



SANGINITA CHEMICALS LTD.

(Erstwhile known as Sanginita Chemicals Pvt. Ltd.)

MANUFACTURERS & SUPPLIERS OF CHEMICALS

Regd. Office	: 301, Shalin Complex, B/H Megh Malhar Complex, Sector-11, Gandhinagar - 382 011, Gujarat State.
Factory	: Block No. 1133, Nr.GIDC-Chhatral Phase IV, At.: Chhatral, Ta. Kalol, Dist. Gandhinagar, Gujarat State.
Phone	: (O.& Fax) 079-23240270, M.: 98240 65056, 93270 23982, 98792 30034
e-mail	: dbchavada@yahoo.co.in / sanginitachemicals@yahoo.com
Website	: www.sanginitachemicals.co.in.
CIN	: L24100GJ2005PLC047292

25th April, 2026

To,
The National Stock Exchange of India Limited
Bandra Kurla Complex (Bandra East)
Mumbai - 400051

SYMBOL: SANGINITA

Dear Sir,

Sub: Submission of Audited Financial Results for the quarter and year ended on 31st March, 2026

With reference to our letter dated 11th April, 2026 informing the date of Meeting of Board of Directors of the Company and pursuant to Regulation 33 and Regulation 30 read with Para- A of Part -A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015; please note that the Board of Directors at their meeting held today, have taken on record the Audited Financial Results for the quarter and year ended on 31st March, 2026.

The meeting of Board of Directors of the Company commenced at 3.00 p.m. and concluded at 4.00 p.m.

We are enclosing herewith copy of said Audited Financial Results. We are also enclosing herewith copy of Audit Report of the Statutory Auditors of the Company on the aforesaid Audited Financial Results.

The Company operates in single segment i.e. "Chemical Business".

In terms of Regulation 32(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with the Guidance Note as per SEBI circular dated 3rd May, 2018, we hereby undertake that there is no deviation/variation in utilization of issue proceeds. Please take note of the same.

Thanking you,

Yours faithfully,
For SANGINITA CHEMICALS LIMITED

VIJAYSINH D. CHAVDA (DIN: 00479413)
WHOLE TIME DIRECTOR





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25th April, 2026

To,
The National Stock Exchange of India Limited
Bandra Kurla Complex (Bandra East)
Mumbai-400051

SYMBOL: SANGINITA

Dear Sir,

Sub: Declaration regarding the Auditor's Report with unmodified opinion(s) pursuant to SEBI Circular CIR/CFD/CMD/56/2016 dated 27th May, 2016

Dear Sir,

Pursuant to SEBI Circular CIR/CFD/CMD/56/2016 dated 27th May, 2016 and provisions of SEBI (LODR), Regulations, 2015 the Company hereby declares that the Auditor has furnished their report with unmodified opinion(s) with respect to financial results for the year ended on 31st March, 2026.

Please take note of same.

For SANGINITA CHEMICALS LIMITED

**VIJAYSINH D. CHAVDA (DIN: 00479413)
WHOLE TIME DIRECTOR**





Independent Auditor's Report on the Financial Results

To,
The Board of Directors,
Sanginita Chemicals Limited
Gandhinagar

Opinion

We have audited the accompanying Statement of Financial Results of **M/S SANGINITA CHEMICALS LIMITED** (the "Company"), for the quarter and year ended on 31st March, 2026 (the "Statements"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the quarter and year then ended 31st March, 2026.

Basis for Opinion

We conducted our audit of the statement in accordance with the Standards on Auditing ("SA"s) 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the financial results for the quarter and year ended 31st March, 2026 under the provisions of the Act and the Rules there under, 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.

