



GSTIN: 08ABCCS7004G1ZI
CIN: L18209RJ2019PLC066461

Signoria Creation Limited

(Formerly Known As Signoria Creation Private Limited)

Plot No. H1-74, RIICO Industrial Area, Mansarovar, Jaipur - 302020 (Raj.) India

✉ info@signoria.in | signoriajaipur@gmail.com 🌐 www.signoria.in ☎ +91-9358838840, 9829061590

SYMBOL: SIGNORIA

ISIN: INE0RDE01010

Date: August 31, 2026

To,
The Manager-Listing Department,
The National Stock Exchange of India Limited, Exchange
Exchange Plaza, Plot No. C/1, G Block, Bandra Kurla
Complex, Bandra East, Mumbai 400051
Fax: 022-26598237, 022-26598238

Sub: Notice of 07th Annual General Meeting ('AGM') and Annual Report for the Financial Year 2025-26.

Dear Sir/Ma'am

The **07th AGM** of the Company will be held on **Thursday, September 24, 2026 at 01.00 P.M IST** through Video Conferencing/ Other Audio-Visual Means (VC/ OAVM).

In terms of the provisions of Regulation 34(1) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find attached herewith Notice of the 07th Annual General Meeting of the Company to be held on Thursday, September 24, 2026 through VC/OAVM facility at 01:00 P.M. (IST) along with the Annual Report of the Company for the Financial Year 2025-26, which is being sent through electronic mode to those Members, whose e-mail address(es) are registered with the Company/ Depository Participants ("DPs").

As well, in compliance with the requirements of Regulation 36(1)(b) of the Listing Regulations, a letter being sent to those Members, who have not registered their e-mail address(es) with the Company/ DPs, providing the web-link, including the exact path, from where the Notice of 07th AGM can be accessed on the Company's website i.e. <https://signoria.in>.

Brief details of 07th AGM E-voting information are as follows:

Particulars	Details
Day, Date and Time of 07 th AGM	Thursday, 24 th September, 2026 at 01:00 P.M. (IST)
Cut-off Date for E-Voting	Friday, 18 th September, 2026
Remote E-Voting Start Day, Date and Time	Monday, 21 st September 2026 at 09:00 A.M
Remote E-Voting End Day, Date and Time	Wednesday, 23 rd September 2026 at 5:00 P.M.



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Notice of the 07th AGM and the Annual Report for the Financial Year 2025-26 are also being uploaded on the website of the Company at <https://signoria.in>.

This is for your information and records.

Thanking you,
Yours faithfully,

For Signoria Creation Limited

PRIYANSHI
I
AGRAWAL
Digitally signed
by PRIYANSHI
AGRAWAL
Date: 2026.08.31
17:17:22 +05'30'

Priyanshi Agrawal
Company Secretary and Compliance Officer
M. No. A74595

Enclosure: As Above



SIGNORIA

— CREATION LIMITED —



Annual Report FY 2025-26

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CORPORATE INFORMATION



The Signoria Story

Rooted in Jaipur.

Growing with Indian Fashion.

Signoria Creation Limited is a Jaipur-based manufacturer and marketer of women's apparel under the Signoria brand. The Company offers a range of women's fashion products including Kurtis, Kurti Pants, Tops, Co-ord Sets, Dupattas and Gowns, combining traditional designs with contemporary styling.

The Company follows an integrated business model supported by in-house design and manufacturing capabilities. Raw fabric is sourced from across India, printing is undertaken through Job-Work, and manufacturing of garments is in-house.

Signoria has developed a predominantly B2B-oriented business model, with approximately 93% of business derived from B2B operations and 7% from B2C operations. The Company sells through wholesale channels and has established an e-commerce presence through its own website and leading marketplaces including Amazon, Myntra and Flipkart.

The Company is focused on expanding its domestic presence while progressively developing its B2C, retail, e-commerce and international business.



Corporate Snapshot

The ambition, purpose and scale of Signoria.

VISION

“To build a trusted and admired Indian women’s apparel brand, bringing together design, quality and innovation to create fashion that resonates with women across India and global markets.”

MISSION

“To design, manufacture and deliver high-quality women’s apparel that blends contemporary fashion with Indian sensibilities, while continuously strengthening our products, manufacturing capabilities, customer reach and brand experience.”

OUR STRATEGIC PILLARS



Corporate Snapshot

The ambition, purpose and scale of Signoria.

Signoria At A Glance



Our Journey

From a Jaipur apparel business to a growing listed fashion platform.

- 2019** ● Company Incorporated
- 2023** ● Converted into a Public Limited Company
- 2024** ● Listed on NSE Emerge
- 2025** ● Second Manufacturing Unit Established
- FY 2025 - 2026** ● Revenue Scaled to ₹40.45 Cr; Production Capacity Reached Approximately 8.65 Lakh Pieces



Revenue Journey

Our Business Model

An integrated apparel value chain supported by design, manufacturing and multiple channels.



DESIGN

In-house product and fashion design



SOURCE

Fabric sourcing from across India



BRAND TIE-UPS

Tie-ups with brands like Reliance, Leemoodi, NaiduHall and others



MANUFACTURE

In-house manufacturing



DISTRIBUTE

Wholesale and B2B distribution



SELL

Direct-to-consumer and e-commerce sales



EXPAND

Planned retail, brand expansion and future international exports



Current business mix: approximately 93% B2B and 7% B2C. The Company intends to increase its B2C contribution through focused brand building, retail expansion and the planned launch of a dedicated fashion brand.

Our Product Universe

A diversified portfolio across ethnic, contemporary and coordinated women's wear.



DUPATTA

80,348 pieces
₹1.27 Cr



GOWN

3,893 pieces
₹0.20 Cr



KURTI

64,883 pieces
₹1.64 Cr



KURTI PANT

79,680 pieces
₹4.37 Cr



KURTI PANT & DUPATTA

4,38,160 pieces
₹30.45 Cr



PANT

34,767 pieces
₹0.55 Cr



TOP

1,13,032 pieces
₹1.97 Cr



FABRICS

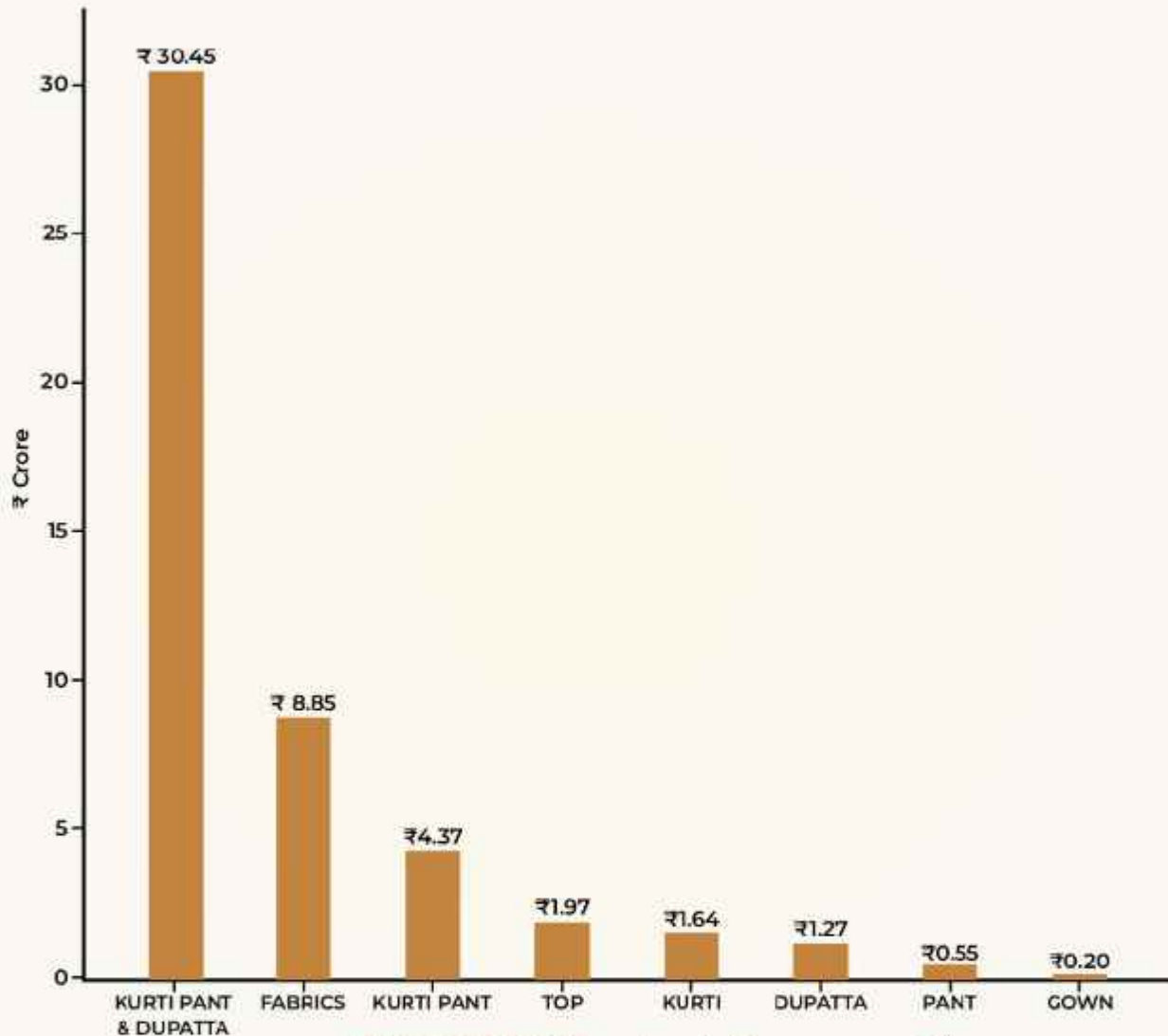
4,25,489 Meters
₹8.85 Cr

Total - Signoria Group Companies
₹49.30 Cr (Signoria + Herble)

Principal categories include Kurtis, Kurti Pants, Kurti Pant & Dupatta combinations, Tops, Dupattas, Gowns and Co-ord Sets. The portfolio has expanded to include different suits, co-ord sets and gowns across fabric qualities such as Mal-Chanderi, Roman Silk and Muslin.

Our Product Universe

A diversified portfolio across ethnic, contemporary and coordinated women's wear.



FY2025-26 Product Revenue Mix

PRODUCT NAME	TOTAL PCS	TOTAL
DUPATTA	80348	12690994
GOWN	3893	1984126
KURTI	64883	16439496
KURTI PANT	79680	43664324
KURTI PANT & DUPATTA	438160	304521474
PANT	34767	5539169
TOP	113032	19671938
TOTAL	814763	40,45,11,521

Signoria Creation Limited Product Wise Summary (FY2025-26)

Manufacturing & Quality

Building capacity and operational depth to support growth.

2	Total Manufacturing Units
1	Owned Manufacturing Unit
1	Rented Manufacturing Units
8,65,000	Approx. total production capacity
8,28,609	Approx. existing capacity utilisation / production
95.79%	Approx. utilisation
250	Approx. machines in third unit

The Company established its second manufacturing unit in May 2025 and 3 unit by sept 2026 with additional 400 machine and by jan 2027 in house computer embroidery machines

The manufacturing strategy is focused on increasing production capacity, improving operational efficiency and supporting growing domestic and future international requirements.

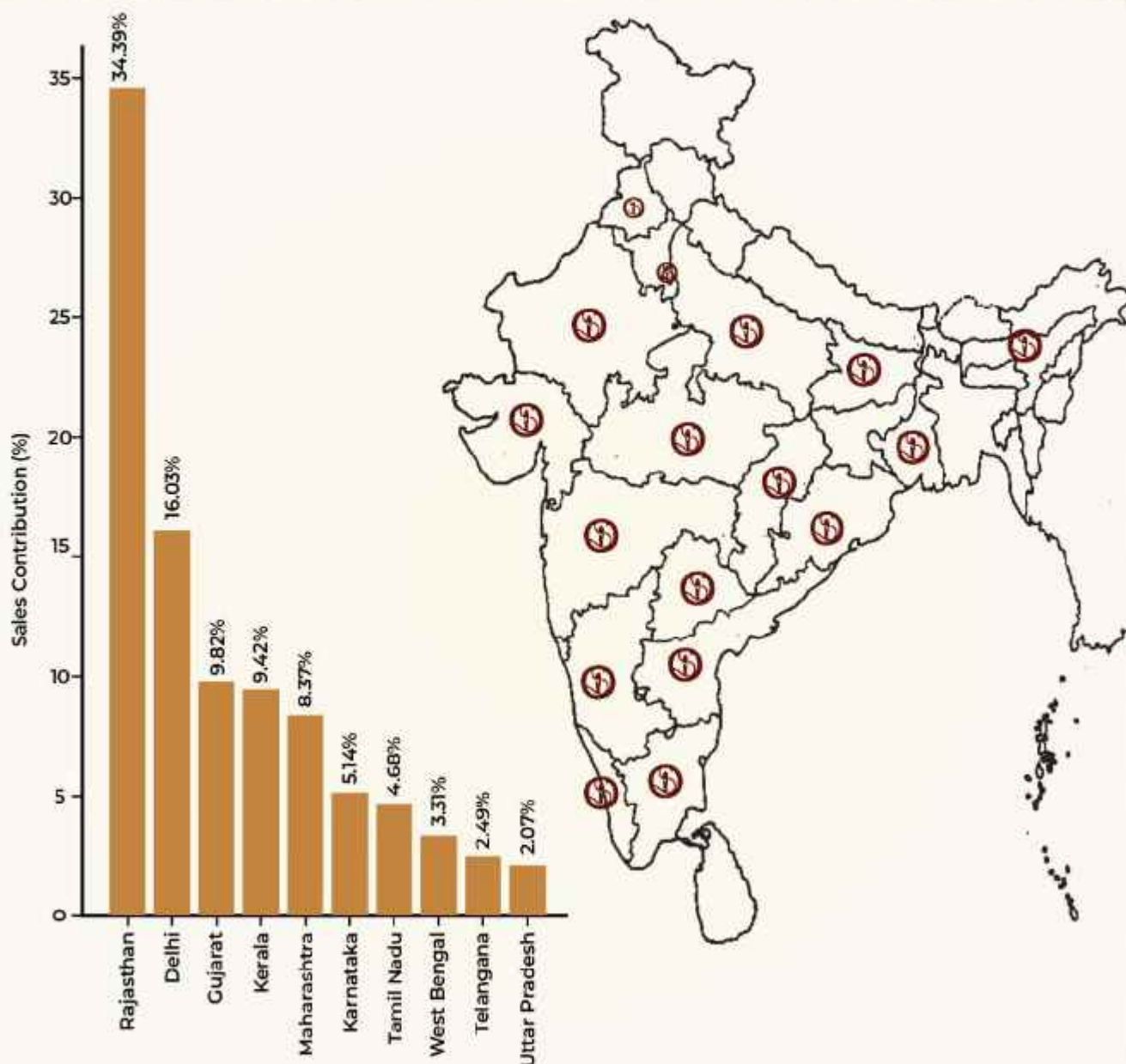
QUALITY

Quality checkers are deployed at each stage of the production process to support consistent product quality.

Our Market

A broad PAN-India sales footprint.

During FY2025-26, the Company recorded sales across 28 states/Union Territories, with total standalone sales of approximately ₹40.45 crore. Rajasthan remains the Company's largest market, while its presence across multiple regions provides a platform for further PAN-India expansion.

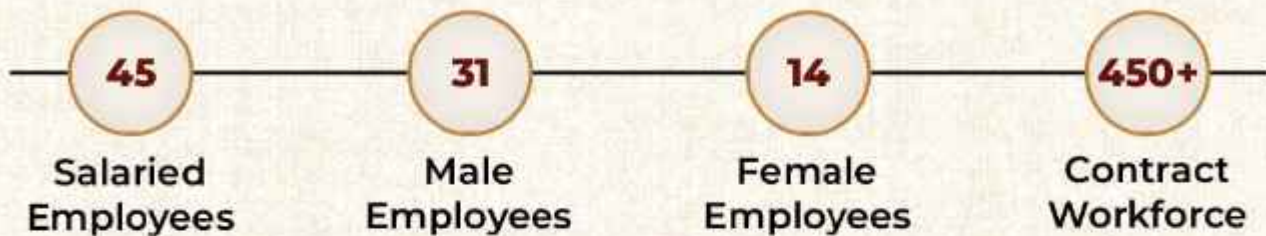


FY2025-26 Sales Contribution-Key Markets

The Company also operates through its own website and leading e-commerce platforms including Amazon, Myntra and Flipkart.

People & Responsible Operations

Creating value through people, workplace practices, quality and operational discipline.



People & Workplace Welfare

- PF and ESIC benefits for eligible employees.
- Health and safety kits equipped with medical equipment are maintained on every floor.
- Water coolers and air coolers are provided on every floor.
- Separate gents' and ladies' bathroom facilities are available on every floor.
- Male and female employees are engaged across the organisation, with equal payroll levels for equivalent roles.
- Internship programmes are conducted for aspiring people in the industry.

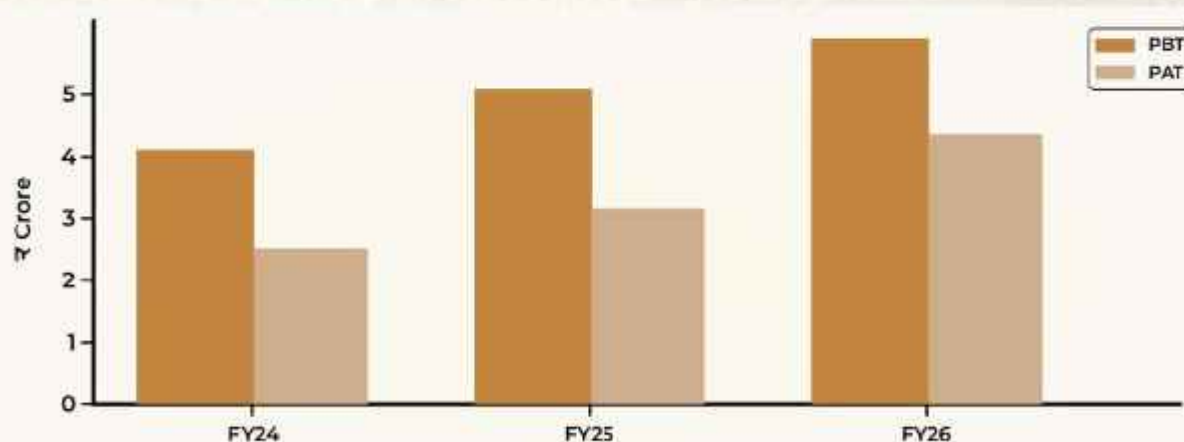
Health, Safety & Operational Responsibility

- Health and safety equipment across manufacturing floors.
- Generator backup to support operational continuity.
- Male and female security guards.
- Fire and burglary insurance as part of operational risk management.
- Customer feedback obtained after deliveries.
- Fabric wastage generated during operations is sent for recycling.
- Annual stock audits.

FY 2025-26 in Numbers

A year of strong revenue growth and profitability.

₹40.45 Cr	Revenue from Operations
₹0.20 Cr	Other Income
₹5.65 Cr	Profit Before Tax
₹4.19 Cr	Profit After Tax
₹8.80	Basic EPS
₹8.80	Diluted EPS
₹4.76 Cr	Share Capital
₹18.89 Cr	Reserves & Surplus
₹23.65 Cr	Net Worth
Approx. ₹53.85 Cr	Total Assets / Equity & Liabilities



Profitability Trend

Revenue increased from ₹19.54 crore in FY2023–24 to ₹27.19 crore in FY2024–25, representing approximately 39.13% growth, and further increased to ₹40.45 crore in FY2025–26, representing approximately 48.77% growth.

FY 2025-26 Highlights

The year at a glance.

₹40.45 Cr	●	Signoria standalone revenue
₹49.30 Cr	●	Group consolidated net sales, including Herble Prints contribution following acquisition
2	●	Total Manufacturing units
8.65 Lakh	●	Production capacity
28	●	States / Union Territories
Top 50	●	Manufacturers recognition at Jaipur Garment Club Association Exhibition 2026
New Unit	●	Manufacturing unit established in May 2025
Expanded Portfolio	●	Co-ord Sets and other product categories



Leadership & Governance

Experienced leadership guiding the Company's next phase of growth.

The Board brings together executive, non-executive and independent perspectives across finance, marketing, manufacturing, corporate secretarial matters, governance and compliance.



Mr. Vasudev Agarwal

Chairman & Managing Director

Mr. Vasudev Agarwal brings more than 10 years of experience in the marble industry and over 10 years in the garment industry. He holds a Bachelor of Commerce from the University of Rajasthan, completed in 1986. He has expertise in finance and marketing, with a strong understanding of business operations. He has been associated with Signoria Creation Limited since October 2019. He has played an active role in managing the organisation's financial requirements and business initiatives. His experience enables him to balance customer requirements with competitive market considerations. He has been associated with Signoria Prints Private Limited (formerly known as Signoria Fashions Private Limited) since May 2022. He has also served as a director of Herble Prints Private Limited since October 2019. His leadership continues to support the Company's growth, operational development and market expansion. As Chairman & Managing Director, he provides strategic direction towards building Signoria into a stronger and more recognised women's apparel brand.



**BUILDING A TRUSTED
WOMEN'S APPAREL
BRAND THROUGH
DESIGN, QUALITY
AND GROWTH**

Leadership & Governance

Experienced leadership guiding the Company's next phase of growth.



Mrs. Babita Agarwal

Whole-Time Director

Mrs. Babita Agarwal brings over 10 years of experience in the garment industry, with expertise in sales, marketing and procurement. A Bachelor of Commerce and LL.B. from the University of Rajasthan, she contributes to sourcing raw materials at competitive prices, strengthening customer relationships and supporting product and sales functions.

