

Dt: 06.04.2026

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,

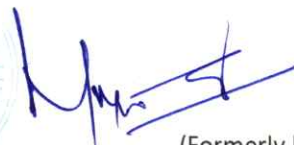
Sub: Outcome of Board Meeting held on 06.04.2026.
Ref: Scrip Code: SAIFL Scrip Name: Sameera Agro and Infra Limited.

With reference to the above subject, we wish to inform you that the Board of Directors of the Company at their meeting held today i.e. 6TH April, 2026 has considered and approved the following:

1. Audited financial results/statements of Standalone and Consolidated for the quarter and year ended 31.03.2026.
2. Audit Report by the Statutory Auditors for the Financial Year ended 31.03.2026.
3. The Board of Directors have deliberated in detail about non-compliance / delay in compliance with provisions of Regulation 295 of SEBI (ICDR) Regulations 2018, in completion of Bonus Issue by the company and reasons, circumstances which led to such delay in compliance with the above said Regulation, consequent levy of penalties thereof by NSE vide its letter dated 25th June, 2025 and email dated 24th December, 2025, and company's request dated 26th June, 2025 for waiver of penalties and 3rd March, 2026 stating circumstances / reasons for delay and financial impact thereof on the company etc.,. The Board of Directors have taken note of the reasons / circumstances that led to delay in completion of Bonus Issue as stated in the letter dated 3rd March, 2026 and also payment of Rs.53,00,000/- (Fifty Three Lakhs only) made by the company.

Further, the Board has advised Management team and also Company Secretary and Compliance Officer of the Company to ensure strict compliance with the provisions of SEBI ICDR Regulations 2018 and LODR Regulations henceforth and not to repeat the non-compliances / delays in compliance with any Regulations in future. Further, the Board has advised them to ensure the total payment of penalty at the earliest possible and ensure the compliance with the relevant provisions of the Regulations in this regard.

4. The proposal for acquisition of sick industrial Unit of Ethanol manufacturing plant with 4 acres of land and about 10 acres of land adjacent to the existing Distillery unit Globe Continental Distilleries Pvt Ltd., 74% owned subsidiary of the company has been considered by the Board. Further, Managing Director has appraised the Board about the multipurpose utility of the unit land for expansion of the Distillery unit, and also setting up of new Ethanol plant, processing unit, cold storages, warehouses, etc., for supporting the other business verticals of the company in a bid to drive the manifold growth of the company through strengthening all the business verticals and activities of the company.



Sameera Agro and Infra Limited

CIN: U45201TG2002PLC038623

(Formerly known as Sameera Infra Projects Private Limited)

Plot No. 54 & 55, A.G. Arcade, Balaji Co-operative Society, Transport Road, Secunderabad-500 009

Tel: +91 040 40123364, E-mail: info@sameeraagroandinfra.com, Website: www.sameeraagroandinfra.com

The Board of Directors after detailed deliberations on various factors of the proposal, authorized the Managing Director and also Company Secretary to workout nitty-gritties of the above said proposal, submit cost – benefit analysis report thereof, scope of possible growth of the company with the proposed acquisition, projected revenues, estimated valuations of the company etc., and submit the detailed report on the same to the Board of Directors for their consideration in the forth coming Board meetings in order to facilitate the possible decision in this regard.

The Board Meeting commenced at 11.00 A.M. and concluded at 2.15 P.M.

You are requested to please take on record above said information.

Thanking you.

Yours faithfully,
For **SAMEERA AGRO AND INFRA LIMITED**



SATYA MURTHY SIVALENKA
MANAGING DIRECTOR AND CEO
DIN 00412609





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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.



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Sr. No	Key Audit Matter	Auditor's Response
1	<p>Revenue recognition – Sale of goods</p> <p>Refer to Note 3 (h) "Revenue Recognition" of the Standalone Financial Statements under Significant Accounting Policies.</p> <p>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.</p> <p>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.</p>	<p>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:</p> <ul style="list-style-type: none">• 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.



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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.



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- 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.



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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,



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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 Kumar Malapalli
Partner
M.No.252120
UDIN: 26252120YROBKN5188

Date: 06/04/2026
Place: Hyderabad

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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.



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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.



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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: 0138305



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

Place: 06/04/2026
Date: Hyderabad



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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.





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(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.



