towards Corporate Office Rs.48,00,000 remuneration per annum for the year 2025-26

By order of the Board of Directors
For Sameera Agro and Infra Limited

Satya Murthy Sivalenka	**Kameswari**
Managing Director & CEO	**Sivalenka Director**
DIN: 00412609	**DIN: 00412669**

Place: Hyderabad
Dated: 31.08.2026

CERTIFICATE OF COMPLIANCE WITH THE CODE OF CONDUCT POLICY:

As provided under clause 17 (5) (a) of the SEBI (LODR) Regulations 2015 all Board Members and the Senior Management personnel have confirmed compliance with the Business Ethics and Code of Conduct for the year ended on March 31, 2026.

By order of the Board of Directors
For Sameera Agro and Infra Limited

Satya Murthy Sivalenka	**Kameswari**
Managing Director & CEO	**Sivalenka Director**
DIN: 00412609	**DIN: 00412669**

Place: Hyderabad
Dated: 31.08.2026

CORPORATE GOVERNANCE

Company has got paid up capital of Rs. 5,95,49,000 (Eleven Crores Ninety Lakhs Ninety-Eight thousand) and Reserves and surplus of Rs. 74,71,20,000 (Seventy-Four Crores Seventy-One Lakhs Twenty Thousand only) where by net worth of the Company exceeds Rs.25.00 Crores and consequently provisions of Corporate Governance of SEBI LODR Regulations become applicable and hence required to comply with the Corporate Governance provisions. The Company takes Corporate Governance as serious responsibility towards its stakeholders with a view to ensure transparency in conducting Corporate affairs and enhancing transparency levels in the business affairs by providing time to time information to the stakeholders and periodical review of operations by the Board of Directors with a proper intimation to the stakeholders of the Company.

Company believes in Corporate Governance as a measure of Good Governance while allowing stakeholders to take informed decisions.

In accordance with Regulation 34 (3) read with Schedule V of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the report containing the details of Corporate Governance systems and processes at Sameera Agro and Infra Limited as follows:

1. COMPANY'S PHILOSOPHY ON CODE OF GOVERNANCE:

The Corporate Governance Structure in the Company assigns responsibilities and entrusts authority among different participants in the organization viz. the Board of Directors, the Senior Management, Employees, etc. The Company believes that good Corporate Governance is a continuous process and strives to improve the Corporate Governance practices to meet shareholder's expectations.

2. BOARD DIVERSITY:

The Company recognizes and embraces the importance of a diverse board in its success. We believe that a truly diverse board will leverage differences in thought, perspective, knowledge, skill, regional and industry experience, cultural and geographical background, age, ethnicity, race and gender, which will help us, retain our competitive advantage. The Board has adopted the Board Diversity Policy which sets out the approach to diversity of the Board of Directors. The Board Diversity Policy is available on our website www.sameeraagroandinfra.com

3. BOARD EVALUATION:

SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, mandates that the Board shall monitor and review the Board evaluation framework. The framework includes the evaluation of directors on various parameters such as:

- Board dynamics and relationships
- Information flows
- Decision-making
- Relationship with stakeholders
- Company performance and strategy

- Tracking Board and committees' effectiveness
- Peer evaluation

The Companies Act, 2013 states that a formal annual evaluation needs to be made by the Board of its own performance and that of its committees and individual directors. Schedule IV of the Companies Act, 2013 states that the performance evaluation of independent directors shall be done by the entire Board of Directors excluding the director being evaluated.

The evaluation of all the directors and the Board as a whole was conducted based on the criteria and framework adopted by the Board. The evaluation process has been explained in the *corporate governance report*. The Board approved the evaluation results as collated by the nomination and remuneration committee.

4. LISTING AGREEMENT:

The Securities and Exchange Board of India (SEBI), on September 2, 2015, issued SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 with the aim to consolidate and streamline the provisions of the Listing Agreement for different segments of capital markets to ensure better enforceability. The said regulations were effective December 1, 2015. Accordingly, the Company entered into fresh Listing Agreement with SME platform of National Stock Exchange India within stipulated time.

5. COMPLIANCE WITH SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015:

In compliance with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the Company has signed uniform listing agreement with National Stock Exchange India and framed the following policies which are available on Company's website i.e. www.sameeraagroandinfra.com

- Board Diversity Policy
- Policy on preservation of Documents
- Risk Management Policy
- Whistle Blower Policy
- Familiarization programme for Independent Directors
- Related Party Policy
- Code of Conduct for Board of Directors and Senior Management Personnel

6. SAMEERA AGRO AND INFRA LTD CODE OF CONDUCT FOR THE PREVENTION OF INSIDER TRADING:

The Board of Directors has adopted the Insider Trading Policy in accordance with the requirements of the SEBI (Prohibition of Insider Trading) Regulation, 2015. The Insider Trading Policy of the Company lays down guidelines and procedures to be followed, and disclosures to be made while dealing with shares of the Company. The policy has been formulated to regulate, monitor and ensure reporting of deals by employees and to maintain the highest ethical standards of dealing in Company securities.

The Insider Trading Policy of the Company covering code of practices and procedures for fair disclosure of unpublished price sensitive information and code of conduct for the prevention of insider trading is available on our website www.sameeraagroandinfra.com.

7. BOARD OF DIRECTORS:

The primary role of the Board is that of trusteeship to protect and enhance shareholder value through strategic supervision of the Company. As trustees, the Board has a fiduciary responsibility towards all the shareholders and ensures that the Company has clear goals aligned to shareholder value and its growth. The Board sets strategic goals and seeks accountability for their fulfillment. The Board also provides direction and exercises appropriate control to ensure that the Company is managed in a manner that fulfils all stakeholders' aspirations and societal expectations. The Board, as part and parcel of its functioning, also periodically reviews its role.

8. COMPOSITION OF THE BOARD:

The composition of the Board of Directors of the Company is an appropriate combination of executive and non-executive Directors with right element of independence. As on March 31, 2026, the Company's Board comprised of 6 Directors, one professional Director. In addition, there are three independent Directors on the Board including one Woman Director. In terms of clause 17(1) (b) of SEBI (LODR) Regulations, 2015, the Company is required to have one half of total Directors as independent Directors. The non-executive Directors are appointed or re-appointed based on the recommendation of the Nomination & Remuneration Committee which considers their overall experience, expertise and industry knowledge. One third of the non-executive Directors other than independent Directors, are liable to retire by rotation every year and are eligible for reappointment, subject to approval by the shareholders.

9. NUMBER OF BOARD MEETINGS:

During the year 2025-26, the Board of Directors met 7 (Seven) times viz. on, 27.05.2025, 18.06.2025, 13.08.2025, 29.08.2025, 17.11.2025, 15.12.2025 and 17.02.2026

The maximum time gap between any two meetings was less than four months. The agenda for each meeting is prepared well in advance, along with explanatory notes wherever required and distributed to all Directors.

10. ATTENDANCE AND DIRECTORSHIPS HELD:

As mandated by the SEBI (LODR) Regulations, 2015, none of the Directors are members of more than ten Board-level committees nor are they chairman of more than four committees in which they are members. Further all the Directors have confirmed that they do not serve as an independent director in more than seven listed companies or where they are whole-time directors in any listed Company, then they do not serve as independent director in more than three listed companies.

The names and categories of the Directors on the Board, their attendance at Board meeting during the year and at last Annual General Meeting, as also the number of Directorships and Committee memberships held by them in other companies are shown in **Table 1.**

Name of the Director	No. of Meetings held	No. of Meetings attended	Whether Attended Last AGM
SATYA MURTHY SIVALENKA	7	7	Yes
SIVALENKA KAMESWARI	7	7	Yes
DEVANAND CHALLAGULLA	7	7	Yes
SRINIVASA RAO GANDLA	7	7	Yes
CH V S E N D SESHASAI	7	7	Yes
Mr. SURYA RAO IVATURI	7	7	Yes

11. INFORMATION SUPPLIED TO THE BOARD:

The Board has complete access to all information of the Company and is regularly provided advanced detailed information as a part of the agenda papers or is tabled therein. In addition, detailed quarterly performance report by the CFO is presented in the quarterly Board meeting, encompassing all facets of the Company's operations during the quarter, including update of key projects, outlook and matters relating to environment, health & safety, corporate social responsibility etc. The following information is provided to the Board as a part of the agenda papers:

- Annual and Quarterly financial statements for the Company and the Accounting Policy
- Minutes of the meetings of the Audit Committee and other Committees of the Board
- Annual business plan
- Information on recruitment and remuneration of senior officers just below the level of Board, including the appointment or removal of Chief Financial Officer and Company Secretary, whenever required
- Expansion projects and its status monitoring
- Fatal or serious accidents, injuries or any material environmental problems, if any
- Any material default in financial obligations to and by the Company, or substantial non- payment for goods sold by the Company, if any
- Significant labour problems and their proposed solutions, whenever necessary
- Any significant development in human resources / industrial relations including long-term wage agreement, major voluntary retirement scheme, etc.
- Quarterly details of foreign exchange exposures and the steps taken by the management to limit the risks of adverse exchange rate movement, if material
- Quarterly disclosure of all the investments made
- Material non-compliance of any regulatory, statutory nature or listing requirements and shareholders service, such as non-payment of dividend, delay in share transfer and others, if any
- Quarterly review of compliance status under various laws applicable to the Company
- Substantial non-payment of goods sold by the Company except disputes
- Related Party Transactions, if they are not at arm's length and in the ordinary course of business
- Half-yearly summary of bank guarantees are not available as the Company is currently not maintaining any active accounts.
- All other matters required to be placed before the Board for its review / information / approval under the statutes, including SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

12. FAMILIARIZATION PROGRAM FOR INDEPENDENT DIRECTORS:

The Board members are provided with necessary documents, reports, internal policies and site visits to enable them to familiarize with the Company's operations, its procedures and practices. Periodic presentations are made at the Board and Board Committee Meetings, on business and performance updates of the Company business, strategy and risks involved. Detailed presentations on the Company's business segments were made at the meetings of the Directors held during the year. Details of the same are available on www.sameeraagroandinfra.com.

13. COMMITTEES OF THE BOARD:

The Company has four Board-level Committees - Audit Committee, Stakeholder Relationship Committee, Nomination & Remuneration Committee and Risk Management Committee.

All decisions pertaining to the constitution of Committees, appointment of members and fixing of terms of service for Committee members are taken by the Board of Directors. Details on the role and composition of these Committees, including the number of meetings held during the financial year and the related attendance, are provided below:

14. AUDIT COMMITTEE:

A. BRIEF DESCRIPTION OF TERMS OF REFERENCE:

- Overview of the Company's financial reporting process and disclosure of its financial information to ensure that the financial statements reflect a true and fair position and that sufficient and credible information is disclosed.
- Recommending the appointment and removal of external auditors, fixation of audit fee and also approval for payment for any other services.
- Discussion with external auditors before the audit commences, of the nature and scope of audit as well as post-audit discussion to ascertain any area of concern.
- Reviewing the financial statements and draft audit report including quarterly / half yearly financial information.
- Reviewing with management the annual financial statements before submission to the Board, focusing on:

  a. Any changes in accounting policies and practices;
  b. Qualification in draft audit report;
  c. Significant adjustments arising out of audit;
  d. The going concern concept;
  e. Compliance with accounting standards;
  f. Compliance with stock exchange and legal requirements concerning financial statements and
  g. Any related party transactions

- Reviewing the Company's financial and risk management's policies.
- Disclosure of contingent liabilities.
- Reviewing with management, external and internal auditors, the adequacy of internal control systems.
- Reviewing the adequacy of internal audit function, including the audit character, the structure of the internal audit department, approval of the audit plan and its execution, staffing and seniority of the official heading the department, reporting structure, coverage and frequency of internal audit.
- Discussion with internal auditors of any significant findings and follow-up thereon.
- Reviewing the findings of any internal investigations by the internal auditors into the matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the Board.
- Looking into the reasons for substantial defaults in payments to the depositors, debenture holders, shareholders (in case of non-payment of declared dividends) and creditors.
- Reviewing compliances as regards the Company's Whistle Blower Policy.

B. COMPOSITION, MEETINGS & ATTENDANCE:

There were four (4) Audit Committee Meetings held during the year.

Name	Designation	Category	No. of Meetings held	No of Meetings attended
Mr. Srinivasa Rao Gandla	Chairperson	Director	4	4
Mr. Devanand Subba Rao Chllagulla	Member	Director	4	4
Mr. V S E N D Seshasai. CH	Member	Director	4	4

15. NOMINATION AND REMUNERATION COMMITTEE:

The Committee comprises of three non-executive independent Directors

Name	Designation	Category	No. of Meetings held	No of Meetings attended
Mr. Srinivasa Rao Gandla	Chairperson	Director	4	4
Mr. Devanand Subba Rao Chllagulla	Member	Director	4	4
Mr. V S E N D Seshasai. CH	Member	Director	4	4

A. BRIEF DESCRIPTION OF TERMS OF REFERENCE:

- To approve the fixation/revision of remuneration of Executive Directors of the Company and while approving:

  a. to take into account the financial position of the Company, trend in the industry, appointee's qualification, experience, past performance, past remuneration etc.
  b. to bring out objectivity in determining the remuneration package while striking a balance between the interest of the Company and the Shareholders.

- To identify persons who are qualified to become Directors and who may be appointed in senior management in accordance with the criteria laid down and to recommend to the Board their appointment and /or removal.
- To carry out evaluation of every Director's performance.
- To 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.
- To formulate the criteria for evaluation of Independent Directors and the Board.
- To recommend/review remuneration of the Managing Director and Whole-time Director(s) based on their performance and defined assessment criteria.

16. PERFORMANCE EVALUATION CRITERIA FOR INDEPENDENT DIRECTORS:

The Nomination & Remuneration Committee shall evaluate each individual with the objective of having a group that best enables the success of the Company's business.

Policy:

1. The Nomination and Remuneration Committee, and the Board, shall review on annual basis, appropriate skills, knowledge and experience required of the Board as a whole and its individual members. The objective is to have a board with diverse background and experience that are relevant for the Company's operations.
2. In evaluating the suitability of individual Board member the NR Committee may take into account factors, such as:
   - General understanding of the Company's business dynamics, global business and social perspective;
   - Educational and professional background
   - Standing in the profession;
   - Personal and professional ethics, integrity and values;
   - Willingness to devote sufficient time and energy in carrying out their duties and responsibilities effectively.