Mr. Mohit Agarwal

Non-Executive Director

Mr. Mohit Agarwal has over 10 years of experience in the garments industry and his extensive knowledge and expertise in fabrics and textiles play a significant role in strengthening Signoria's product development and quality standards. His in-depth understanding of fabric compositions, textures, weaves, finishes, dyeing techniques, printing methods, GSM, drape, durability, and overall fabric performance enables the company to make well-informed decisions while selecting the most suitable materials for its products.



Leadership & Governance

Experienced leadership guiding the Company's next phase of growth.



Ms. Harsha Tinker

Independent Director

Ms. Harsha Tinker holds a Master of Commerce from the University of Rajasthan and a Bachelor of Commerce from Maharani College, Jaipur. She brings experience in corporate secretarial matters and has been associated with Signoria as an Independent Director since August 2023.

Ms. Pratibha Soni

Independent Director

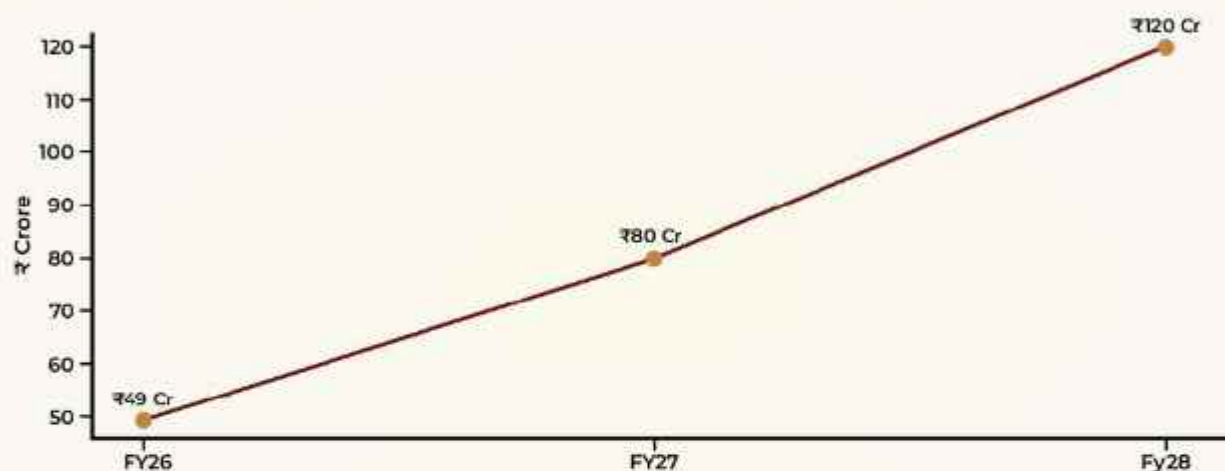
Ms. Pratibha Soni is an Associate Member of The Institute of Company Secretaries of India and holds Bachelor's and Master's degrees in Commerce. She brings experience across HR, company secretarial matters, board governance, regulatory compliances, shareholder relations and compliance management.



The Road Ahead

Building a stronger, technology-enabled and brand-led women's apparel business.

Over the next four to five years, Signoria Creation Limited aims to strengthen its position as a leading corporate brand in the women's garments industry through strategic expansion, technological advancement, export growth and brand development.



Group Growth Roadmap

Strategic Priorities

- B2C and Brand Development
- Export Expansion — planned within the next 2–3 years
- Manufacturing Expansion
- Technology Investment and digital printing capability
- Product Innovation
- B2C and e-commerce growth
- Retail Expansion
- Export Development
- Backward Integration
- Strengthening the Group's manufacturing ecosystem

Management's stated growth targets: FY2026–27 — Signoria ₹50 Cr, Herbal Prints ₹30 Cr, Group ₹80 Cr; FY2027–28 — Signoria ₹70 Cr, Herbal Prints ₹50 Cr, Group ₹120 Cr.

Value Creation

From capabilities and products
to customer and stakeholder value.



Signoria Creation Limited has evolved from a relatively small apparel business into a growing women's fashion manufacturing and marketing enterprise, with revenue increasing from approximately ₹1.54 crore in FY2019–20 to ₹40.45 crore in FY2025–26.

The Company's current platform combines integrated manufacturing, women's fashion products, B2B distribution, growing B2C and e-commerce presence, PAN-India reach and planned export expansion.

With three manufacturing units, approximately 8.65 lakh pieces of production capacity, a growing workforce and a stated roadmap towards ₹80 crore and ₹120 crore of Group turnover in FY27 and FY28 respectively, the Company is focused on scaling its domestic business while preparing for international expansion and stronger brand-led growth.

Awards & Recognition



Signoria Visuals

Where Craftsmanship Meets Scale Integrated Infrastructure.
Advanced Technology. Skilled Workforce. Consistent Quality



Directors' Report

Dear Members,

Your Board of Directors are pleased to present the 7th Annual Report of Signoria Creation Limited ("Signoria" "your Company" or "the Company"), setting out a review of its operations and affairs, together with the Audited Standalone and Consolidated Financial Statements for the financial year ended on March 31, 2026.

1. CORPORATE OVERVIEW AND GENERAL INFORMATION:

The Company was incorporated in 2019, in Jaipur, Rajasthan, under the Companies Act, 2013 and is engaged in the manufacturing, branding, and marketing of women's ethnic and fusion wear, and operates under its flagship brand "**Signoria**", which has garnered strong recognition in the Indian apparel market. The brand has built a reputation for its wide range of Kurtis, Co-ord Sets, Cowns, Dupattas, Tops, and Kurti-Pant Sets, designed to reflect rich Indian traditions while offering contemporary comfort and versatility.

Since inception, the Company has focused on delivering high-quality, culturally inspired fashion for women, and has steadily expanded its product offerings and customer reach. Signoria has successfully positioned itself in a competitive apparel landscape by combining sustainable practices, innovative design, and consumer-centric collections.

FY 2025-26 marked a period of growth and consolidation for the Company, driven by increased brand visibility, strong customer acceptance, and a scalable manufacturing model. The Company continues to strengthen its presence across offline and online retail platforms, leveraging design innovation and supply chain efficiency to meet evolving consumer expectations.

The Company was listed on EMERGE Platform of National Stock Exchange of India Limited ("Stock Exchange") on March 19, 2024 while it remains committed to generating long-term stakeholder value by focusing on brand building, operational excellence, and product diversification. With a view to accelerating growth and enhancing shareholder returns, Signoria Creation Limited is exploring new avenues across domestic and international markets, while continuing to build upon its foundation of trust, tradition, and trend-driven innovation

2. FINANCIAL SUMMARY AND STATE OF THE COMPANY'S AFFAIRS:

The Highlights of financial performance of the Company for the financial year 2025-26 and 2024-25 are summarized below:

(₹ in Lakh, unless otherwise stated)

Particulars	Standalone		Consolidated
	2025-26	2024-25	2025-26
Total Revenue from Operations	4045.12	2,718.98	4930.39
Other Income	0.20	3.04	0.56

Total Income	4045.31	2722.02	4930.96
Total Expenditure	3480.31	2316.00	4334.49
Profit Before Exceptional and Extraordinary Items	565.01	406.02	596.46
Profit Before Tax	565.01	406.02	596.46
Provision for Taxation Current tax (-) Deferred tax	149.20 (2.84)	104.50 (0.32)	163.62 (5.23)
Profit After Tax	418.65	301.85	438.07
Earnings per Share (Basic)	8.80	6.34	9.04
Earnings per Share (Diluted)	8.80	6.34	9.04

During the year under review, the Company demonstrated meaningful progress in its operational and financial performance. On a standalone basis, revenue from operations and other income for FY 2025-26 stood at ₹ 4045.31 Lakhs as against ₹ 2722.02 in the previous year, registering a growth of 48.60%. Operating Profit increased by 39.15%, from ₹406.02 Lakhs in FY 2024-25 to ₹565.01 Lakhs in the year under review. Net Profit for FY 2025-26 stood at ₹418.65 Lakhs, higher by 38.69% over the previous year's Net Profit of ₹301.85 Lakhs.

On a consolidated basis, the Total Income of the company stood at ₹ 4930.96 Lakhs, while the Consolidated Profit Before Tax and Profit after Tax stood at ₹596.46 Lakhs and ₹438.07 Lakhs respectively.

• **MATERIAL EVENTS DURING THE YEAR UNDER REVIEW:**

Driven by the strategic objective and enhancing operational oversight, the Board of Directors, at its meeting held on December 01, 2025, approved the acquisition of 60% of the equity shares of the Herble Prints Private Limited, pursuant to which it became a Subsidiary of the Company. As a result, the company has prepared Consolidated Financial Statements for the first time in FY 2025-26, in accordance with Section 129 of the Companies Act, 2013 and the applicable accounting standards.

3. **SHARE CAPITAL**

Authorized Share Capital

As on March 31, 2026, the Authorized Share Capital of the Company is Rs. 5,50,00,000/- (Rupees Five Crores Fifty Lakhs Only) divided into 55,00,000 (Fifty-Five Lakhs) Equity Shares of Rs. 10/- (Rupees Ten Only) each. During the financial year 2025-26, there have been no changes in Authorised Share Capital of the Company.

Issued, Subscribed and Paid-Up Capital

As on March 31, 2026, the Issued, Subscribed and Paid-Up Capital of the Company is 4,75,80,000/- (Rupees Four Crore Seventy-Five Lakhs Eighty Thousand Only) divided into 47,58,000 (Forty-Seven Lakhs Fifty-Eight Thousand) Equity Shares of face value of ₹ 10/- each. During the financial year 2025-26, there have been no changes in Issued, Subscribed and Paid-up Share Capital during the year under review.

The Company does not have any outstanding paid-up preference share capital as on the date of this Report. During the year under review, the Company has not issued any shares with differential voting rights or sweat equity or warrants.

4. TRANSFER TO RESERVES

Your Company has not transferred any amount to any reserve during the financial year 2025-26 and the Board of Directors have decided to retain the entire profit for the financial year ended March 31, 2026 in the Statement of Profit and Loss.

5. DIVIDEND

With a view to provide cushion for any financial contingencies in the future and to strengthen the financial position of the Company, your directors have decided not to recommend any dividend on the equity shares of the Company for the Financial Year 2025-26.

6. LISTING OF SHARES

The Shares of the Company were listed on the EMERGE platform of National Stock Exchange of India Limited on 19th March, 2024. The Company has paid the annual listing fee for the Financial Year 2026-27. The Equity Shares of the Company have the electronic connectivity under ISIN INE0RDE01010. To provide service to the Shareholders, the Company has appointed M/s. Bigshare Services Private Limited, Pinnacle Business Park, Office No. S6-2, 6th, Mahakali Caves Rd, next to Ahura Centre, Andheri East, Mumbai 400093, Maharashtra as Registrar and Transfer Agent (RTA) & Share Transfer Agent (STA) of the Company for existing physical based and allied secretarial services for its Members/Investors and for Electronic Connectivity with NSDL and CDSL.

7. MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR OF THE COMPANY TO WHICH THE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT:

Other than stated elsewhere in this report, there have been no material changes and commitments, if any affecting the financial position of the Company which had occurred between the end of the financial year of the company to which the financial statements relate and the date of this report.

8. CHANGE IN NATURE OF THE BUSINESS

There was no change in the nature of business of the Company during the year under review.

9. DEPOSITORY SYSTEM

As on March 31, 2026 – 47,58,000 (Forty-Seven Lakhs Fifty-Eight Thousand) equity shares of the Company i.e. 100% of the total equity shares were held in dematerialized form.

The International Securities Identification Number ('ISIN') allotted to the Company's shares under the Depository System is INEORDE01010. The Company has entered into agreement with both the Depositories i.e., National Securities Depository Limited and Central Depository Services (India) Limited. The equity shares of the Company are frequently traded at National Stock Exchange of India Ltd.

10. BOARD OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

Since the Company is listed on the NSE SME exchange, it is exempt from the corporate governance provisions specified in Regulation 17 of the Listing Regulations, as per Regulation 15(2)(b). Instead, the governance of the Company's Board composition will be governed by the Companies Act, 2013, and any other applicable laws, including any amendments or re-enactments thereof.

The Board plays a crucial role in overseeing how the management serves the short-term and long-term interests of shareholders and other stakeholders. This belief is reflected in our governance practices, under which we strive to maintain an effective, informed, and independent Board of Directors and keep our governance practices under continuous review. As on March 31, 2026, the total Board strength comprised of 5 Directors out of which 2 Directors are Executive Directors, 1 Director is Non-Executive Non-Independent and 2 are Non-Executive Independent Directors. There were no changes in the composition of Board of Directors during the Financial Year 2025-26.

None of the Directors of the Company are disqualified/ debarred as per the applicable provisions of the Act and the Securities and Exchange Board of India. The Board reviews its strength and composition from time to time to ensure that it remains aligned with the statutory, as well as business requirements. The composition and category of Directors is as follows:

S. No.	Name of Director	Designation	DIN
1.	Vasu Dev Agarwal	Chairman and Managing Director	00178146
2.	Babita Agarwal	Whole-Time Director	08505902
3.	Mohit Agarwal	Non-Executive - Non-Independent Director	07501010
4.	Harsha Tinker	Non-Executive Independent Director	10303719
5.	Pratibha Soni	Non-Executive Independent Director	09059232

Key Managerial Personnel during the period under review:

Pursuant to the provisions of Section 2(51) read with Section 203 of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial

Personnel) Rules, 2014, the following were the Key Managerial Personnel ("KMP") of the Company as on March 31, 2026:

1. Mr. Vasu Dev Agarwal – Chairman & Managing Director
2. Mrs. Babita Agarwal – Whole-time Director
3. Mr. Sanjay Kumar Saxena – Chief Financial Officer
4. Ms. Priyanshi Agarwal – Company Secretary & Compliance Officer

During the financial year 2025-26, there were no changes in the composition of Board of Directors and Key Managerial Personnel of the Company.

Retirement by Rotation:

In terms of Section 152(6) of the Companies Act, 2013 read with the rules made thereunder and as per the Articles of Association of the Company, Mr. Mohit Agarwal (DIN: 07501010), Non-Executive Director of the Company is liable to retire by rotation at this 7th Annual General Meeting and being eligible for re-appointment and has offered his candidature for re-appointment. The Board recommends his re-appointment for your approval. The notice convening the AGM includes the proposal for re-appointment of Director.

A brief resume of the Mr. Mohit Agarwal being re-appointed, the nature of expertise in specific functional areas, names of companies in which they hold directorships, committee memberships/ chairmanships, their shareholding in the Company, etc., as stipulated under Secretarial Standard-2 and Regulation 36 of the Listing Regulations, have been furnished in the explanatory statement to the notice of the ensuing Annual General Meeting of the Company and also given as "Annexure-A" of the Board Report.

11. NUMBER OF MEETINGS OF BOARD OF DIRECTORS

During the Financial Year 2025-26, the Company held Seven (7) meetings of the Board of Directors as per Section 173 of Companies Act, 2013 which is summarized below. The provisions of Companies Act, 2013 were adhered to while considering the time gap between two meetings.

Attendance at the Board Meetings	VASU DEV AGARWAL	BABITA AGARWAL	MOHIT AGARWAL	PRATIBHA SONI	HARSHA TINKER
16.05.2025	Yes	Yes	Yes	Yes	Yes
20.08.2025	Yes	No	Yes	Yes	Yes
14.10.2025	Yes	Yes	Yes	Yes	Yes
24.10.2025	Yes	Yes	Yes	Yes	Yes
14.11.2025	Yes	Yes	Yes	Yes	Yes
01.12.2025	Yes	Yes	Yes	Yes	Yes
25.03.2026	Yes	Yes	Yes	Yes	Yes
Attendance of the Annual General Meeting held on 25.09.2025	Yes	Yes	Yes	Yes	Yes

12. INDEPENDENT DIRECTORS

The Independent Directors of the company have complied with the Code for Independent Directors as prescribed in Schedule IV to the Companies Act 2013, the Independent Directors of the Company are required to hold at least one meeting in a financial year without the attendance of Non-Independent Directors and Members of Management.

During the Financial Year 2025-26, One (1) meeting of the Independent Directors was convened and held on 20.08.2025 without the presence of Non-Independent Directors of the Company.

In the opinion of the Board, the Independent Directors possess the requisite expertise and experience and are persons of high integrity and repute. They fulfil the conditions specified in the Act, and the rules made thereunder and are independent of the management. The Board of Directors have taken on record the declaration and confirmation submitted by the Independent Directors after undertaking due assessment of the same and in their opinion, the Independent Directors fulfil the conditions specified in the Act and SEBI Listing Regulations and are independent of the management.

13. FAMILIARIZATION PROGRAMME FOR INDEPENDENT DIRECTORS

The Independent Directors have been updated with their roles, rights and responsibilities in the Company by specifying them in their appointment letter along with necessary documents, reports and internal policies to enable them to familiarize with the Company's procedures and practices. The company have duly formulated a policy on familiarization programs for Independent Directors and the same is available on the website of the Company and can be accessed at <https://signoria.in/pages/policies>.

14. DISCLOSURES, DECLARATIONS AND ANNUAL AFFIRMATIONS

- i. Based on the declarations and confirmations received from the Directors, none of the Directors of the Company are disqualified from being appointed/ continuing as Directors of the Company.
- ii. Pursuant to the provisions of Section 149 of the Act, the Independent Directors have submitted declarations that each of them meets the criteria of independence as provided in Section 149(6) of the Act along with Rules framed thereunder and Regulation 16(1)(b), of the SEBI Listing Regulations. There has been no change in the circumstances affecting their status as Independent Directors of the Company.
- iii. The Company has also received from Independent Directors, declaration of compliance of Rule 6 (1) & (2) of the Companies (Appointment and Qualifications of Directors) Rules, 2014, regarding online registration with the "Indian Institute of Corporate Affairs" at Manesar, for inclusion of name in the data bank of Independent Directors.

- iv. The Board has taken on record the declarations and confirmations submitted by the Independent Directors after undertaking due assessment of the veracity of the same.

15. DIRECTORS RESPONSIBILITY STATEMENT

Pursuant to the requirement under Section 134(3)(c) read with Section 134(5) of the Companies Act, 2013, your Directors confirm that:

- i. In the preparation of the annual accounts for the financial year ended 31st March, 2026, the applicable accounting standards have been followed along with proper explanations relating to material departures;
- ii. The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit and loss of the company for the year under review;
- iii. The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- iv. The Directors have prepared the annual accounts for the financial year ended March 31, 2026 on a going concern basis;
- v. The Directors have laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and operating effectively;
- vi. The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

16. MEETINGS OF COMMITTEES AND THEIR CONSTITUTION

The Board of Directors has various committees that focus on specific areas and make informed decisions within their delegated authority. These committees also provide recommendations to the Board on matters within their purview. All decisions and recommendations made by the committees are presented to the Board for information or approval.

The committees play a crucial role in managing the day-to-day affairs and governance structure of the Company.

With a view to have more focused attention on business and for better governance and accountability, the Board has the following committees:

1. Audit Committee
2. Nomination and Remuneration Committee;
3. Stakeholders' Relationship Committee;

The Board during the period under review has also constituted a Finance and Banking Committee to facilitate finance and banking related matters of the Company.

The details relating to the composition and meetings of the committees are provided in the ensuing paragraphs.

1. Audit Committee:

The Audit Committee was constituted pursuant to Section 177 of the Companies Act, 2013.

The Composition of the Committee is as under:

Name of the Member	Designation	Category	Attendance at the Committee Meetings held during F.Y. 2025-26				
			16.05. 2025	20.08. 2025	14.11. 2025	01.12. 2025	25.03. 2026
Pratibha Soni	Chairperson	Independent Director	Yes	Yes	Yes	Yes	Yes
Harsha Tinker	Member	Independent Director	Yes	Yes	Yes	Yes	Yes
Babita Agarwal	Member	Whole-time Director	Yes	No	Yes	Yes	Yes

The Company Secretary of our Company shall act as a Secretary to the Audit Committee.

Terms of Reference for the Audit Committee:

The terms of reference of the Audit Committee are as under:

1. Oversight of the Company's financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible.
2. Recommending to the Board, the appointment, re-appointment and, if required, the replacement or removal of the statutory auditor and the fixation of audit fees.
3. Approval of payment to statutory auditors for any other services rendered by the statutory auditors.
4. Reviewing, with the management, the annual financial statements before submission to the board for approval, with particular reference to:

- a) Matters required to be included in the Director's Responsibility Statement to be included in the Board's report in terms of clause (c) of sub-section 3 of section 134 of the Companies Act, 2013;
 - b) Changes, if any, in accounting policies and practices and reasons for the same;
 - c) Major accounting entries involving estimates based on the exercise of judgment by management;
 - d) Significant adjustments made in the financial statements arising out of audit findings;
 - e) Compliance with listing and other legal requirements relating to financial statements;
 - f) Disclosure of any related party transactions;
 - g) Modified opinion(s) in the draft audit report.
5. Reviewing, with the management, the half yearly financial statements before submission to the board for approval.
 6. Reviewing, with the management, the statement of uses / application of funds raised through an issue (public issue, right issue, preferential issue, etc.), the statement of funds utilized for purposes other than those stated in the offer document/Draft Red Herring Prospectus/ Red Herring Prospectus/ Prospectus /notice and the report submitted by the monitoring agency monitoring the utilization of proceeds of a public or rights issue or preferential issue or qualified institutions placement, and making appropriate recommendations to the Board to take up steps in this matter.
 7. Review and monitor the auditor's independence, performance and effectiveness of audit process.
 8. Approval or any subsequent modification of transactions of the company with related parties;
 9. Scrutiny of inter-corporate loans and investments.
 10. Valuation of undertakings or assets of the company, wherever it is necessary.
 11. Evaluation of internal financial controls and risk management systems.
 12. Reviewing, with the management, performance of statutory and internal auditors, adequacy of the internal control systems.
 13. Reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit.
 14. Discussion with internal auditors any significant findings and follow up there on.
 15. Reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the board.
 16. Discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern.
 17. To look into the reasons for substantial defaults in the payment to the depositors, debenture holders, shareholders (in case of non – payment of declared dividends) and creditors.
 18. To oversee and review the functioning of the vigil mechanism which shall provide for adequate safeguards against victimization of employees and directors who avail of the vigil mechanism and also provide for direct access to the Chairperson of the Audit Committee in appropriate and exceptional cases.