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Nature of the Statute	Name 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)

- 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.
- The Company has not been declared a willful defaulter by any bank or financial institution or Government or any Government authority.
- 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.
- 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.
- 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.
- The Company has not raised loans during the year on the pledge of securities held in its subsidiaries.





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(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.



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(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: 0138305



CA Nareshtummalapalli
Partner
M. No. 252120
UDIN: 26252120YROBKN5188

Place: Hyderabad
Date: 06/04/2026

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

SAMEERA AGRO AND INFRA LIMITED

[formerly known as Sameera Infra Projects Private Limited]

CIN:L45201TG2002PLC038623

Regd. off: S1,Plot No: 54 55 AG Arcade, Balaji Co Operative Housing Society, Diamond Point, Gunrock, Secunderabad, Telangana-500038

Corp. Off: S1,Plot No: 54 55 AG Arcade, Balaji Co Operative Housing Society, Diamond Point, Gunrock, Secunderabad, Telangana-500038

E-mail: - info@sameerahomes.com

Website: info@sameerahomes.com

Statement of Audited Standalone Financial Results for the Half year ended and for the Year ended March 31, 2026

(Amount in Lakhs)

Sr.No	Particulars	For the Quarter Ended			For the Half Year Ended		For the Year Ended	
		31-03-2026 (Audited)	31-12-2025 (Un-Audited)	31-03-2025 (Audited)	31-03-2026 (Audited)	31-03-2025 (Audited)	31-03-2026 (Audited)	31-03-2025 (Audited)
I.	Revenue from Operations	9,429.58	6,854.91	8,322.83	16,284.49	13,628.15	27,401.68	23,645.89
II.	Other Income	-	-	-	-	-	-	-
III.	Total Revenue(=I+II)	9,429.58	6,854.91	8,322.83	16,284.49	13,628.15	27,401.68	23,645.89
IV.	Expenses:							
	(a) Cost materials Consumed	7,456.78	7,055.43	7,186.82	14,512.21	13,225.41	24,957.88	21,405.40
	(b) Purchase of Stock-in-Trade	-	-	-	-	-	-	-
	(c) Changes in Inventories of finished goods	988.80	-869.55	356.35	119.25	-963.69	-405.93	-143.27
	(d) Employee Benefit Expenses	3.25	57.21	29.77	60.46	54.04	117.37	89.21
	(e) Depreciation and Amortisation Expenses	0.60	0.65	0.74	1.25	1.47	2.49	2.94
	(f) Finance Cost	19.51	15.73	2.27	35.24	4.41	45.81	4.80
	(g) Other Expenses	23.30	131.23	83.04	154.53	143.62	331.42	283.02
	Total Expenses	8,492.24	6,390.70	7,658.99	14,882.94	12,465.26	25,049.04	21,642.10
V.	Profit before exceptional and extraordinary items and tax(III-IV)	937.34	464.21	663.84	1,401.55	1,162.89	2,352.64	2,003.79
VI.	Exceptional Items	-	-	-	-	-	-	-
VII.	Profit before extraordinary items and tax (V - VI)	937.34	464.21	663.84	1,401.55	1,162.89	2,352.64	2,003.79
VIII.	Extraordinary Items	-	-	-	-	-	-	-
IX.	Profit before tax (VII-VIII)	937.34	464.21	663.84	1,401.55	1,162.89	2,352.64	2,003.79
X.	Tax Expenses:							
	(1) Current tax	272.96	135.17	210.01	408.13	360.75	685.09	583.50
	(2) Deferred tax expenses/(credit)	-0.37	0.04	-0.39	-0.33	-0.38	-0.37	-0.44
	(3) Short/(Excess) Provision for Earlier Years	-	-	-	-	-	-	-
XI.	Profit/(Loss) for the period from continuing operations(IX- X)	664.75	329.00	454.22	993.75	802.52	1,667.92	1,420.73
XII.	Profit/(Loss) for the period from discontinued operations	-	-	-	-	-	-	-
XIII.	Tax Expenses of discontinued operations	-	-	-	-	-	-	-
XIV.	Profit/(Loss) from discontinued operations (after tax)(XII-XIII)	-	-	-	-	-	-	-
XV.	Profit/(Loss) for the period (XI+XIV)	664.75	329.00	454.22	993.75	802.52	1,667.92	1,420.73
XVI.	Other Comprehensive Income							
	(A) (i) Item that will not be reclassified to profit or loss	-	-	-	-	-	-	-
	(ii) Income tax that will not be reclassified to profit or loss	-	-	-	-	-	-	-
	(B) (i) Item that will be reclassified to profit or loss	-	-	-	-	-	-	-
	(ii) Income tax that will be reclassified to profit or loss	-	-	-	-	-	-	-
XVII.	Total Comprehensive Income for the period (XV+XVI) Comprising Profit/(Loss) and Other Comprehensive Income for the period	664.75	329.00	454.22	993.75	802.52	1,667.92	1,420.73
XVIII.	Paid up equity share capital(Face value of Rs.10/- each)	5,954.90	5,954.90	1,190.98	5,954.90	1,190.98	5,954.90	1,190.98
XIX.	Earnings Per Equity Share:(For Continuing Operations)							
	(1) Basic(₹)	1.12	0.55	3.81	1.67	6.74	2.80	11.93
	(2) Diluted(₹)	1.12	0.55	3.81	1.67	6.74	2.80	11.93
XX.	Earnings Per Equity Share: (For Discontinued Operations)							
	(1) Basic(₹)	-	-	-	-	-	-	-
	(2) Diluted(₹)	-	-	-	-	-	-	-
XXI.	Earnings Per Equity Share:(For Discontinued & Continuing Operations)							
	(1) Basic(₹)	1.12	0.55	3.81	1.67	6.74	2.80	11.93
	(2) Diluted(₹)	1.12	0.55	3.81	1.67	6.74	2.80	11.93