2.1 The proposed appointee shall also fulfil the following requirements:

- shall possess a Director Identification Number;
- shall not b disqualified under the companies Act, 2013;
- shall endeavour to attend all Board Meeting and Wherever he is appointed as a Committee Member, the Committee Meeting;
- shall abide by the code of Conduct established by the Company for Directors and senior Management personnel;
- shall disclose his concern or interest in any Company or companies or bodies corporate, firms, or other association of individuals including his shareholding at the first meeting of the Board in every financial year and thereafter whenever there is a change in the disclosures already made;
- Such other requirements as may be prescribed, from time to time, under the companies Act, 2013, SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 and other relevant laws.

3. Criteria of independence

3.1 The Nomination & Remuneration Committee shall assess the independence of Directors at time of appointment/ re-appointment and the Board shall assess the same annually. The Board shall re-assess determinations of independence when any new interest or relationships are disclosed by a Director.

3.2 The criteria of independence shall be in accordance with guidelines as laid down in companies Act, 2013 and Regulation 16(b) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

3.3 The independent Director shall abide by the "code for independent Directors "as specified in Schedule IV to the companies Act, 2013.

4. Other directorships/ committee memberships

4.1 The Board members are expected to have adequate time and expertise and experience to contribute to effective Board performance. Accordingly, members should voluntarily limit their directorships in other listed public limited companies in such a way that it does not interfere with their role as director of the Company. The NR Committee shall take into account the nature of and the time involved in a directory service on other Boards, in evaluating the suitability of the individual Director and making its recommendations to the Board.

4.2 A Director shall not serve as director in more than 20 companies of which not more than 10 shall be public limited companies.

4.3 A Director shall not serve as an independent Director in more than 7 listed companies and not more than 3 listed companies in case he is serving as a whole- time Director in any listed Company.

4.4 A Director shall not be a member in more than 10 committees or act as chairman of more than 5 committee across all companies in which he holds directorships.

For the purpose of considering the limit of the committee, Audit committee and stakeholder's relationship committee of all public limited companies, whether listed or not, shall be included and all other companies including private limited companies, foreign companies and companies under section 8 of the companies Act, 2013 shall be excluded.

17. STAKEHOLDER'S RELATIONSHIP COMMITTEE:

i. The stakeholders' relationship committee is constituted in line with the provisions of Regulation 20 of SEBI Listing Regulations read with section 178 of the Act.

ii. The broad terms of reference of the stakeholders' relationship committee are as under:

- Consider and resolve the grievances of security holders of the Company including redressal of investor complaints such as transfer or credit of securities, non-receipt of dividend / notice / annual reports, etc. and all other securities-holders related matters.
- Consider and approve issue of share certificates (including issue of renewed or duplicate share certificates), transfer and transmission of securities, etc.
- The composition of the stakeholders' relationship committee and the details of meetings attended by its members are given below:
- There were four (4) Stakeholders' Relationship Committee Meetings attendance

Name	Designation	Categor y	No of Meetings held	No of Meetings attended
Mr. Srinivasa Rao Gandla	Chairman	Director	4	4
Mr. Devanand Subba Rao Chllagulla	Member	Director	4	4
Mr. V S E N D Seshasai. CH	Member	Director	4	4

18. NAME AND DESIGNATION OF COMPLIANCE OFFICER:

The Company Secretary Mrs. Shivani Jain, (PAN NO: COSPJ3053G) Company Secretary cum Compliance Officer of the Company.

A. DETAILS OF COMPLAINTS/REQUESTS RECEIVED, RESOLVED AND PENDING DURING THE YEAR 2025-26

INVESTOR COMPLAINTS	
Particulars	Year ended 31.03.2026
Pending at the beginning of the year	Nil
Received during the year	Nil
Disposed of during the year	Nil
Remaining unresolved at the end of the year	Nil

a. PECUNIARY RELATIONSHIP OR TRANSACTIONS OF THE NON-EXECUTIVE DIRECTORS VIS-À-VIS THE LISTED COMPANY: The Non- Executive Directors have no pecuniary relationship or transactions.

A. CRITERIA FOR MAKING PAYMENTS TO NON-EXECUTIVE DIRECTORS:

Policy:

1. Remuneration to Executive Director and key managerial personnel
   - 1.1 Executive Director Mr. Satyamurthy Sivalenka Managing Director and CEO being Executive Director of the Company drawing Managerial Rs.48,00,000 P.A.
   - 1.2 Reasonable remuneration has been paid to the key managerial personnel of the Company.
2. Remuneration to Non – Executive Directors
   - 2.1 No remuneration is payable to the Non – Executive Directors of the Company.

B. REMUNERATION TO DIRECTORS PAID DURING THE FINANCIAL YEAR 2025-26 AND OTHER DISCLOSURES - Mr. Satya Murthy Sivalenka, Managing Director and CEO ----- Rs.48,00,000

D. INDEPENDENT DIRECTORS' MEETING:

As per clause 7 of the schedule IV of the Companies Act (Code for Independent Directors), a separate meeting of the Independent Directors of the Company (without the attendance of non-independent directors) was held on 14.02.2026, to discuss:

1. Evaluation of the performance of Non-independent Directors and the Board of Directors as whole;
2. Evaluation of the quality, content and timelines of flow of information between the management and the Board that is necessary for the Board to effectively and reasonably perform its duties.

All the Independent Directors of the Company were present at the meeting.

As required under Regulation 34(3) read with Schedule V of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, the Company regularly familiarizes Independent Directors with the Company, their roles, rights, responsibilities in the Company, nature of the

industry in which the Company operates, business model of the Company etc. The details of the familiarization program is given at Company's website (www.sameeraagroandinfra.com Investor Relations)

REMUNERATION POLICY:

The objectives of the remuneration policy are to motivate Directors to excel in their performance, recognize their contribution and retain talent in the organization and reward merit. The remuneration levels are governed by industry pattern, qualifications and experience of the Directors, responsibilities should and individual performance.

POLICY FOR SELECTION OF DIRECTORS AND DETERMINING DIRECTORS' INDEPENDENCE:

1. Scope:

This policy sets out the guiding principles for the Nomination & Remuneration Committee for identifying persons who are qualified to become Directors and to determine the independence of Directors, in case of their appointment as independent Directors of the Company.

2. Terms and References:

2.1 "Director" means a director appointed to the Board of a Company.

2.2 "Nomination and Remuneration Committee means the committee constituted in accordance with the provisions of Section 178 of the Companies Act, 2013 and Regulation 19 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

2.3. "Independent Director" means a director referred to in sub-section (6) of Section 149 of the Companies Act, 2013 and Regulation 16 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

Remuneration policy for Directors, key managerial personnel and other employees:

1. Scope:

1.1 This policy sets out the guiding principles for the Nomination and Remuneration committee for recommending to the Board the remuneration of the directors, key managerial personnel and other employees of the Company.

2. Terms and Reference:

In this policy the following terms shall have the following meanings:

2.1 "Director" means a director appointed to the Board of the Company.

2.2 "key managerial personnel" means

(i) The Chief Executive Office or the managing director or the manager;

(ii) The Company secretary;

(iii) The whole-time director;

(iv) The chief finance Officer; and

(v) Such other office as may be prescribed under the companies Act, 2013.

2.3 "Nomination and Remuneration committee" means the committee constituted by Board in accordance with the provisions of section 178 of the Companies Act, 2013 and Regulation 19 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

E. FORMAL ANNUAL EVALUATION:

As per section 149 of the Companies Act, 2013 read with clause VII (1) of the schedule IV and rules made thereunder, the independent directors of the Company had a meeting on 14.02.2026 without attendance of non-independent directors and members of management. In the meeting the following issues were taken up:

(a) Review of the performance of non-independent directors and the Board as a whole;
(b) Review of the performance of the Chairperson of the Company, taking into account the views of executive directors and non-executive directors;
(c) Assessing the quality, quantity and timeliness of flow of information between the Company management and the Board that is necessary for the Board to effectively and reasonably perform their duties.

The meeting also reviewed and evaluated the performance of non-independent directors.

The meeting also reviewed and evaluated the performance of the Board as whole in terms of the following aspects:

- Preparedness for Board/Committee meetings
- Attendance at the Board/Committee meetings
- Guidance on corporate strategy, risk policy, corporate performance and overseeing acquisitions and disinvestments.
- Monitoring the effectiveness of the Company's governance practices
- Ensuring a transparent board nomination process with the diversity of experience, knowledge, perspective in the Board.
- Ensuring the integrity of the Company's accounting and financial reporting systems, including the independent audit, and that appropriate systems of control are in place, in particular, systems for financial and operational control and compliance with the law and relevant standards.
  It was noted that the Board Meetings have been conducted with the issuance of proper notice and circulation of the agenda of the meeting with the relevant notes thereon.

19. RISK MANAGEMENT COMMITTEE

A.) COMPOSITION:

The Details of composition of the Committee are given below:

Name	Designation	Category
Mr. Srinivasa Rao Gandla	Chairman	Director
Mr. Devanand Subba Rao Chllagulla	Member	Director
Mr. V S E N D Seshasai. CH	Member	Director

B) ROLE AND RESPONSIBILITIES OF THE COMMITTEE INCLUDES THE FOLLOWING:

- Framing of Risk Management Plan and Policy
- Overseeing implementation of Risk Management Plan and Policy
- Monitoring of Risk Management Plan and Policy
- Validating the process of risk management
- Validating the procedure for Risk minimization.
- Periodically reviewing and evaluating the Risk Management Policy and practices with respect to risk assessment and risk management processes.
- Continually obtaining reasonable assurance from management that al known and emerging risks have been identified and mitigated or managed.

20. DETAILS ON GENERAL BODY MEETINGS:

A. LOCATION, DATE AND TIME OF LAST AGM AND SPECIAL RESOLUTIONS THERE AT AS UNDER:

Financial Year	Date	Time	Location	Special Resolution
2024-25	29.09.2025	2.00 P.M.	Plot No.54 & 55, A.G. Arcade, Balaji Co-operative Housing Society, Diamond Point, Gunrock, Secunderabad-500009	1

During the year under review, the Company has no Extra-ordinary general meeting of the Company.

B. PASSING OF RESOLUTIONS BY POSTAL BALLOT

There were no resolutions passed by the Company through Postal Ballot during the financial year 2025-26

21. MEANS OF COMMUNICATION

The quarterly, half-yearly and yearly financial results will be sent to the Stock Exchanges immediately after the Board approves the same and these results will also be published in prominent daily newspapers. These financial statements, press releases are also posted on the Company's website, at www.sameeraagroandinfra.com. As the financial performance of the Company is well published, individual communication of half yearly results are not sent to the shareholders.

22. GENERAL SHAREHOLDER INFORMATION:

A) ANNUAL GENERAL MEETING:

Day, Date and Time: Wednesday, 30th September, 2026
Venue: Registered Office: S1, PLOT NO.54 & 55, A.G. ARCAD BALAJI COOOPERATIVE HOUSING SODCIETY, DIOMOND POINT, GUNROCK, SECUNDERABAD – 500009

Financial year to which the Annual General Meeting relates: 2025-26

FINANCIAL YEAR AND FINANCIAL YEAR CALENDAR 2026-27 (TENTATIVE SCHEDULE)
Financial calendar: 2026-27
Adoption of Quarterly results for the Quarter ending

- 30th June, 2026: 14thAugust, 2026
- 30th September, 2026 :1st/2nd week of November, 2026
- 31st December, 2026 :1st/2nd week of February, 2027
- 31st March, 2027: on or before 30th May 2027 Annual

General Meeting (Next year): September, 2027

B) DIVIDEND PAYMENT DATE: No Dividend was declared during the Financial Year 2025-26

C) NAME AND ADDRESS OF EACH STOCK EXCHANGE WHERE THE COMPANIES SECURITIES ARE LISTED:
EXCHANGE: NSE LTD (SME EMERGE)
CODE: SAIFL

D) IN CASE SECURITIES ARE SUSPENDED FROM TRADING: NIL

E) Registrar and Share Transfer Agents:

KFIN TECHNOLOGIES LTD

Selenium Towers, B Plot No: 31 & 32, Gachibowli, Financial District, Nanakramguda, Serilingampally, Hyderabad – 500 032, Email: einward.ris@kfintech.com, Website: www.kfintech.com SHARE TRANSFER SYSTEM**:**

The Transfer of Shares is affected by the CDSL/NSDL/Company as prescribed under the Law and after necessary approval of the Board/Share Transfer Committee, wherever required.

F) DEMATERIALISATION & LIQUIDITY OF SHARES:

Trading in Company's shares is permitted only in dematerialized form for all investors. The ISIN allotted to the Company's scrip is INE0PZA01015. Investors are therefore advised to open a demat account with a Depository participant of their choice to trade in dematerialized form. The Shares of the Company are listed in National Stock Exchange India Ltd SME segment.

G) ADDRESS FOR CORRESPONDANCE:

S1, PLOT NO.54 & 55, A.G. ARCAD BALAJI COOOPERATIVE HOUSING SOCIETY, DIOMOND POINT, GUNROCK, SECUNDERABAD – 500009.

A) BOOK CLOSURE DATE:

Tuesday, 22nd September, 2026 to Tuesday, 29th September, 2026 (both days inclusive).

LISTING ON STOCK EXCHANGES:

The equity shares of the Company are listed on National Stock Exchange India Ltd under SME segment.

B) ELECTRONIC CONNECTIVITY:
Demat ISIN Number: INE0PZA01015

NATIONAL SECURITIES DEPOSITORY LIMITED
Trade World, Kamala Mills Compound
Senapati Bapat Marg, Lower Parel Mumbai –
400 013.

C) CENTRAL DEPOSITORY SERVICES (INDIA) LIMITED
Marathon Futurex, A-Wing, 25th floor, NM Joshi Marg, Lower Parel, Mumbai 400013.

