

J. C. BHALLA & CO.
CHARTERED ACCOUNTANTS

BRANCH OFFICE : B-5, SECTOR-6, NOIDA - 201 301 (U.P.)
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Independent Auditor's Report on Half Yearly and year to date Financial Results of Saceerome Limited Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Saceerome Limited

Opinion

1. We have audited the accompanying Financial Results of Saceerome Limited ("the Company") for the half year and year ended March 31, 2026 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ("Listing Regulations").
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Statement:
 - (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations, and
 - (ii) gives a true and fair view in conformity with the applicable Accounting Standards (AS) prescribed under Section 133 of the Companies Act, 2013 ("the Act"), read with relevant rules issued thereunder, and other accounting principles generally accepted in India, of the net profit after tax of the Company for the half and year ended March 31, 2026.

Basis for Opinion

3. We conducted our audit in accordance with the standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results 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 (the ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Board of Directors' Responsibilities for the Financial Results

4. This Statement has been prepared on the basis of the annual audited financial statements and has been approved by the Company's Board of Directors. The Company Board of Directors is responsible for the preparation and presentation of the Statement that gives true and fair view of the net profit of the Company in accordance with the Accounting Standards prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. This responsibility also



includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities, selection and application of appropriate accounting policies, making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Results

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.
8. As part of an audit in accordance with the SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - (i) Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, 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.
 - (ii) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has in place adequate internal financial controls with reference to financial statements and the operating effectiveness of such controls.
 - (iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - (iv) Conclude on the appropriateness of the Board of Director'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



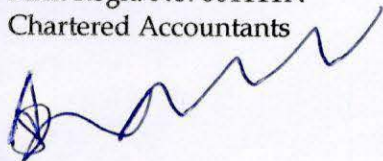
doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our opinion is based on 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.

- (v) Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
9. 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.
10. 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.

Other Matter

11. The Financial Statements of the Company for the year ended March 31, 2025 were audited by another firm of Chartered Accountants under the Companies Act, 2013 who, vide their report dated May 10, 2025 have expressed an unmodified opinion on those Financial Statements. Our opinion is not modified in respect of this matter.
12. The Statement includes the financial results for the half year ended March 31, 2026, being the balancing figure between the audited figures in respect of the full financial year and the published year-to-date figures up to the half year of the relevant financial year which were subjected to limited review by us, as required under the Listing Regulations.

For J C Bhalla & Co.
Firm Regn. No. 001111N
Chartered Accountants



(Akhil Bhalla)

Partner

Membership No: 505002

UDIN: 26505002-XHOKW X8639



Place: New Delhi

Date : May 25, 2026

Sacheerome Limited
(Formerly Known As Sacheerome Private Limited)

CIN: L74899DL1992PLC049258

Registered Office : Y-4, Okhla Industrial Area, Phase- II, New Delhi- 110020

Corporate Office : F-89/4/2 Okhla Industrial Area, Phase -I , New Delhi-110020

Tel - 91-11-47311111, E-mail- info@sacheerome.com, Website- www.sacheerome.com

Statement of Assets and Liabilities

(All amounts in Rupees lakhs, unless otherwise stated)

	Particulars	As at March 31, 2026 (Audited)	As at March 31, 2025 (Audited)
I	<u>EQUITY AND LIABILITIES</u>		
	Shareholders' Funds		
	Share Capital	2,237.28	1,633.20
	Reserves and Surplus	12,605.12	4,559.59
		14,842.40	6,192.79
	Non- current Liabilities		
	Other long term liabilities	16.64	16.64
	Long-term Provisions	326.20	248.98
		342.84	265.62
	Current Liabilities		
	Short-term Borrowings	-	346.52
	Trade Payables		
	-total outstanding dues of micro enterprises and small enterprises; and	355.00	693.19
	-total outstanding dues other than micro enterprise and small enterprises	1,165.13	704.43
	Other Current Liabilities	416.49	219.63
	Short-term Provisions	81.09	18.28
		2,017.71	1,982.05
	Total Equity and Liabilities	17,202.95	8,440.46
II	<u>ASSETS</u>		
	Non-current Assets		
	Property, Plant and Equipment and Intangible Assets		
	- Property, Plant and Equipment	2,277.29	2,097.55
	- Intangible Asset	13.47	-
	- Capital Work-in-progress	5,737.81	2,847.71
	Non Current Investment	148.52	156.12
	Deferred Tax Assets (Net)	181.50	141.09
	Long-term Loans and Advances	930.40	252.61
	Other Non Current Assets	91.55	69.82
		9,380.54	5,564.90
	Current Assets		
	Inventories	1,175.58	1,061.08
	Trade Receivables	1,975.88	1,540.74
	Cash and Bank Balances	4,512.94	191.60
	Short-term Loans and Advances	114.57	64.74
	Other Current Assets	43.44	17.40
		7,822.41	2,875.56
	Total Assets	17,202.95	8,440.46