For MMRS & CO
Chartered Accountants
FRN: 0138705

CA Naresht, Tujimralapalli
Partner
M. No. 252120
UDIN:26252120YR0BKNS188

Place: Hyderabad
Date:06/04/2026

For and on Behalf of Board of Directors of
SAMEERA AGRO AND INFRA LIMITED
CIN: L45201TG2002PLC038623

Sivalenka Satyarnurthy
Managing Director
DIN:00412609

S. Kameswari
Director
DIN:00412669



SAMEERA AGRO AND INFRA LIMITED

(formerly known as Sameera Infra Projects Private Limited)

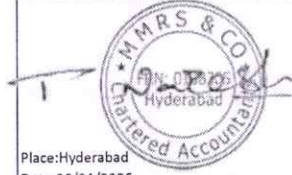
CIN:L45201TG2002PLC038623

S1,Plot No: 54 55 AG Arcade, Balaji Co Operative Housing Society, Diamond Point,Gunrock, Secunderabad, Telangana-500038

Segment Report -Standalone

(Rs in Lakhs)

Sr.No	Particulars	For the Quarter Year Ended			9 Months Period ended		For the Year Ended
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025	31-03-2026
		(Audited)	(Un-Audited)	(Audited)	(Audited)	Audited)	(Audited)
1	Segment Revenue						
	Sale of Agri Commodities	9,429.58	6,854.91	8,322.83	16,284.49	13,628.15	27,401.68
	Total Revenue	9,429.58	6,854.91	8,322.83	16,284.49	13,628.15	27,401.68
2	Less:Intersegment Revenue	-	-	-	-	-	-
3	Net sales / Income from operations	9,429.58	6,854.91	8,322.83	16,284.49	13,628.15	27,401.68
4	Profit/(loss) before tax, interest and depreciation	957.45	480.59	666.85	1,438.04	1,168.77	2,400.94
	Total	957.45	480.59	666.85	1,438.04	1,168.77	2,400.94
5	Less: Depreciation	0.60	0.65	0.74	1.25	1.47	2.49
6	Finance Cost	19.51	15.73	2.27	35.24	4.41	45.81
7	Exceptional Items	-	-	-	-	-	-
8	Total Profit before tax	937.34	464.21	663.84	1,401.55	1,162.89	2,352.64