23. OTHER DISCLOSURES

A. MATERIALLY SIGNIFICANT RELATED PARTY TRANSACTIONS

During the year under review, the Company had not entered in to any materially significant transaction with any related party. Remuneration paid (if any) to directors being NIL, is well within the limits of Section 197 read with Schedule V of Companies Act, 2013. During the year, the Company had not entered into any other contract/arrangement/transaction with related parties which could be considered material in accordance with the policy of the Company on materiality of related party transactions that may have potential conflict with the interests of the Company at large. All the related party transactions during the year are in the ordinary course of business and on arm's length basis.

B. COMPLIANCES:

There are no penalties imposed on the Company by the Stock Exchanges or SEBI or any other statutory authority on any matter related to capital markets, during the last three years.

C. WHISTLE BLOWER POLICY

With a view to adopt the highest ethical standards in the course of business, the Company has a whistle blower policy in place for reporting the instances of conduct which are not in conformity with the policy. Directors, employees, vendors or any person having dealings with the Company may report non- compliance to the Chairman of the Audit Committee, who reviews the report. Confidentiality is maintained of such reporting and it is ensured that the whistle blowers are not subjected to any discrimination. No person was denied access to the Audit Committee.

D. COMPLIANCE WITH THE MANDATORY REQUIREMENTS AND ADOPTION OF THE NON-MANDATORY REQUIREMENTS OF SEBI (LISTING OBLIGATIONS AND DISLOSURE REQUIREMENTS) REGULATIONS, 2015.

All mandatory requirements of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 have been appropriately complied with and the status of non-mandatory requirements is given below:

- As there is no Chairman, the provisions for Non-Executive Chairman are not applicable. All other requirements of the Board during the year have been complied with.

- Shareholders' rights: The half yearly and annual results along with the press release are uploaded on the website of the Company www.sameeraagroandinfra.com. The soft copy of the quarterly results is also sent to the shareholders who have registered their e-mail addresses.
- Audit qualifications: Company's financial statements are unqualified.

E. WEB-LINK WHERE POLICY FOR DETERMINIG 'MATERIAL' SUBSIDIARIES IS DISCLOSED.

The Company does not have any material subsidiaries during the financial year 2025-26

F. DISCLOSURE OF ACCOUNTING TREATMENT

The Company has complied with the appropriate accounting policies and has ensured that they have been applied consistently. There have been no deviations from the treatment prescribed in the Accounting Standards notified under Section 129 of the Companies Act, 2013.

G. DISCLOSURE WITH RESPECT TO DEMAT SUSPENSE ACCOUNT/ UNCLAIMED SUSPENSE ACOUNT

As per Regulation 34(3) read with Schedule V of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company hereby discloses the details of unpaid/unclaimed dividend and the respective share thereof as follows:

Aggregate No. of Shareholders and the outstanding shares in the suspense account at the beginning of the year.	No. of shareholders who approached the Company for transfer of shares from suspense account during the year.	No. of shareholders to whom shares were transferred from suspense account during the year.	Aggregate No. of Shareholders and the outstanding shares in the suspense account at the end of the year.
Nil	Nil	Nil	Nil

*** Voting Right on these shares shall remain frozen till the rightful owner of such shares claims the shares.*

By order of the Board of Directors
For Sameera Agro and Infra Limited (Formerly known as Sameera Infra Projects Private Limited)

Sd/-	**Sd/-**
Satya Murthy Sivalenka	**Kameswari**
Managing Director & CEO	**Sivalenka Director**
DIN: 00412609	**DIN: 00412669**

Place: Hyderabad
Dated: 31.08.2026

CERTIFICATE BY THE MANAGING DIRECTOR CUM CEO OF THE COMPANY

To
The Board of Directors
Sameera Agro and Infra Ltd

Dear Sirs,
As required under Regulation 17(8) read with Part B, Schedule II of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we state that:

1. We have reviewed the financial statements and the cash flow statement for the year ended 31st March, 2026 and to the best of our knowledge and belief;

   a. These statements do not contain any materially untrue statement nor omit any material fact nor contain statements that might be misleading, and

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

2. There are, to the best of my knowledge and belief, no transactions entered into by the Company during the year, which are fraudulent, illegal or volatile of the Company's code of conduct.

3. We accept responsibility for establishing and maintaining internal controls, I have evaluated the effectiveness of the internal control systems of the Company and I have disclosed to the auditors and the audit committee, deficiencies in the design or the operation of internal controls, if any, of which I was aware and the steps that I have taken or propose to take and rectify the identified deficiencies and.

4. That we have informed the auditors and the audit committee of:

   a) Significant changes in the internal control during the year;
   b) Significant changes in accounting policies during the year and that the same have been disclosed in the notes to the financial statements; and
   c) Instances of significant fraud of which we have become aware and the involvement of any employee having a significant role in the Company's internal control system.

By order of the Board of Directors
For Sameera Agro and Infra Limited
(Formerly known as Sameera Infra Projects Private Limited)

Sd/-
Satya Murthy Sivalenka
Managing Director & CEO
DIN: 00412609

Place: Hyderabad
Dated: 30.09.2026

AUDITOR'S CERTIFICATE ON CORPORATE GOVERNANCE

To
The Members of
Sameera Agro and Infra Ltd

We have examined the compliance of conditions of corporate governance by SAMEERA AGRO AND INFRA LIMITED ('the Company') for the year ended 31st March, 2026, as stipulated in regulations 17 to 27, clauses (b) to (i) of sub-regulation (2) of regulation 46 and paragraph C, D and E of Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") with BSE Limited.

The compliance of conditions of Corporate Governance is the responsibility of the Company's management. Our examination was limited to procedures and implementation thereof, adopted by the Company for ensuring the compliance of the conditions of the Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.
In our opinion and to the best of our information and according to the explanations given to us, we certify that the Company has complied with the conditions of Corporate Governance as stipulated in the abovementioned Listing regulations.

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

For M M R S & Co.
Chartered Accountants
FRN:013830S

Sd/-
CA Naresh Tummalapalli
Partner
M. No. 252120

Place: Hyderabad
Date: 31.08.2026

SECRETARIAL COMPLIANCE REPORT
OF SAMEERA AGRO AND INFRA LIMITED FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026

[Pursuant to Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015]

I, S.V.N. Charyulu, Proprietor of S.V. Achary & Co., Practicing Company Secretaries have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by Sameera Agro and Infra Limited (hereinafter referred as 'the listed entity'), having its Registered Office at Plot No.54 & 55, A.G. Arcade, Balaji Co-operative Housing Society, Transport Road, Gunrock, Secunderabad-500009, Telangana. Secretarial Review was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and to provide my observations thereon.:

a. all the documents and records made available to us and explanation provided by Sameera Agro and Infra Limited (CIN: U45201TG2002PLC038623) ("the listed entity") having its Registered Office at Plot No.54 & 55, A.G. Arcade, Balaji Co-operative Housing Society, Transport Road, Gunrock, Secunderabad-500009, Telangana.
b. the filings/submissions made by the listed entity to the Stock Exchanges,
c. website of the listed entity,
d. any other document/filing, as may be relevant, which has been relied upon to make this Report.

For the financial year ended March 31, 2026 ("Review Period") in respect of compliance with the provisions of:

a. the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the regulations, circulars, guidelines issued thereunder; and
b. the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the regulations, circulars, guidelines issued thereunder by the SEBI;

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, includes:

a. Securities and Exchange Board of India (LODR) Regulations, 2015;
b. Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
c. Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; **- Not Applicable during the period under review**
d. Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **- Not Applicable during the period under review**
e. Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **- Not Applicable during the period under review**
f. Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **- Not Applicable during the period under review**
g. Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
h. other regulations as applicable.

and circulars/ guidelines issued thereunder;

and based on the above examination, I hereby report that, during the Review Period the compliance status of

the listed entity is appended below:

a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below:

Sr. No.	Compliance Requirement (Regulations /circulars/ guidelines including specific clause)	Regulation/ Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations /Remarks of the Practicing Company Secretary (PCS)	Management Response	Remarks
					Advisory/ Clarification / Fine/ Show Cause Notice/ Warning etc.					
None										

I hereby report that, during the review period the compliance status of the listed entity with the following requirements:

Sr. No.	**Particulars**	**Compliance Status (Yes/ No/NA)**	**Observations/ Remarks by PCS***
1.	Secretarial Standards: The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries of India (ICSI).	Yes	
2.	Adoption and timely updation of the Policies: • All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities. • All the policies are in conformity with SEBI Regulations and have been reviewed & updated on time, as per the regulations/ circulars/guidelines issued by SEBI.	Yes	

3.	Maintenance and disclosures on Website: • The listed entity is maintaining a functional website. • Timely dissemination of the documents/ information under a separate section on the website. • Web-links provided in annual corporate governance reports under • Regulation 27(2) are accurate and specific which redirects to the relevant document(s)/section of the website.	Yes	
4.	Disqualification of Director(s): None of the director(s) of the listed entity is/are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity	Yes	
5.	Details related to subsidiaries of listed entities have been examined w.r.t. : (a) Identification of material subsidiary companies. (b) Disclosure requirement of material as well as other subsidiaries.	NA	The Company has one subsidiary
6.	Preservation of Documents: The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per policy of preservation of documents and archival policy prescribed under SEBI LODR Regulations, 2015.	Yes	
7.	Performance Evaluation: The listed entity has conducted performance evaluation of the board, independent directors and the committees at the start of every	Yes	
	financial year/during the financial year as prescribed in SEBI Regulations.		
8.	Related Party Transactions: (a) The listed entity has obtained prior approval of audit committee for all related party transactions; (b) In case no prior approval obtained, the listed entity shall provide detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the audit committee.	Yes NA	Refer Point No.8(a)
9.	Disclosure of events or information: The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.	Yes	
10.	Prohibition of Insider Trading: The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI	Yes	

	(Prohibition of Insider Trading) Regulations, 2015.		
11.	Actions taken by SEBI or Stock Exchange(s), if any: No action(s) has been taken against the listed entity/its promoters/ directors/subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/guidelines issued thereunder	Yes	No action taken during the year under review
12.	Additional Non-compliances, if any: No additional non-compliances observed for any SEBI regulation/circular/guidance note etc., except as reported above.	Yes	

Observations/Remarks by PCS are mandatory if the compliance status is provided as 'No' or 'NA'

Assumptions & limitation of scope and review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
2. My responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. I have not verified the correctness and appropriateness of financial records and books of account of the listed entity.
4. This report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (LODR) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

For S.V. Achary & Co.,
Company Secretaries

Sd/-
S.V.N. Charyulu
(Propreitor)
FCS: 5981
CP No.: 4768

Place: Hyderabad
Date: 31.08.2026

ANNEXURE II

DECLARATION FROM INDEPENDENT DIRECTORS ON ANNUAL BASIS

The Board of Directors
M/s Sameera Agro and Infra Limited

Dear Sir,

I undertake to comply with the conditions laid down in Regulation 25 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with section 149 and Schedule IV of the Companies Act, 2013 in relation to conditions of independence and in particular:

(a) I declare that upto the date of this certificate, apart from receiving director's remuneration, I did not have any material pecuniary relationship or transactions with the Company, its promoter, its directors, senior management or its holding Company, its subsidiary and associates as named in the Annexure thereto which may affect my independence as director on the Board of the Company. I further declare that I will not enter into any such relationship/transactions. However, if and when I intend to enter into such relationships/transactions, whether material or non-material I shall keep prior approval of the Board. I agree that I shall cease to be an independent director from the date of entering into such relationship/transaction.

(b) I declare that I am not related to promoters or persons occupying management positions at the Board level or at one level below the board and also have not been executive of the Company in the immediately preceding three financial years.

(c) I was not a partner or an executive or was also not partner or executive during the preceding three years, of any of the following:
   (i) the statutory audit firm or the internal audit firm that is associated with the Company and
   (ii) the legal firm(s) and consulting firm(s) that have a material association with the Company

(d) I have not been a material supplier, service provider or customer or lessor or lessee of the Company, which may affect independence of the director, and was not a substantial shareholder of the Company i.e., owning two percent or more of the block of voting shares.

Thanking You.

Yours Faithfully,

Sd/-
DEVANAND CHALLAGULLA
INDEPENDENT DIRECTOR
DIN: 09820362

Date: 31.08.2026
Place: Hyderabad

ANNEXURE II

DECLARATION FROM INDEPENDENT DIRECTORS ON ANNUAL BASIS

The Board of Directors
M/s Sameera Agro and Infra Limited

Dear Sir,

I undertake to comply with the conditions laid down in Regulation 25 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with section 149 and Schedule IV of the Companies Act, 2013 in relation to conditions of independence and in particular:

(e) I declare that upto the date of this certificate, apart from receiving director's remuneration, I did not have any material pecuniary relationship or transactions with the Company, its promoter, its directors, senior management or its holding Company, its subsidiary and associates as named in the Annexure thereto which may affect my independence as director on the Board of the Company. I further declare that I will not enter into any such relationship/transactions. However, if and when I intend to enter into such relationships/transactions, whether material or non-material I shall keep prior approval of the Board. I agree that I shall cease to be an independent director from the date of entering into such relationship/transaction.

(f) I declare that I am not related to promoters or persons occupying management positions at the Board level or at one level below the board and also have not been executive of the Company in the immediately preceding three financial years.

(g) I was not a partner or an executive or was also not partner or executive during the preceding three years, of any of the following:
   (i) the statutory audit firm or the internal audit firm that is associated with the Company and
   (ii) the legal firm(s) and consulting firm(s) that have a material association with the Company

(h) I have not been a material supplier, service provider or customer or lessor or lessee of the Company, which may affect independence of the director, and was not a substantial shareholder of the Company i.e., owning two percent or more of the block of voting shares.

Thanking You.
Yours Faithfully,

Sd/-
SRINIVASA RAO GANDLA
INDEPENDENT DIRECTOR
DIN: 09823244

Date: 31.08.2026
Place: Hyderabad

ANNEXURE II

DECLARATION FROM INDEPENDENT DIRECTORS ON ANNUAL BASIS

The Board of Directors
M/s Sameera Agro and Infra Limited

Dear Sir,

I undertake to comply with the conditions laid down in Regulation 25 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with section 149 and Schedule IV of the Companies Act, 2013 in relation to conditions of independence and in particular:

(c) I declare that upto the date of this certificate, apart from receiving director's remuneration, I did not have any material pecuniary relationship or transactions with the Company, its promoter, its directors, senior management or its holding Company, its subsidiary and associates as named in the Annexure thereto which may affect my independence as director on the Board of the Company. I further declare that I will not enter into any such relationship/transactions. However, if and when I intend to enter into such relationships/transactions, whether material or non-material I shall keep prior approval of the Board. I agree that I shall cease to be an independent director from the date of entering into such relationship/transaction.