For Sacheerome Limited

Manoj Arora
Chairman & Managing Director

DIN: 01811530

Date: 25/05/2026

Place: New Delhi



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Statement of audited Financial Results for the year ended March 31, 2026

(All amounts in Rupees lakhs, except earning per share)

S.No.	Particulars	Half year ended		Year ended		
		March 31, 2026 (Audited) (See Note 7 below)	September 30, 2025 (Unaudited)	March 31, 2025 (Unaudited)	March 31, 2026 (Audited)	March 31, 2025 (Audited)
	Income					
I	Revenue from Operations	7,582.08	7,656.50	5,708.09	15,238.58	10,753.59
II	Other Income	224.22	165.76	50.07	389.98	104.87
III	Total Income [I + II]	7,806.30	7,822.26	5,758.16	15,628.56	10,858.45
	Expenses					
IV	Cost of materials consumed	4,624.74	4,681.53	3,516.81	9,306.26	6,373.50
	Changes in inventories of finished goods and stock-in-progress	(86.33)	(84.22)	(114.78)	(170.55)	7.66
	Employee benefits expense	670.12	608.98	521.94	1,279.10	1,026.09
	Finance costs	4.19	7.56	24.25	11.75	27.52
	Depreciation and amortization expense	142.28	103.56	98.31	245.84	176.18
	Other expenses	641.79	505.81	519.42	1,147.60	1,104.95
	Total Expenses	5,996.79	5,823.21	4,565.93	11,820.00	8,715.89
V	Profit/(Loss) for the year before prior period items and tax [III - IV]	1,809.51	1,999.05	1,192.23	3,808.56	2,142.57
VI	Prior Period Items (Net)	-	-	1.22	-	0.56
VII	Profit/(Loss) for the year before tax [V - VI]	1,809.51	1,999.05	1,191.00	3,808.56	2,142.00
VIII	Tax Expense:					
	- Current Tax	489.50	515.35	295.92	1,004.85	555.05
	- Income tax for earlier years	-	-	(0.79)	-	(0.79)
	- Deferred Tax (credit)/charge	(30.42)	(9.99)	2.65	(40.41)	(10.36)
IX	Profit/(Loss) for the year [VII- VIII]	1,350.43	1,493.68	893.23	2,844.11	1,598.11
X	Paid-up equity share capital (Face value of Rs. 10/- per share)	2,237.28	2,237.28	1,633.20	2,237.28	1,633.20
XI	Reserves (Excluding Revaluation Reserve)				12,605.12	4,559.59
XII	Earnings per equity share of face value of Rs. 10/- each (not annualised for half year)					
	- Basic	6.04	7.52	5.47	13.43	9.79
	- Diluted	6.04	7.52	5.47	13.43	9.79

For Sacheerome Limited

Mandj Arora
Chairman & Managing Director
DIN: 01811590

Date: 25/05/2026
Place: New Delhi



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Statement of Cash Flow

(All amounts in Rupees lakhs, unless otherwise stated)