Place:Hyderabad
Date:06/04/2026

For and on behalf of the board of directors of
Sameera Agro and Infra Limited

Sivalenka Satyamurthy
Sivalenka Satyamurthy
Managing Director
DIN:00412609

S. Kameswari
Sivalenka Kameswari
Director
DIN:00412669



SAMEERA AGRO AND INFRA LIMITED				
(formerly known as Sameera Infra Projects Private Limited)				
CIN:L45201TG2002PLC038623				
S1,Plot No: 54 55 AG Arcade, Balaji Co Operative Housing Society, Diamond Point,Gunrock, Secunderabad, Telangana-500038				
Statement of Standalone Balance sheet as at 31 March 2026				
(In Lakhs)				
	Particulars	Note No.	For the Year Ended	
			01-04-2025	01-04-2024
I. ASSETS			31-03-2026	31-03-2025
			(Audited)	(Audited)
(1) Non - current assets				
(a) Property,Plant and Equipment			13.96	16.42
(b) Intangible assets			0.04	0.06
(c) Capital Work In Progress			2,028.89	1,526.40
(d) Financial assets				
(i) Investments			3,652.82	3,652.82
(ii) Others			-	-
(e) Deferred tax assets (net)			2.85	2.47
(f) Other non - current assets			-	-
(e) Long term loans and advances			230.03	189.46
(2) Current assets				
(a) Inventories			1,865.57	1,131.61
(b) Financial assets				
(i) Investments			-	-
(ii) Trade receivables			9,787.74	8,215.11
(iii) Cash and cash equivalents			10.64	18.67
Bank balances other than cash and cash				
(iv) equivalents			-	-
(v) Others			-	-
(c) Other current assets			6.78	37.80
(d) Short term loans and advances			-	-
Total Assets			17,599.32	14,790.82
II. EQUITY AND LIABILITIES				
(1) Equity				
(a) Equity Share capital			5,954.90	1,190.98
(b) Other equity			7,765.63	10,861.64
Liabilities				
(2) Non - current liabilities				
(a) Financial liabilities				
(i) Long Term Borrowings			148.91	148.91
(ii) Lease Liabilities			-	-
(iii) Other Financial Liabilities			-	-
(b) Deferred Tax Liability (net)			-	-
(c) Other long term liabilities			102.67	86.45
(3) Current liabilities				
(a) Financial liabilities				
(i) Short Term Borrowings			540.00	450.00
(ii) Trade payables			1,486.79	1,056.89
(iii) Other financial liabilities			-	-
(b) Provisions			1,378.81	756.44
(c) Other current liabilities			221.61	239.51
Total Equity and Liabilities			17,599.32	14,790.82

For MMRS & CO
Chartered Accountants
FRN: 0138305

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: L45201TG2002PLC038623

Sivalenka Satyamurthy
Managing Director
DIN:00412609

S. Kameswari
Director
DIN:00412669



SAMEERA AGRO AND INFRA LIMITED

(formerly known as Sameera Infra Projects Private Limited)

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

(Rs. in Lakhs)

Particulars	31st March 2026		31st March 2025	
	(Audited)		(Audited)	
Cash Flow from Operating Activities				
Net Profit before tax and extra ordinary items	2,352.63		2,003.78	
Add: Interest	44.89		3.94	
Add: Depreciation	2.49		2.94	
Add: Loss on sale of fixed asset			-	
Less: Other Writebacks			-	
Cash flow before working capital changes		2,400.01		2,010.66
Increase/(Decrease) in Current Liabilities				
Short-term Borrowings	90.00		447.41	
Trade Payables	429.90		240.53	
Other Current Liabilities	(17.91)		-	
Short-term Provisions	622.36		199.88	
(Increase)/Decrease in Current Assets				
Inventories	(733.96)		(143.27)	
Trade Receivables	(1,572.63)		(1,660.12)	
Short-term Loans & Advances	-		187.23	
Non-current investments	-		-	
Other Current Assets	31.01		(0.68)	
Cash generated from operations	(1,151.23)	-	-729.02	
Income taxes Paid	-		(583.50)	
Net Cash from Operating Activities		(1,151.23)		-1,312.52
Cash flow from Investing Activities				
Long-term Loans & Advances	40.57		-187.23	
Investments	-		-1,418.34	
Capital work In Progress	(502.49)		-	
Purchase of Fixed Assets	-		-414.18	
Net Cash Flow from Investing Activities		(461.92)		-2,019.75
Cash Flow from Financing Activities				
Other long term Liabilities	16.22		10.99	
Proceeds from Long Term Borrowings	-		(98.76)	
Changes in reserves & Surplus	(3,130.14)		1,418.34	
Bonus Issue	4,763.92		-	
Interest paid on Borrowings	(44.89)		(3.94)	
Net Cash Flow from Financing Activities		1,605.12		1,326.63
Net Increase/(Decrease) in Cash		(8.03)		5.04
Add: Cash and cash equivalents at the beginning of the year		18.67		13.63
Cash and cash equivalents at the end of the year		10.64		18.67