Management's Responsibilities for the financial results

This Statement, which includes the financial results is the responsibility of the company's board of directors, and has been approved by them for the issuance. This responsibility includes preparation and presentation of the financial results for the quarter and year ended 31st March, 2026 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS, prescribed under Section 133 of the Act, read with relevant rules issued there under 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 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 the 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 financial results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the financial results

Our objectives are to obtain reasonable assurance about whether the financial results 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial results. 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 financial results, 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 controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the board of directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the board of directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the board of directors' 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 ability of the Company 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 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 financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
 - Obtain sufficient appropriate audit evidence regarding the financial results of the company to express an opinion on the financial results. Materiality is the magnitude of misstatements in the financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial results.

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.

Place: Gandhinagar

Date: 25th April, 2026

UDIN:26116780DKWKAZ5258



**B. K. Chavda & Co. LLP
Chartered Accountants
FRN:125064W/W101234**

**CA B K Chavda
(Partner)
(Membership No. 116780)**

- Our firm has been converted from a partnership firm (B K Chavda & Co. having FRN: 125064W) into LLP (B K Chavda & Co. having FRN: 125064W/W101234) with effect from 3rd April 2026.

SANGINITA CHEMICALS LIMITED
(CIN: L24100GJ2005PLC047292)

Registered Office:
301, 3rd Floor, Shalin Complex, Sector-11,
Gandhinagar -382 011 (Gujarat).

**STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS
FOR THE QUARTER/YEAR ENDED ON 31ST MARCH, 2026**

(Rs. In Lakhs)

Particulars		Quarter ended on			Year ended on	Year ended on
		31-03-2026 (Audited)	31-12-2025 (Unaudited)	31-03-2025 (Audited)	31-03-2025 (Audited)	31-03-2026 (Audited)
I	Revenue from Operation	4297.17	4347.40	4984.63	22967.50	17645.81
II	Other Income	0.03	0.41	1.44	26.17	38.47
III	Total Income (I + II)	4297.20	4347.81	4986.07	22993.67	17684.28
IV	Expenses					
	Cost of Materials consumed	2246.56	2229.16	2703.74	13137.94	8926.33
	Purchase of stock-in-trade	2555.52	2336.68	2030.83	8949.70	9196.52
	Changes in inventories of finished goods, Stock-in-trade and work-in progress	(29.69)	(90.43)	69.13	49.62	(117.80)
	Employee benefits expense	19.12	23.73	35.88	133.43	97.67
	Finance Costs	43.45	48.64	58.74	243.60	192.09
	Depreciation and amortisation expense	54.09	55.27	47.09	167.75	219.15
	Other Expenses	42.20	24.06	47.70	228.75	142.84
	Total Expenses (IV)	4931.25	4627.11	4993.11	22910.79	18656.80
V	Profit/(loss) before exceptional items and tax (III- IV)	(634.05)	(279.30)	(7.04)	82.88	(972.52)
VI	Exceptional Items	-	-	-	-	-
VII	Profit / (Loss) before tax (V-VI)	(634.05)	(279.30)	(7.04)	82.88	(972.52)
VIII	Tax expense:					
	(1) Current Tax	-	-	(8.38)	9.51	-
	(2) Short/(Excess) Provision of IT earlier year written back	(0.44)	-	0.13	0.13	(0.22)
	(3) Deferred Tax	(0.74)	-	6.58	11.39	(3.57)
	(4) MAT Credit		(1.06)	-	-	
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	(632.87)	(278.24)	(5.37)	61.85	(968.73)
X	Profit/(loss) from discontinued operations	-	-	-	-	-
XI	Tax expense of discontinued operations	-	-	-	-	-
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-	-
XIII	Profit/(loss) for the period (IX+XII)	(632.87)	(278.24)	(5.37)	61.85	(968.73)
XIV	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss					
	(ii) Income tax relating to items that will not be reclassified					