(d) I declare that I am not related to promoters or persons occupying management positions at the Board level or at one level below the board and also have not been executive of the Company in the immediately preceding three financial years.

(c) I was not a partner or an executive or was also not partner or executive during the preceding three years, of any of the following:
   (i) the statutory audit firm or the internal audit firm that is associated with the Company and
   (ii) the legal firm(s) and consulting firm(s) that have a material association with the Company

(d) I have not been a material supplier, service provider or customer or lessor or lessee of the Company, which may affect independence of the director, and was not a substantial shareholder of the Company i.e., owning two percent or more of the block of voting shares.

Thanking You.
Yours Faithfully,

Sd/-
CH V S E N D SESHASAI
INDEPENDENT DIRECTOR
DIN: 07447853

Date: 31.08.2026
Place: Hyderabad

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS SAMEERA AGRO AND INFRA LIMITED

Report on the Audit of the Standalone Financial statements

We have audited the accompanying standalone financial statements of SAMEERA AGRO AND INFRA LIMITED (Formerly: SAMEERA INFRA PROJECTS PRIVATE LIMITED ("the Company"), which comprise the Balance Sheet as of March 31, 2026, the Statement of Profit and Loss (including Other Comprehensive Income), the Cash Flow Statement, and the Statement of Changes in Equity for the year then ended, and 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 Indian Accounting Standards prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and its profit, total comprehensive income, its cash flows and the changes in equity for the year ended on that date.

Basis for Opinion

We conducted our audit of the standalone financial statements 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 Auditor's Responsibility 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 (ICAI) 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 made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Key Audit Matters

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



Address: H No 24-108/2 2nd Floor Section 2 Road No 3 Kakatiyanagar
Ramchandrapuram Sangareddy District Sangareddy 502032

Sr. No	Key Audit Matter	Auditor's Response
1	**Revenue recognition – Sale of goods** Refer to Note 3 (h) "Revenue Recognition" of the Standalone Financial Statements under Significant Accounting Policies. Revenue from the sale of goods is recognized when control of the products being sold is transferred to the customer, which is mainly upon delivery and when there are no longer any unfulfilled obligations. The timing of revenue recognition is relevant to the reported performance of the Company. The Management considers revenue as a key measure for the evaluation of performance. There is a risk of revenue being recorded before the control is transferred.	We have performed the following principal audit procedures in relation to revenue recognized which include a combination of testing internal controls and substantive testing as under: • Assessing the appropriateness of the Company's revenue recognition accounting policies in line with Ind AS 115 ("Revenue from Contracts with Customers") and testing thereof. • Evaluating the integrity of the general information and technology ("IT") control environment and testing the operating effectiveness of key IT application controls. • Understanding the revenue recognition process, evaluating the design and implementation of the Company's controls with respect to revenue recognition. • Testing the effectiveness of such controls over revenue cut-off at year-end. • Testing the supporting documentation for sales transactions recorded during the period closer to the year-end and subsequent to the year-end, including examination of credit notes issued subsequent to the year's end to determine whether revenue was recognized in the correct period. • Performing analytical procedures on current year revenue based on monthly trends and where appropriate, conducting further inquiries and testing.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Report of the Directors and Management Discussion & Analysis but does not include the consolidated financial statements, standalone financial statements, and our auditor's report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements, or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard 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 concerned and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations or has no realistic alternative but to do so.

The Company's Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the Audit of the Standalone Financial Statements

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

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

- Identify and assess the risks of material misstatement of the 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 financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has an adequate internal financial controls system with reference to standalone financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- 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 the aggregate, make 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 in evaluating the results of our work, and (ii) evaluating 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.



Report on Other Legal and Regulatory Requirements

1. 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 the Statement of Changes 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 Ind AS specified under Section 133 of the Act.
   E. On the basis of the written representations received from the directors as of March 31, 2026, taken on record by the Board of Directors, none of the directors is disqualified as of March 31, 2026, from being appointed as a director in terms of Section 164(2) of the Act.
   F. With respect to the adequacy of the internal financial controls with reference to standalone financial statements of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls with reference to standalone financial statements.
   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, as amended in our opinion and to the best of our information and according to the explanations given to us:
      a. The Company does not have any pending litigations which effects its financial position in its standalone financial statements.
      b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
      c. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company

         i. The Management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise,

that the Intermediary shall, 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.

ii. The Management has represented, that, to the best of its knowledge and belief, no funds have been received by the Company from any person(s) or entity(ies), including foreign entities.

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

iv. The Company has not declared any dividend during the year and there is no pending dividend payable that are declared in the previous year in accordance with Section 123 of the Act, as applicable

As stated in the Note under the Statement of Changes in Equity, the Board of Directors of the Company has proposed a final dividend for the year which is subject to the approval of the members at the ensuing Annual General Meeting. The dividend proposed is in accordance with Section 123 of the Act, as applicable.

Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company w.e.f. April 1, 2025.

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

For and on behalf of
For MMRS & CO
Chartered Accountants
FRN: 013830S

CA Naresh Tummalapalli
Partner
M.No.252120
UDIN: 26252120YROBKN5188

Date: 06/04/2026
Place: Hyderabad

ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

Report on the Internal Financial Controls with reference to standalone financial statements under Clause (i) of Sub section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls with reference to the standalone financial statements of SAMEERA AGRO AND INFRA LIMITED ("the Company") as of March 31, 2026, in conjunction with our audit of the standalone 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 with reference to standalone financial statements based on the internal control with reference to standalone financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation, and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to the standalone financial statements of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls with reference to standalone financial statements. 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 with reference to standalone financial statements was established and maintained and if such controls operated effectively in all material respects.

MMRS & CO Chartered Accountants Hyderabad

Address: H No 24-108/2 2nd Floor Section 2 Road No 3 Kakatiyanagar
Ramchandrapuram Sangareddy District Sangareddy 502032

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

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

Meaning of Internal Financial Controls with reference to standalone financial statements

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

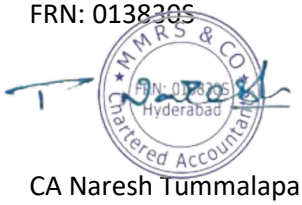
Because of the inherent limitations of internal financial controls with reference to standalone financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any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



Opinion

In our opinion, to the best of our information and according to the explanations given to us on internal financial controls with reference to standalone financial statements, the Company has, in all material respects, an adequate internal financial control system with reference to standalone financial statements and such internal financial controls with reference to standalone financial statements were operating effectively as at March 31, 2026, based on the criteria for internal financial control with reference to standalone financial statements 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 MMRS & CO
Chartered Accountants
FRN: 013830S



CA Naresh Tummalapalli
Partner
M. No. 252120
UDIN: 26252120YROBKN5188

Place: 06/04/2026
Date: Hyderabad

ANNEXURE B TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements section of our report of even date)

In terms of the information and explanations sought by us and given by the Company and the books of account and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that:

(i) In respect of fixed assets

a) A. The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant, and Equipment, capital work-in-progress, and relevant details of Right-of-Use assets.
B. The Company has maintained proper records showing full particulars of intangible assets.

b) Some of the property, plant and equipment, capital work-in-progress, and Right-of-Use assets were physically verified during the year by the Management in accordance with a program of verification, which in our opinion provides for physical verification of all the property, plant and equipment, capital work-in-progress and Right-of-Use assets at reasonable intervals having regard to the size of the Company and the nature of its activities. According to the information and explanations given to us, no material discrepancies were noticed in such verification.

c) The Company does not have any Immovable properties registered on it. So, clause 3(i)(c) is not applicable

d) The Company has not revalued any of its property, plant, and equipment (including right-of-use assets) and intangible assets during the year.

e) No proceedings have been initiated during the year or are pending against the Company as of March 31, 2026, for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.



(ii)

a) The inventories except for goods-in-transit and stock held with third parties were physically verified during the year by the Management at reasonable intervals. In our opinion and according to the information and explanations given to us, the coverage and procedure of such verification by the Management is appropriate having regard to the size of the Company and the nature of its operations. For stocks held with third parties at the year-end, the Management has carried out physical verification and written confirmations have also been obtained. In respect of goods-in transit, the goods have been received subsequent to the year-end. No discrepancies of 10% or more in the aggregate for each class of inventories were noticed on such physical verification of inventories / alternate procedures performed, as applicable, when compared with books of account.

b) During the year, the Company has obtained an enhancement of its existing cash credit (CC) facility. The ad-hoc limit was increased by ₹1.10 crore over and above the sanctioned limit of ₹4.50 crore. Further, the Company has repaid an amount of ₹20 lakhs towards the said facility during the year.

(iii) The Company has complied with the provisions of Sections 185 and 186 of the Companies Act, 2013 in respect of investments made.

(iv) The Company has not accepted any deposits or amounts which are deemed to be deposits. Hence, reporting under clause (v) of the Order is not applicable.

(v) The maintenance of cost records has been specified by the Central Government under subsection (1) of section 148 of the Companies Act and such accounts and records have been so made and maintained;

(vi)In respect of statutory dues:

a. Undisputed statutory dues, including Goods and Services Tax, Provident Fund, Employees' State Insurance, Income, Sales Tax, Service Tax, duty of Custom, duty of Excise, Value Added Tax, cess, and other material statutory dues applicable to the Company have been regularly deposited by it with the appropriate authorities in all cases during the year.

b. There were no undisputed amounts payable in respect of Goods and Services Tax, Provident Fund, Employees' State Insurance, Income, Sales Tax, Service Tax, the duty of Custom, the duty of Excise, Value Added Tax, cess, and other material statutory dues in arrears as at March 31, 2026, for a period of more than six months from the date they became payable.



Nature Name of the Statute	of Dues	Period to which the amount relates	Amount due	Due date	Date of payment
CBDT	Income Tax	A.Y. 2025-26	Rs. 6,59,89,693/-	30/09/2025	Not Paid
CBDT	Income Tax	A.Y. 2024-25	Rs. 4,71,76,290/-	30/09/2024	Not Paid
CBDT	Income Tax	A.Y. 2023-24	Rs. 3,61,58,541/-	30/09/2023	Not Paid
CBDT	Income Tax	A.Y. 2022-23	Rs. 98,74,317/-	30/09/2022	Not Paid

c. Details of statutory dues referred to in sub-clause (a) above which have not been deposited as on March 31, 2026 on account of disputes are given below:

(vii) There were no transactions relating to previously unrecorded income that were surrendered or disclosed as income in the tax assessments under the Income-tax Act, 1961 (43 of 1961) during the year.

(viii)

a. In our opinion, the Company has not defaulted in the repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year.
b. The Company has not been declared a willful defaulter by any bank or financial institution or Government or any Government authority.
c. The Company has not taken any term loan during the year and there are no unutilized term loans at the beginning of the year hence, reporting under clause (ix)(c) of the Order is not applicable.
d. On an overall examination of the standalone financial statements of the Company, funds raised on a short-term basis have, prima facie, not been used during the year for long-term purposes by the Company.
e. On an overall examination of the standalone financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries.
f. The Company has not raised loans during the year on the pledge of securities held in its subsidiaries.

(ix)

a. The Company has not raised the money by way of issuing securities in the current financial 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.

(x)

a. To the best of our knowledge, no material fraud by the Company and no material fraud 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. We have taken into consideration the whistle-blower complaints received by the Company during the year and provided to us when performing our audit.

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

(xiii) In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, where applicable, for all transactions with the related parties, and the details of related party transactions have been disclosed in the standalone financial statements, etc. as required by the applicable accounting standards.

(xiii)

a. In our opinion, the Company has an adequate internal audit system commensurate with the size and the nature of its business.
b. During the financial year the internal auditor GC & CO has resigned from their duties with effect from 09/02/2026.The company is yet to appoint the new internal auditor.

(xv) In our opinion during the year, the Company has not entered into any non-cash transactions with any of its directors or directors of its holding company, subsidiary company, or persons connected with such directors, and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.

(xvi)

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

d)The Group does not have any Core Investment Company as part of the group and accordingly reporting under clause (xvi)(d) of the Order is not applicable.



(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 no resignation of the statutory auditors during the year.

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

(xx) The provisions of Corporate Social Responsibility (CSR) as specified under Section 135 of the Companies Act, 2013 are applicable to the Company. Accordingly, the Company has incurred expenditure towards CSR activities during the year. Therefore, reporting under clause (xx) of the Companies (Auditor's Report) Order, 2020 is applicable. Based on our audit, the Company has spent the required amount towards CSR and there is no unspent amount required to be transferred to a Fund specified in Schedule VII or to a special account.