For MMRS & CO

Chartered Accountants

FRN: 0138395

CA Naresh Jammalapalli

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: L45001TG2002PLC038623

Sivalenka Satyamurthy

Managing Director

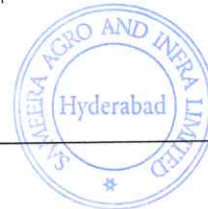
DIN:00412609

S. Kameswari

Sivalenka Kameswari

Director

DIN:00412669



SAMEERA AGRO AND INFRA LIMITED

CIN: L45201TG2002PLC038623

Notes to Financial Results

- 1) The above Audited standalone financial results for the Half year ended and year ended March 31,2026 of Sameera agro and infra limited (the "Company") were reviewed by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held. The results have been subjected to a limited review by the Statutory Auditors of the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI LODR Regulations"), who have issued an unmodified conclusion on the same.
- 2) These financial results have been prepared in accordance with the recognition and measurement principles of Accounting Standards ("AS") prescribed section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 3) The Earning per Share (EPS) has been computed in accordance with the Accounting Standard on Earnings per Share (AS 20) which required effect of bonus issue to be given till the earliest period reported.
- 4) The comparative results and other information for the Half year ended and year ended March 31,2026 have been limited reviewed by the statutory auditors of the Company and for year ended March 31, 2025 have been audited by the statutory auditors of the Company. The management has exercised necessary due diligence to ensure that the said comparative results provide a true and fair view of its affairs.
- 5) The figures for Half year ended and year ended March 31,2026, are the Audited year-to-date figures.
- 6) Previous year/period's figures have been regrouped/reclassified wherever necessary to correspond with the current period's classification for comparison.



Date:06/04/2026

Place: Hyderabad

For SAMEERA AGRO AND INFRA LIMITED

Satya Murthy Sivalenka

Managing Director

DIN:00412609

S. Kameswari

Sivalenka Kameswari

Director

DIN:00412669





MMRS & CO

CHARTERED ACCOUNTANTS

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	<p>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.</p> <p>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.</p>	<p>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:</p> <ul style="list-style-type: none"> • 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

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 Kumar Malapalli
Partner
M.No.252120
UDIN: 26252120PTIFSH9534

Place: Hyderabad
Date: 06/04/2026



MMRS & CO

CHARTERED ACCOUNTANTS

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.





MMRS & CO

CHARTERED ACCOUNTANTS

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.





MMRS & CO

CHARTERED ACCOUNTANTS

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

A handwritten signature in blue ink is written over a circular purple stamp. The stamp contains the text 'MMRS & CO', 'FRN: 013830S', and 'Hyderabad'. The signature is written in a cursive style.

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

Place: Hyderabad
Date: 06/04/2026

SAMEERA AGRO AND INFRA LIMITED

[formerly known as Sameera Infra Projects Private Limited]

CIN:L45201TG2002PLC038623

Regd. off: S1,Plot No: 54 55 AG Arcade, Balaji Co Operative Housing Society, Diamond Point, Gunrock, Secunderabad, Telangana-500038
Corp. Off: S1,Plot No: 54 55 AG Arcade, Balaji Co Operative Housing Society, Diamond Point, Gunrock, Secunderabad, Telangana-500038

E-mail: - info@sameerahomes.com

Website: info@sameerahomes.com

Statement of Audited Consolidated Financial Results for the Half year ended and for the Year ended March 31, 2026

(Amount in Lakhs)