19. Call for comments of the auditors about internal control systems, scope of audit including the observations of the auditor and review of the financial statements before submission to the Board.
20. Approval of appointment of CFO (i.e., the whole-time Finance Director or any other person heading the finance function or discharging that function) after assessing the qualifications, experience & background, etc. of the candidate.
21. To investigate any other matters referred to by the Board of Directors. Carrying out any other function as is mentioned in the terms of reference of the Audit Committee.
22. Consider and comment on rationale, cost-benefits and impact of schemes involving merger.

The Audit Committee also reviews the following information:

- a) Management discussion and analysis of financial condition and results of operations;
- b) Management letters / letters of internal control weaknesses issued by the statutory auditors;
- c) Internal audit reports relating to internal control weaknesses; and
- d) The appointment, removal and terms of remuneration of the chief internal auditor shall be subject to review by the audit committee.
- e) Statement of deviations:
 - i. Half yearly statement of deviation(s) including report of monitoring agency, if applicable, submitted to stock exchange(s) in terms of Regulation 32(1).
 - ii. Annual statement of funds utilized for purposes other than those stated in the offer document/prospectus/notice in terms of Regulation 32(7).

During the year under review, all the recommendations of Audit Committee have been accepted by the Board of Directors of the Company.

2. Nomination & Remuneration Committee:

The Nomination and Remuneration Committee was constituted in line with section 178 of the Companies Act, 2013.

The Composition of the Committee is as under:

Name of the Member	Position	Status	Attendance at the Committee Meeting held during the F.Y. 2025-26	
			16.05.2025	20.08.2025
Harsha Tinker	Chairman	Independent Director	Yes	Yes
Pratibha Soni	Member	Independent Director	Yes	Yes
Mohit Agarwal	Member	Non-executive director	Yes	Yes

The Company Secretary of our Company shall act as a Secretary to the Nomination and Remuneration Committee.

Terms of Reference for the Nomination and Remuneration Committee:

The terms of reference of the Nomination and Remuneration Committee are as under:

1. Formulate the criteria for determining the qualifications, positive attributes and independence of a director and recommend to the Board a policy relating to, the remuneration for directors, KMP's and other employees.
2. For every appointment of an independent director, the Nomination and Remuneration Committee shall evaluate the balance of skills, knowledge and experience on the Board and on the basis of such evaluation, prepare a description of the role and capabilities required of an independent director. The person recommended to the Board for appointment as an independent director shall have the capabilities identified in such description. For the purpose of identifying suitable candidates, the Committee may:
 - a) use the services of an external agencies, if required;
 - b) consider candidates from a wide range of backgrounds, having due regard to diversity; and
 - c) consider the time commitments of the candidates.
3. Identifying persons who are qualified to become directors and may be appointed in senior management in accordance with the criteria laid down, and recommend to the Board of Directors their appointment and removal.
4. Formulation of criteria for evaluation of performance of Independent Directors and the Board of Directors;
5. Devising a policy on diversity of Board of directors
6. Deciding on, whether to extend or continue the term of appointment of the independent director, on the basis of the report of performance evaluation of independent directors.

7. Recommend to the board, all remuneration, in whatever form, payable to senior management.
8. Define and implement the Performance Linked Incentive Scheme (including ESOP of the Company) and evaluate the performance and determine the amount of incentive of the Executive Directors for that purpose.
9. To formulate and administer the Employee Stock Option Scheme.

During the year under review, all the recommendations of Nomination and Remuneration Committee have been accepted by the Board of Directors of the Company.

3. Stakeholders Relationship Committee:

The Stakeholders' Relationship Committee has been duly constituted pursuant to the provisions of Section 178(5) of the Companies Act, 2013.

The Composition of the Committee is as under:

Name of The Member	Position	Status	Attendance at the Committee Meeting held during F.Y. 2025-26
			20.08.2025
Mohit Agarwal	Chairman	Non-Executive Director	Yes
Pratibha Soni	Member	Independent Director	Yes
Babita Agarwal	Member	Whole Time Director	No

The Company Secretary of our Company shall act as a Secretary of Stakeholders' Relationship Committee.

Terms of Reference for the Stakeholders' Relationship Committee:

The terms of reference of the Stakeholders' Relationship Committee are as under:

1. Allotment, transfer of shares including transmission, splitting of shares, changing joint holding into single holding and vice versa, issue of duplicate shares in lieu of those torn, destroyed, lost or defaced or where the space at back for recording transfers have been fully utilized.
2. Issue of duplicate certificates and new certificates on split/consolidation/renewal, etc.;
3. Review the process and mechanism of redressal of Shareholders' /Investor's grievance and suggest measures of improving the system of redressal of Shareholders' /Investors' grievances.
4. Non-receipt of share certificate(s), non-receipt of declared dividends, non-receipt of interest/dividend warrants, non-receipt of annual report and any other grievance/complaints with Company or any officer of the Company arising out in discharge of his duties.

5. Oversee the performance of the Registrar & Share Transfer Agent and also review and take note of complaints directly received and resolved them.
6. Oversee the implementation and compliance of the Code of Conduct adopted by the Company for prevention of Insider Trading for Listed Companies as specified in the Securities & Exchange Board of India (Prohibition of insider Trading) Regulations, 2015 as amended from time to time.
7. Any other power specifically assigned by the Board of Directors of the Company from time to time by way of resolution passed by it in a duly conducted Meeting, and
8. Carrying out any other function contained in the equity listing agreements as and when amended from time to time.

During the year under review, all the recommendations of Stakeholders' Relationship Committee have been accepted by the Board of Directors of the Company.

17. ANNUAL RETURN

In compliance with the provisions of Section 92(3) read with Section 134(3) (a) and Rule 12 of the Companies (Management and Administration) Rules, 2014 of the Act, the Annual Return as on March 31, 2026 is available on the website of the Company at <https://signoria.in/pages/annual-reports>.

18. PARTICULARS OF EMPLOYEES

The information required under Section 197(12) of the Act read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and a statement showing the names and other particulars of the employees drawing remuneration in excess of the limits set out in Rule 5(2) and 5(3) of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014 is disclosed in "Annexure-B" to this Report.

19. INFORMATION ABOUT SUBSIDIARY/ JV/ ASSOCIATE COMPANY

The Company does not have any associate company or a holding company as on 31st March 2026.

Further, during the year under review, the Board of Directors of the company, at its meeting held on December 01, 2025, approved the acquisition of 60% of the equity shares of the Herble Prints Private Limited, pursuant to which it became a Subsidiary of the Company. Herble Prints Private Limited was incorporated on 5th September, 2019 under the provisions of the Companies Act, 2013, having CIN No. U18202RJ2019PTC066209. A statement containing the salient features of the financial statements of the Company's subsidiaries in the prescribed Form AOC-1 is set out in "Annexure-C" to this report.

Signoria Creation Limited has acquired 9,00,000 (Nine Lakh) Equity Shares of ₹10/- each, at an acquisition price of ₹33.96 per share, in Herble Prints Private Limited, for a total consideration of ₹3,05,64,000/- (Rupees Three Crore Five Lakh Sixty-Four Thousand Only). This acquisition represents 60% of the total issued and paid-up

equity share capital of Herble Prints Private Limited, making it a subsidiary of Signoria Creation Limited.

The Holding Company, Signoria Creation Limited, is primarily engaged in the manufacturing of textile items and other related activities, while its subsidiary, Herble Prints Private Limited, is engaged in manufacturing in the textile sector. Consequent to the said acquisition, Herble Prints Private Limited has become a subsidiary of Signoria Creation Limited within the meaning of Section 2(87) of the Companies Act, 2013, with the Company holding 60% of its issued and paid-up equity share capital.

20. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS

Particulars of loan given, investment made, guarantees given and security provided under Section 186 of the Companies Act, 2013, if any, are provided in the notes of financial statement which forms integral part of this Annual Report.

21. CREDIT RATING OF SECURITIES

During the financial year under review the Company has not taken or issued any unsupported bank borrowings or plain vanilla bonds or any debt instruments and neither has obtained any credit rating from credit rating agencies. The Members are requested to refer the Notes to the financial statements which form part of this Annual Report for detailed information.

22. AUDITORS

❖ STATUTORY AUDITORS & THEIR REPORT

M/S Vinod Singhal & Co. LLP, (FRN. 005826C) Chartered Accountants, were appointed as Statutory Auditors of the Company at the Annual General Meeting held on 30th December, 2020 for a period of 5 years until the conclusion of 6th Annual General Meeting to be held in calendar year 2025.

The Members at the Annual General Meeting held on 25th September 2025, approved the re-appointment of M/S Vinod Singhal & Co. LLP, Chartered Accountants as Statutory Auditors of the Company to hold office for the second consecutive term of 5 years, from the Conclusion of this the 6th Annual General Meeting of the Company till the conclusion of the 11th AGM of the Company to be held in the calendar year 2030. They have confirmed that they are not disqualified from continuing as Auditor of the Company.

During the year under review, no frauds have been occurred or noticed and/or reported by the Statutory Auditors under Section 143(12) of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014 (as amended from time to time). The Statutory Auditors' Report, however, contains an observation regarding the audit trail feature of the accounting software used by the Company. The Auditors have reported that although the software has the audit trail (edit log) feature, it did not operate throughout the year for all relevant transactions, recorded in the software.

Management Response: The Management has taken note of the observation of the

Statutory Auditors regarding the audit trail feature of the accounting software. The Company has started using the audit trail feature during the year and shall continue to keep the same enabled for all relevant transactions going forward.

The Statutory Auditors Report, being devoid of any reservation(s), qualification(s), or adverse remark(s), does not call for any further information(s), explanation(s), or comments from the Board under Section 134(3)(f)(i) of the Companies Act, 2013.

❖ COST AUDITORS

Pursuant to Section 148 of the Companies Act, 2013 read with The Companies (Cost Records and Audit) Amendment Rules, 2014, the cost audit records maintenance is not applicable on the Company.

❖ SECRETARIAL AUDITORS & THEIR REPORT

The Board of Directors of the Company along with Audit Committee at its meeting held on 16th May, 2025 has re-appointed M/s S.K. Joshi & Associates, Practicing Company Secretaries (FRN: P2008RJ064900), Company Secretaries, Jaipur, as the Secretarial Auditor to conduct an audit of secretarial records for the financial year 2025-26. The Company has received consent from Mr. Sanjay Kumar Joshi to act as the auditor for conducting audit of the secretarial records for the financial year ending as on 31st March, 2026.

The Secretarial Audit Report for the financial year ended 31st March, 2026 under the Act is set out in the “**Annexure D**” to this report.

There are no qualification, reservation or adverse remark in the Secretarial Audit Report of the Company for the Financial Year ended 31st March, 2026 and hence, does not call for any further comments in terms of the provisions of Section 134 of the Companies Act, 2013.

Further, during the year under review, no instances of fraud were identified or reported by the Secretarial Auditors of the Company in their Secretarial Audit Report, in terms of Section 143(12) of the Act. Accordingly, no additional disclosure is warranted in this regard under Section 134(3) of the Act.

❖ INTERNAL AUDITORS

In terms of Section 138 of the Companies Act, 2013 and Rules made there under, the Board of Directors at its meeting held on 16th May, 2025 has re-appointed M/s A J M K & Associates, Practicing Chartered Accountant Firm (Firm Registration No. 019318C), as the Internal Auditor of the Company for Financial Year 2025-26 for conducting the Internal Audit.

23. **INSTANCES OF FRAUD, IF ANY REPORTED BY THE AUDITORS**

In pursuance to the provisions of Section 143(12) of the Act, the Statutory Auditors had not reported any incident of frauds (other than those which are reportable to the Central Government) to the Board of Directors of the Company during the financial year under review.

24. INTERNAL FINANCIAL CONTROL SYSTEM

The Company has put in place an effective internal control system to synchronize its business processes, operations, financial reporting, fraud control, and compliance with extant regulatory guidelines and compliance parameters. The Company ensures that a standard and effective internal control framework operates throughout the organization, providing assurance about the safe keeping of the assets and the execution of transactions as per the authorization in compliance with the internal control policies of the Company. The internal control system is supplemented by extensive internal audits, regular reviews by the management, and guidelines that ensure the reliability of financial and all other records. The management periodically reviews the framework, efficiency and operating effectiveness of the Internal Financial Controls of the Company. The Internal Audit reports are periodically reviewed by the Audit Committee. The Company has, in material respects, adequate internal financial control over financial reporting, and such controls are operating effectively. Internal Audits are carried out to review the adequacy of the internal control systems and compliance with policies and procedures. Internal Audit areas are planned based on inherent risk assessment, risk score, and other factors such as probability, impact, significance, and strength of the control environment. Its adequacy was assessed, and its operating effectiveness was also tested.

25. ENERGY CONSERVATION, TECHNOLOGY ABSORPTION & FOREIGN EXCHANGE EARNINGS AND OUTGO

Information as required to be disclosed under Section 134(3)(m) of the Companies Act, 2013 read with Companies (Accounts) Rules, 2014 is provided as under:

A. Conservation of Energy:

(i) Steps taken or impact on conservation of energy

Our company remains committed to energy conservation and continues to implement measures aimed at reducing energy consumption across its offices. We utilize energy-efficient computers and procure environmentally compliant equipment, including PCs, laptops, and air conditioners. Furthermore, the Company is actively replacing outdated, energy-intensive devices with modern, energy-saving alternatives to enhance overall efficiency and sustainability.

(ii) Steps taken by the Company for utilizing alternate sources of energy

Currently, our Company does not utilize alternative energy sources. However, we are exploring options to integrate renewable energy solutions to reduce both our carbon footprint and energy costs.

(iii) Capital investment on energy conservation equipments

To date, there has been no significant capital investment in energy conservation equipment. However, we continually assess the potential benefits of such investments as part of our strategy to enhance energy efficiency.

B. Technology Absorption

(i) **The efforts made towards technology absorption:** The Company continues to focus on process efficiency and design innovation within its manufacturing and branding operations. During the year under review, no specific technology absorption initiative was undertaken, as the Company's operations do not require the absorption of external or specialized technology.

(ii) **The benefits derived like product improvement, cost reduction, product development or import substitution:** Since no technology absorption initiative was undertaken during the year, there were no benefits accruing under this head such as product improvement, cost reduction, product development, or import substitution.

(iii) **In case of imported technology (imported during the last three years reckoned from the beginning of the financial year):** Not applicable, as the Company has not imported any technology during the three years immediately preceding the financial year under review. Accordingly, particulars under sub-clauses (a) to (d) below do not arise:

- a. Details of technology imported: **Not Applicable**
- b. Year of import: **Not Applicable**
- c. Whether the technology has been fully absorbed: **Not Applicable**
- d. If not fully absorbed, areas where absorption has not taken place, and the reasons thereof: **Not Applicable**

(iv) **The expenditure incurred on Research and Development:** The Company did not incur any expenditure on Research and Development during the financial year under review.

B. Foreign Exchange Earnings and Outgo:

The Foreign Exchange earned in terms of actual inflows during the year and the Foreign Exchange outgo during the year in terms of actual outflows: The Company has no Foreign Exchange earnings and outgo in the respective year.

26. INVESTOR GRIEVANCE REDRESSAL

The Company is committed to providing a transparent and responsive grievance redressal mechanism for shareholders and investors. During the financial year 2025-26, the Company did not receive any complaints from the investors. There were no grievances remaining unresolved or pending as on March 31st 2026.

The Detailed information regarding the complaints received and resolved by the Company is provided in the table below:

No. of complaints pending as on April 01, 2025	During the financial year		No. of complaints remain unresolved as on March 31, 2026
	No. of complaints received	No. of complaints disposed-off	
0	0	0	0

27. Particulars Of Contracts Or Arrangements With Related parties

All related party transactions that were entered by the Company during the Financial Year 2025-26 were on an arm's length basis and in the ordinary course of business. Details with respect to transactions with related parties entered into by the Company during the year under review are disclosed in the accompanying financial results and the details pursuant to Section 134(3)(h) of the Companies Act, 2013 read with Rule 8(2) of Companies (Accounts) Rules, 2014, the particulars of contracts or arrangements with related parties, referred to in Section 188(1) of the Companies Act, 2013, in the prescribed Form AOC-2 is attached as "Annexure-E" to this Report.

28. RISK MANAGEMENT

The Board of Directors of the Company identify, evaluate business risks and opportunities. The Directors of the Company take pro-active steps to minimize adverse impact on the business objectives and enhance the Company's competitive advantage. Presently, no material risk has been identified by the directors except of general business risks, for which the Company is leveraging on their expertise and experience.

The Company has framed a Risk Management Policy, for assessment and minimization of risk including identification therein of elements of risk, if any, which may threaten the existence of the Company. The said policy is uploaded on the website of the Company at <https://signoria.in/pages/policies>. The policy is reviewed periodically by the Board of Directors of the Company.

29. PREVENTION OF INSIDER TRADING

Pursuant to the provisions of the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulation, 2015 and amendments thereto, the Company has in place a code of conduct to regulate, monitor and report trading by insiders and for prohibition of insider trading in the shares of the Company. The code inter alia prohibits purchase/sale of shares of the Company by its Designated Persons and other connected persons while in possession of Unpublished Price Sensitive Information in relation to the Company and during the period when trading window is close.

The Company has also formulated a Code of practices and procedures for fair disclosure of Unpublished Price Sensitive Information (UPSI) which is also available on the Company's website at <https://signoria.in/pages/policies>.

30. SECRETARIAL STANDARDS

Pursuant to the provisions of Section 118 of the Companies Act, 2013, the Company has complied with the applicable provisions of secretarial standards, SS-1 & SS-2 with respect to Board Meetings and General Meetings respectively, issued and specified by the Institute of Company Secretaries of India.

31. DEPOSITS

The Company has not accepted any amount falling within the ambit of provisions of Section 73 of the Companies Act, 2013 ("the Act") read with the Companies (Acceptance of Deposit) Rules, 2014 during the period under review. Hence, the requirement for furnishing the details of Deposits which are not in compliance with Chapter V of the Act is not applicable.

Furthermore, as the Company has not accepted any deposits in earlier financial years, question of unpaid or unclaimed deposit and default in repayment does not arise.

32. CORPORATE SOCIAL RESPONSIBILITIES (CSR)

The Company does not meet the criteria as specified in Section 135 of Companies Act, 2013 read with the Companies (Corporate Social Responsibility) Rules, 2014. Hence, there is no requirement of constitution of a Corporate Social Responsibility Committee.

33. INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

The Company has adequate system of internal controls to safeguard and protect from loss, unauthorized use or disposition of its assets. All the transactions are properly authorized, recorded and reported to the management. The Company is following all the applicable accounting standards for properly maintaining the books of accounts and reporting of financial statements.

34. BOARD EVALUATION

The Nomination and Remuneration Policy of the Company empower the Nomination and Remuneration Committee to formulate a process for effective evaluation of the performance of individual directors, committees of the Board and the Board as a whole. The Board formally assesses its own performance based on parameters which, inter alia, include performance of the Board on deciding Industry and Business Knowledge, Functional expertise, Development of Strategy & Long-term plans etc. The parameters for the performance evaluation of the Directors include contribution made at the Board meeting, attendance, Availability, Time spent, Preparedness, Active participation, Analysis, Objective discussion, etc. The independent directors at their separate meeting review the performance of non-independent directors and the Board as a whole, chairperson of the Company after considering the views of executive directors and non-executive directors, assess the quality, quantity and timeliness of flow of information between the Company management and the Board that is necessary for the Board to effectively and reasonably perform the duties. Based on the outcome of the performance evaluation exercise, areas have been identified for the Board to engage itself with and the same would be acted upon.

35. COMPANY'S POLICY ON DIRECTOR'S APPOINTMENT AND REMUNERATION

The Company has adopted a Nomination and Remuneration Policy in accordance with the provisions of Section 178 of the Companies Act, 2013. The Policy lays down the criteria for appointment, remuneration, and performance evaluation of Directors

and Key Managerial Personnel. The Nomination and Remuneration Policy is available at the website of the Company at <https://signoria.in/pages/policies>. Pursuant to the provisions of the Companies Act, 2013 and the aforesaid Policy, the Board has carried out an evaluation of its own performance, as well as that of its committees and individual Directors, for the financial year 2025-26. There has been no material change in the Nomination and Remuneration Policy during the financial year under review.

36. DISCLOSURES UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

Your Company has in place a policy on Prevention of Sexual Harassment at Workplace, which is in line with requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 ("POSH Act"). The Company has constituted Internal Complaint Committee (ICC) in accordance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 to consider and resolve the complaints related to sexual harassment. The Company regularly conducts awareness programs for its employees.

The objective of this policy is to provide an effective complaint redressal mechanism if there is an occurrence of sexual harassment. This policy is applicable to all employees, irrespective of their level and it also includes 'Third Party Harassment' cases i.e. where sexual harassment is committed by any person who is not an employee of the Company.

During the year under review, the Committee has received no complaints.