(xxi)According to the information and explanations given to us, we report that CARO is applicable only to the Company which is incorporated in India. In respect of Sameera Agro and Infra Limited (CIN: L45201TG2002PLC038623)

For MMRS & CO
Chartered Accountants
FRN: 013830S

CA Naresh Tummalapalli
Partner
M. No. 252120
UDIN: 26252120YROBKN5188

Place: Hyderabad
Date: 06/04/2026

SAMEERA AGRO AND INFRA LIMITED

Formerly : SAMEERA INFRA PROJECTS PRIVATE LIMITED

Balance Sheet as at March 31, 2026

	Particulars	Note No.	As at March 31, 2026	As at March 31, 2025
I.	**EQUITY AND LIABILITIES**			
1	**Shareholders' funds**			
	(a) Share capital	4	59,54,90,000	11,90,98,000
	(b) Reserves and surplus	5	77,65,63,084	1,08,61,63,274
	(c) Money received against share warrants		-	-
2	**Share application money pending allotment**			
3	**Non-current liabilities**			
	(a) Long-term borrowings	6	1,48,91,000	1,48,91,000
	(b) Deferred tax liabilities (Net)		-	-
	(c) Other Long term liabilities	7	1,02,67,123	86,45,131
	(d) Long-term provisions		-	-
4	**Current liabilities**			
	(a) Short-term borrowings	8	5,40,00,000	4,50,00,000
	(b) Trade payables	9	14,86,79,216	10,56,89,125
	(c) Other current liabilities	10	2,21,60,644	2,39,51,544
	(d) Short-term provisions	11	13,78,81,144	7,56,44,825
	TOTAL		1,75,99,32,211	1,47,90,82,900
II.	**ASSETS**			
1	**Non-current assets**			
	(a) Property Plant & Equipments			
	Tangible Assets	12	13,95,530	16,41,801
	Intangible Assets		4,053	6,755
	Capital Work - in - Progress	13	20,28,88,675	15,26,39,804
	Intangible Assets under development		-	-
	(b) Non-current investments		36,52,82,718	36,52,82,718
	(c) Deferred tax assets (net)	14	2,84,713	2,47,617
	(d) Long-term loans and advances	15	2,30,02,981	1,89,45,650
	(e) Other non-current assets		-	-
2	**Current assets**			
	(a) Current investments			
	(b) Inventories	16	18,65,56,502	11,31,60,597
	(c) Trade receivables	17	97,87,74,443	82,15,10,876
	(d) Cash and cash equivalents	18	10,64,284	18,67,131
	(e) Short-term loans and advances		-	-
	(f) Other current assets	19	6,78,312	37,79,950
	TOTAL		1,75,99,32,211	1,47,90,82,900
	Notes Forming part of Financial Statements	**1-29**		

Schedules Refered to above and notes attached thereto form integral part of balance sheet

For MMRS & CO
Chartered Accountants
FRN: 013830S

MMRS & CO FRN: 013830S Hyderabad Chartered Accountants

CA Naresh Tummalapalli Partner
M. No. 252120
UDIN:26252120YROBKN5188

Place: Hyderabad Date:
06/04/2026

For and on Behalf of Board of Directors of
Sameera Agro and Infra Limited
CIN: U45201TG2002PLC038623

Sivalenka Satyamurthy
Managing Director
DIN:00412609

S. Kameswari

Sivalenka Kameswari
Director
DIN:00412669

SAMEERA AGRO AND INFRA LIMITED

Formerly : SAMEERA INFRA PROJECTS PRIVATE LIMITED

Profit and loss statement for the period ended March 31, 2026

	Particulars	Note No	As at March 31, 2026	As at March 31, 2025
I.	Revenue from operations	20	2,74,01,68,549	2,36,45,89,121
II.	Other income		-	
III.	**Total Revenue**		2,74,01,68,549	2,36,45,89,121
IV.	**Expenses:**			
	Cost of materials consumed	21	2,49,57,88,419	2,14,05,40,814
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	22	(4,05,92,990)	(1,43,27,828)
	Employee benefits expense	23	1,17,37,215	89,21,562
	Operation and Other Expenses	24	3,31,42,195	2,83,02,196
	Finance Costs	25	45,81,313	4,80,041
	Depreciation and amortization expense	12	2,48,972	2,94,233
V.	**Total expenses**		2,50,49,05,124	2,16,42,11,018
VI.	**Profit before exceptional and extraordinary items and tax (III-IV)**		23,52,63,425	20,03,78,103
VII.	Exceptional items		-	-
VIII.	**Profit before extraordinary items and tax (V - VI)**		23,52,63,425	20,03,78,103
IX.	Extraordinary Items (Income)		-	-
X	**Profit before tax (VII- VIII)**		23,52,63,425	20,03,78,103
	Tax expense:			
	(1) Current tax		6,85,08,709	5,83,50,104
XI	(2) Deferred tax		-37095.69	-44,711
XII	**Profit (Loss) for the period from continuing operations (VII-VIII)**		16,67,91,811	14,20,72,710
XIII	Profit/(loss) from discontinuing operations		-	-
XIV	Tax expense of discontinuing operations		-	-
XV	**Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)**		-	-
XVI	**Profit (Loss) for the period (XI + XIV)**		16,67,91,811	14,20,72,710
	Earnings per equity share:			
	(1) Basic		2.80	11.93
	(2) Diluted		2.80	11.93
	Notes Forming part of Financial Statements	**1-29**		
	Schedules Refered to above and notes attached thereto form integral part of balance sheet			

For MMRS & CO
Chartered Accountants
FRN: 013830S

MMRS & CO Chartered Accountants FRN: 013830S Hyderabad

CA Naresh Tummalapalli Partner
M. No. 252120
UDIN:26252120YROBKN5188

Place: Hyderabad
Date: 06/04/2026

For and on Behalf of Board of Directors of
Sameera Agro and Infra Limited
CIN: U45201TG2002PLC038623

Sivalenka Satyamurthy
Managing Director
DIN:00412609

S. Kameswari

Sivalenka Kameswari
Director
DIN:00412669

SAMEERA AGRO AND INFRA LIMITED

Formerly : SAMEERA INFRA PROJECTS PRIVATE LIMITED

Standalone Cash Flow Statement for the period ended March 31,2026

(Amount In Rs)

Particulars	As at March 31, 2026 (Audited)		As at March 31, 2025 (Audited)	
Cash Flow from Operating Activities				
Net Profit before tax and extra ordinary items	23,52,63,425		20,03,78,103	
Add: Interest	44,88,750		3,93,750	
Add: Depriciation	2,48,972		2,94,233	
Cash flow before working capital changes		24,00,01,147		20,10,66,086
Increase/(Decrease) in Current Liabilities				
Short-term Borrowings	90,00,000		4,47,41,400	
Trade Payables	4,29,90,091		2,40,53,475	
Other Current Liabilities	(17,90,900)		-	
Short-term Provisions	6,22,36,319		1,99,88,472	
(Increase)/Decrease in Current Assets				
Inventories	(7,33,95,905)		(1,43,27,828)	
Trade Receivables	(15,72,63,568)		(16,60,11,924)	
Short-term Loans & Advances	-		1,87,23,950	
Other Current Assets	31,01,638		(68,488)	
Cash generated from operations	**(11,51,22,325)**		**(7,29,00,943)**	
Income taxes Paid	-		(5,83,50,104)	
Net Cash from Operating Activities		***(11,51,22,325)***		***(13,12,51,047)***
Cash flow from Investing Activities				
Long-term Loans & Advances	40,57,331		(1,87,23,950)	
Investments	-		(14,18,34,319)	
Capital Work in Progress	(5,02,48,871)		-	
Purchase of Fixed Assets	-		(4,14,17,524)	
Net Cash Flow from Investing Activities		***(4,61,91,540)***		***(20,19,75,793)***
Cash Flow from Financing Activities				
Other Long Term Liabilities	16,21,992		10,99,868	
Proceeds from Long Term Borrowings	-		(98,76,000)	
Changes in reserves	(55,30,15,371)		14,18,34,320	
Bonus issue	47,63,92,000		-	
Interest paid on Borrowings	(44,88,750)		(3,93,750)	
Net Cash Flow from Financing Activities		***(7,94,90,129)***		***13,26,64,438***
Net Increase/(Decrease) in Cash		**(8,02,847)**		5,03,684
Add: Cash and cash equvalents at the beginning of the year		18,67,131		13,63,447
Cash and cash equvalents at the end of the year		10,64,284		18,67,131

For MMRS & CO
Chartered Accountants
FRN: 013830S

CA Naresh Tummalapalli Partner
M. No. 252120
UDIN:26252120YROBKN5188

Place: Hyderabad
Date:06/04/2026

For and on Behalf of Board of Directors of
Sameera Agro and Infra Limited
CIN: U45201TG2002PLC038623

Sivalenka Satyamurthy
MANAGING DIRECTOR
DIN:00412609

Sivalenka Kameswari
Director
DIN:00412669

SAMEERA AGRO AND INFRA LIMITED

NOTES FORMING PART OF FINANCIAL STATEMENTS

1. Company Overview

Our Company was incorporated as 'Sameera Homes Private Limited', Company under the Companies Act, 1956 pursuant to Certificate of Incorporation dated March 08, 2002 issued by the Registrar of Companies, Hyderabad, Andhra Pradesh. The name of our Company 'Sameera Homes Private Limited' was changed to "Sameera Infra Projects Private Limited" under the Companies Act, 2013 pursuant to a special resolution passed by our shareholders at the EGM held on January 25, 2020 and had obtained fresh vide Certificate of Incorporation dated February 11, 2020 issued by the Registrar of Companies, Hyderabad. Further, name of company "Sameera Infra Projects Private Limited" was changed to "Sameera Agro And Infra Private Limited" under the Companies Act, 2013 pursuant to a special resolution passed by our shareholders at the EGM held on January 28, 2023 and had obtained Certificate of Incorporation dated April 18, 2023 issued by the Registrar of Companies, Hyderabad, Telangana. Subsequently, our Company was converted into Public Limited Company and the name of the Company was changed from "Sameera Agro and Infra Private Limited" to "Sameera Agro And Infra Limited" under the Companies Act, 2013 pursuant to a special resolution passed by our shareholders at the EGM held on April 19, 2023 and had obtained fresh Certificate of Incorporation dated April 28, 2023 issued by the Registrar of Companies, Hyderabad, Telangana.

2. Basis of preparation

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India ('Indian GAAP') to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on an accrual basis and under the historical cost convention. The accounting policies adopted in the preparation of financial statements are consistent with those of previous year, except for the change in accounting policy explained below

3. Significant Accounting Policies

i) Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent asset and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during reporting period. Examples of such estimates include estimates of expected contract costs to be incurred to complete contracts, provision for doubtful debts, further obligations under employee retirement benefit plans and estimated useful life of fixed assets actual results could differ from these estimates. Any changes in estimates are adjusted prospectively.

ii) Revenue Recognition

Revenue from the sale of goods is recognized at the point of dispatch of materials to customers; income from turnkey services and Consultancy services are accounted on the basis of receipt of the contracts.

iv) Fixed Assets

Fixed Assets of the Company are stated in the books of account and disclosed in annual accounts at Historical Cost, which includes incidental cost related to acquisition and installation.

v) Inventories

Inventories are valued at lower of cost and net realizable value. Cost is determined on First in First out basis. Cost includes freight, non-refundable taxes and all other incidental expenses incurred to bring the inventories up to the Stores.

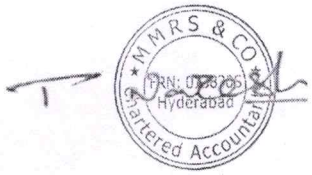
vi) Depreciation

Depreciation on Fixed Assets is provided using estimated useful life of the assets upto 95% of original cost of assets at the rates as derived under Schedule II of the Companies Act, 2013.

vii) Taxes on Income

Tax expense comprises current and deferred tax. Current income-tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income tax Act, 1961 enacted in India and tax laws prevailing in the respective tax jurisdictions where the company operates. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

The Accounting Standard 22"- Accounting for taxes on income, requires recognition of Defferred Tax Asset/Liability based on management estimation of effect reversible timing difference arising out of financial books and tax computation as per relevant Act. In the opinion of management no material reversible timing differences arise out of company's financials and it its tax assessment and accordingly no deferred tax Asset or Liability has been recognised in the books of accounts. The Accounting Standard 22"- Accounting for taxes on income, requires recognition of Defferred Tax Asset/Liability based on management estimation of effect reversible timing difference arising out of financial books and tax computation as per relevant Act. In the opinion of management no material reversible timing differences arise out of company's financials and it its tax assessment and accordingly no deferred tax Asset or Liability has been recognised in the books of accounts.



SAMEERA AGRO AND INFRA LIMITED

NOTES FORMING PART OF FINANCIAL STATEMENTS

viii) Earnings per share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

ix) Provisions

The company recognizes a provision when there is a present obligation as a result of a past event and it is probable that it would involve an outflow of resources and a reliable estimate can be made of the amount of such obligation. Such provisions are not discounted to their present value and are determined based on the management's estimation of the obligation required to settle the obligation at the balance sheet date and adjusted to reflect management's current estimates. The company has discontinued the policy of carry forward of leave, hence the balances provision which was brought forward has been written back to the profit & loss statement

4 - SHARE CAPITAL

The Authorised, Issued, subscribed and fully paid up share capital comprises of equity shares having par value of ` 10 each as follows

Particulars	As at March 31, 2026	As at March 31, 2025
	`	`
Authorised		
7,50,00,000 Equity Shares of ` 10 each	75,00,00,000	13,00,00,000
Issued, Subscribed & Paid up		
5,95,49,000 Equity Shares @ Rs. 10/- Each	59,54,90,000	11,90,98,000
Total	59,54,90,000	11,90,98,000

a. Reconciliation of Shares Outstanding at the beginning and at the end of the year

Particulars	As at March 31, 2026		As at March 31, 2025	
	Number	`	Number	`
Opening Balance	1,19,09,800	11,90,98,000	1,19,09,800	8,42,98,000
Issued	-	-	-	-
Bonus	4,76,39,200	47,63,92,000	-	-
Bought Back	-	-	-	-
Closing Balance	5,95,49,000	59,54,90,000	1,19,09,800	8,42,98,000

B. Details of Share Holders holding more than 5% shares in the company

Name of Shareholder	As at March 31, 2026		As at March 31, 2025	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Equity Shares				
SS Murthy	3,93,20,205	66.03	78,64,000	66.03
S Kameswari	-	-	3,53,800	2.97
Total	3,93,20,205	66.03	82,17,800	69.00

C. Terms/rights attached to Equity Shares

The company has only one class of equity shares having a par value of `10 per share. Each holder of equity shares is entitled to one vote per share. The company declares and pays dividends in Indian rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting.

In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholder.