	to profit or loss					
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	(632.87)	(278.24)	(5.37)	61.85	(968.73)
XVI	Earnings per equity share (for continuing operation):					
	(1) Basic&	(2.44)	(1.07)	(0.02)	0.24	(3.74)
	(2) Diluted	(2.44)	(1.07)	(0.02)	0.24	(3.74)
XVII	Earnings per equity share (for discontinued operation):					
	(1) Basic&	-	-	-	-	-
	(2) Diluted	-	-	-	-	-
XVIII	Earnings per equity share (for discontinued & continuing operations)					
	(1) Basic&	(2.44)	(1.07)	(0.02)	0.24	(3.74)
	(2) Diluted	(2.44)	(1.07)	(0.02)	0.24	(3.74)
XIX	Paid-up equity shares capital (Face Value Rs. 10/- each)	2590.16	2590.16	2590.16	2590.16	2590.16
XX	Reserves excluding Revaluation Reserves as per Balance sheet of Previous accounting year	-	-	-	3024.31	2055.58



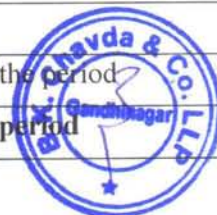
SANGINITA CHEMICALS LIMITED

(CIN: L24100GJ2005PLC047292)

Cash Flow Statement for the Year Ended on 31st March, 2026

(Rs. in Lakhs)

Sr. No.	Particulars	As at 31.03.2026	As at 31.03.2025
1	<u>Cash Flow From Operating Activities</u>		
	Net Profit before taxation and extra ordinary items	(972.52)	82.88
	Adjustment for :		
	Depreciation & Amortisation cost	219.15	167.75
	Finance Cost	192.09	243.60
	Less: Non-Operating Income	(37.78)	(10.15)
	Operating Profit before working capital changes	373.46	484.08
	(Increase)/Decrease in Debtors	1022.67	(1022.31)
	(Increase) /Decrease in inventories	1060.54	20.95
	(Increase)/Decrease in other current assets	247.75	114.77
	Increase/(Decrease) in Trade Payable	68.13	277.71
	Increase/(Decrease) in other current liabilities	(242.86)	473.94
	Cash Generated from operations	2156.23	349.14
	Income Taxes Paid	-	(21.46)
	Cash flow before extra-ordinary items	1557.17	327.68
	Cash flow from extra ordinary items	-	-
	Net Cash flow from operating activities	1557.17	327.68
2	<u>Cash Flow From Investing Activities</u>		
	Purchase of Fixed Assets	(29.42)	(919.21)
	Rent Income	1.05	10.05
	Interest Income	0.72	0.10
	Share issue expense	-	(80.89)
	Sale of Fixed Assets	76.00	-
	Net Cash From Investing Activities	48.35	(989.95)
3	<u>Cash Flow From Financing Activities</u>		
	Proceeds/(Repayment) of Current- Financial Borrowings	(1623.13)	(471.33)
	Proceeds/(Repayment) of Non-Current Financial Borrowing	212.62	(177.65)
	(Increase)/Decrease in Other Non-Current Assets	0.15	0.00
	Net Proceeds from Right Issue	-	1554.09
	Interest Paid	(192.09)	(243.60)
	Net Cash used in financing activities	(1602.45)	661.51
	Net Increase in cash and cash equivalents	3.07	(0.76)
	Cash & cash equivalents at the beginning of the period	1.29	2.05
	Cash & cash equivalents at the end of the period	4.36	1.29



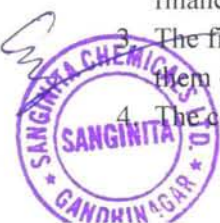
Balance Sheet for the Year ended 31st March, 2026

(Rs. in Lakhs)