No of complaints of sexual harassment received in the year:	No of complaints disposed off during the year:	No. of cases pending for more than ninety days:
Nil	Nil	Nil

37. VIGIL MECHANISM / WHISTLE BLOWER POLICY

The Board, on recommendation of Audit Committee, has adopted a Vigil Mechanism/Whistle Blower Policy. Adequate safeguards are provided against victimization to those who avail the mechanism and direct access to the Chairperson of the Audit Committee is provided to them. During FY 2025-26, no incidents have been reported under Vigil Mechanism/Whistle Blower Policy. No personnel of the Company were denied access to the Audit Committee. The Whistle Blower Policy of the Company can be accessed at the website of the Company at <https://signoria.in>.

38. TRANSFER OF AMOUNTS TO INVESTOR EDUCATION AND PROTECTION FUND

During the year under review, there were no funds which were required to be transferred to Investor Education and Protection Fund (IEPF).

39. POLICIES OF THE COMPANY

The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") have mandated the formulation of certain policies for all listed companies. The key policies that have been adopted by the Company pursuant to the provisions of the Companies Act, 2013 and the rules framed thereunder, the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. All the Policies are available on the Company's website at <https://signoria.in/pages/policies>.

40. SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS OF THE COMPANY:

There are no significant and material orders passed by the regulators or courts or tribunals that could impact the going concern status and operations of the company in future.

41. DISQUALIFICATION OF DIRECTORS

In compliance with Section 164(2) of the Act and the Companies (Appointment and Qualification of Directors) Rules, 2014, the Company received and reviewed the Form DIR-8 from each and every Director during the financial year 2025-2026. This form certifies that none of the Directors of your Company are disqualified to hold office as a director under the provisions of Section 164(2) of the Act, nor are they barred from holding the office of a director by any order of the SEBI.

42. MANAGEMENT DISCUSSION & ANALYSIS REPORT

In terms of Regulation 34(2)(e) of the Listing Regulations, 2015 read with other applicable provisions, the detailed review of the operations, performance and future outlook of the Company and its business is given in the Management's Discussion and Analysis Report (MDA) which forms an integral part of this report. The said report is appended to this report as "Annexure -F".

43. CORPORATE GOVERNANCE

Pursuant to Regulation 15(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations, 2015"), compliance with the provisions related to Corporate Governance is not mandatory for companies listed on the SME Platform of a stock exchange.

As per the said regulation, the Corporate Governance provisions do not apply to:

- a) Listed entities with a paid-up equity share capital not exceeding ₹10 crore and net worth not exceeding ₹25 crore, as on the last day of the previous financial year;
- b) Listed entities which have listed their specified securities on the SME Exchange.

Since the equity shares of the Company are listed on the EMERGE Platform of the National Stock Exchange of India Ltd. (NSE), the Company falls under the exemption category specified in clause (b) above. Accordingly, the provisions of Regulations 17, 17A, 18, 19, 20, 21, 22, 23, 24, 24A, 25, 26, 27 and clauses (b) to (i) and (t) of sub-regulation (2) of regulation 46 and para C, D and E of Schedule V of the SEBI (LODR) Regulations, 2015 are not applicable to the Company.

44. BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (BRSR)

The Business Responsibility and Sustainability Report ("BRSR") as required under Regulation 34(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 applicable to the prescribed listed entities based on market capitalisation. Since the Equity Shares of the Company are listed on the SME Platform of the National Stock Exchange of India Limited, the provisions relating to mandatory inclusion of BRSR in the Annual Report are not applicable to the Company for the financial year 2025-26.

45. DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 DURING THE YEAR

There was no application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 during the year as at the end of the financial year.

46. DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS ALONG WITH THE REASONS THEREOF

The above-mentioned clause is not applicable to the Company, as there were no instances where your Company required the valuation for one time settlement or while taking the loan from the Banks or Financial institutions.

47. HUMAN RESOURCES AND INDUSTRIAL RELATIONS

Human resources remain a valuable asset of the Company. As on March 31, 2026, the Company had 45 permanent employees, comprising 31 males and 14 females, with no transgender employees, representing diverse social, economic and geographical backgrounds. In addition, the Company engaged approximately 450 employees on a contractual basis.

The Company recognizes that its employees are its principal assets and that its continued growth is dependent upon the ability to attract and retain quality people. The company has established a full-fledged Human Resources Department, which is entrusted with the responsibility of retaining and developing the skills of all its employees. The Company also recognizes the importance of providing training and development opportunities to its people to enhance their skills and experiences, which in turn enables the Company to achieve its business objectives. The industrial relations in all units of the Company continue to be cordial.

48. MATERNITY BENEFIT COMPLIANCE

The Company has complied with the provisions of the Maternity Benefit Act, 1961, as amended, and ensures that all eligible women employees are extended the benefits and protections mandated under the Act, including paid maternity leave and other entitlements. The Company also promotes a gender-inclusive workplace and is committed to supporting the health and well-being of women employees through appropriate workplace policies and practices.

49. ENVIRONMENT, HEALTH AND SAFETY

Safety pertains to protecting the health and well-being of employees, visitors, and other stakeholders involved in an organization's activities. Occupational health and safety measures are essential to prevent accidents, injuries, and illnesses in the workplace. We aim to comply with applicable health and safety regulations and other requirements in our operations and have adopted a health and safety policy that is aimed at complying with legislative requirements, requirements of our licenses, approvals, various certifications and ensuring the safety of our employees and the people working at our facility or under our management.

50. DISCLOSURE WITH RESPECT TO DEMAT SUSPENSE ACCOUNT/ UNCLAIMED SUSPENSE ACCOUNT

As per the confirmation given by Registrar and Transfer Agent, the Company has Nil shares that remains unclaimed by the shareholders of the Company. All shares of the Company are held in demat form and have been duly claimed by the respective shareholders. Hence, the Company is not required to undergo the procedural requirements of Schedule VI of the SEBI (LODR) Regulations, 2015.

- a) Aggregate number of shareholders and the outstanding shares in the suspense account lying at the beginning of the year: Nil
- b) Number of shareholders who approached listed entity for transfer of shares from suspense account during the year: Nil
- c) Number of shareholders to whom shares were transferred from suspense account during the year: Nil
- d) Aggregate number of shareholders and the outstanding shares in the suspense account lying at the end of the year: Nil
- e) That the voting rights on these shares shall remain frozen till the rightful owner of such shares claims the shares: Nil

51. DISCLOSURES OF CERTAIN TYPES OF AGREEMENTS BINDING LISTED ENTITIES

Pursuant to the requirements of Regulation 30A, read with Clause 5A of Para A of Part A of Schedule III of the Listing Regulations, the Company confirms that during the financial year 2025-26, no such binding agreements were executed by the Company, its Promoters, Directors or other specified parties that fall within the ambit of this regulatory requirement. Consequently, no disclosures are required to report under this provision for the year under review.

52. CAUTIONARY STATEMENT

Statements in the Directors' Report and the Management Discussion & Analysis Report describing the Company's objectives, expectations or forecasts may be forward looking within the meaning of applicable securities laws and regulations. Actual results may differ materially from those expressed in the statement. Important factors that could influence the Company's operation include global and domestic demand and supply conditions affecting selling prices of Raw Materials, Finished Goods, input availability and prices, changes in government regulations, tax laws, economic developments within and outside the country and other various other factors.

53. OTHER DISCLOSURES

- i. During the financial year, the Company has not issued any equity share with differential rights.
- ii. The Company has not issued any sweat equity shares.
- iii. There was no commission paid by the Company to its managing director or whole-time directors, so no disclosure required in pursuance of section 197(14) of the Companies Act, 2013.
- iv. The Company has not bought back any of its securities during the financial year 2025-26.
- v. The Company has not provided any stock option scheme its employees.

54. ACKNOWLEDGEMENT

Your directors wish to express their sincere appreciation of the co-operation and assistance received from shareholders, bankers/ finance companies and other business constituents during the year under review. Your directors also wish to place on record their deep sense of appreciation for the commitment displayed by all officers and staff, for their continued support and confidence, which they have reposed in the management.

ON BEHALF OF BOARD OF THE DIRECTORS
FOR SIGNORIA CREATION LIMITED

VASU DEV AGARWAL
CHAIRMAN AND MANAGING DIRECTOR
DIN: 00178146

BABITA AGARWAL
WHOLE-TIME DIRECTOR
DIN: 08505902

PLACE: JAIPUR
DATE: AUGUST 27, 2026

Annexure Index

Annexure A	Details of Director seeking appointment/re-appointment
Annexure B	Disclosure of Particulars of Employees
Annexure C	AOC-1
Annexure D	Secretarial Audit Report
Annexure E	Particulars of contracts or arrangements with related parties, referred to in Section 188(1) of the Companies Act, 2013, in the prescribed Form AOC-2
Annexure F	Management Discussion & Analysis Report

“ANNEXURE-A”

Brief details under regulation 36 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard – 2 issued by the Institute of Company Secretaries of India of Directors seeking appointment/re-appointment in the forthcoming Annual General Meeting.

Name of Director	Mr. Mohit Agarwal
Age	29 Years
DIN	07501010
Nationality	Indian
Date of First Appointment	27/02/2023
Qualifications	He has completed his Bachelor in Business Administration from the University of Rajasthan in the year 2018. His knowledge of manufacturing is comprehensive, encompassing a deep understanding of its technical aspects. He actively participates in various Textile & Garments fairs, exhibitions, and IPF events that underlines his commitment to stay informed about industry trends and advancements.
Experience	He has more than 7 Years of Experience in Garments Industry. His wealth of knowledge and experience encompasses various aspects of organizational product sales. He possesses a deep understanding of procuring raw materials for the organization at competitive prices. He excels in bridging the gap between customers and the organization, ensuring the delivery of top-tier products and services at competitive market prices.
Brief Resume of the Director	Mr. Mohit Agarwal is a Director in Signoria Creation Limited since February 27, 2023 and serving in the capacity of Non-Executive Non-Independent Director of the Company, brings a wealth of expertise and strategic vision to the Company. He has completed his Bachelor in Business Administration from the University of Rajasthan in the year 2018. He has more than 7 Years of Experience in Garments Industry. His wealth of knowledge and experience encompasses various aspects of organizational product sales.

	At present he is serving as Director on the Board of Signoria Creation Limited.
Terms and Conditions of Appointment / Re-appointment	Re-appointment as Non-Executive-Non-Independent Director, liable to retire by rotation.
Details of remuneration sought to be paid	As mentioned in the resolution and explanatory statement.
Details of Remuneration last drawn	INR 10,20,000/- per annum for the financial year ended March 31, 2026
Expertise in specific functional area	Sales and Marketing
List of the directorships held in other companies	Signoria Prints Private Limited (formerly known as Signoria Fashions Private Limited) Herble Prints Private Limited
No. of Board Meetings attended during the Year	He has attended 7 (Seven) Board Meetings during the financial year 2025-26
Memberships/Chairmanship of Committees across all Public Companies	NA
Disclosure of relationships between Directors, Manager and other Key Managerial Personnel of the Company inter-se	Son of Mr. Vasu Dev Agarwal and Mrs. Babita Agarwal
Shareholding in the Company as on March 31, 2026	802,200
Names of listed entities in which the person also holds directorship and the membership of Committees of the board	Signoria Creation Limited - Non-Executive-Non-Independent Director Membership of Committees in Signoria Creation Limited: a. Nomination & Remuneration Committee b. Stakeholders Relationship Committee
Name of listed Entities from which the Director has resigned in the last three (3) years	Nil

“ANNEXURE-B”

PARTICULARS OF REMUNERATION

(PURSUANT TO SECTION 197(12) OF THE COMPANIES ACT, 2013, READ WITH RULE 5 OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014)

- (i) The ratio of the remuneration of each Director to the median remuneration of the employees of the Company for the financial year 2025-26 and the percentage increase in remuneration of each Director, Chief Financial Officer and Company Secretary during the financial year 2025-26, are as under:

S. No.	Name of the Directors/KMP	Designation	Ratio of remuneration to the median remuneration of the employee	% increase in Remuneration in the Financial Year
1	Vasu Dev Agarwal	Chairman and Managing Director	34.09	0.00
2	Babita Agarwal	Whole-Time Director	18.94	0.00
3	Mohit Agarwal	Director	6.44	0.00
4	Sanjay Kumar Saxena	Chief Financial Officer	3.00	24.25
5	Priyanshi Agrawal	Company Secretary & Compliance Officer	1.36	19.44

*The details of remuneration are not applicable in respect of the Independent Director and Non-Executive Director, as the sitting fees received by them for attending Board/Committee meetings are not considered as remuneration for this disclosure. However, the Non-Executive Director has received remuneration in addition to the sitting fees.

(ii) The percentage increase in the median remuneration of employees in the financial year; 39.40%

(iii) The number of permanent employees on the rolls of company; 45 Employees

(iv) Average percentile increases already made in the salaries of employees other than the managerial personnel in the last financial year was 12.05% whereas percentile increase in the managerial remuneration for the same financial year was 1.28%.

The increase in managerial remuneration is attributed to the scope of their roles and responsibilities in overseeing the Company's operations and their individual performance, achievement of key milestones and is aligned with industry benchmarks.

(v) The Company affirms that the remuneration is as per the Nomination and Remuneration Policy of the Company.

ON BEHALF OF THE BOARD OF DIRECTORS
FOR SIGNORIA CREATION LIMITED

VASU DEV AGARWAL
CHAIRMAN AND MANAGING
DIRECTOR
DIN: 00178146

BABITA AGARWAL
WHOLE-TIME DIRECTOR
DIN: 08505902

PLACE: JAIPUR
DATE: AUGUST 27, 2026

“ANNEXURE-C”

Form AOC-1

**(PURSUANT TO FIRST PROVISIO TO SUB-SECTION (3) OF SECTION 129, READ WITH
RULE 5 OF THE COMPANIES (ACCOUNTS) RULES, 2014)**

**STATEMENT CONTAINING SALIENT FEATURES OF THE FINANCIAL STATEMENT OF
SUBSIDIARIES OR ASSOCIATE COMPANIES OR JOINT VENTURES**

PART A – SUBSIDIARIES

(₹ in Lakhs, unless otherwise stated)

S. No.	Name of the Subsidiary	Herble Prints Private Limited
1.	The date since when subsidiary was acquired	December 02, 2025
2.	Reporting period for the subsidiary concerned, if different from the holding company's reporting period	N.A.
3.	Reporting currency	INR
	Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries	Not applicable (Indian subsidiary)
4.	Share Capital	150.00
5.	Reserves and Surplus	391.20
6.	Total Assets	1,919.43
7.	Total Liabilities	1,919.43
8.	Investments	Nil
9.	Turnover	2307.44
10.	Profit/(Loss) before Taxation	87.58
11.	Provision for Taxation	23.04
12.	Profit/(Loss) after Taxation	64.54
13.	Proposed Dividend	Nil
14.	Extent of Shareholding (in percentage)	60% (9,00,000 equity shares of Rs. 10 each held by Signoria Creation Limited out of 15,00,000 equity shares)

Notes: As on March 31, 2026: -

1. There is no Subsidiaries which are yet to commence operations.
2. There is no Subsidiaries which have been liquidated or sold during the year.

3. There are no associates or joint ventures of the Company.
4. There are no associates or joint ventures which are yet to commence operations
5. There are no associates or joint ventures which have been liquidated or sold during the year.

For VINOD SINGHAL & CO LLP
Chartered Accountants
FRN-005826C/C400276

On behalf of the Board Of Directors
For SIGNORIA CREATION LIMITED

MANISH KHANDELWAL
Partner
Mem. No. 425013

Place: Jaipur
Date: May 27, 2026

VASUDEV AGARWAL
Managing Director
(Din: 00178146)

Sanjay Kumar Saxena
Chief Financial Officer
PAN:- ANEPS6017J

MOHIT AGARWAL
Director
(Din: 07501010)

Priyanshi Agrawal
Company Secretary
PAN:- COOPA5245M

"ANNEXURE-D"

FORM NO. MR-3
SECRETARIAL AUDIT REPORT
For the Financial year ended 31st March, 2026
[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule No.9 of the
Companies
(Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,
The Members,
Signoria Creation Limited
CIN: L18209RJ2019PLC066461
Plot No.H1-74, RIICO Industrial Area, Mansarovar, Jaipur, 302020, Rajasthan, India

We have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **Signoria Creation Limited** (hereinafter called the "**Company**") Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company, to the extent the information provided by the Company, its officers, agents and authorised representatives during the conduct of Secretarial Audit, the explanations and clarifications given to us and the representation made by the management, we hereby report that in our opinion, the Company has, during the Audit Period during the audit period covering the financial year ended on March 31, 2026 (the "**Audit Period**"), complied with the statutory provisions of the applicable acts listed hereunder and also that the Company has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter.

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on March 31, 2026 according to the provisions of:

- (i) The Companies Act, 2013 ("**the Act**") and the rules made thereunder;
- (ii) The Securities Contracts (Regulation) Act, 1956 ("**SCRA**") and the rules made thereunder;
- (iii) The Depositories Act, 1996 and the regulations and bye-laws framed thereunder;
- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder;
- (v) The following regulations and guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ("**SEBI Act**") -
 - a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

- b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (Not applicable to the Company during the Audit Period);
- d) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 (Not applicable to the Company during the Audit Period);
- e) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 (Not applicable to the Company during the Audit Period);
- f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client (repealed w.e.f. December 16, 2025);
- g) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 2025 regarding the Companies Act and dealing with client (notified on December 16, 2025);
- h) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 (Not applicable to the Company during the Audit Period);
- i) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 (Not applicable to the Company during the Audit Period);
- j) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015; and
- k) The Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018.

We have relied on the representation made by the Company and its Officers for systems and mechanism formed by the Company for compliances under following other laws applicable to the Company:

- i. The Factories Act, 1948;
- ii. The Legal Metrology Act, 2009
- iii. National Textile Policy, 2000 and the rules made thereunder

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

- a. Secretarial Standards issued by the Institute of Company Secretaries of India; and
- b. The Listing Agreement entered into by the Company with National Stock Exchange of India Limited.

During the Audit Period, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. to the extent applicable as mentioned above.

We further report that:

The Board of Directors of the Company is duly constituted with proper balance of executive directors and non-executive directors. There is no changes in the composition of the Board of Directors during the period the Audit Period.

Adequate notice is given to all directors to schedule the Board Meetings, except where consent of the directors was received for scheduling meeting at a shorter notice, agenda and detailed notes on agenda were sent at least seven days in advance. A system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

Majority decision were carried through while the dissenting members' views, if any were captured and recorded as part of the minutes.

We further report that based on the information provided by the Company, its officers and authorized representatives during the conduct of the audit, we are of the opinion there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that during the Audit Period:

- a. During the period under review, the Company acquired 9,00,000 (Nine Lakh) Equity Shares of face value ₹10/- (Rupees Ten Only) each of Herble Prints Private Limited, at a consideration of ₹33.96 per share, aggregating to a total investment of ₹3,05,64,000/- (Rupees Three Crore Five Lakh Sixty-Four Thousand Only). Pursuant to the said acquisition, Herble Prints Private Limited became a subsidiary of the Company.

Place: Jaipur
Date: August 12, 2026

For S.K. Joshi & Associates
Company Secretaries
ICSI unique code: P2008RJ064900

Sanjay Kumar Joshi
Partner
M. No.: F6745; COP No. 7342
UDIN: F006745H001091026
Peer Review Certificate No. 1659/2022

"This report is to be read in conjunction with our letter of even date which is marked as 'Annexure A' and forms an integral part of this report."

'Annexure A'

To,
The Members
Signoria Creation Limited
CIN: L18209RJ2019PLC066461
Plot No.H1-74, RIICO Industrial Area, Mansarovar, Jaipur, 302020, Rajasthan, India

Our Secretarial Audit Report for the Financial Year ended March 31, 2026 of even date is to be read along with this letter.

Management's Responsibility:

1. It is the responsibility of management of the Company to maintain secretarial records, devise proper systems to ensure compliance with the provisions of all applicable laws and regulations and to ensure that the systems are adequate and operate effectively.

Auditor's Responsibility:

2. Our responsibility is to express an opinion on these secretarial records, standards and procedures followed by the Company with respect to secretarial compliances based on our audit.
3. We have conducted the audit as per the applicable auditing standards issued by the Institute of Company Secretaries of India.
4. We believe that audit evidence and information obtained from the Company's management is adequate and appropriate for us to provide a basis for our opinion.
5. Wherever required, we have obtained reasonable assurance whether the statements prepared, documents or records, in relation to Secretarial Audit, maintained by the Company, are free from misstatement. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.
6. Wherever required, we have obtained the management representation about the compliance of laws, rules and regulations and happening of events, etc.

Disclaimer:

7. The Secretarial Audit Report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.
8. We have not verified the correctness and appropriateness of financial records and books of accounts of the Company.