MMRS & CO Hyderabad Chartered Accountants

SAMEERA AGRO AND INFRA LIMITED

NOTES FORMING PART OF FINANCIAL STATEMENTS

5 - RESERVES & SURPLUS

Particulars	As at March 31, 2026	As at March 31, 2025
a. Surplus		
Opening balance	35,27,28,953.00	21,06,56,244
(+) Net Profit/(Net Loss) For the current year	16,67,91,811	14,20,72,710
	51,95,20,764.46	35,27,28,954
b. Securities Premium Account	59,16,00,000	59,16,00,000
Less:bonus	(47,63,92,000)	
c.Capital Reserve	14,18,34,320	14,18,34,320
Total	77,65,63,084	1,08,61,63,274

6 - Long Term Borrowings

Particulars	As at March 31, 2026	As at March 31, 2025
Secured Loans against Plots	1,48,91,000	1,48,91,000
Total	1,48,91,000	1,48,91,000

7.OTHER LONG TERM LIABILITIES

Particulars	As at March 31, 2026	As at March 31, 2025
Trade advances	1,02,67,123	86,45,131
Total	1,02,67,123	86,45,131

8.SHORT TERM BORROWINGS

Particulars	As at March 31, 2026	As at March 31, 2025
(a) Unsecured loans		
Others	-	-
(b) Secured Loans		
CC Loan From Punjab National Bank	5,40,00,000	4,50,00,000
Total	5,40,00,000	4,50,00,000

9 - TRADE PAYABLES

Particulars	As at March 31, 2026	As at March 31, 2025
Sundry Creditors	14,86,79,216	10,56,89,125
Total	14,86,79,216	10,56,89,125

10 - OTHER CURRENT LIABILITIES

Particulars	As at March 31, 2026	As at March 31, 2025
(a) Advance from Customers	1,86,93,521	2,16,23,114
(b) Other Current Liabilities	34,67,123	23,28,430
Total	2,21,60,644	2,39,51,544

11 - SHORT TERM PROVISIONS

Particulars	As at March 31, 2026	As at March 31, 2025
(a) Audit fee Payable	1,50,000	1,50,000
(b) Director Remuneration Payable	96,00,000	48,00,000
(c) Provision for Income Tax	12,68,58,813	5,83,50,104
(d) Rent Payable	2,05,000	1,86,500
(e) TDS payable	-	1,14,71,901
(f) Commission Payable	10,67,331	6,86,320
Total	13,78,81,144	7,56,44,825

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SAMEERA AGRO AND INFRA LIMITED

NOTES FORMING PART OF FINANCIAL STATEMENTS

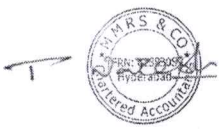
12 - PROPERTY PLANT & EQUIPMENTS

Fixed Assets	Gross Block						Accumulated Depreciation					Net Block	
	As at April 1, 2025	Additions	Deletions/ Adjustments	Acquired through business combinations	Translation exchange difference	As at March 31, 2026	As at April 1, 2025	Depreciation charge for the year	Translation exchange difference	Deletions/ Adjustments	As at March 31 2026	As at March 31, 2026	As at March 31, 2025
a. Tangible Assets													
Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Fixtures	12,86,076	-	-	-	-	12,86,076		1,92,911.45	-	-	1,92,911	10,93,165	12,86,076
Computer & IT equipment	-	-							-	-	-		
Vehicles	3,55,724	-				3,55,724		53,358.62			53,359	3,02,366	3,55,724
Total	**16,41,801**	-	-	-	-	**16,41,801**	-	**2,46,270**	-	-	**2,46,270**	**13,95,530**	16,41,801
b. Intangible Assets													
Software	6,755	-	-	-	-	6,755		2,702.16	-	-	2,702	4,053	6,755
C. Capital Work in Progress	-	-	-	-	-	-	-	-	-	-	-	-	-
Advances for Works (SSS Project)	15,26,39,804	5,02,48,871				20,28,88,675	-					20,28,88,675	15,26,39,804
Total (a+b+c)	15,42,88,360	-	-	-	-	**20,45,17,231**	-	**2,48,972**	-	-	**2,48,972**	**20,42,88,259**	15,42,88,359

13 - NON CURRENT INVESTMENTS (at Cost)

a. Details of Other Investments

Name of the Body Corporate	Subsidiary / Associate / JV/ Controlled Entity / Others	Amount (`)	
		As at March 31, 2026	As at 31, March 2025
Investement in Equity Instruments			
Globe continental Distilleries pvt ltd (74%)	Subsidiary	36,08,74,320	36,08,74,320
Globe Commercials Ltd	Associate	44,08,398	44,08,398
Total		36,52,82,718	36,52,82,718



SAMEERA AGRO AND INFRA LIMITED

NOTES FORMING PART OF FINANCIAL STATEMENTS

14 - DEFERRED TAX

Particulars	As at March 31, 2026	As at March 31, 2025
Deferred Tax Liabilities		
Opening Balance	2,47,617	2,02,906
Tranfer from Reserves		-
Fixed assets: Impact of difference between tax depreciation and depreciation/ amortization charged for the financial reporting	37,096	44,711
Others		
Gross deferred tax liability	2,84,713	2,47,617
Deferred Tax Asset		
Opening Balance	-	-
Tranfer from Reserves	-	-
Net deferred tax Liability/ (asset)	2,84,713	2,47,617

15 - LONG TERM LOANS & ADVANCES

Particulars	As at March 31, 2026	As at March 31, 2025
a. Unsecured, Considered good		
Deposits	2,21,700	2,21,700
Advances	2,27,81,281	1,87,23,950
Total	2,30,02,981	1,89,45,650

16 - INVENTORIES (Valued at Lower of Cost or Net Realisable value)

Inventories	As at March 31, 2026	As at March 31, 2025
a. Devoleped Land Plots	2,49,46,575	2,49,46,575
b. WIP at Odisha	78,56,340	78,56,340
c. Finished Goods (Agri)	15,37,53,587	8,03,57,682
Total	18,65,56,502	11,31,60,597

17. TRADE RECEIVABLES

Particulars	As at March 31, 2026	As at March 31, 2025
Sundry Debtors	97,87,74,443	82,15,10,876
Total	97,87,74,443	82,15,10,876

18 - CASH & CASH EQUIVALENTS

Particulars	As at March 31, 2026	As at March 31, 2025
Cash and Cash Equivalents		
(i) Balances with banks and cash in hand	10,64,284	18,67,131
Total	10,64,284	18,67,131

19 - OTHER CURRENT ASSETS

Particulars	As at March 31, 2026	As at March 31, 2025
TDS Recivable	-	33,93,370
Other Receivables	6,78,312	3,86,580
Total	6,78,312	37,79,950

MMRS & CO Chartered Accountants

SAMEERA AGRO AND INFRA LIMITED

NOTES FORMING PART OF FINANCIAL STATEMENTS

20 - REVENUE FROM OPERATIONS

Particulars	As at March 31, 2026	As at March 31, 2025
Sales (Agri Commodities)	2,74,01,68,549	2,36,45,89,121
Total	2,74,01,68,549	2,36,45,89,121

21 - COST OF MATERIALS CONSUMED

Particulars	As at March 31, 2026	As at March 31, 2025
Purchase (agri products)	2,42,92,51,890	2,10,08,28,649
Add: Frieght Inwards/ Direct Expenses/Mfg Expenses	6,65,36,529	3,97,12,165
Total	2,49,57,88,419	2,14,05,40,814

22 - Change in inventories

Particulars	As at March 31, 2026	As at March 31, 2025
Opening Stock	11,31,60,597	9,88,32,769
Closing Stock	15,37,53,587	11,31,60,597
Total	-4,05,92,990	-1,43,27,828

23 - EMPLOYEE BENEFIT EXPENSE

Particulars	As at March 31, 2026	As at March 31, 2025
Salaries and incentives	59,02,574	36,42,650
Director's Remuneration & Allowances	48,00,000	48,00,000
Staff welfare expenses	10,34,641	4,78,912
Total	1,17,37,215	89,21,562

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SAMEERA AGRO AND INFRA LIMITED

NOTES FORMING PART OF FINANCIAL STATEMENTS

24 - OPERATION & OTHER EXPENSES

a.

Particulars	As at March 31, 2026	As at March 31, 2025
Electricity Charges	1,83,585	1,45,812
Printing & Stationery	1,94,641	1,86,712
Repairs & Maintenance	1,26,457	1,08,312
Rent-office	16,00,000	14,50,000
Advertisement Expenses	84,576	67,121
Wages	61,43,313	57,91,212
Powel and Fuel	6,39,158	5,81,212
Conveyance	3,95,696	3,78,201
Commisions	15,37,418	13,56,812
Miscellaneous Expenses	1,94,585	2,26,912
Sortex Expenses	8,14,754	6,18,531
Discounts	7,45,783	5,60,123
Factory Rent	12,50,000	10,58,900
Godown Rent	12,80,000	10,80,000
Godown Maintenance	6,13,643	3,76,912
Hamali Charges	16,45,851	13,81,367
Travelling charges	9,14,759	8,91,213
Business Promotion Expenses	84,57,438	68,18,312
Other Expenses	39,68,613	30,67,192
Telephone & Communication	91,475	89,135
Transport and Frieght	20,14,754	18,61,292
Vehicle Maintenance	95,696	56,913
Total	3,29,92,195	2,81,52,196

b. Payment to Auditors

Particulars	As at March 31, 2026	As at March 31, 2025
Payments to the auditor	1,50,000	1,50,000
Total	1,50,000	1,50,000
Grand Total (a+b)	3,31,42,195	2,83,02,196

25 - FINANCE COSTS

Particulars	As at March 31, 2026	As at March 31, 2025
Interest expense on CC Loan	44,88,750	3,93,750
Bank Charges	92,563	86,291
Total	45,81,313	4,80,041

MMRS & CO FRN: 013830S Chartered Accountants

SAMEERA AGRO AND INFRA LIMITED

NOTES FORMING PART OF FINANCIAL STATEMENTS

26. Earnings per Share :

The basic and diluted EPS is Calculated as under

Particulars	As at March 31, 2026	As at March 31, 2025
a) Profit after Tax during the year (Rs.)	**16,67,91,811**	**14,20,72,710**
b) Earnings available to Equity Shareholders for Basic & Diluted EPS(Rs.)	**16,67,91,811**	**14,20,72,710**
c) Weighted average Number of Shares taken for computation of EPS		
- Basic	59549000	11909800
- Diluted	59549000	11909800
d) Earning per Share (b/c)		
- Basic	2.80	11.93
- Diluted	2.80	11.93

27 - RELATED PARTY TRANSACTIONS - Related parties and their relationship

Entities having Control on Management	Relationship	
1. Satyamurthy Sivalenka	**Managing Director & Shareholder of the Company**	
2. Sivalenka Kameswari	**Director & Shareholder of the Company**	
Transactions with Related Parties	**2025-26**	2024-25
Sales of Investments to Related Party	-	-
Rent Paid to Related Party	16,00,000	14,50,000
Consultancy charges	-	-
Remunaration to Director	48,00,000	48,00,000
Total	**64,00,000**	**62,50,000**

28. Figures for the previous year have been rearranged/ regrouped / recast wherever necessary to conform to the current year presentation/ classification.

29. Figures represented in the financial statements has been rounded off to the nearest rupee

For MMRS & CO
Chartered Accountants
FRN: 013830S

MMRS & CO Chartered Accountants Hyderabad

CA Naresh Tummalapalli Partner
M. No. 252120
UDIN:26252120YROBKN5188

Place: Hyderabad
Date: 06/04/2026

For and on Behalf of Board of Directors of
Sameera Agro and Infra Limited
CIN: U45201TG2002PLC038623

S. Kameswari

Sivalenka Satyamurthy
Managing Director
DIN:00412609

Sivalenka Kameswari
Director
DIN:00412669

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS SAMEERA AGRO AND INFRA LIMITED

Report on the Audit of the Consolidated Financial statements

We have audited the accompanying consolidated financial statements of SAMEERA AGRO AND INFRA LIMITED (Formerly: SAMEERA INFRA PROJECTS PRIVATE LIMITED ("the Company"), which comprise the Balance Sheet as of March 31, 2026, the Statement of Profit and Loss (including Other Comprehensive Income), the Cash Flow Statement, and the Statement of Changes in Equity for the year then ended, and 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 consolidated 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 Indian Accounting Standards prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and its profit, total comprehensive income, its cash flows and the changes in equity for the year ended on that date.

Basis for Opinion

We conducted our audit of the consolidated financial statements 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 Auditor's Responsibility for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial statements.

Key Audit Matters

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



Sr. No	Key Audit Matter	Auditor's Response
1	**Revenue recognition – Sale of goods** Refer to Note 3 (h) "Revenue Recognition" of the Consolidated Financial Statements under Significant Accounting Policies. Revenue from the sale of goods is recognized when control of the products being sold is transferred to the customer, which is mainly upon delivery and when there are no longer any unfulfilled obligations. The timing of revenue recognition is relevant to the reported performance of the Company. The Management considers revenue as a key measure for the evaluation of performance. There is a risk of revenue being recorded before the control is transferred.	We have performed the following principal audit procedures in relation to revenue recognized which include a combination of testing internal controls and substantive testing as under: • Assessing the appropriateness of the Company's revenue recognition accounting policies in line with Ind AS 115 ("Revenue from Contracts with Customers") and testing thereof. • Evaluating the integrity of the general information and technology ("IT") control environment and testing the operating effectiveness of key IT application controls. • Understanding the revenue recognition process, evaluating the design and implementation of the Company's controls with respect to revenue recognition. • Testing the effectiveness of such controls over revenue cut-off at year-end. • Testing the supporting documentation for sales transactions recorded during the period closer to the year-end and subsequent to the year-end, including examination of credit notes issued subsequent to the year's end to determine whether revenue was recognized in the correct period. • Performing analytical procedures on current year revenue based on monthly trends and where appropriate, conducting further inquiries and testing.



Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Report of the Directors and Management Discussion & Analysis but does not include the consolidated financial statements, consolidated financial statements, and our auditor's report thereon.

Our opinion on the consolidated 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 consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements, or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard fraud or error. In preparing the consolidated financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concerned and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations or has no realistic alternative but to do so.

The Company's Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated financial statements.

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

- Identify and assess the risks of material misstatement of the consolidated 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 financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has an adequate internal financial controls system with reference to consolidated financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.



- 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 consolidated 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 consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

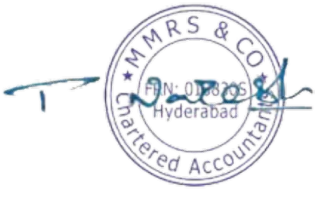
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, 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 the Statement of Changes in Equity dealt with by this Report are in agreement with the books of account.
    D. In our opinion, the aforesaid consolidated financial statements comply with the Ind AS specified under Section 133 of the Act.



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

F. With respect to the adequacy of the internal financial controls with reference to consolidated financial statements of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls with reference to consolidated financial statements.