Sr.No	Particulars	For the Quarter Ended			For the Half Year Ended		For the Year Ended	
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025	31-03-2026	31-03-2025
		(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)	(Audited)	(Audited)
I.	Revenue from Operations	9,429.91	6,854.91	8,322.83	16,284.82	13,628.15	27,401.69	23,645.89
II.	Other Income	-	-	-	-	-	-	-
III.	Total Revenue(I+II)	9,429.91	6,854.91	8,322.83	16,284.82	13,628.15	27,401.69	23,645.89
IV.	Expenses:							
	(a) Cost materials Consumed	7,456.78	7,055.43	7,563.25	14,512.21	13,571.84	24,957.88	21,751.83
	(b) Purchase of Stock-in-Trade	-	-	-	-	-	-	-
	(c) Changes in Inventories of finished goods	929.37	-869.55	-79.73	59.82	-1,399.77	-405.93	-579.35
	(d) Employee Benefit Expenses	5.63	57.21	33.30	62.84	57.57	121.60	92.74
	(e) Depreciation and Amortisation Expenses	110.68	50.04	153.71	160.72	291.74	342.87	293.21
	(f) Finance Cost	19.51	15.73	2.27	35.24	4.41	45.81	4.80
	(g) Other Expenses	29.88	131.23	61.90	161.11	122.49	202.68	261.89
	Total Expenses	8,551.85	6,440.09	7,734.70	14,991.94	12,648.28	25,264.91	21,825.12
V.	Profit before exceptional and extraordinary items and tax(II-IV)	878.06	414.82	588.13	1,292.88	979.87	2,136.78	1,820.77
VI.	Exceptional Items	-	-	-	-	-	-	-
VII.	Profit before extraordinary items and tax (V - VI)	878.06	414.82	588.13	1,292.88	979.87	2,136.78	1,820.77
VIII.	Extraordinary Items	-	-	-	-	-	-	-
IX.	Profit before tax (VII-VIII)	878.06	414.82	588.13	1,292.88	979.87	2,136.78	1,820.77
X.	Tax Expenses:							
	(1) Current tax	300.32	107.85	221.08	408.17	360.75	685.09	583.50
	(2) Deferred tax expenses/(credit)	-0.31	-0.03	-0.36	-0.34	-0.38	-0.38	-0.44
	(3) Short/(Excess) Provision for Earlier Years	-	-	-	-	-	-	-
XI.	Profit/(Loss) for the period from continuing operations(IX- X)	578.05	307.00	367.41	885.05	619.50	1,452.07	1,237.71
XII.	Profit/(Loss) for the period from discontinued operations	-	-	-	-	-	-	-
XIII.	Tax Expenses of discontinued operations	-	-	-	-	-	-	-
XIV.	Profit/(Loss) from discontinued operations (after tax)(XII-XIII)	-	-	-	-	-	-	-
XV.	Profit/(Loss) for the period (XI+XIV)	578.05	307.00	367.41	885.05	619.50	1,452.07	1,237.71
XVI.	Other Comprehensive Income							
	(A) (i) Item that will not be reclassified to profit or loss	-	-	-	-	-	-	-
	(ii) Income tax that will not be reclassified to profit or loss	-	-	-	-	-	-	-
	(B) (i) Item that will be reclassified to profit or loss	-	-	-	-	-	-	-
	(ii) Income tax that will be reclassified to profit or loss	-	-	-	-	-	-	-
XVII.	Total Comprehensive Income for the period (XV+XVI) Comprising Profit/(Loss) and Other Comprehensive Income for the period	578.05	307.00	367.41	885.05	619.50	1,452.07	1,237.71
XVIII.	Paid up equity share capital(Face value of Rs.10/- each)	5,954.90	5,954.90	1,190.98	5,954.90	1,190.98	5,954.90	1,190.98
XIX.	Earnings Per Equity Share:(For Continuing Operations)							
	(1) Basic(₹)	0.97	0.52	3.08	1.49	5.20	2.44	10.39
	(2) Diluted(₹)	0.97	0.52	3.08	1.49	5.20	2.44	10.39
XX.	Earnings Per Equity Share: (For Discontinued Operations)							
	(1) Basic(₹)	-	-	-	-	-	-	-
	(2) Diluted(₹)	-	-	-	-	-	-	-
XXI.	Earnings Per Equity Share:(For Discontinued & Continuing Operations)							
	(1) Basic(₹)	0.97	0.52	3.08	1.49	5.20	2.44	10.39
	(2) Diluted(₹)	0.97	0.52	3.08	1.49	5.20	2.44	10.39