Place: Jaipur
Date: August 12, 2026

For S.K. Joshi & Associates
Company Secretaries
ICSI unique code: P2008RJ064900

Sanjay Kumar Joshi
Partner
M. No.: F6745; COP No. 7342
UDIN: F006745H001091026
Peer Review Certificate No. 1659/2022

“ANNEXURE-E”

Form No. AOC-2

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

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

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

SNo	Name(s) of the related party and nature of relationship	Nature of contracts / arrangements / transactions	Duration of the contracts / arrangements / transactions	Salient terms of the contracts or arrangements or transactions including the value, if any	Justification for entering into such contracts or arrangements or transactions	Date(s) of approval by the Board	Amount paid as advances, if any	Date on which the special resolution was passed in general meeting as required under first proviso to Section 188
	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL

2. Details of material contracts or arrangement or transactions at arm's length basis

SNo	Name(s) of the related party and nature of relationship	Nature of contracts / arrangements / transactions	Duration of the contracts / arrangements / transactions	Salient terms of the contracts or arrangements or transactions including the value, if any	Date(s) of approval by the Board, if any	Amount paid as advances, if any

1.	Herble Prints Pvt Ltd	Purchase & Sales	Continuing Contract	Arm's Length Price	Purchase : 2,34,92,346.90/- + GST Sales : 5,63,287.00/- + GST + Freight Charges 8000.00 + GST	16.05.2025	NIL
2.	Signoria Prints Pvt Ltd (Formerly known as Signoria Fashions Pvt Ltd)	Purchase & Sales	Continuing Contract	Arm's Length Price	Purchase : 76,200.00/- + GST Sales: 49,40,560.57/- + GST	16.05.2025	NIL

ON BEHALF OF THE BOARD OF DIRECTORS
FOR SIGNORIA CREATION LIMITED

VASU DEV AGARWAL
CHAIRMAN AND MANAGING
DIRECTOR
DIN: 00178146

BABITA AGARWAL
WHOLE-TIME DIRECTOR
DIN: 08505902

PLACE: JAIPUR
DATE: AUGUST 27, 2026

"ANNEXURE-F"

SIGNORIA CREATION LIMITED

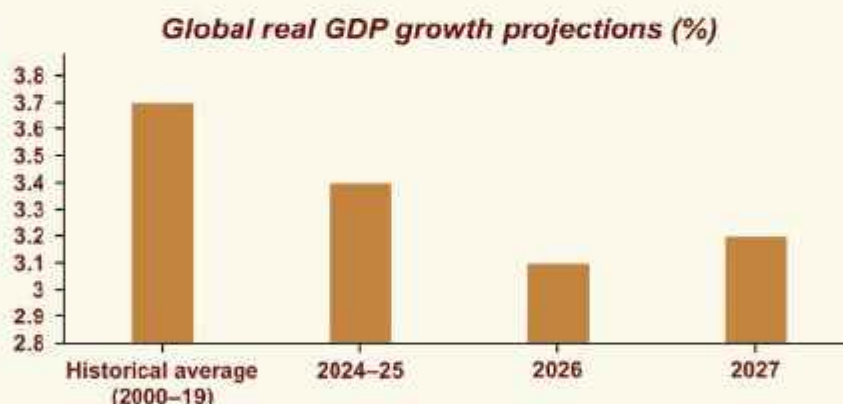
Management Discussion and Analysis (FY: 2025-2026)

I. ECONOMIC REVIEW

A. Global economy Overview

The year 2026 is expected to witness moderate global expansion amid heightened geopolitical uncertainty and evolving economic conditions. The International Monetary Fund (IMF) projects global real GDP growth at 3.1% in 2026 and 3.2% in 2027, below the recent pace of around 3.4% during 2024–25. Growth is also expected to remain below the historical 2000–19 average of 3.7%.

The 2026 growth forecast has been revised downward by 0.2 percentage point, while the 2027 forecast remains unchanged. Global headline inflation is projected to rise to 4.4% in 2026 before declining to 3.7% in 2027.



The outlook remains influenced by geopolitical tensions, trade uncertainties and financial vulnerabilities. Elevated public debt and increasing economic fragmentation continue to pose challenges to global activity. Downside risks remain significant, although stronger productivity gains from artificial intelligence and easing trade tensions could support global growth.

Detailed performance overview of major economies

United States: The United States economy is projected to grow by 2.3% in 2026 and 2.1% in 2027. Growth is expected to be supported by fiscal measures, the lagged effects of monetary policy easing and continued

technology-related investment. However, higher trade barriers, moderating consumption and lower immigration are expected to weigh on activity over the forecast period. Strong productivity growth is also expected to gradually moderate towards historical levels.

Euro Area: Economic activity in the euro area is projected to moderate, with growth expected at 1.1% in 2026, followed by a modest improvement to 1.2% in 2027, compared with 1.4% in 2025. The outlook reflects continued pressure on manufacturing from elevated energy prices, weaker external demand and the impact of geopolitical developments. The planned increase in defence expenditure is expected to provide greater support to activity in subsequent years as implementation progresses

China: China's economy is projected to expand by 4.4% in 2026 and 4.0% in 2027, moderating from 5.0% growth in 2025. The IMF notes that economic activity has remained stronger than previously expected, supported particularly by exports, while domestic activity, especially in the housing sector, has remained comparatively weak. China's merchandise trade surplus reached a record level of approximately US\$1.2 trillion in 2025, reflecting the continued importance of external demand.

Japan: Japan's growth is projected to slow from 1.2% in 2025 to 0.7% in 2026 and 0.6% in 2027. The outlook benefits from fiscal stimulus, stronger domestic-demand momentum carried forward from 2025 and measures aimed at mitigating higher energy costs. These factors are, however, expected to be partly offset by weaker external demand and broader geopolitical pressures.

United Kingdom: The United Kingdom is projected to grow by 0.8% in 2026, before recovering to 1.3% in 2027, compared with 1.3% in 2025. The IMF's projections reflect the relatively weaker near-term outlook and the economy's exposure to external and energy-related pressures.

Germany: Growth is projected at 0.8% in 2026 and 1.2% in 2027, supported by higher infrastructure and defence spending, although weak external demand remains a constraint.

Brazil: Growth is expected to moderate to 1.9% in 2026 and recover slightly to 2.0% in 2027, reflecting softer domestic momentum and restrictive monetary conditions.

Canada: The economy is projected to grow by 1.5% in 2026 and 1.9% in 2027, with trade uncertainty and weaker external demand weighing on near-term activity.

Outlook

The IMF projects global growth at 3.1% in 2026 and 3.2% in 2027, reflecting continued resilience amid heightened geopolitical and economic uncertainty. The global economy faces significant headwinds, including geopolitical tensions, renewed trade uncertainties, elevated public debt and financial vulnerabilities, which could weigh on economic activity and investment.

While global inflation is expected to rise modestly in 2026 before resuming its declining trend in 2027, emerging market and developing economies are expected to experience comparatively greater inflationary and growth pressures. The outlook remains subject to downside risks, although stronger productivity gains from artificial intelligence and a sustained easing of trade tensions could provide an upside to global economic activity.

Key Risks and Opportunities

- **Geopolitical tensions and energy disruptions** may affect global trade, investment and energy prices, while improved geopolitical stability could support economic activity.
- **Trade restrictions and geoeconomic fragmentation** could disrupt supply chains and weaken global growth; however, easing trade tensions and greater international cooperation could strengthen trade and investment.
- **Inflationary pressures** arising from energy and supply-side shocks remain a key risk, while stable inflation expectations could provide greater flexibility for monetary policy.
- **Artificial intelligence (AI)** presents significant potential for productivity gains and higher long-term growth, although rapid technological changes may create financial and labour-market challenges.
- **Renewable energy, technology and skills investment** offer opportunities to strengthen energy security, improve productivity and build resilience against future economic disruptions.

Source-

1. <https://www.imf.org/-/media/files/publications/weo/2026/april>

2. <https://www.drishtiias.com/daily-updates/daily-news-editorials/indias-counter-to-global-shock>
3. <https://www.cnbctv18.com/economy/imf-cuts-global-growth-forecast-says-ai-is-helping-offset-impact-of-middle-east-tensions-19940410.htm>
4. <https://www.statista.com/chart/30484/forecast-for-real-gdp-growth-in-the-worlds-largest-economies/>

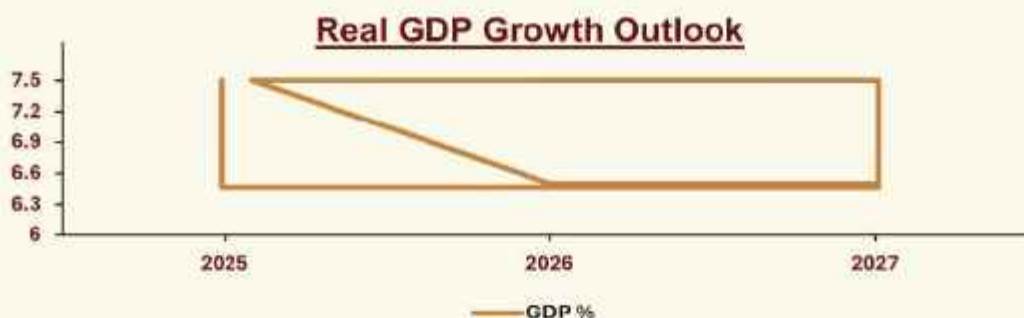
B. Indian Economy Overview

India continues to demonstrate strong economic resilience amid a challenging global environment, maintaining its position among the fastest-growing major economies. The International Monetary Fund (IMF) project real GDP growth at 7.6% for 2025, reflecting stronger-than-expected economic activity and sustained domestic momentum.

For 2026, growth is projected at 6.5%, supported by the strong carryover from 2025 and the reduction in additional United States tariffs on Indian goods. Growth is expected to remain at 6.5% in 2027, indicating continued expansion despite external geopolitical and economic uncertainties.

Key macroeconomic achievements:

- **Resilient domestic growth:** Economic activity continues to be supported by robust domestic consumption, steady government capital expenditure and a recovery in private investment.
- **Strengthening private investment:** India is witnessing a gradual shift from government-led growth towards private enterprise-driven investment, supported by improving capacity utilization and corporate performance.
- **Stable external position:** A strong services trade surplus and robust remittance inflows are helping offset the merchandise trade deficit and support overall balance of payments stability.
- **Manufacturing and export momentum:** Production Linked Incentive (PLI) initiatives, emerging sectors and Free Trade Agreements are supporting domestic manufacturing, export diversification and investment in strategic sectors.



Economic outlook: Why growth is expected to remain strong

India's growth outlook remains underpinned by the strength of domestic demand, with private consumption continuing to be a key engine of economic activity. CRISIL highlights that consumption is supported by improving disposable incomes, tax measures, lower borrowing costs and favourable consumer sentiment. At the same time, public capital expenditure and a gradually broadening private investment cycle are strengthening the investment environment, with emerging sectors such as electronics, semiconductors, electric vehicles, solar photovoltaic, defence and artificial intelligence-related infrastructure gaining traction.

The services sector and exports are also expected to remain important contributors to growth, supported by resilient services exports, trade diversification and India's expanding network of Free Trade Agreements. CRISIL notes that India now has trade agreements with more than half of the world's largest importers, creating opportunities for sectors including readymade garments, leather and footwear, chemicals, and gems and jewellery.

Over the medium term, India's growth prospects are increasingly linked to manufacturing expansion, deeper integration into global value chains and supply-chain diversification. Continued infrastructure investment, policy support and structural reforms are expected to strengthen India's competitiveness and encourage greater private-sector participation. These factors, combined with resilient domestic demand, provide a relatively strong foundation for sustained economic expansion despite global trade and geopolitical uncertainties.

Source:

1. <https://www.crisil.com/en/home/newsroom/press-releases/2025/03/resilient-india-to-grow-6-point-5-percent-in-fiscal-2026-despite-challenges.html>
2. <https://www.imf.org/-/media/files/publications/weo/2026/april>
3. <https://www.worldbank.org/en/news/press-release/2026/04/09/india-remains-among-the-fastest-growing-economies>
4. <https://intelligence.crisil.com/en/homepage/what-we-think/all-our-thinking/reports/2026/03/india-outlook-wading-through-squally-waters.html?utm>

Private Final Consumption Expenditure (PFCE) and Clothing Consumption

Private consumption continues to be a key driver of India's economic growth, with Private Final Consumption Expenditure (PFCE) growing by 7.5% in H1 FY26, the fastest pace since H1 FY23. Its share in GDP increased to 61.5% in FY26, the highest level since FY12, reflecting stronger household demand. Consumption growth has been supported by softer inflation, stable employment and improving real purchasing power.



Rural consumption has remained resilient, with 79.2% of rural households reporting higher consumption during the year. These favourable consumption trends provide a supportive environment for discretionary categories, including clothing and apparel, as household purchasing power and overall consumer demand strengthen.

As per a recent CareEdge Ratings report, India's value-fashion segment was valued at approximately ₹3.5 lakh crore in FY24 and is expected to grow at a compound annual growth rate (CAGR) of 7% to reach around

₹5 lakh crore by FY30. The growth is being supported by increasing brand awareness and rising fashion consumption, particularly in Tier-2 and Tier-3 cities, where affordability remains an important consideration for consumers

As per CRISIL Intelligence, the readymade garment sector is expected to grow by 4–6% in FY27 to ₹5.7 trillion, supported by higher realizations and a recovery in exports. Readymade Garments (RMG) exports are projected to grow by 6–8% to ₹1.49 trillion, aided by recent trade agreements and easing trade conditions. However, weaker domestic demand, higher input costs and geopolitical uncertainties remain key challenges.

Conclusion

Overall, the sustained growth in PFCE and resilient rural and urban demand provide a positive consumption outlook for the clothing and apparel sector. Improving purchasing power and favourable consumption conditions are expected to support household spending, while India's large textile and apparel industry provides a strong domestic base for meeting this demand.

Source –

1. <https://www.indiabudget.gov.in/economicsurvey/doc/echapter.pdf>
2. <https://indiamacroindicators.co.in/economic-indicators/private-consumption-pfce>
3. <https://www.financialexpress.com/business/news-forget-premium-why-indias-rs-3-5-lakh-crore-fashion-giants-are-obsessed-with-the-rs-2499-price-tag-4112553/>
4. https://www.business-standard.com/economy/news/moderation-in-revenue-growth-margin-looms-for-textile-msmes-sme-tracker-126052602016_1.html

II. INDUSTRY STRUCTURE AND DEVELOPMENT

A. Global textile and apparel industry

The global textile and apparel industry is entering 2026 amid moderate demand growth, shifting trade patterns and continued supply-chain adjustments. The industry remains highly exposed to changes in tariffs and trade policies, with major sourcing hubs facing increased cost and market-access pressures. At the same time, technological adoption, artificial intelligence and digitalization are creating opportunities to improve productivity, supply-chain efficiency and consumer engagement. The global apparel sector is also witnessing greater emphasis on value, resale and more efficient business models as consumers remain cautious about discretionary spending. Overall, the

industry outlook remains mixed, with trade uncertainty and cost pressures posing challenges while technology, supply-chain diversification and changing consumer preferences provide opportunities for growth.

The market is traditionally segmented by end-users (Men, Women and Children) and types of products (Formal Wear, Casual Wear, Sportswear, Nightwear and Other Types), with further stratification by price category, distribution channel and material used.

Global textile market

The global textile market size is estimated at USD 2,123.72 billion in 2025 and is predicted to increase from USD 2,281.51 billion in 2026 to approximately USD 4,273.09 billion by 2035, expanding at a CAGR of 7.24% from 2026 to 2035. The rising demand for natural fibers globally is driving the growth of the textile market. The market is supported by government initiatives, changing lifestyle, increased use of protective clothing, and advances in fabric manufacturing.

Growth drivers

- **Rising disposable incomes and urbanization** are supporting higher demand for textiles across emerging markets.
- **Growth of technical textiles** is creating new demand from healthcare, construction, automotive, defence and transportation sectors.
- **Increasing demand for sustainable and recycled fibres** is encouraging manufacturers to adopt environmentally responsible materials and production processes.
- **Technological advancement and automation** in spinning, manufacturing and supply-chain processes are improving productivity and product quality.
- **Expansion of e-commerce and changing consumer preferences** are widening market access and supporting textile consumption

Sustainability trends

Sustainability is becoming an increasingly important focus across the global textile industry, with greater emphasis on circularity, resource efficiency and responsible material production. The industry is

increasingly adopting recycled and lower-impact fibres, while improving traceability and reducing waste across the value chain. The United Nations Environment Programme (UNEP) is promoting a shift towards circular business models, sustainable production, reuse and recycling to address the sector's environmental footprint. Textile Exchange is also strengthening life-cycle assessment and sustainability standards for materials such as cotton and polyester, reflecting the industry's move towards more measurable environmental and social impacts.

Global apparel market

The global apparel market revenue was valued at USD 1.90 trillion in 2025 and is expected to attain around USD 3.21 trillion by 2035, growing at a CAGR of 5.40% during forecast period. The market is driven by the increasing disposable income, the rise of direct-to-customer online shopping, and the rising customer awareness about eco-friendly and responsibly made clothes.

Key growth factors

- **Premiumization of products:** Consumers are increasingly willing to spend on branded, higher-quality and differentiated apparel, supporting value growth.
- **Growth of sportswear and athleisure:** Increasing focus on health, fitness and casual lifestyles is driving demand for sportswear and versatile clothing.
- **Faster fashion cycles:** Shorter product cycles and rapidly changing fashion preferences are encouraging frequent purchases and supporting market turnover.
- **Supply-chain diversification:** Companies are increasingly diversifying sourcing and manufacturing locations, creating opportunities for emerging textile and apparel-producing countries.
- **Innovation in materials:** Development of recycled, bio-based and performance fabrics is creating new product categories and responding to evolving consumer preferences.

Regional and segment trends

As per Grand View Research, Asia-Pacific remained the largest apparel market, accounting for 40.8% of global revenue in 2025. Mass apparel

dominated the market with a 67.8% share, while women's apparel accounted for the largest end-use share at 51.4%. Online channels are expected to witness faster growth, while luxury and children's apparel segments are projected to expand at comparatively higher rates.

Competitive landscape

The global textile and apparel industry remains intensely competitive:

- The global apparel market is witnessing intensifying competition, with the top 10 players' share of industry value expected to decline further as smaller and challenger brands gain market share.
- Mid-market and value/discount segments are currently performing strongly as consumers increasingly seek affordability and value.
- Companies are focusing on operational efficiency, technology and artificial intelligence to manage rising costs and improve competitiveness.
- Brand differentiation, agile supply chains and changing consumer preferences are becoming increasingly important for sustaining competitive advantage.

Outlook

Looking ahead, during 2026–2035, the global apparel industry is expected to maintain a positive growth trajectory, supported by evolving consumer preferences, increasing digitalization and rising demand for sustainable and responsibly produced clothing. Asia-Pacific is likely to remain a key growth region, while sportswear, activewear and online retail are expected to create additional opportunities. The industry is also likely to witness greater emphasis on innovation, supply-chain adaptability and sustainable production practices.

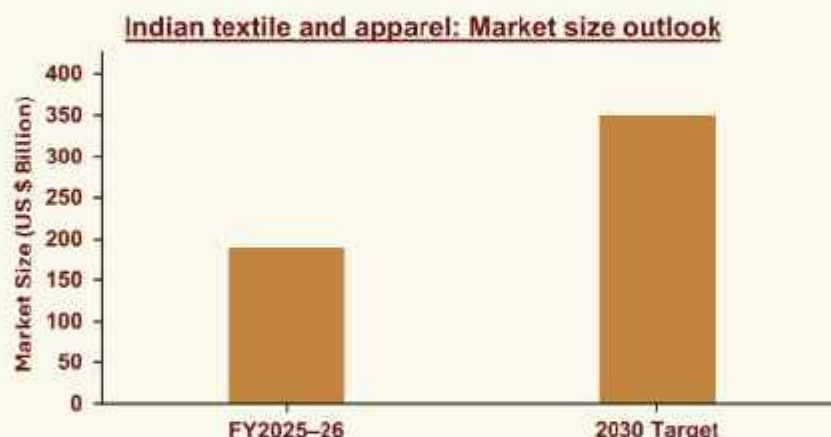
Source

1. <https://www.precedenceresearch.com/press-release/apparel-market>
2. [Textile Market Size to Hit USD 4,273.09 Billion by 2035](#)
3. <https://www.mckinsey.com/-/media/mckinsey/industries/retail/our%20insights/state%20of%20fashion/2026/the-state-of-fashion-2026.pdf?shouldIndex=false&utm>
4. [Textile Market Size, Share, Growth, Analysis, Report, 2034](#)
5. <https://www.grandviewresearch.com/industry-analysis/textile-market>
6. <https://www.grandviewresearch.com/industry-analysis/apparel-market-report>

B. Indian textile and apparel industry

Indian apparel and home textile is rated as one of the key suppliers to all leading buying houses across the world. India, with its high level of compliant statutes in all garment export factories, has become an attractive sourcing destination and apparel exports. The strength of the industry lies in its production base with the wide range of fibre/yarns from cotton, Jute, Silk, Wool, Synthetic/ Man-Made Fibre (MMF) products like Polyester, Viscos, nylon and Acrylic. India has strong domestic demand as well as high export demand.

India's textile industry has emerged as one of the country's key growth engines, expanding to nearly Rs. 16.66 lakh crore (US\$ 190 billion) in 2025-26 and setting its sights on achieving a market size of Rs. 33.10 lakh crore (US\$ 350 billion) by 2030 at a CAGR of 16.50% during forecast period.



The domestic textile market has increased significantly from about Rs.6 lakh crore (US\$ 93.63 billion) in 2014-15 to over Rs.16 lakh crore (US\$ 170.4 billion), reflecting rising consumption, expanding manufacturing capabilities and stronger value-chain integration.

Export momentum and global integration

India's textile and apparel exports have maintained resilience, with textiles and ready-made garments (RMG) exports reaching US\$35.99 billion in FY2024-25, compared with US\$34.07 billion in FY2023-24. RMG exports remained the largest segment at US\$15.99 billion, followed by cotton textiles at US\$12.30 billion and man-made textiles at US\$5.30 billion.



Importantly, the Ministry of Textiles reported that exports recorded growth in **more than 100 export destinations during FY 2025-26**. This geographical diversification reduces excessive dependence on any single market and strengthens the resilience of India's textile export ecosystem.