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, as amended in our opinion and to the best of our information and according to the explanations given to us:

   a. The Company does not have any pending litigations which effects its financial position in its consolidated financial statements.
   b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
   c. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company

      i. The Management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, 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.
      ii. The Management has represented, that, to the best of its knowledge and belief, no funds have been received by the Company from any person(s) or entity(ies), including foreign entities.
      iii. Based on the audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under subclause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
      iv. The Company has not declared any dividend during the year and there is no pending dividend payable that are declared in the previous year in accordance with Section 123 of the Act, as applicable

MMRS & CO Chartered Accountants Hyderabad

As stated in the Note under the Statement of Changes in Equity, the Board of Directors of the Company has proposed a final dividend for the year which is subject to the approval of the members at the ensuing Annual General Meeting. The dividend proposed is in accordance with Section 123 of the Act, as applicable.
Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company w.e.f. April 1, 2025.

2. List of Subsidiaries on which consolidated financial statements are prepared are as follows
   a) Globe continental Distilleries Private Limited

For and on behalf of
For MMRS & CO
Chartered Accountants
FRN: 013830S

CA Naresh Tummalapalli
Partner
M.No.252120
UDIN: 26252120PTIFSH9534

Place: Hyderabad
Date: 06/04/2026

ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

Report on the Internal Financial Controls with reference to consolidated financial statements under Clause (i) of Sub section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls with reference to the consolidated financial statements of SAMEERA AGRO AND INFRA LIMITED ("the Company") as of March 31, 2026, in conjunction with our audit of the consolidated 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 with reference to consolidated financial statements based on the internal control with reference to consolidated financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation, and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to the consolidated financial statements of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls with reference to consolidated financial statements. 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 with reference to consolidated financial statements was established and maintained and if such controls operated effectively in all material respects.



Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to consolidated financial statements and their operating effectiveness. Our audit of internal financial controls with reference to consolidated financial statements included obtaining an understanding of internal financial controls with reference to consolidated financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk.

The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

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

Meaning of Internal Financial Controls with reference to consolidated financial statements

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

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



Opinion

In our opinion, to the best of our information and according to the explanations given to us on internal financial controls with reference to consolidated financial statements, the Company has, in all material respects, an adequate internal financial control system with reference to consolidated financial statements and such internal financial controls with reference to consolidated financial statements were operating effectively as at March 31, 2026, based on the criteria for internal financial control with reference to consolidated financial statements 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 MMRS & CO
Chartered Accountants
FRN: 013830S



CA Naresh Tummalapalli
Partner
M. No. 252120
UDIN: 26252120PTIFSH9534

Place: Hyderabad
Date: 06/04/2026

SAMEERA AGRO AND INFRA LIMITED

Formerly : SAMEERA INFRA PROJECTS PRIVATE LIMITED

Consolidated Balance Sheet as at March 31, 2026

	Particulars	Note No.	As at March 31,2026	As at March 31, 2025
I.	**EQUITY AND LIABILITIES**			
1	**Shareholders' funds**			
	(a) Share capital	4	59,54,90,000	11,90,98,000
	(b) Reserves and surplus	5	74,71,20,239	1,07,26,20,973
	(c) Non controlling interest	6	11,64,49,247	14,65,60,132
	(d) Money received against share warrants		-	-
2	**Share application money pending allotment**			
3	**Non-current liabilities**			
	(a) Long-term borrowings	7	1,48,91,000	1,48,91,000
	(b) Deferred tax liabilities (Net)		-	-
	(c) Other Long term liabilities	8	1,02,67,123	86,45,131
	(d) Long-term provisions		-	-
4	**Current liabilities**			
	(a) Short-term borrowings	9	5,40,00,000	4,50,00,000
	(b) Trade payables	10	18,22,36,261	13,83,45,905
	(c) Other current liabilities	11	2,63,31,906	2,76,54,653
	(d) Short-term provisions	12	13,78,81,144	5,12,20,269
	TOTAL		1,88,46,66,920	1,62,40,36,062
II.	**ASSETS**			
1	**Non-current assets**			
	(a) Property Plant & Equipments			
	Tangible Assets	13	39,98,78,115	40,57,19,161
	Intangible Assets		4,32,76,053	5,77,02,755
	Capital Work - in - Progress		20,28,88,675	15,26,39,804
	Intangible Assets under development			-
	(b) Non-current investments	14	44,08,398	44,08,398
	(c) Deferred tax assets (net)	15	2,84,713	2,47,617
	(d) Long-term loans and advances	16	2,30,02,981	1,89,45,650
	(e) Other non-current assets	17	89,126	89,126
2	**Current assets**			
	(a) Current investments		-	-
	(b) Inventories	18	23,01,64,608	15,67,68,703
	(c) Trade receivables	19	97,87,74,443	82,15,10,876
	(d) Cash and cash equivalents	20	12,21,496	22,24,022
	(e) Short-term loans and advances		-	-
	(f) Other current assets	21	6,78,312	37,79,950
	TOTAL		1,88,46,66,920	1,62,40,36,062
	Notes Forming part of Financial Statements	**1-28**		

Schedules Refered to above and notes attached thereto form integral part of balance sheet

For M M R S & CO
Chartered Accountants
FRN:013830S

CA TUMMALAPALLI NARESH
Partner
M. No. 252120
UDIN:26252120PTIFSH9534

Place: Hyderabad
Date:06/04/2026

For and on Behalf of Board of Directors of
Sameera Agro and Infra Limited
CIN: L45201TG2002PLC038623

Sivalenka Satyamurthy
Managing Director
DIN:00412609

Sivalenka Kameswari
Director
DIN:00412669

SAMEERA AGRO AND INFRA LIMITED

Formerly : SAMEERA INFRA PROJECTS PRIVATE LIMITED

Consolidated Profit and loss statement for the period ended March 31, 2026

	Particulars	Note No	As at March 31,2026	As at March 31, 2025
I.	Revenue from operations	22	2,74,01,68,549	2,36,45,89,121
II.	Other income		-	-
III.	**Total Revenue**		2,74,01,68,549	2,36,45,89,121
IV.	**Expenses:**			
	Cost of materials consumed	23	2,49,57,88,419	2,17,51,83,103
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	24	(4,05,92,990)	-5,79,35,934
	Employee benefits expense	25	1,21,59,818	92,73,986
	Operation and Other Expenses	26	3,42,86,690	2,93,21,353
	Finance Costs	27	45,81,313	4,80,041
	Depreciation and amortization expense	13	2,02,67,747	2,61,88,873
V.	**Total expenses**		2,52,64,90,997	2,18,25,11,422
VI.	**Profit before exceptional and extraordinary items and tax (III-IV)**		21,36,77,552	18,20,77,699
VII.	Exceptional items		-	-
VIII.	**Profit before extraordinary items and tax (V - VI)**		21,36,77,552	18,20,77,699
IX.	Extraordinary Items (Income)		-	-
X	**Profit before tax (VII- VIII)**		21,36,77,552	18,20,77,699
	Tax expense:			
	(1) Current tax		6,85,08,709	5,83,50,104
XI	(2) Deferred tax		-37,096	-44,711
XII	**Profit (Loss) for the period from continuing operations (VII-VIII)**		14,52,05,938	12,37,72,306
XIII	Profit/(loss) from discontinuing operations		-	-
XIV	Tax expense of discontinuing operations		-	-
XV	**Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)**		-	-
XVI	**Profit (Loss) for the period (XI + XIV)**		14,52,05,938	12,37,72,306
	Earnings per equity share:			
	(1) Basic	28	2.44	10.39
	(2) Diluted	28	2.44	10.39
	Notes Forming part of Financial Statements	**1-28**		
	Schedules Refered to above and notes attached thereto form integral part of balance sheet			

For M M R S & CO
Chartered Accountants
FRN:013830S

CA TUMMALAPALLI NARESH
Partner
M. No. 252120
UDIN:26252120PTIFSH9534

Place: Hyderabad
Date:06/04/2026

For and on Behalf of Board of Directors of
Sameera Agro and Infra Limited
CIN: L45201TG2002PLC038623

Sivalenka Satyamurthy
Managing Director
DIN:00412609

Sivalenka Kameswari
Director
DIN:00412669

SAMEERA AGRO AND INFRA LIMITED

Formerly : SAMEERA INFRA PROJECTS PRIVATE LIMITED

Cash Flow Statement for the period ended March 31,2026

Particulars	As at March 31,2026 (Audited)		As at March 31, 2025 (Audited)	
Cash Flow from Operating Activities				
Net Profit before tax and extra ordinary items	21,36,77,552		18,20,77,699	
Add: Deffered Tax			-	
Add: Interest	45,81,313		3,93,750	
Add: Depriciation	2,02,67,747		2,61,88,873	
Cash flow before working capital changes		23,85,26,612	-	20,86,60,322
Increase/(Decrease) in Current Liabilities				
Short-term Borrowings	90,00,000		4,47,41,400	
Trade Payables	4,38,90,356		5,67,10,255	
Other Current Liabilities	(13,22,747)		37,03,109	
Short-term Provisions	8,66,60,875		(44,36,084)	
(Increase)/Decrease in Current Assets				
Inventories	(7,33,95,905)		(5,79,35,934)	
Trade Receivables	(15,72,63,567)		(16,60,11,924)	
Short term Loans and Advances	-		1,87,23,950	
Non current Investments	-		21,89,66,001	
Other Current Assets	31,01,638		(68,488)	
Cash generated from operations		(8,93,29,350)	-	5,60,42,181
Income taxes Paid	-		(5,83,50,104)	
Net Cash from Operating Activities		*14,91,97,262*		*26,47,02,503*
Cash flow from Investing Activities				
Long-term Loans & Advances	(40,57,331.00)		(1,87,23,950)	
Other non-current Assets	-		(5,003)	
Capital work in Progress	(5,02,48,871)		-	
Change in Fixed Assets	-		(52,90,85,524)	
Net Cash Flow from Investing Activities		*(5,43,06,202.00)*		*(54,78,14,477)*
Cash Flow from Financing Activities				
Other Long Term Liabilities	16,21,992		10,99,868	
Proceeds from Long term Borrowings	-		(98,76,000)	
Bonus Issue	47,63,92,000		-	
Changes in Reserves	(56,93,26,265)		29,31,26,554	
Interest paid on Borrowings	(45,81,313)		(3,93,750)	
Net Cash Flow from Financing Activities		*(9,58,93,586)*		*28,39,56,672*
Net Increase/(Decrease) in Cash		(10,02,526)		8,44,698
Add: Cash and cash equvalents at the beginning of the year		22,24,022		13,79,324
Cash and cash equvalents at the end of the year		12,21,496		22,24,022

For M M R S & CO
Chartered Accountants
FRN:013830S

CA THUMMALAPALLI NARESH
Partner
M.No:252120
UDIN No:26252120PTIFSH9534

Place: Hyderabad
Date:06/04/2026

For and on Behalf of Board of Directors of
Sameera Agro and Infra Limited
CIN: L45201TG2002PLC038623

Sivalenka Satyamurthy
Managing Director
DIN:00412609

Sivalenka Kameswari
Director
DIN:00412669

SAMEERA AGRO AND INFRA LIMITED

NOTES FORMING PART OF FINANCIAL STATEMENTS

1. Company Overview

Our Company was incorporated as 'Sameera Homes Private Limited', Company under the Companies Act, 1956 pursuant to Certificate of Incorporation dated March 08, 2002 issued by the Registrar of Companies, Hyderabad, Andhra Pradesh. The name of our Company 'Sameera Homes Private Limited' was changed to "Sameera Infra Projects Private Limited" under the Companies Act, 2013 pursuant to a special resolution passed by our shareholders at the EGM held on January 25, 2020 and had obtained fresh vide Certificate of Incorporation dated February 11, 2020 issued by the Registrar of Companies, Hyderabad. Further, name of company "Sameera Infra Projects Private Limited" was changed to "Sameera Agro And Infra Private Limited" under the Companies Act, 2013 pursuant to a special resolution passed by our shareholders at the EGM held on January 28, 2023 and had obtained Certificate of Incorporation dated April 18, 2023 issued by the Registrar of Companies, Hyderabad, Telangana. Subsequently, our Company was converted into Public Limited Company and the name of the Company was changed from "Sameera Agro and Infra Private Limited" to "Sameera Agro And Infra Limited" under the Companies Act, 2013 pursuant to a special resolution passed by our shareholders at the EGM held on April 19, 2023 and had obtained fresh Certificate of Incorporation dated April 28, 2023 issued by the Registrar of Companies, Hyderabad, Telangana.

2. Basis of preparation

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India ('Indian GAAP') to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013. The financial statements have been prepared on an accrual basis and under the historical cost convention. The accounting policies adopted in the preparation of financial statements are consistent with those of previous year, except for the change in accounting policy explained below

3. Significant Accounting Policies

i) Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent asset and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during reporting period. Examples of such estimates include estimates of expected contract costs to be incurred to complete contracts, provision for doubtful debts, further obligations under employee retirement benefit plans and estimated useful life of fixed assets actual results could differ from these estimates. Any changes in estimates are adjusted prospectively.

ii) Revenue Recognition

Revenue from the sale of goods is recognized at the point of dispatch of materials to customers; income from turnkey services and Consultancy services are accounted on the basis of receipt of the contracts.

iv) Fixed Assets

Fixed Assets of the Company are stated in the books of account and disclosed in annual accounts at Historical Cost, which includes incidental cost related to acquisition and installation.

v) Inventories

Inventories are valued at lower of cost and net realizable value. Cost is determined on First in First out basis. Cost includes freight, non-refundable taxes and all other incidental expenses incurred to bring the inventories up to the Stores.

vi) Depreciation

Depreciation on Fixed Assets is provided using estimated useful life of the assets upto 95% of original cost of assets at the rates as derived under Schedule II of the Companies Act, 2013.

vii) Taxes on Income

Tax expense comprises current and deferred tax. Current income-tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961 enacted in India and tax laws prevailing in the respective tax jurisdictions where the company operates. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

The Accounting Standard 22"- Accounting for taxes on income, requires recognition of Defferred Tax Asset/Liability based on management estimation of effect reversible timing difference arising out of financial books and tax computation as per relevant Act. In the opinion of management no material reversible timing differences arise out of company's financials and it its tax assessment and accordingly no deferred tax Asset or Liability has been recognised in the books of accounts. The Accounting Standard 22"- Accounting for taxes on income, requires recognition of Defferred Tax Asset/Liability based on management estimation of effect reversible timing difference arising out of financial books and tax computation as per relevant Act. In the opinion of management no material reversible timing differences arise out of company's financials and it its tax assessment and accordingly no deferred tax Asset or Liability has been recognised in the books of accounts.