For MMRS & CO
Chartered Accountants
FRN: 013830

CA Naresh Tumbalapati
Partner
M. No. 252120
UDIN:26252120PTFSH9534

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

S. Kameswari

Sivalenka Kameswari
Director
DIN:00412669



SAMEERA AGRO AND INFRA LIMITED

(formerly known as Sameera Infra Projects Private Limited)

CIN:L45201TG2002PLC038623

S1,Plot No: 54 55 AG Arcade, Balaji Co Operative Housing Society, Diamond Point, Gunrock, Secunderabad, Telangana-500038

Segment Report -Consolidated

(Rs in Lakhs)

Sr.No	Particulars	For the Quarter Year Ended			For The Half Year Ended		For the Year Ended
		31-03-2026 (Audited)	31-12-2025 (Un-Audited)	31-03-2025 (Audited)	31-03-2026 (Audited)	31-03-2025 (Audited)	31-03-2026 (Audited)
1	Segment Revenue						
	Sale of Agri Commodities	9,429.91	6,854.91	8,322.83	16,284.82	13,628.15	27,401.69
	Total Revenue	9,429.91	6,854.91	8,322.83	16,284.82	13,628.15	27,401.69
2	Less:Intersegment Revenue	-	-	-	-	-	-
3	Net sales / Income from operations	9,429.91	6,854.91	8,322.83	16,284.82	13,628.15	27,401.69
	Profit/(loss) before tax, interest and depreciation	747.87	349.05	432.15	1,096.92	683.72	1,748.10
5	Total	747.87	349.05	432.15	1,096.92	683.72	1,748.10
6	Depreciation	110.68	50.04	153.71	160.72	291.74	342.87
7	Finance Cost	19.51	15.73	2.27	35.24	4.41	45.81
8	Exceptional Items	-	-	-	-	-	-
9	Total Profit before tax	878.06	414.82	588.13	1,292.88	979.87	2,136.78

For and on behalf of the board of directors of
Sameera Agro and Infra Limited



Place:Hyderabad
Date:06/04/2026

Sivalenka Satyamurthy
Sivalenka Satyamurthy
Managing Director
DIN:00412609

S. I. Kameswari
Sivalenka Kameswari
Director
DIN:00412669



SAMEERA AGRO AND INFRA LIMITED

(formerly known as Sameera Infra Projects Private Limited)

CIN:L45201TG2002PLC038623

S1,Plot No: 54 55 AG Arcade, Balaji Co Operative Housing Society, Diamond Point, Gunrock, Secunderabad, Telangana-500038

Statement of Consolidated Balance sheet as at March 31,2026

(Amount in Lakhs)

Particulars	Note No.	For the Year Ended	
		01-04-2025	01-04-2024
		31-03-2026	31-03-2025
		(Audited)	(Audited)
I. ASSETS			
Non - current assets			
(a) Property,Plant and Equipment		3,998.78	4,057.19
(b) Intangible assets		432.76	577.02
(c) Capital Work In Progress		2,028.89	1,526.39
(d) Financial assets			
(i) Investments		44.08	44.08
(ii) Others		-	-
(e) Deferred tax assets (net)		2.85	2.47
(f) Other non - current assets		0.89	0.89
(e) Long term loans and advances		230.03	189.40
Current assets			
(a) Inventories		2,301.65	1,567.68
(b) Financial assets			
(i) Investments		-	-
(ii) Trade receivables		9,787.74	8,215.10
(iii) Cash and cash equivalents		12.21	22.24
(iv) Others		-	-
(c) Other current assets		6.78	37.90
(d) Short term loans and advances		-	-
Total Assets		18,846.66	16,240.36
II. EQUITY AND LIABILITIES			
Equity			
(a) Equity Share capital		5,954.90	1,190.98
(b) Other equity		7,471.20	10,726.21
(c) Non-controlling interest		1,164.49	1,465.60
Liabilities			
Non - current liabilities			
(a) Financial liabilities			
(i) Long Term Borrowings		148.92	148.91
(ii) Lease Liabilities		-	-
(iii) Other Financial Liabilities		-	-
(b) Deferred Tax Liability (net)		-	-
(c) Other long term liabilities		102.67	86.46
Current liabilities			
(a) Financial liabilities			
(i) Short Term Borrowings		540.00	450.00
(ii) Trade payables		1,822.36	1,383.45
(iii) Other financial liabilities		-	-
(b) Provisions		1,378.80	512.21
(c) Other current liabilities		263.32	276.54
Total Equity and Liabilities		18,846.66	16,240.36