Government support and strategic infrastructure

The Government is implementing various schemes and initiatives to boost the Indian textile and apparel sector and enhance its competitiveness, and these measures are contributing to the growth of exports from the country. The major schemes/initiatives include PM Mega Integrated Textile Regions and Apparel (PM MITRA) Parks Scheme; Production Linked Incentive (PLI) Scheme; National Technical Textiles Mission; SAMARTH – Scheme for Capacity Building in Textile Sector; Silk Samagra-2; National Handloom Development Programme; National Handicrafts Development Programme; Comprehensive Handicrafts Cluster Development Scheme; Rebate of State and Central Taxes and Levies (RoSCTL) Scheme; Remission of Duties and Taxes on Exported Products (RoDTEP) Scheme; Export Promotion Mission (EPM), comprising Niryat Protsahan and Niryat Disha; and Credit Guarantee Scheme for Exporters (CGSE).

The Government has also adopted a focused export-promotion and market-diversification strategy covering 40 priority countries. The Eighteen Free Trade Agreements (FTAs) which are in force, including the

Circular Economy and Textile Re-cycling

India is increasingly focusing on **textile waste recycling and circular production**. The Ministry of Textiles estimates that India generates around **70.73 lakh tonnes of textile waste annually**, creating significant opportunities for recycling, recycled fibres and sustainable value-added products. The **Tex-Eco Initiative** is further supporting this transition and could help develop a stronger domestic textile recycling eco-system.

India–United Kingdom Comprehensive Economic and Trade Agreement (CETA); and the concluded FTAs with the European Union (EU) and New Zealand provide an opportunity for Indian textiles and apparel sector to enhance their exports and undertake market diversification. Despite global trade challenges, India has diversified its export destinations and registered export growth in 135 countries.

With continued policy support, infrastructure development, investment promotion, skill enhancement and technological innovation, nation is well positioned to become a leading global textile powerhouse and contribute significantly to the goal of Viksit Bharat.

Growth catalysts in the domestic market

India's domestic textile and apparel market is being supported by rising disposable incomes, urbanization, e-commerce penetration and changing consumer preferences.

The shift towards branded, affordable and fashion-oriented clothing, particularly among younger and middle-income consumers, is further strengthening demand. E-commerce is also expanding access to apparel in Tier-II and Tier-III cities, while organized retailers continue to benefit from the formalization of retail.

In addition, recent Goods and Services Tax (GST) rationalization is expected to support consumption in the value and mid-premium segments. CRISIL Ratings estimates that organized apparel retail could maintain 13–14% revenue growth, supported by stronger demand for fast fashion and the lower GST rate on apparel.

Indian women's ethnic and fashion wear: Tradition reimagined

The India Women's Wear Market is projected to increase from USD 15.7 Billion in 2025 to USD 22.45 billion by 2031, representing a forecast CAGR of 6.14%. This compares with a historical CAGR of 4.75% during 2020-2025, when pandemic-related disruption was followed by a recovery in occasion wear, branded ethnic apparel and western casualwear. Expansion will be supported by increasing workforce participation, higher purchasing autonomy,

Indian Design Goes Global

Indian fashion is increasingly moving from **exporting products to exporting design influence**, with Indian motifs, prints, embroideries and silhouettes finding space in contemporary international collections. This creates opportunities for Indian brands to build **design-led global identities**, rather than competing only on traditional craftsmanship or cost.

national marketplace access and store additions in Tier-II and Tier-III cities. Product value growth is expected to remain ahead of unit growth as brands improve assortment, fabric quality and pricing architecture.

Saris and blouses continue to dominate the ethnic wear landscape, witnessing a revival of handloom crafts, increased use of digital prints and festive premiumization. Salwar suits and kurtas are popular for both daily and formal use, evolving into workwear-friendly options adorned with embroidery and reflecting Indo-ethnic versatility.

category is being reshaped by e-commerce, organized retail and the growing influence of younger consumers, particularly in Tier-II and Tier-III cities. The increasing availability of ethnic and fusion wear through digital platforms is expanding the consumer base and making traditional Indian fashion more accessible across the country.

At the same time, younger consumers are renewing interest in traditional Indian textiles and handlooms, often combining them with contemporary styling. Recent industry coverage indicates that this renewed youth interest, supported by social media and fashion trends, is helping traditional craftsmanship find relevance in modern wardrobes.

Consumption drivers and lifestyle shifts

The Indian apparel market is seeing a shift towards occasion-led and versatile clothing, with consumers increasingly seeking outfits that can move across work, social gatherings, travel and festive occasions. This is encouraging demand for comfortable silhouettes, coordinated sets and adaptable ethnic-western styles rather than clothing designed for a single occasion.

A notable shift is also the growing preference for comfort-driven fashion. Consumers are increasingly balancing appearance with ease of movement and practicality, supporting categories such as relaxed fits, lightweight fabrics, athleisure and everyday ethnic wear. This is gradually reducing the distinction between “fashion wear” and “everyday wear.”

Export opportunities in ethnic fashion

India's strong heritage in traditional textiles, handlooms, embroidery and craft-based apparel provides a strong foundation for expanding women's ethnic fashion in international markets. The growing global appreciation for Indian craftsmanship, combined with the evolution of

traditional designs into contemporary, fusion and premium occasion wear, is creating opportunities for Indian brands to appeal to a wider international customer base. Increasing market access, diversification of export destinations and the growing presence of Indian fashion brands overseas can further support this expansion.

E-commerce and digital international retail channels are also enabling smaller and emerging brands to reach consumers beyond traditional diaspora markets. Going forward, the combination of India's cultural heritage with modern design, branding and global fashion trends can strengthen the international positioning of women's ethnic wear.

Challenges on the horizon

As the Indian textile and apparel industry expands its domestic and international presence, maintaining competitiveness is becoming increasingly demanding. Global competition, volatile raw-material prices and changing trade policies can put pressure on margins, while rising sustainability and compliance requirements add to production costs. At the same time, shorter fashion cycles require manufacturers and brands to respond faster to changing consumer preferences. Building scale, improving productivity, strengthening design capabilities and investing in sustainable technologies will therefore be critical for sustaining long-term growth.

Vision 2025-26 and beyond: The ethnic fashion advantage

India's textile industry is entering a phase where scale, design and global positioning are becoming increasingly important. The sector has reached nearly US\$190 billion in FY2025-26 and the Government has set a target of US\$350 billion by 2030, creating a strong platform for fashion-led growth.

For ethnic fashion, the opportunity lies in converting India's craft, textile heritage and design capabilities into globally recognized brands. The focus is gradually shifting from being only a manufacturing base towards becoming a destination for design, innovation and fashion

The Government's broader 2030 strategy also targets US\$100 billion in textile and

Did you know?

India's textile story is moving from "heritage to high-tech."

The Government's 5F vision - **Farm to Fibre, Fibre to Factory, Factory to Fashion and Fashion to Foreign** — aims to connect the entire textile value chain, positioning India not just as a manufacturing hub but as a global fashion and design destination.

apparel exports, supported by better infrastructure, market access, manufacturing scale and stronger global linkages. This can provide Indian ethnic-wear brands with a larger platform to take Indian aesthetics to international markets.

Source –

1. <https://www.ibef.org/news/india-s-textile-industry-poised-to-achieve-us-350-billion-target-by-2030>
2. <https://www.kenresearch.com/industry-reports/india-women-wear-market>
3. <https://www.cii.in/sectors.aspx?enc=prvePUj2bdMtgTmvPwvisYH+5EnGjyGXO9hLECvTuNtLCJDTirQ5WD1HbdWnsKry>
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10. https://www.business-standard.com/companies/news/beyond-the-kurta-why-ethnic-wear-brands-are-chasing-the-western-wardrobe-126070900288_1.html?utm
11. <https://www.pib.gov.in/PressReleasePage.aspx?PRID=2288808&lang=1®=1&utm>
12. <https://www.pib.gov.in/PressReleasePage.aspx?PRID=2221486&lang=1®=3&utm>

III. BUSINESS AND FINANCIAL OVERVIEW

Signoria Creation Limited, originally incorporated as “Signoria Creation Private Limited” in Jaipur under the Companies Act, 2013, transitioned into a public limited company on July 28, 2023. Upon conversion, the company adopted its current name, “Signoria Creation Limited.” The registered office is located at Plot No.H1-74, RIICO Industrial Area, Mansarovar, Jaipur, Rajasthan – 302020.

Signoria is the flagship brand under which the Company operates and is well-recognized in the apparel market for its traditional yet contemporary range of kurtis celebrated for their vibrant colours, intricate patterns, and inclusive sizing. The Company is engaged in the manufacturing, marketing, and retailing of women's apparel, with a diversified product portfolio that includes kurtis, pants, tops, co-ord sets, dupattas, and gowns. Designed for today's modern woman, Signoria's collections blend comfort, style, and individuality, appealing to customers who seek fashionable attire that makes a statement.

Under the leadership of a passionate and experienced promoter team Mr. Vasudev Agarwal, Mrs. Babita Agarwal, Mr. Mohit Agarwal and Ms. Kritika Chachan, the Company has steadily built a strong brand identity. Their collective expertise in the textile and apparel industry, supported by a committed team, has laid the foundation for growth and brand loyalty.

During December 2025, the Company strengthened its position in the textile value chain through its subsidiary, Herble Prints Private Limited, in which Signoria Creation Limited holds a 60% stake. This investment represents an important backward-integration initiative for the Company by strengthening access to printed fabrics and enabling greater coordination between fabric printing and garment manufacturing activities. This integration is expected to support better control over design development, quality, production planning and supply-chain efficiency, while creating opportunities for product differentiation and improved responsiveness to customer requirements. Going forward, this subsidiary intends to expand production capacity, improve process efficiencies and introduce innovative design ranges, with a focus on sustainable practices, technological upgradation and development of long-term relationships across the textile value chain.

The Company has approximately 300 machines, with an aggregate production capacity of around 10,000 pieces per day and actual production of approximately 8,000 pieces per day, representing utilization of around 80%. Management will continue to focus on improving utilization of the existing manufacturing infrastructure before undertaking major capacity expansion.

The Company has invested ₹212.68 lakh towards purchase of property, plant and equipment, including intangible assets and assets under development beside investing in subsidiary. The Company will continue to evaluate investments in machinery, technology, fabric printing infrastructure and other production facilities based on capacity requirements, expected demand and return on investment. The objective of such investments is to improve productivity, product quality, manufacturing efficiency, capacity utilization and integration across the textile value chain.

With increasing digital penetration, a rise in fashion-conscious consumers, and growing support from government initiatives, the

Company aims to expand its footprint across India. Backed by the momentum of the booming e-commerce sector and the enduring appeal of ethnic and contemporary fashion, Signoria Creation Limited envisions becoming a household name in women's fashion across the country.

The Company's financial statements are prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed by the Ministry of Corporate Affairs under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended), and other generally Accepted Accounting Principles in India.

Highlights of the financial performance for FY 2025-26 and FY 2024-25 are as under:

Financial Summary: -

(Rs. in Lakhs)

Particulars	Standalone		Consolidated	
	Year Ended March 31, 2026	Year Ended March 31, 2025	Year Ended March 31, 2026	Year Ended March 31, 2025 (*)
Revenue from Operation	4045.12	2718.98	4930.39	-
EBDITA	793.30	529.33	844.66	-
Depreciation	112.15	42.66	120.03	-
Interest and Financial Charges	116.14	80.65	128.17	-
Tax Expenses	146.36	104.18	158.39	-
Net Profit after tax	418.65	301.85	438.07	-

() Pursuant to acquiring 60% of the equity shares of M/s Herbal Prints Private Limited, the company became Holding company during the current financial year, hence, the it has prepared Consolidated Financial Statements for the first time in FY 2025-26, in accordance with Section 129 of the Companies Act, 2013 and the applicable Accounting Standards.*

The Company's growth during the year was accompanied by an improvement in absolute profitability, strengthening of shareholders' funds and positive cash generation from operating activities. Management expects continued growth in the Company's business subject to market conditions, consumer demand, availability and pricing of raw materials, competitive conditions and overall economic factors.

Key Financial Ratios #

Details of significant changes (i.e. change of 25% or more as compared to the immediately previous financial year) in Key Financial Ratios, along with detailed explanations thereof including:

Ratios	FY 2025-26 (Rs. In Lakh)	FY 2024-25 (Rs. In Lakh)	% Change	Reason (if more than 25% change)
Debtors Turnover	3.12	2.04	52.36	Due to increase in the Turnover.
Inventory Turnover	1.54	2.18	-29.37	Due to increase in the Average Inventory.
Interest Coverage Ratio	6.83	6.56	4.07	
Current Ratio	1.40	1.55	-10.75	-
Debt Equity Ratio	0.71	0.69	2.45%	-
Operating Profit Margin (%)	19.61	19.45	0.84	-
Net Profit Margin (%)	10.35	11.10	-6.67	-
Return on Capital Employed (%)	23.86	19.71	21.07	-

(#) Key Financial Ratios represents the Standalone Financial Statements.

Working-capital management remained an important area of focus. Management is committed to focus on timely collection from customers, efficient inventory planning, optimization of procurement cycles, vendor payment management, efficient utilization of bank facilities and maintaining adequate liquidity.

IV. INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

The Company has established a robust framework of internal financial controls that are well-aligned with the nature, size, and complexity of its operations. These controls have been designed to ensure the integrity of financial reporting and are considered adequate and effective with respect to the preparation of financial statements. During the year, the internal control systems were subjected to rigorous testing, and no material weaknesses in either their design or implementation were identified.

The internal control system is supplemented by extensive internal audits, regular reviews by the management, and guidelines that ensure the reliability of financial and all other records. To uphold independence and maintain objectivity, the Internal Auditor directly reports to the Audit Committee of the Board. This structure facilitates comprehensive oversight of internal control processes and ensures timely corrective actions wherever necessary.

The Company's internal financial control (IFC) environment has been periodically reviewed, and necessary enhancements have been implemented to further strengthen financial discipline, accuracy in reporting, and overall risk management protocols. Well-documented standard operating procedures are in place to ensure the safeguarding of assets, prevention and detection of fraud and errors, accuracy and completeness of accounting records, and proper authorization and documentation of all transactions.

M/s Vinod Singhal & Co. LLP, the Statutory Auditors of the Company, have audited the financial statements presented in this Annual Report and have also issued an attestation report on the Company's internal control over financial reporting in accordance with Section 143 of the Companies Act, 2013.

Additionally, the Company has engaged M/s. A J M K & Associates as its Internal Auditor to independently evaluate and monitor internal processes. The internal audit function is aligned with the Company's operational footprint and risk profile, with a strong emphasis on reviewing internal controls, assessing business risks, and recommending process improvements across functions.

V. RISKS AND CONCERN

Signoria Creation Limited operates predominantly in the women's ethnic and contemporary apparel sector, with an expanding presence both domestically and in exports.

An Indian enterprise operating in the global textile and apparel ecosystem, business operations and financial performance are subject to a distinct set of domestic and international risks. Domestically, our profitability is highly vulnerable to seasonal volatility in Indian cotton prices, minimum support price (MSP) revisions by the government, and the introduction of domestic Quality Control Orders (QCOs) on synthetic raw materials. Rising industrial power tariffs across key manufacturing states and statutory changes in domestic labor laws further escalate our operational cost structures. Internationally, as an Indian exporter, we face intense price-based competition from countries which enjoy Duty-Free Quota-Free access to major markets. Furthermore, our substantial export revenues expose us to sharp foreign exchange fluctuations, demanding active hedging strategies. The lengthening of global supply

chains due to persistent geopolitical conflicts, particularly across key ocean routes has escalated ocean freight costs and extended our working capital cycles.

To mitigate these threats, the Company leverages a robust risk management framework, focusing on driving cost efficiencies, diversifying our procurement base, and accelerating compliance with international ESG and traceability standards as summarized below:

Type of Risk	Risk Analysis	Risk Mitigation
Regulatory & Compliance Risks	Frequent changes laws and regulations related to GST, environmental, labor and export/import etc. Non-compliance may result in penalties or business restrictions.	Legal compliance team to monitor regulatory updates, regular training, robust internal checks; sustainable/ environmentally aligned practices. Strict SOP for Statutory & Regulatory compliances.
Financial & Liquidity Risks	Substantial working capital required for operations; delays in collection from customers may stress liquidity. Fluctuations in interest rates and currency add further risk.	Prudent working capital management, assessment of credit worthiness of the customers, hedging policies for forex, and diligent financial planning.
Technology & Strategic Risks	The adoption of technology in collection, production, and marketing is necessary for competitive advantage. Delays or inability to adapt to digital disruptions (including e-commerce and online consumer engagement) may impact market share.	Investment in ERP, use of modern marketing tools, e-commerce partnerships, AI usage, and digital sales channel expansion.
Brand & Reputation Risks	Quality lapses, counterfeiting, or design plagiarism can harm the company's reputation. Any negative publicity or product recall can disproportionately impact growth as a premium market player.	Continuous product development and monitoring of market requirements, strict quality control, legal protection for IP/designs, brand building efforts, and customer service focus.

Human Resource Risks	Dependence on skilled designers, production staff, and management. Attrition, talent shortages, or disputes may hamper growth and product innovation.	Attractive employee programs, ongoing skill development, succession planning, and favorable working conditions for workforce.
Legal & Litigation Risks	Potential exposure to litigation involving contracts, intellectual property, employment, taxation, or third-party claims. Any adverse outcome could impact financials or business continuity.	Active legal review of contracts, insurance coverage, prompt dispute resolution, and robust documentation practices.
External Environmental Risks	Uncertainties arising from pandemics, natural disasters, and geopolitical events that may disrupt supply chain.	Business continuity planning, diversified logistics, scenario-based risk assessments and preventive maintenance

VI. MATERIAL DEVELOPMENTS IN HUMAN RESOURCES / INDUSTRIAL RELATIONS

At Signoria Creation Limited, employees are recognized as the most valuable asset and central to the company's ongoing success. Human capital is viewed as the core business driver, shaping not just operational excellence, but also the very soul and competitive edge of the organization to achieve sustainable growth. The company's culture is anchored in fostering a strong people-centric environment, where every colleague regardless of hierarchy is integral to the overall growth strategy and empowered to make business decisions.

The Company's focus remains on maintaining an appropriately skilled workforce, improving productivity and ensuring a safe and conducive working environment. Key areas of focus include-employee training and skill development, workplace safety, employee welfare, productivity enhancement, compliance with applicable labour laws and maintaining healthy industrial relations.

The Company is committed to supporting its people far beyond conventional compensation, offering best-in-class learning, robust career advancement, and rich developmental opportunities. Talent care

and development, empowerment and participative decision-making, along with an emphasis on innovation, agility, and digital transformation, are the foundational principles of this approach. The organization acknowledges that internal selection and structured succession planning are crucial for its long-term viability, corporate culture continuity, and the advancement of its knowledge base. As a result, internal talent is continuously groomed for future leadership and greater responsibilities, fueling both retention and ambition.

As per reliable sources, the textile and apparel sector currently provides direct employment to more than 5.3 crore people and is expected to generate nearly 2 crore additional jobs over the next three years.

As of 31st March, 2026, the company proudly reports total 495 employees consisting of 45 permanent employees (comprising 31 males and 14 females, with no transgender employees) representing diverse social, economic and geographical backgrounds on its payroll and 450 employees on a contractual basis.

VII. INFORMATION & TECHNOLOGY

Driven by its focus on operational efficiency and growth, Signoria Creation Limited continues to strengthen its digital infrastructure through ERP, application platforms and AI-enabled solutions.

The Company manages “sales orders, customer data, product/design images and inventory” through its ERP and application platforms. Floor-wise inventory is monitored digitally by respective floor in-charges, enabling better stock control and reducing wastage.

The Company uses “AI for product sampling, photoshoots and video shoots”, helping reduce development time and marketing costs while enabling faster product presentation. “Specification charts and brand-specific technical specifications” are followed for accurate garment preparation and consistent quality. The Company is also adopting “AI-enabled camera systems for labour management”, supporting better workforce monitoring and operational efficiency.

The Company continues to strengthen its “IT and cybersecurity framework” through data security measures, backups

and access controls to safeguard customer information, designs and business data and ensure business continuity.

CAUTIONARY STATEMENT

Statements in this report on Management Discussion and Analysis describing the Company's objectives, projections, estimates, expectations or predictions may be "forward looking statements" within the meaning of applicable securities laws or regulations. These statements are based on certain assumptions and expectations of future events. Actual results could differ materially from those expressed or implied. Important factors that could make a difference to the Company's operations include global and domestic demand supply conditions, finished goods prices, feedstock and raw material availability & prices, cyclical demand, changes in Government policies & regulations, export incentives, tax regimes, economic developments within India and the countries with which the Company conducts business, environmental regulations, other factors such as litigation and industrial relations. The Company assumes no responsibility to publicly amend, modify or revise any forward-looking statements on the basis of any subsequent developments, information or events.

INDEPENDENT AUDITOR'S REPORT

To,
The Members,
Signoria Creation Limited
(Formerly Known as Signoria Creation Private Limited)
Jaipur

Report on the Audit of the Standalone Financial Statements

We have audited the accompanying Standalone Financial Statements of SIGNORIA CREATION LIMITED (Formerly Known as Signoria Creation Private Limited) which comprise the Balance Sheet as at 31st March 2026, the statement of Profit and Loss, Statement of cash flow for the year then ended and a summary of the 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 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and its Profit, statement of cash flow for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Statements* section of our report. We are independent of the Company in accordance with the *Code of Ethics* issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Standalone financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the Standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Information Other than the Standalone 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 Company's annual report, but does not include the standalone financial statements and our auditors' 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 in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Standalone financial statements that give a true and fair view of the financial position, financial performance, (changes in equity) of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone financial statements, 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 are also responsible for overseeing the Company's financial reporting process.