SAMEERA AGRO AND INFRA LIMITED

NOTES FORMING PART OF FINANCIAL STATEMENTS

viii) Earnings per share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

ix) Provisions

The company recognizes a provision when there is a present obligation as a result of a past event and it is probable that it would involve an outflow of resources and a reliable estimate can be made of the amount of such obligation. Such provisions are not discounted to their present value and are determined based on the management's estimation of the obligation required to settle the obligation at the balance sheet date and adjusted to reflect management's current estimates. The company has discontinued the policy of carry forward of leave, hence the balances provision which was brought forward has been written back to the profit & loss statement

4 - SHARE CAPITAL

The Authorised, Issued, subscribed and fully paid up share capital comprises of equity shares having par value of ` 10 each as follows

Particulars	As at March 31,2026	As at March 31, 2025
Authorised		
75000000 Equity Shares of ` 10 each	13,00,00,000	13,00,00,000
Issued, Subscribed & Paid up		
5,95,49,000 Equity Shares @ Rs. 10/- Each	59,54,90,000	11,90,98,000
Total	59,54,90,000	11,90,98,000

a. Reconciliation of Shares Outstanding at the beginning and at the end of the year

Particulars	As at March 31,2026		As at March 31, 2025	
	Number	Amount	Number	Amount
Opening Balance	1,19,09,800	11,90,98,000	1,19,09,800	8,42,98,000
Issued	-	-	-	-
Bonus	4,76,39,200	47,63,92,000		
Bought Back	-	-	-	-
Closing Balance	5,95,49,000	59,54,90,000	1,19,09,800	8,42,98,000

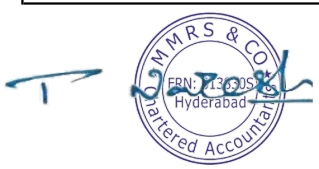
B. Details of Share Holders holding more than 5% shares in the company

Name of Shareholder	As at March 31,2026		As at March 31, 2025	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Equity Shares				
SS Murthy	3,93,20,205	66.03	78,64,000	93.29
S Kameswari			3,53,800	4.20
Total	3,93,20,205	66.03	82,17,800	97.49

C. Terms/rights attached to Equity Shares

The company has only one class of equity shares having a par value of `10 per share. Each holder of equity shares is entitled to one vote per share. The company declares and pays dividends in Indian rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting.

In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholder.



SAMEERA AGRO AND INFRA LIMITED

NOTES FORMING PART OF FINANCIAL STATEMENTS

5 - RESERVES & SURPLUS

Particulars	As at March 31,2026	As at March 31, 2025
a. Surplus		
Opening balance	35,27,28,954	80,22,56,244
(+) Net Profit/(Net Loss) For the current year	16,67,91,811	14,20,72,709
	51,95,20,765	94,43,28,953
b. Securities Premium Account	59,16,00,000	-
Less:bonus	(47,63,92,000)	-
c.capital Reserve	14,18,34,320	14,18,34,320
Total	77,65,63,085	1,08,61,63,273
Reserves from globe continental distilleries private limited-74%	(2,94,42,846)	(1,35,42,300)
Total	74,71,20,239	1,07,26,20,973

6 - NON CONTROLLING INTEREST

Particulars	As at March 31,2026	As at March 31, 2025
globe continental distilleries private limited-26%	11,64,49,247	14,65,60,132
Total	11,64,49,247	14,65,60,132

7 - Long Term Borrowings

Particulars	As at March 31,2026	As at March 31, 2025
Secured Loans against Plots	1,48,91,000	1,48,91,000
Total	1,48,91,000	1,48,91,000

8.OTHER LONG TERM LIABILITIES

Particulars	As at March 31,2026	As at March 31, 2025
Trade advances	1,02,67,123	86,45,131
Total	1,02,67,123	86,45,131

9.SHORT TERM BORROWINGS

Particulars	As at March 31,2026	As at March 31, 2025
Secured loans		
CC Loan from Punjab National Bank	5,40,00,000	4,50,00,000
Total	5,40,00,000	4,50,00,000

10 - TRADE PAYABLES

Particulars	As at March 31,2026	As at March 31, 2025
Sundry Creditors	18,22,36,261	13,83,45,905
Total	18,22,36,261	13,83,45,905

11 - OTHER CURRENT LIABILITIES

Particulars	As at March 31,2026	As at March 31, 2025
(a) Advance from Customers	1,86,93,521	2,16,23,114
(b) Advance from Customers-Related Parties	-	-
(b) Other Current Liabilities	76,38,385	60,31,539
Total	2,63,31,906	2,76,54,653

12 - SHORT TERM PROVISIONS

Particulars	As at March 31,2026	As at March 31, 2025
(a) Audit fee Payable	1,50,000	1,50,000
(b) Director Remuneration Payable	96,00,000	48,00,000
(c) Provision for Income Tax	12,68,58,813	5,83,50,104
(d) Rent Payable	2,05,000	1,86,500
(e) TDS payable	-	1,14,71,901
(f) Commission Payable	10,67,331	6,86,320
Total	13,78,81,144	7,56,44,825

MMRS & CO
FRN: 13250S
Hyderabad
Chartered Accountants

SAMEERA AGRO AND INFRA LIMITED

NOTES FORMING PART OF FINANCIAL STATEMENTS

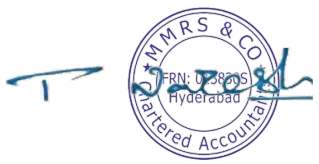
13- PROPERTY PLANT & EQUIPMENTS

Fixed Assets	Gross Block						Accumulated Depreciation					Net Block	
	As at April 1, 2025	Additions	Deletions/ Adjustments	Acquired through business combinations	Translation exchange difference	As at March 31,2026	As at April 1, 2025	Depreciation charge for the year	Translation exchange difference	Deletions/ Adjustments	As at March 31,2026	As at March 31,2026	As at March 31, 2025
a. Tangible Assets													
Land	36,59,00,000	-	-	-	-	36,59,00,000	-	-	-	-	-	36,59,00,000	-
Furniture and Fixtures	12,86,076	-	-	-	-	12,86,076	-	1,92,911	-	-	1,92,911	10,93,165	15,13,031
buildings	1,52,94,500	-	-	-	-	1,52,94,500	-	14,52,978			14,52,978	1,38,41,523	
Plant & Machinery	2,28,82,860	-	-	-	-	2,28,82,860	-	41,41,798			41,41,798	1,87,41,062	
Vehicles	3,55,724	-	-	-	-	3,55,724	-	53,359			53,359	3,02,366	4,18,499
Total	**40,57,19,161**	**-**	**-**	**-**	**-**	**40,57,19,161**	**-**	**58,41,045**	**-**	**-**	**58,41,045**	**39,98,78,115**	**19,31,530**
b. Intangible Assets													
Software	6,755		-	-	-	6,755		2,702	-	-	2,702	4,053	11,259
Trade marks and licenses	5,76,96,000	-				5,76,96,000		1,44,24,000	-	-	1,44,24,000	4,32,72,000	11,259
												4,32,76,053	
Advances for Works (SSS Project)	15,26,39,804	5,02,48,871				20,28,88,675	-	-	-	-	-	20,28,88,675	-
Total (a+b+c)	**55,83,65,720**	**5,02,48,871**	**-**	**-**	**-**	**66,63,10,591**	**-**	**2,02,67,747**	**-**	**-**	**2,02,67,747**	**64,60,42,843**	**19,54,048**

14 - NON CURRENT INVESTMENTS (at Cost)

a. Details of Other Investments

Name of the Body Corporate	Subsidiary / Associate / JV/ Controlled Entity / Others	Amount	
		As at March 31,2026	As at 31 March 2025
Globe Commercials Ltd	Associate	44,08,398	44,08,398
Total		44,08,398	44,08,398



SAMEERA AGRO AND INFRA LIMITED

NOTES FORMING PART OF FINANCIAL STATEMENTS

15 - DEFERRED TAX

Particulars	As at March 31,2026	As at March 31, 2025
Deferred Tax Liabilities		
Opening Balance	2,47,617	2,02,906
Tranfer from Reserves	-	-
Fixed assets: Impact of difference between tax depreciation and depreciation/ amortization charged for the financial reporting	37,096	44,711
Net deferred tax Liability/ (asset)	2,84,713	2,47,617

16 - LONG TERM LOANS & ADVANCES

Particulars	As at March 31,2026	As at March 31, 2025
Unsecured, Considered good		
(a)Deposits	2,21,700	2,21,700
(b)Advances	2,27,81,281	1,87,23,950
Total	2,30,02,981	1,89,45,650

17-Other Non Current Assets

Particulars	As at March 31,2026	As at March 31, 2025
Preliminary expenses	89,126	89,126
Total	89,126	89,126

18 - INVENTORIES (Valued at Lower of Cost or Net Realisable value)

Particulars	As at March 31,2026	As at March 31, 2025
a. Developed Land plots	2,49,46,575	2,49,46,575
b. WIP at Odisha	78,56,340	78,56,340
c.Finished Goods	19,73,61,693	12,39,65,788
Total	23,01,64,608	15,67,68,703

19. TRADE RECEIVABLES

Particulars	As at March 31,2026	As at March 31, 2025
Trade Receivable	97,87,74,443	82,15,10,876
Total	97,87,74,443	82,15,10,876

20 - CASH & CASH EQUIVALENTS

Particulars	As at March 31,2026	As at March 31, 2025
Cash and Cash Equivalents		
Balances with banks and cash in hand	12,21,496	22,24,022
Total	12,21,496	22,24,022

21 - OTHER CURRENT ASSETS

Particulars	As at March 31,2026	As at March 31, 2025
TDS Recivable	-	33,93,370
Other Receivables	6,78,312	3,86,580
Total	6,78,312	37,79,950

MMRS & CO Chartered Accountants Hyderabad

SAMEERA AGRO AND INFRA LIMITED

NOTES FORMING PART OF FINANCIAL STATEMENTS

22 - REVENUE FROM OPERATIONS

Particulars	As at March 31,2026	As at March 31, 2025
Sales (Agri Commodities)	2,74,01,68,549	2,36,45,89,121
Total	2,74,01,68,549	2,36,45,89,121

23 - COST OF MATERIALS CONSUMED

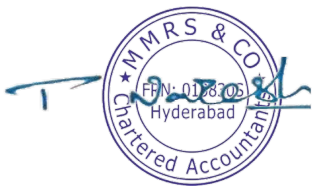
Particulars	As at March 31,2026	As at March 31, 2025
Purchase	2,42,92,51,890	2,13,54,70,938
Add: Frieght Inwards/ Direct Expenses/Mfg Expenses	6,65,36,529	3,97,12,165
Total	2,49,57,88,419	2,17,51,83,103

24 - Change in inventories

Particulars	As at March 31,2026	As at March 31, 2025
Opening Stock	15,67,68,703	9,88,32,769
Closing Stock	19,73,61,693	15,67,68,703
Total	-4,05,92,990	-5,79,35,934

25 - EMPLOYEE BENEFIT EXPENSE

Particulars	As at March 31,2026	As at March 31, 2025
Salaries and incentives	62,18,465	38,99,462
Director's Remuneration & Allowances	48,00,000	48,00,000
Staff welfare expenses	11,41,353	5,74,524
Total	1,21,59,818	92,73,986



SAMEERA AGRO AND INFRA LIMITED

NOTES FORMING PART OF FINANCIAL STATEMENTS

26 - OPERATION & OTHER EXPENSES

a.

Particulars	As at March 31,2026	As at March 31, 2025
Electricity Charges	3,90,767	3,66,483
Printing & Stationery	2,36,312	2,22,431
Repairs & Maintenance	1,26,457	1,08,312
Office expenses	81,012	79,310
Rent-office	16,00,000	14,50,000
Advertisement Expenses	1,80,088	1,54,751
Wages	61,43,313	57,91,212
Powel and Fuel	8,47,870	7,37,343
Pooja expenses	78,321	67,539
Conveyance	4,33,208	4,05,113
Commisions	15,37,418	13,56,812
Miscellaneous Expenses	4,13,597	4,07,584
Sortex Expenses	8,14,754	6,18,531
Discounts	7,45,783	5,60,123
Factory Rent	12,50,000	10,58,900
Godown Rent	12,80,000	10,80,000
Godown Maintenance	6,13,643	3,76,912
Hamali Charges	16,45,851	13,81,367
Travelling charges	9,14,759	8,91,213
Business Promotion Expenses	84,57,438	68,18,312
Other Expenses	39,68,613	30,67,192
Telephone & Communication	1,17,153	1,11,805
Transport and Frieght	20,72,645	19,17,074
Vehicle Maintenance	1,57,688	1,13,034
Total	3,41,06,690	2,91,41,353

b. Payment to Auditors

Particulars	As at March 31,2026	As at March 31, 2025
Payments to the auditor	1,80,000	1,80,000
Total	1,80,000	1,80,000
Grand Total (a+b)	3,42,86,690	2,93,21,353

27 - FINANCE COSTS

Particulars	As at March 31,2026	As at March 31, 2025
Interest expense on Loan	44,88,750	3,93,750
Bank Charges	92,563	86,291
Total	45,81,313	4,80,041

28. Earnings per Share :

The basic and diluted EPS is Calculated as under

Particulars	As at March 31,2026	As at March 31, 2025
a) Profit after Tax during the year (Rs.)	14,52,05,938	12,37,72,306
b) Earnings available to Equity Shareholders for Basic & Diluted EPS(Rs.)	14,52,05,938	12,37,72,306
c) Weighted average Number of Shares taken for computation of EPS		
- Basic	59549000	11909800
- Diluted	59549000	11909800
d) Earning per Share (b/c)		
- Basic	2.44	10.39
- Diluted	2.44	10.39

MMRS & CO Chartered Accountants FRN 013832S Hyderabad