For MMRS & CO
Chartered Accountants
FRN: 013830S

CA Naresh Tummalapati
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

S. Kameswari
Director
DIN:00412669



SAMEERA AGRO AND INFRA LIMITED
(formerly known as Sameera Infra Projects Private Limited)

Consolidated Cash Flow Statement for the period ended 31st March 2026

(Rs. in Lakhs)

Particulars	31st March 2026		31st March 2025	
	(Audited)		(Audited)	
Cash Flow from Operating Activities				
Net Profit before tax and extra ordinary items	2,136.78		1,820.78	
Add: Interest	45.81		3.94	
Add: Depreciation	202.68		261.89	
Cash flow before working capital changes		2,385.27		2,086.61
Increase/(Decrease) in Current Liabilities				
Short-term Borrowings	90.00		447.41	
Trade Payables	438.90		567.10	
Other Current Liabilities	(13.22)		37.03	
Short-term Provisions	866.61		(44.36)	
(Increase)/Decrease in Current Assets				
Inventories	(733.96)		(579.36)	
Trade Receivables	(1,572.64)		(1,660.12)	
Short-term Loans & Advances	-		187.24	
Non-current investments	-		2,189.66	
Other Current Assets	31.01		(0.68)	
Cash generated from operations	(893.30)		1,143.92	
Income taxes Paid	-		(583.50)	
Net Cash from Operating Activities		1,491.97		2,647.03
Cash flow from Investing Activities				
Long-term Loans & Advances	(40.57)		-187.23	
Other non Current Assets			-0.05	
Capital work In Progress	(502.49)		-	
Purchase of Fixed Assets	-		-5,290.86	
Net Cash Flow from Investing Activities		(543.06)		-5,478.14
Cash Flow from Financing Activities				
Other long term Liabilities	16.22		10.99	
Proceeds from Long Term Borrowings	-		(98.76)	
Changes in reserves & Surplus	(5,693.27)		2,931.27	
Bonus Issue	4,763.92		-	
Interest paid on Borrowings	(45.81)		(3.94)	
Net Cash Flow from Financing Activities		(958.94)		2,839.56
Net Increase/(Decrease) in Cash		(10.03)		8.45
Add: Cash and cash equivalents at the beginning of the year		22.24		13.79
Cash and cash equivalents at the end of the year		12.21		22.24

For MMRS & CO

Chartered Accountants

FRN: 0138305

CA Naresk Tummalapalli
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: L45201TG2002PL0038623

Sivalenka Satyamurthy
Managing Director
DIN:00412609

S. Kameswari
Director
DIN:00412669

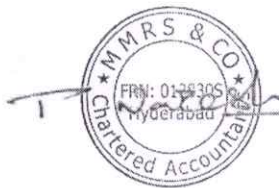


SAMEERA AGRO AND INFRA LIMITED

CIN: L45201TG2002PLC038623

Notes to Financial Results

- 1) The above Audited Consolidated financial results for the Half year ended and year ended March 31,2026 of Sameera agro and infra limited (the "Company") were reviewed by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held. The results have been subjected to a limited review by the Statutory Auditors of the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI LODR Regulations"), who have issued an unmodified conclusion on the same.
- 2) These financial results have been prepared in accordance with the recognition and measurement principles of Accounting Standards ("AS") prescribed section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 3) The Earning per Share (EPS) has been computed in accordance with the Accounting Standard on Earnings per Share (AS 20) which required effect of bonus issue to be given till the earliest period reported.
- 4) The comparative results and other information for the Half year ended and year ended March 31,2026 have been limited reviewed by the statutory auditors of the Company and for year ended March 31, 2025 have been audited by the statutory auditors of the Company. The management has exercised necessary due diligence to ensure that the said comparative results provide a true and fair view of its affairs.
- 5) The figures for the Half year ended and year ended March 31,2026, are the Audited year-to-date figures.
- 6) Previous year/period's figures have been regrouped/reclassified wherever necessary to correspond with the current period's classification for comparison.



For SAMEERA AGRO AND INFRA LIMITED

Satya Murthy Sivalenka

Sivalenka Kameswari

Date:

Managing Director

Director

Place: Hyderabad

DIN:00412609

DIN:00412669