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

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

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

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

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure A statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

As required by section 143(3) of the Act, we report that:

- a) We have sought and obtained all the information and explanations to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion, proper books of accounts 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 & Loss, Statement of Cash Flow dealt with by this report agree with the books of account.
- d) In our opinion, the aforesaid Standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rule, 2014 and as amended time to time.
- e) On the basis of written representations received from the taken-on record by the Board of Directors, none of the directors is disqualified as on 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 over financial reporting of the Company, and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".
- g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

- i. The Company does not have any pending litigations which would impact its financial position
- ii. The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.
- iii. There were no amounts which required to be transferred, to the Investor Education and Protection Fund by the Company
- iv. Management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts-

a) No funds have been advanced or loaned or invested by the company to or in any other person(s) or entities, including foreign entities ("Intermediaries"), with the understanding, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

b) No funds have been received by the company from any person(s) or entities including foreign entities ("Funding Parties") with the understanding that such company shall whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party (ultimate beneficiaries) or provide guarantee, security or the like on behalf of the Ultimate beneficiaries.

Based on such audit procedures we have considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material misstatement.

- v. No dividend declared or paid during the year.
- vi. Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2026 which has a feature of recording audit trail (edit log) facility however, the same was not enabled/operated throughout the year for all relevant transactions recorded in the software.

For Vinod Singhal & Co. LLP
Chartered Accountants
FRN-005826C/400276

CA Manish Khandelwal
Partner
Date: -27-05-2026
Place: Jaipur
UDIN-26425013HKXSMR8251

"Annexure B" to the Independent Auditor's Report of even date on the Standalone Financial Statements of SIGNORIA CREATION LIMITED:

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

We have audited the internal financial controls over financial reporting of SIGNORIA CREATION LIMITED (Formerly Known as Signoria Creation Private 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. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

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

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

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Standalone financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that:

- (1) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (2) Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
- (3) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

In our opinion, to the best of our information and according to the explanation given to us the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the internal control over Financial Reporting criteria established by the Company considering the essential components of internal control stated in Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Chartered Accountants of India.

For Vinod Singhal & Co. LLP
Chartered Accountants
FRN-005826C/400276

CA Manish Khandelwal

Partner
Date:-27-05-2026
Place: Jaipur

UDIN-26425013HKXSMR8251

“ANNEXURE-A” TO THE INDEPENDENT AUDITORS’ REPORT

ANNEXURE REFERED TO IN PARAGRAPH 6th OF OUR REPORT EVEN DATE ON THE ACCOUNTS OF
SIGNORIA CREATION LIMITED (Formerly Known as Signoria Creation Private Limited) FOR
THE YEAR ENDED ON 31ST MARCH, 2026

(i)	(a)	A. Whether the company is maintaining proper records showing full particulars, including quantitative detail and situation of Property, Plant and Equipment.	AS PER REPRESENTATION GIVEN BY MANAGNEMENT, THE COMPANY HAS MAINTAINED PROPER RECORDS SHOWING FULL PARTICULARS, INCLUDING QUANTITATIVE DETAILS AND SITUATION OF PROPERTY, PLANT AND EQUIPMENT IN COMPUTERISED SYSTEM.
		B. Whether the company is maintaining proper records showing full particulars of Intangible Assets.	AS PER REPRESENTATION GIVEN BY MANAGNEMENT, THE COMPANY IS MAINTAINING PROPER RECORDS SHOWING FULL PARTICULARS OF INTANGIBLE ASSETS IN COMPUTERISED SYSTEM.
	(b)	Whether these Property, Plant and Equipment have been physically verified by the management at reasonable intervals; whether any material discrepancies were noticed in such verification and if so, whether the same have been properly dealt with in the books of accounts;	YES, AS PER REPRESENTATION GIVEN BY MANAGNEMENT, THE MANAGEMENT HAS PHYSICALLY VERIFIED THE PROPERTY PLANT AND EQUIPMENT AT REASONABLE INTERVALS AND NO DISCREPANCIES WERE OBSERVED
	(c)	Whether title deeds of immovable properties are held in the name of the company. If not, provide details thereof.	YES,
	(d)	Whether the company has revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year and, if so, whether the revaluation is based on the valuation by a Registered Valuer. specify the amount of change, if change is 10% or more in the aggregate of the net carrying value of each class of Property, Plant and Equipment or intangible assets;	NO, COMPANY HAS NOT REVALUED ITS PROPERTY, PLANT AND EQUIPMENT (INCLUDING RIGHT OF USE ASSETS) OR INTANGIBLE ASSETS OR BOTH DURING THE YEAR
	(e)	Whether any proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder, if so, whether the company has appropriately disclosed the details in its financial statements.	NO, AS PER REPRESENTATION GIVEN BY MANAGNEMENT ANY OF PROCEEDINGS HAVE BEEN INITIATED OR ARE PENDING AGAINST THE COMPANY FOR HOLDING ANY BENAMI PROPERTY UNDER THE BENAMI TRANSACTIONS (PROHIBITION) ACT, 1988.
(ii)	(a)	Whether physical verification of inventory has been conducted at reasonable intervals by the management and whether, in the opinion of the auditor, the coverage and procedure of such verification by the management is appropriate; whether any discrepancies of 10% or more in the aggregate for each class of inventory were noticed and if so, whether they have been properly dealt with in the books of account.	YES, AS PER REPRESENTATION GIVEN BY MANAGNEMENT, PHYSICAL VERIFICATION OF INVENTORY HAS BEEN CONDUCTED AT REASONABLE INTERVALS BY THE MANAGEMENT AND THE COVERAGE AND PROCEDURE OF SUCH VERIFICATION BY THE MANAGEMENT IS APPROPRIATE. NO DISCREPANCIES WERE NOTICED BY MANAGEMENT.

	(b)	Whether during any point of time of the year, the company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets; whether the quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company, if not, give details;	YES, THE COMPANY HAS BEEN SANCTIONED WORKING CAPITAL LIMITS IN EXCESS OF FIVE CRORE RUPEES, IN AGGREGATE, FROM BANKS OR FINANCIAL INSTITUTIONS ON THE BASIS OF SECURITY OF CURRENT ASSETS AND AS PER REPRESENTATION GIVEN BY MANAGEMENT, THE QUARTERLY RETURNS OR STATEMENTS FILED BY THE COMPANY WITH SUCH BANKS OR FINANCIAL INSTITUTIONS ARE IN AGREEMENT WITH THE BOOKS OF ACCOUNT OF THE COMPANY.
(iii)		Whether during the year the company has made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties, if so,-	YES, THE COMPANY HAS MADE INVESTMENTS IN HERBLE PRINTS PVT. LTD. DURING THE YEAR. THE AGGREGATE AMOUNT OF SUCH INVESTMENT MADE DURING THE YEAR WAS ₹ 3,05,64,000.00 .
	(a)	Whether during the year the company has provided loans or provided advances in the nature of loans, or stood guarantee, or provided security to any other entity [not applicable to companies whose principal business is to give loans], if so, indicate- A. The aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to subsidiaries, joint ventures and associates; B. The aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to parties other than subsidiaries, joint ventures and associates.	
	(b)	whether the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prejudicial to the company's interest;	NO, IN OUR OPINION, THE INVESTMENTS MADE IN THE SUBSIDIARY DURING THE YEAR ARE NOT PREJUDICIAL TO THE INTEREST OF THE COMPANY.
	(c)	In respect of loans and advances in the nature of loans, whether the schedule of repayment of principal and payment of interest has been stipulated and whether the repayments or receipts are regular;	N.A.
	(d)	If the amount is overdue, state the total amount overdue for more than ninety days, and whether reasonable steps have been taken by the company for recovery of the principal and interest;	N.A.

	(e)	Whether any loan or advance in the nature of loan granted which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdue of existing loans given to the same parties, if so, specify the aggregate amount of such dues renewed or extended or settled by fresh loans and the percentage of the aggregate to the total loans or advances in the nature of loans granted during the year [not applicable to companies whose principal business is to give loans.	NO.
	(f)	Whether the company has granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment, if so, specify the aggregate amount, percentage thereof to the total loans granted, aggregate amount of loans granted to Promoters, related parties as defined in clause (76) of section 2 of the Companies Act, 2013;	N.A.
(iv)		In respect of loans, investments, guarantees and security whether provisions of section 185 and 186 of the Companies Act, 2013 have been complied with. If not, provide details thereof.	N.A.
(v)		In respect of deposits accepted by the company or amounts which are deemed to be deposits, whether the directives issued by the Reserve Bank of India and the provisions of section 73 to 76 or any other relevant provision of the Act and the rules framed there under, where applicable have been complied with, if not, the nature of contraventions should be stated; if an order has been passed by Company Law Board or National Company Law Tribunal or Reserve Bank of India or any Court or any other Tribunal whether the same has been complied with or not.	THE COMPANY HAS NOT ACCEPTED ANY DEPOSIT FROM THE PUBLIC DURING THE YEAR.
(vi)		Where maintenance of cost records has been prescribed by the Central Government under sub-section (1) of section 148 of the Act, where such accounts and records have been made and maintained;	N.A.
(vii)	(a)	Whether the company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities and if not, the extent of the arrears of outstanding statutory dues as on the last day of the financial year concerned for a period of more than six months from the date they became payable, shall be indicated;	AS PER INFORMATION & EXPLANATION GIVEN TO US THERE IS NO STATUTORY DUE OUTSTANDING AS AT LAST DATE OF FINANCIAL YEAR WHICH PERTAINS TO LAST SIX MONTHS.
	(b)	where statutory dues referred to in sub-clause (a) have not been deposited on account of any dispute, then the amounts involved and the forum where dispute is pending shall be mentioned (a mere representation to the concerned Department shall not be treated as a dispute);	N.A.

(viii)	Whether any transactions not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961), if so, whether the previously unrecorded income has been properly recorded in the books of account during the year;	N.A.																		
(ix)	whether the company has defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender, if yes, the period and the amount of default to be reported as per the format below:- <table><tr><th>Nature of borrowing including debt securities</th><th>Name of lender</th><th>Amount not paid on due date</th><th>Whether principal or interest</th><th>No. of days delay or unpaid</th><th>Remarks (if any)</th></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>	Nature of borrowing including debt securities	Name of lender	Amount not paid on due date	Whether principal or interest	No. of days delay or unpaid	Remarks (if any)													NO, ACCORDING TO THE INFORMATION AND EXPLANATION GIVEN TO US AND BASED ON OUR EXAMINATION OF RECORDS OF THE COMPANY, THERE ARE NO DEFAULTS IN REPAYMENT OF LOANS OR OTHER BORROWINGS OR IN THE PAYMENT OF INTEREST THEREON TO ANY LENDER DURING THE YEAR
Nature of borrowing including debt securities	Name of lender	Amount not paid on due date	Whether principal or interest	No. of days delay or unpaid	Remarks (if any)															
(x)	(a) Whether moneys raised by way of initial public offer or further public offer (including debt instruments) during the year were applied for the purposes for which those are raised, if not, the details together with delays or default and subsequent rectification, if any, as may be applicable, be reported; (b) Whether the company has made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year and if so, whether the requirements of section 42 and section 62 of the Companies Act, 2013 have been complied with and the funds raised have been used for the purposes for which the funds were raised, if not, provide details in respect of amount involved and nature of non-compliance;	NO SUCH CASE FOUND IN THE COMPANY DURING THE YEAR NO SUCH CASE FOUND IN THE COMPANY																		
(xi)	(a) Whether any fraud by the company or any fraud on the company has been noticed or reported during the year, if yes, the nature and the amount involved is to be indicated; (b) whether any report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government; (c) whether the auditor has considered whistle-blower complaints, if any, received during the year by the company;	AS PER THE MANAGEMENT, THERE IS NO SUCH CASE AS ON THE DATE OF BALANCE SHEET. NO SUCH CASE FOUND IN THE COMPANY WHISTLE BLOWER MECHANISM IS APPLICABLE IN THIS COMPANY AND NO COMPLAINTS HAVE BEEN RECEIVED CORRESPONDING TO SUCH.																		
(xii)	(a) Whether the Nidhi Company has complied with the Net Owned Funds to Deposits in the ratio of 1: 20 to meet out the liability; (b) Whether the Nidhi Company is maintaining ten per cent. unencumbered term deposits as specified in the Nidhi Rules, 2014 to meet out the liability;	NOT APPLICABLE																		

	(c)	Whether there has been any default in payment of interest on deposits or repayment thereof for any period and if so, the details thereof	
(xiii)		Whether all transactions with related parties are in compliance with section 188 and 177 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc as required by the accounting standards and Companies Act, 2013.	ACCORDING TO THE INFORMATION AND EXPLANATIONS GIVEN TO US AND BASED ON OUR EXAMINATION OF THE RECORDS OF THE COMPANY, TRANSACTIONS WITH THE RELATED PARTIES ARE IN COMPLIANCE WITH SECTIONS 177 AND 188 OF THE ACT WHERE APPLICABLE AND DETAILS OF SUCH TRANSACTION IN THE FINANCIAL STATEMENTS HAVE BEEN DISCLOSED AS REQUIRED BY THE APPLICABLE ACCOUNTING STANDARDS.
(xiv)	(a)	Whether the company has an internal audit system commensurate with the size and nature of its business;	AS PER MANAGEMENT COMPANY HAVING ANY INTERNAL AUDIT SYSTEM COMMENSURATE WITH THE SIZE AND NATURE OF BUSINESS.
	(b)	Whether the reports of the Internal Auditors for the period under audit were considered by the statutory auditor;	YES
(xv)		Whether the company has entered into any non- cash transactions with directors or persons connected with him and if so, whether provisions of section 192 of Companies Act, 2013 have been complied with.	ACCORDING TO THE INFORMATION AND EXPLANATIONS GIVEN TO US AND BASED ON OUR EXAMINATION OF THE RECORDS OF THE COMPANY, THE COMPANY HAS NOT ENTERED INTO NON-CASH TRANSACTIONS WITH DIRECTORS OR PERSONS CONNECTED WITH HIM, HENCE THIS PARA IS NOT APPLICABLE.
(xvi)	(a)	Whether the company is required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934) and if so, whether the registration has been obtained;	THE COMPANY IS NOT REQUIRED TO BE REGISTERED UNDER SECTION 45-IA OF THE RESERVE BANK OF INDIA ACT 1934.
	(b)	Whether the company has conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934;	COMPANY HAS NOT CONDUCTED ANY NON-BANKING FINANCIAL OR HOUSING FINANCE ACTIVITIES WITHOUT A VALID CERTIFICATE OF REGISTRATION (CoR).
	(c)	Whether the company is a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, if so, whether it continues to fulfill the criteria of a CIC, and in case the company is an exempted or unregistered CIC, whether it continues to fulfill such criteria;	THE COMPANY IS NOT A CORE INVESTMENT COMPANY (CIC)
	(d)	Whether the Group has more than one CIC as part of the Group, if yes, indicate the number of CICs which are part of the Group.	NOT APPLICABLE

(xvii)	Whether the company has incurred cash losses in the financial year and in the immediately preceding financial year, if so, state the amount of cash losses;	COMPANY HAS NOT INCURRED CASH LOSSES IN THE FINANCIAL YEAR AND IN THE IMMEDIATELY PRECEDING FINANCIAL YEAR
(xviii)	Whether there has been any resignation of the statutory auditors during the year, if so, whether the auditor has taken into consideration the issues, objections or concerns raised by the outgoing auditors;	NO
(xix)	On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, whether the auditor is of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date;	IN OUR KNOWLEDGE THERE ARE NO MATERIAL UNCERTAINTY EXISTS AS ON THE DATE OF THE AUDIT REPORT ABOUT COMPANY ABILITY TO MEET ITS LIABILITY.
(xx)	(a) Whether, in respect of other than ongoing projects, the company has transferred unspent amount to a Fund specified in Schedule VII to the Companies Act within a period of six months of the expiry of the financial year in compliance with second proviso to sub-section (5) of section 135 of the said Act; (b) Whether any amount remaining unspent under sub-section (5) of section 135 of the Companies Act, pursuant to any ongoing project, has been transferred to special account in compliance with the provision of sub-section (6) of section 135 of the said Act.	ANY UNSPEND MONEY IS NOT COMING IN THE BOOKS OF ACCOUNTS, SO THIS CLAUSE IS NOT APPLICABLE.
(xxi)	Whether there have been any qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial statements, if yes, indicate the details of the companies and the paragraph numbers of the CARO report containing the qualifications or adverse remarks.	THERE ARE NO ANY QUALIFICATIONS OR ADVERSE REMARKS BY THE RESPECTIVE AUDITORS IN THE COMPANIES (AUDITOR'S REPORT) ORDER (CARO) REPORTS OF THE COMPANIES INCLUDED IN THE CONSOLIDATED FINANCIAL STATEMENTS BECAUSE THIS CLAUSE IS NOT APPLICABLE IN THIS CASE.

For VINOD SINGHAL & CO LLP
CHARTERED ACCOUNTANTS
Registration No.: 005826C/C400276

MANISH KHADELWAL
Partner
Membership No.: 425013
Date-27-05-2026
Place: - Jaipur
UDIN: -26425013HKXSMR8251

SIGNORIA CREATION LIMITED			
Formerly Known as SIGNORIA CREATION PRIVATE LIMITED			
Regd Office-Plot No.H1-74, RIICO Industrial Area,Mansarovar, Jaipur, Rajasthan-302020			
(L18209RJ2019PLC066461)			
Standalone Balance Sheet as at 31st March 2026			
Particulars	Note No	31-Mar-26	31-Mar-25
		Rs In Lakhs	Rs In Lakhs
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share Capital	3	475.80	475.80
(b) Reserves and Surplus	4	1,888.97	1,455.32
(c) Money received against share warrants		-	-
(2) Share application money pending allotment		-	-
(3) Non-Current Liabilities			
(a) Long-term borrowings	5	490.33	538.55
(b) Deferred tax liabilities (Net)		-	-
(c) Other Long Term Liabilities		-	-
(d) Long-Term Provisions		-	-
(4) Current Liabilities			
(a) Short-term borrowings	6	1,191.25	801.80
(b) Trade payables	7		
- Total outstanding dues of micro enterprises and small enterprises		753.56	799.99
- Total outstanding dues of creditors other than micro enterprises and small enterprises		411.38	93.67
(c) Other current liabilities	8	173.32	129.54
(d) Short-Term Provisions		-	-
Total		5,384.61	4,294.68
II.Assets			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	9	1,537.84	1,437.29
(ii) Intangible assets	9	0.09	0.11
(iii) Capital Work-in-progress		-	-
(iv) Intangible assets under development		-	-
(b) Non-current investments	10	305.64	-
(c) Deferred tax assets (Net)	11	5.12	2.28
(d) Long-term loans and advances		-	-
(e) Other non-current assets	12	5.55	1.14
(2) Current assets			
(a) Current Investments	13	-	20.52
(b) Inventories	14	2,346.44	1,249.91
(c) Trade receivables	15	1,115.99	1,480.60
(d) Cash and Cash Equivalents	16	9.41	7.27
(e) Short-term loans and advances	17	0.71	3.72
(f) Other current assets	18	57.81	91.84
Total		5,384.61	4,294.68
Notes to Accounts & Summary of Significant Accounting Policies	1 & 2	(0.00)	(0.00)
The accompanying notes are the integral part of the financial statements		For and on behalf of the Board	
For VINOD SINGHAL & CO LLP		For SIGNORIA CREATION LIMITED	
Chartered Accountants			
FRN-005826C/C400276			
MANISH KHANDELWAL		VASUDEV AGARWAL	MOHIT AGARWAL
Partner		Managing Director	Director
Mem. No. 425013		(Din: 00178146)	(Din: 07501010)
Dated:-27-05-2026		Sanjay Kumar Saxena	Priyanshi Agrawal
UDIN-26425013HKXSMR8251		Chief Financial Officer	Company Secretary
Place: Jaipur		PAN:- ANEPS6017J	PAN:- COOPA5245M

SIGNORIA CREATION LIMITED				
Formerly Known as SIGNORIA CREATION PRIVATE LIMITED				
Regd Office-Plot No.H1-74, RIICO Industrial Area,Mansarovar, Jaipur, Rajasthan-302020				
(L18209RJ2019PLC066461)				
Standalone Profit and Loss statement for the period ending 31st March 2026				
	Particulars	Note No	31-Mar-26 Rs In Lakhs	31-Mar-25 Rs In Lakhs
I.	Revenue from Operations	19	4,045.12	2,718.98
II.	Other Income	20	0.20	3.04
III.	Total Income (I +II)		4,045.31	2,722.02
IV.	Expenses:			
	Cost of materials consumed	21	4,275.95	2,188.06
	Change in inventory of Finished Goods	22	(1,502.35)	(577.90)
	Employee benefit expenses	23	254.78	235.37
	Finance costs	24	116.14	80.65
	Depreciation and amortization expenses	25	112.15	42.66
	Other expenses	26	223.63	147.16
	Total Expenses (IV)		3,480.31	2,316.00
V.	Profit before exceptional and extraordinary items and tax (III - IV)		565.01	406.02
VI.	Exceptional Items		-	-
VII.	Profit before extraordinary items and tax (V - VI)		565.01	406.02
VIII.	Extraordinary Items			
IX.	Profit before tax (VII - VIII)		565.01	406.02
X.	Tax expense:			
	(1) Current tax		149.20	104.50
	(2) Deferred tax		(2.84)	(0.32)
XI.	Profit/(Loss) from the period from continuing operations (VII - VIII)		418.65	301.85
XII.	Profit/(Loss) from discontinuing operations			
XIII.	Tax expense of discounting operations			
XIV.	Profit/(Loss) from Discontinuing operations (XII - XIII)			
XV.	Profit/(Loss) for the period (XI + XIV)		418.65	301.85
XVI.	Earning per equity share:			
	(1) Basic		8.80	6.34
	(2) Diluted		8.80	6.34
Notes to Accounts & Summary of significant accounting policies		1 & 2		
As per our report of even date			For and on behalf of the Board	
For VINOD SINGHAL & CO LLP			For SIGNORIA CREATION LIMITED	
Chartered Accountants				
FRN-005826C/C400276				
MANISH KHADELWAL		VASUDEV AGARWAL	MOHIT AGARWAL	
Partner		Managing Director	Director	
Mem. No. 425013		(Din: 00178146)	(Din: 07501010)	
Dated:-27-05-2026		Sanjay Kumar Saxena	Priyanshi Agrawal	
UDIN-26425013HKXSMB251		Chief Financial Officer	Company Secretary	
Place: Jaipur		PAN:- ANEPS6017J	PAN:- COOPA5245M	

SIGNORIA CREATION LIMITED

Formerly Known as SIGNORIA CREATION PRIVATE LIMITED

Reg. Address:- Plot. No. H1-74, RIICO Industrial Area , Mansarovar , Jaipur , Mansarovar ,
Jaipur, Rajasthan , India, 302020

E-mail:-signoriajaipur@gmail.com, Website:-www.signoria.in,

Phone: +91-9358838840,9829061590

(CIN: L18209RJ2019PLC066461)

Notes to standalone financial statements for the year ended 31st March 2026

1. Corporate Information

The Company was originally formed & incorporated as a private limited company in the state of Rajasthan under the companies Act 2013 under the name and style of "Signoria Creation Private Limited" vide certificate of incorporation dated September 30th, 2019 bearing Corporate Identity Number U18209RJ2019PTC066461 issued by the Registrar of Companies, Jaipur Rajasthan.