Particulars	Year ended	Year ended
	March 31, 2026 (Audited)	March 31, 2025 (Audited)
A. Cash flow from operating activities		
Net Profit before tax	3,808.56	2,141.99
Adjustments for:		
Depreciation and amortizations	245.84	176.18
Other balances written off/(written back)	0.13	35.43
Interest expense	11.75	27.52
(Profit)/loss on sale/retirement of property, plant and equipments	(7.04)	(0.70)
Provision for Retirement Benefits	108.60	49.91
Unrealised foreign exchange difference	(19.40)	(9.73)
Interest income	(247.12)	(7.45)
Operating cash flow before working capital changes	3,901.33	2,413.15
Working capital adjustments		
(Increase)/decrease in inventories	(114.50)	120.68
(Increase)/decrease in trade receivables, loans and advances and other assets	(537.47)	22.26
Increase/ (decrease) in trade payables, other liabilities and provisions	334.66	287.74
Cash Generated from Working Capital Changes	(317.31)	430.67
Total Cash generated from operations	3,584.02	2,843.82
Income tax paid	(969.31)	(595.65)
Net cash from operating activities (A)	2,614.71	2,248.18
B. Cash flow from investing activities		
Purchase or construction of property, plant and equipments including intangible assets, capital work in progress and capital advances	(4,005.30)	(2,438.35)
Proceeds from sale of property, plant and equipments	11.27	10.29
Interest received	247.12	7.45
Movement in other bank balances including monitoring account balances	(3,118.47)	-
Bank deposits/redemption/maturity of bank deposits having maturity of more than 3 months but less than 12 months	(1,010.00)	105.94
Net cash used in investing activities (B)	(7,875.39)	(2,314.69)
C. Cash flow from financing activities		
Issue of Share capital (net of issue expenses)	5,805.52	-
Proceeds from/(repayments of) short term borrowings (net)	(346.52)	204.02
Interest paid	(11.75)	(27.52)
Net cash from financing activities (C)	5,447.24	176.51
Net increase/(decrease) in cash and cash equivalents (D=A+B+C)	186.56	110.01
Cash and cash equivalents at the beginning of the period	185.33	75.32
Cash and cash equivalents at the end of period	371.91	185.33
Component of Cash & Cash equivalents:		
Cash in hand	6.20	2.51
Bank balances	365.71	182.81
Cash and cash equivalents at end of period	371.91	185.33

Notes:

- The above cash flow statement has been prepared under the 'Indirect method' as Setout in Accounting Standard-3 specified under Section 133 of the Act, read with Rule 7 of the Companies(Accounts) Rules, 2014.
- Figures in brackets indicate cash outgo
- Previous year figures have been regrouped/rearranged wherever necessary to conform current year's presentation.

Date : 25/05/2026
Place : New Delhi



For Sacheerome Limited

Manoj Arora
Chairman & Managing Director
DIN: 01811530

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Notes:

- 1 The financial results for the year ended on March 31, 2026 have been reviewed and recommended for approval by the Audit Committee and accordingly approved by the Board of Directors of Sacheerome Limited ("the Company") at their respective meetings held on May 25, 2026. The Statutory Auditors have carried out audit of these financial results.
- 2 These financial results have been prepared in accordance with the recognition and measurement principles of applicable Accounting Standards ('AS') prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder and the terms of the SEBI Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.
- 3 The business activities of the Company predominantly fall within a single primary business segment viz. manufacturing and sale of fragrances and flavours. Hence, there is no separate reportable business segment as per AS-17 "Segment Reporting" specified under section Section 133 of the Companies Act, 2013.
- 4 During the year 2025-26, the Company has completed its initial public offer (IPO) of 6,040,800 equity shares of face value of Rs. 10 each at an issue price of Rs. 102 per share (including securities premium of Rs. 92 per share) comprising fresh issue. The Equity Shares on the Company got listed and admitted to the dealing on the NSE SME Exchange w.e.f June 16, 2025. The Company has incurred Rs. 356.10 lakhs as IPO related expenses that has been adjusted to securities premium. The unutilized amount as at March 31, 2026 was Rs. 2946.14 lakhs as per details below:

Particulars	Amount (In Rs. lakhs)
In bank account	1.28
In Fixed deposit (Net of interest earned on fixed deposit amounting to Rs.172.33 lakhs that has been reinvested.)	2,944.86
Total	2,946.14

- 5 The unaudited Financial Results for the half year ended March 31, 2025 have not been audited or reviewed by the statutory auditors of the Company. However, the management has exercised necessary due diligence to ensure that the said Financial Results for these periods provide a true and fair view of the Company's affairs.
- 6 The financial results of the Company are available at the Company's website (www.sacheerome.com) and website of stock exchange where the Equity Shares of the Company are listed (www.nseindia.com)
- 7 The figures for the half year ended March 31, 2026 are the balancing figures between the audited figures in respect of full financial year and the published year to date figures up to the half year of the relevant financial year which were subject to limited review.
- 8 The status of investor complaints during the year ended March 31, 2026 are as under:

Particulars	Number(s)
Complaints pending at the beginning of the period	-
Complaints received during the period	23
Complaints disposed off during the period	23
Complaints pending as at the end of the period	-

- 9 Previous year/period figures have been recasted/regrouped/rearranged/ reclassified wherever considered necessary to make it comparable with the current period.

Date: 25/05/2026
Place: New Delhi

For Sacheerome Limited

Manoj Arora
Chairman & Managing Director
DIN: 01811530