Sr. No.	Particulars	As at 31/03/2026 (Audited)	As at 31/03/2025 (Audited)
A	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment	1280.49	1473.61
	(b) Capital work-in-progress	-	-
	(c) Investment Property	-	39.99
	(d) Intangible assets	-	-
	(e) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Loans	-	-
	(j) Other non-current assets	24.06	24.22
2	Current assets		
	(a) Inventories	1913.06	2973.60
	(b) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade receivables	2640.62	3663.29
	(iii) Cash and cash equivalents	4.36	1.29
	(c) Other current assets	1800.53	2054.18
	TOTAL ASSETS	7663.12	10230.18
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share capital	2590.16	2590.16
	(b) Other Equity	2055.58	3024.31
2	Liabilities		
	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	313.27	100.65
	(c) Deferred tax liabilities (Net) DTA/ DTL	17.99	21.56
	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	913.83	2536.96
	(ii) Trade payables		
	Total outstanding dues of creditors micro enterprises and small enterprises	248.66	3.33
	Total outstanding dues of creditors other than micro enterprises and small enterprises	1178.81	1356.01
	(b) Other current liabilities	344.82	587.69
	(c) Provisions	-	9.51
	TOTAL EQUITY AND LIABILITIES	7663.12	10230.18

Notes:

- The above Audited Results have been reviewed by the Audit Committee and taken on record by Board of Directors at their respective meetings held on 25th April, 2026 and the same have been audited by the Statutory Auditors of the Company.
- Figures for the quarter ended 31st March, 2026 and the corresponding quarter ended in the previous year as reported in these financial results are the balancing figures between audited figures in respect of the full financial year and the published year to the date figures up to the end of the third quarter of the relevant financial year.
- The figures for the corresponding previous period have been restated/regrouped wherever necessary, to make them comparable.
- The company operates in single operating segment i.e. Chemicals.



5. The Company does not have any Subsidiary, Associate or Joint Venture Company. Hence, Consolidated Financial Results are not applicable to the Company.
6. Share Swap and Share Purchase Agreement (“SSSPA”) dated 20th March, 2026 has been entered into amongst the Company, its existing Promoter and Promoter Group, B N G Investment LLC, Mr. Anubhav Agarwal and Agastya Green Energy Limited (AGEL) by which the existing Promoters and promoters group have agreed to transfer their entire shareholding in the Company to the B N G Investment LLC and Mr. Anubhav Agrawal. Moreover, subject to all applicable approvals, and in terms of approval of the members of the Company at the EGM held on 11th April 2026, the members have approved issuance of up to 1,52,87,356 (One Crore Fifty Two Lakh Eighty Seven Thousand Three Hundred Fifty Six only) equity shares of face value of Rs.10/- each (Rupees Ten Only) fully paid-up by way of share swap to B N G Investment LLC in lieu of consideration other than cash wherein the Company is purchasing 95,00,000 shares of Rs. 10 each at a price of Rs. 21/- each of Agastya Green Energy Limited (“AGEL”) and also for the issuance of up to 1,91,57,080 (One Crore Ninety One Lakh Fifty Seven Thousand Eighty only) equity shares of face value of Rs.10/- each (Rupees Ten Only) fully paid-up to B N G Investment LLC at an issue price of Rs.13.05/- (Rupees Thirteen and Paise Five Only) per equity share total aggregating to Rs. 24,99,99,894 /- (Rupees Twenty Four Crore Ninety Nine Lakh Ninety Nine Thousand Eight Hundred Ninety Four only) on a preferential basis for the consideration in cash under the promoter category (“Proposed Allottee”), in accordance with the SEBI (ICDR) Regulations and other applicable laws. The Company has already made application to NSE for seeking in principle approval for the same. This transaction is subject to all applicable approvals and process.
7. The New Labour Codes (the 'Codes') have been notified by the Government of India on November 21, 2025. While the Central Government has issued draft rules, the relevant State Government rules, which are necessary for determining the final financial impact on various employee benefits, are currently under public consultation and yet to be finalized. Consequently, the Company has not yet revised its employee benefit valuations. The Company will assess the impact and make necessary provisions once the rules are finalized and the effective date for specific implementation is clearer.

FOR, SANGINITA CHEMICALS LIMITED



VIJAYSINH D. CHAVDA
WHOLE TIME DIRECTOR
(DIN: 00479413)



PLACE: GANDHINAGAR
DATED: 25TH APRIL, 2026