Subsequently, company was converted into Public Limited Company vide special resolution passed by shareholders at the Extra Ordinary General Meeting held on 28th July,2023 and the name of the company was changed to "Signoria Creation Limited" pursuant to issuance of Fresh Certificate of Incorporation dated August 17th, 2023 Registrar of Companies, Jaipur Rajasthan. The company Listed at NSE through SME IPO of 1428000 Shares at issue price of Rs 65 Per share having FV of Rs 10 Per Share on 19.03.2024. The CIN of Company after Listed on NSE is L18209RJ2019PLC066461

The Company is mainly engaged in manufacturing of textiles items and others relevant activities.

2. Significant Accounting Policies:

2.1 Basis of preparation

The standalone financial statements of the Company have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) to comply with the accounting standards specified under section 133 of the Companies Act, 2013, of the Companies (Accounts) Rules, 2021 and the relevant provisions of the Companies Act, 2013 ("the 2013 Act"), as applicable thereafter and Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) regulations 2009, as amended (the "Regulations"). The standalone financial statements have been prepared on accrual basis under the historical cost convention. The accounting policies adopted in the preparation of the financial statements are consistently applied.

As the year – end figures are taken from the source and rounded to the nearest digits, the figures reported for the previous quarters might not always add up to the year-end figures reported in this statement.

2.2 Use of estimates

The preparation of Standalone financial statements in conformity with Indian GAAP requires the management to make judgment, estimates and assumptions that affect the reported accounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period.

The estimates and assumptions used in the accompanying standalone financial statements are based upon management's evaluation of the relevant facts and circumstances as of the date of the financial statements. Actual results may differ from the estimates and assumptions used in preparing the accompanying financial statements. Any differences of actual to such estimates are prospectively made.

2.3 Presentation and disclosure of financial statements (AS-1)

There is no change in significant accounting policies adopted by the Company. Other disclosures which are necessary to be separately disclose are disclosed below in relevant reference paragraphs. The company has also reclassified the previous year figures wherever required.

2.4 Valuation of Inventories (AS-2)

Finished Goods

Inventories of Finished goods are valued at lower of cost and net realizable value. Cost comprises of all costs of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost formula used is FIFO.

Net realizable value is the estimated selling price in the ordinary course of business, less estimated cost necessary to make the sale.

Raw-material

Inventories of Raw-material and consumables are valued at cost.

Work-in-progress

Work-in-progress is the total cost of all unfinished goods in process. It's every cost associated with every stage of production, including raw materials, overheads and labour costs directly attributed.

2.5 Cash Flow Statements (AS-3) & Sec.2 (40) of Companies Act, 2013

As per the Companies Act, 2013 there is requirement of preparing the Cash Flow Statement as the Company does not falls under the definition of *Small Company* as per Sec.2 (85) of the Companies Act, 2013.

Cash and Cash Equivalents-

Cash and Cash equivalents comprise cash and cash on deposits with bank and corporations. The company considers all highly liquid investments with the remaining maturity at the date of purchase of 3 months or less and that are readily convertible to know amount of cash to be cash equivalents.

Statement of cash flows

Cash flows are reported using the indirect method, where by profit/ loss before tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts and payments. Cash flow for the year are classified by operating, investing and financial activities.

2.6 Contingencies and Event occurring after the Balance Sheet Date (AS-4)

Where events occurring after the balance sheet date provide evidence of condition that existed at the end of reporting period, the impact of such events is adjusted within the financial statements. Otherwise, events after the Balance sheet date of material size of nature are only disclosed.

2.7 Net Profit or Loss for the period, Prior Period Items and changes in the Accounting Policies (AS-5)

There are no extraordinary items or Prior Period Item in the Profit & Loss account and also there is no change in the accounting policy, hence this AS is not applicable on the Company.

2.8 Revenue Recognition (AS-9)

Sale of Goods

Revenue from sale of goods is recognized when significant risk and reward of ownership of the goods have been passed to the buyer and it is reasonable to expect ultimate collection. Sale of goods is recognized net of discount and other taxes as the same is recovered from customers and passed on to the government.

Interest

Interest is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

Other Income

Other items of income and expenditure are recognized on accrual basis and as a going concern the accounting policies are consistent with the generally accepted accounting policies.

2.9 Property Plant & Equipment (AS-10)

Tangible Assets

The tangible items of property, plant and equipment are carried at cost less accumulated depreciation, using the cost model as prescribed under accounting Standards AS-10 "Property, Plant & Equipment". Cost of an item of Property, plant and equipment comprises of the purchase price, including import duties, if any, non-refundable purchase taxes, after deducting trade discounts and rebated, and costs that are directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Intangible Assets

Intangible Assets are stated at cost of acquisition net of recoverable taxes less accumulated amortization/depletion. The cost comprises purchase price, borrowing costs and any cost directly attributable to bringing the asset to its working condition for the intended use.

Depreciation and Amortisation:

The company has applied the estimated useful lives as specified in Schedule II of the Companies Act 2013 and calculated the depreciation as per the Written Down Value (WDV) method. Depreciation on new assets acquired during the year is provided at the rates applicable from the date of acquisition to the end of the financial year.

Intangible assets are amortised as per the Written Down Value (WDV) method over the estimated useful life as specified in Schedule II of the Companies Act 2013. In respect of the assets sold during the year, amortization is provided from the beginning of the year till the date of its disposal.

2.10 Effects of changes in the Foreign Exchange Rates (AS-11)

There are no foreign transactions during the period under audit.

2.11 Government Grants (AS-12)

During the year, the Company has recognized a government grant amounting to ₹15,00,000 as an IPO Subsidy on expenditure incurred on IPO issue. This grant has been received as compensation for expenses incurred toward the initial public offering company direct credit this grant in reserve and surplus because at the time of incurred these expense company charged respective expense in reserve surplus .

2.12 Investments (AS-13)

There are investment held during the year amounting to Rs. 3,05,64,000.00 in Herble Prints Pvt Ltd. The company has acquired 60% shares i.e 900000 shares @ Rs.33.96 in Herble Prints Pvt. Ltd. The respective investment has been recognized as Non-Current as the intention of the company is to not sell the shares.

2.13 Employee Benefits (AS-15)

Short-term employee benefits

Short term employee benefits are recognized as an expense at the undiscounted amounted in the statement of Profit and loss for the year which includes benefits like salary, wages, bonus and are recognized as expenses in the period in which the employee renders the related service.

Post-Employment benefits:

Defined Contribution Plan:

The Company has maintained Defined Contribution Plans for Post-employment benefits in the form of Provident Fund for all employees which are administered by Regional Provident Fund Commissioner. Provident Fund and Employee State Insurance are classified as defined contribution plans as the Company has no further obligation beyond making the contributions. The Company's contributions to defined Contribution plans are charged to the Statement of Profit and Loss as and when incurred.

The Company is subject to the Payment of Gratuity Act, 1972, which mandates providing for gratuity for employees who have completed five years of service. However, the Company has not made a provision for the future liability of gratuity as required by Accounting Standard (AS) 15 – 'Employee Benefits

2.14 Borrowing Cost (AS-16)

Borrowing costs are interest, commitment charges and other costs incurred by an enterprise in connection with Short Term/ Long-Term borrowing of funds. Borrowing cost directly attributable to acquisition or construction of qualifying assets are capitalized as a part of the cost of the assets, up to the date the asset is ready for its intended use. All other borrowing costs are recognized in the Statement of Profit and Loss in the year in which they are incurred.

2.15 Segment Reporting (AS-17)

The company is engaged in manufacturing of ladies kurtis. Considering the nature of business and financial reporting of the company, the company is operating in only one segment. Hence segment reporting is not applicable.

2.16 Related Party Disclosures (AS-18)

As per Accounting Standard 18, the disclosures of transaction with the related Parties Are Given Below: -

(i) List of Entities where KMPs or relatives of KMPs have significant influence:

Sr. No.	Name	Influence
1	Vasudev Agarwal	Managing Director
2	Babita Agarwal	Whole Time Director
3	Mohit Agarwal	Director
4	Kritika Chachan	Director's Daughter in law
5	Signoria Prints Pvt Ltd	Common Director
6	Herbel Prints Pvt Ltd	Common Director/Subsidiary
7	Neha Garg	Director's Daughter
8	Signoria Impex	Director's Proprietorship
9	Harsha Tinker	Independent Director
10	Pratibha Soni	Independent Director
11	Binduja Exports Pvt Ltd	Director Daughter is director in company
12	Sanjay Kumar Saxena	Chief Financial officer
13	Priyanshi Agarwal	Company Secretary

(ii) *Disclosure in respect of Related Parties Transactions During the year as under:-*
For FY 2025-26

Sr. No.	Name of Related Party	Loan Taken/(Repaid) During the Year	Amt. O/s End of the year	Payment on part of Expense/ Income/ Other etc.
1	Vasudev Agarwal	17,00,000.00 -17,00,000.00	Nil	Salary Rs 54,00,000.00
2	Babita Agarwal	19,00,000.00 -18,83,163.27	2,00,000.00	Salary Rs 30,00,000.00
3	Mohit Agarwal	Nil	Nil	Salary -Rs 10,20,000.00 Meeting Expenses-Rs 1,25,000.00 Other Reimbursement Rs 2,75,000.00
4	Kritika Chachan	Nil	Nil	Salary-Rs 26,00,000.00
5	Herbel Prints Pvt Ltd	Nil	Nil	Purchase 2,34,92,346.90 + GST Sales 5,63,287.00+ GST + Freight charges 8,000.00+GST
6	Signoria Prints Pvt Ltd	Nil	Nil	Purchase 76,200 + GST Sales 49,40,560.57 + GST
7	Harsha Tinker	NIL	NIL	Meeting Expenses-Rs 1,25,000.00
8	Pratibha Soni	NIL	NIL	Meeting Expenses-Rs 1,30,000.00
9	Binduja Exports Pvt Ltd	NIL	NIL	Credit notes of 33,23,832.86+GST
10	Sanjay Kumar Saxena	NIL	NIL	Salary Rs 4,75,940.00
11	Priyanshi Agarwal	NIL	NIL	Salary Rs 2,28,807.00

2.17 Earning Per Share (AS-20)

The earnings in ascertaining the Company's EPS comprises the net profit after tax attributable to equity shareholders and includes the post-tax effect of any extraordinary items. The number of shares used in computing basic EPS is the weighted average number of shares outstanding during the year.

Diluted earnings per share is computed by dividing the profit/(loss) after tax attributable to Equity Shareholders (including the post-tax effect of extra ordinary items, if any) as adjusted for dividend, interest and other charges to expense or

income relating to the dilutive potential equity shares, by the weighted average number of equity shares which could have been issued on conversion of all dilutive potential equity shares. Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations. Potential dilutive equity shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date. Dilutive potential equity shares are determined independently for each period.

Particulars	2025-26	2024-25
(a) Net Profit (Loss) after Tax available for Equity share holders (Rs.in Lakhs)	418.65	301.85
(b) Weighted average number of Equity Shares outstanding during the year (in numbers)	4758000	4758000
(c) Basic & Diluted Earnings per Share (in Rs.)	8.80	6.34
(d) Nominal Value per Share (in Rs.)	10	10

2.18 Taxes on income (AS-22)

Current tax is measured at the amount expected to be paid to (recovered from) the taxation authorities, using the applicable tax rates & tax laws. Deferred tax is recognized in respect of timing differences between taxable income and accounting income i.e. differences that originates in one period and are capable of reversal in one or more subsequent periods. The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognized using the tax rates and tax laws that have been enacted or subsequently enacted by the balance sheet date. Deferred tax assets are recognized only to the extent there is reasonable certainty that the assets can be realized in future; however, where there is unabsorbed depreciation or carried forward loss under taxation laws, deferred tax assets are recognized only if there is a virtual certainty supported by convincing evidence that sufficient future taxable income will be available against which such deferred tax assets can be realized.

Deferred tax assets are reviewed as at each balance sheet date and written –up or written down to reflect the amount that is reasonable/ virtually certain (as the case may be) to be realized.

Minimum Alternative Tax ('MAT') under the provisions of the Income-tax Act, 1961 is recognized as current tax in the Statement of Profit & Loss. The credit available under the Act in respect of MAT paid is recognized as an asset only when and to the extent there is convincing evidence that the company will pay normal income tax during the period for which the MAT credit can be carried forward for set-off against the normal

tax liability. MAT credit recognized as an asset is reviewed at each balance sheet date and written down to the extent the aforesaid convincing evidence no longer exists.

2.19 Provisions, Contingent Liabilities and Contingent Assets (AS-29)

A Provisions is recognized when the company has a present obligation as a result of past event, if it is probable that there will be an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of obligation. Contingent liabilities are not recognized but are disclosed in the notes. Contingent assets are neither recognized nor disclosed in financial statements.

<u>Particulars</u>	<u>2025-26</u>	<u>2024-25</u>
Claims against the company not acknowledged as debt	NIL	NIL
Estimated amount of contracts (net of advances) remaining to be executed on capital account and not provided for	NIL	NIL
Other Commitments	NIL	NIL

2.20 Others:

On the basis of the records available with the Company, there is no interest payable to the entity which qualifies under the definition of Micro, Medium & Small Enterprises under the Micro, Small and Medium Enterprises Development Act, 2006.

2.21 Undisclosed Income:

There is no any transactions which not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

3 Additional Regulatory Information

3.1 Title deeds of Immovable Property not held in name of the Company:

Relevant line item in the Balance Sheet	Description of item of property	Gross Carrying Value	Title deeds held in the name of	Whether title deed holder is a promoter, director or relative of promoter / director or employee of promoter/ director	Property held since which date	Reason for not being held in the name of company
There are immovable property whose title deeds are in name of company hence this para is not applicable.						

3.2 Revaluation of Property, Plant and Equipment:

The company has not revalued its any Property, Plant and Equipment during the reporting period.

3.3 Disclosure on Loans/ Advance to Directors/ KMP/ Related parties:

No Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are:

(a) repayable on demand or

(b) without specifying any terms or period of repayment

Type of borrower	Amount of loan or advance in the nature of loan Outstanding	Percentage to the total of loan or advance in the nature of loan Outstanding
Promoters	-	-
Directors	-	-
KMPs	-	-
Related Parties	-	-

3.4 Capital-Work-in Progress (CWIP)

Company has started business operations in new premises from 27 October 2024. Hence no WIP as on Balance Sheet date.

3.5 Intangible assets under development:

There is no Intangible asset under development in the company at the balance sheet date

3.6 Details of Benami Property held:-

There are no any proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.

3.7 Borrowings from banks or financial institutions on the basis of security of current assets:

Yes, company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets and on the basis of representation from management there are quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company.

3.8 Disclosure of willful defaulter:

Company has not been declared willful defaulter by any bank or financial Institution or other lender.

3.9 Relationship with Struck off Companies:

Company has no any transactions with companies struck off under section 248 of the Companies Act 2013 or section 560 of Companies Act, 1956.

3.10 Registration of charges or satisfaction with Registrar of Companies

The Company has taken a Car Loan amounting to Rs. 8,00,000.00 in FY 25-26 from Toyota Financial Services India Ltd. However as of March 31, 2026 the formal creation of charge in Form CHG-1 remains pending for filing with the Registrar of Companies.

3.11 Compliance with number of layers of companies:

The company has subsidiary company during or at the end of reporting period and all compliance are in place.

3.12 Ratio Analysis: (Amount in Lakhs)

Separate Sheet Attached

3.13 Compliance with approved Scheme(s) of Arrangements:

The company has not become part of any Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013

3.14 Utilization of Borrowed funds and share Premium:

(A) The company has advanced or loaned or invested funds following funds

Date of fund advanced or Loaned	Amount (in Rs.)	Intermediary
-	-	-
No funds have been advanced or loaned or invested by the company to or in any other person(s) or entities, including foreign entities ("Intermediaries"), with the understanding, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.		

(B) The company has received the following funds

Date of fund advanced or Loaned	Amount (in Rs.)	Intermediary
No funds have been received by the company from any person(s) or entities including foreign entities ("Funding Parties") with the understanding that such company shall whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party (ultimate beneficiaries) or provide guarantee, security or the like on behalf of the Ultimate beneficiaries.		

For VINOD SINGHAL & CO LLP

Chartered Accountants
F.R.N.: 005826C/400276

CA Manish Khandelwal
Partner
M.No. 425013

Date:-27-05-2026
Place: Jaipur

For SIGNORIA CREATION LIMITED

Vasudev Agarwal
Managing Director
(Din: 00178146)

Mohit Agarwal
Director
(Din:07501010)

Sanjay Kumar Saxena
Chief Financial Officer
PAN:- ANEPS6017J

Priyanshi Agrawal
Company Secretary
PAN:- COOPA5245M

Note No. 3- Share Capital

Particulars	31-Mar-26	31-Mar-25
	Rs. in Lakhs	Rs. in Lakhs
Equity Share Capital		
Authorised Share capital		
5500000 Equity Shares of Rs 10 each	550.00	550.00
Issued, subscribed & fully paid share capital		
4758000 Equity Shares of Rs 10 each	475.80	475.80
Total	475.80	475.80

(a) Reconciliation of the share outstanding at the beginning and at the end of the reporting period

Equity Shares	As at 31st March 2026		As at 31st March, 2025	
	Number of Shares	Rs. in Lakhs	Number of Shares	Rs. in Lakhs
At the beginning of the period	4,758,000.00	475.80	4,758,000.00	475.80
Issued /(Buyback)) during the period	-	-	-	-
Outstanding at the end of the period	4,758,000.00	475.80	4,758,000.00	475.80

(b) Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	As at 31st March 2026		As at 31st March, 2025	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares of Rs. in Lakhs10/- each fully paidup				
Babita Agarwal	865,800.00	18.20	865,800.00	18.20
Vasudev Agarwal	865,800.00	18.20	865,800.00	18.20
Mohit Agarwal	802,200.00	16.86	799,200.00	16.80
Kritika Chachan	799,110.00	16.80	799,110.00	16.80
VM Portfolio Pvt Ltd	338,000.00	7.10	338,000.00	7.10
TOTAL	3,670,910.00	77.15	3,667,910.00	77.09

IN the FY 2023-24,the company has increased its Authorised share capital from Rs 150 Lakhs to Rs 550 Lakhs.

The Company has only one class of share referred to as Equity Shares having a par value of Rs. in Lakhs10/- each. Each holder of Equity Shares is entitled to one vote per share. Dividend on such shares is payable in proportion to the paid up amount. Dividend (if any) recommended by board of directors [other than interim dividend] is subject to approval of the shareholders in the ensuing Annual General Meeting.

The Company issue Bonus share in the Ratio of 2:1 on 10.10.2023 from out of Security Premium and Profits

In the event of winding up of the company, the holder of Equity Shares will be entitled to receive any of the remaining assets of the company after all preferential amounts and external liabilities are paid in full. However, no such preferential amount exists currently. The distribution of such remaining assets will be on the basis of number of Equity Shares held and the amount paid up on such shares. Company has not made buy back of any shares from the date of incorporation.

(c) Details of shareholders holding by promoters in the company at the end of the year

Shares held by promoters as at 31.03.2026

Shares held by promoters at the end of the year				End of Previous Year		% Change during the year.
Sr. no.	Promoter Name	No. of Shares	% of total Shares	No. of Shares	% of total Shares	
1	Babita Agarwal	865,800.00	18.20%	865,800.00	18.20%	0.00%
2	Vasudev Agarwal	865,800.00	18.20%	865,800.00	18.20%	0.00%
3	Mohit Agarwal	802,200.00	16.86%	799,200.00	16.80%	0.06%
4	Kritika Chachan	799,110.00	16.80%	799,110.00	16.80%	0.00%
Total		3,332,910.00	70.05%	3,329,910.00	69.99%	

Note No. 4- Reserve & Surplus

Particular	31-Mar-26	31-Mar-25
	Rs. in Lakhs	Rs. in Lakhs
Security Premium		
Balance as per last financial Statements	642.71	642.71
Less:- Appropriation for issue of Bonus Share	-	-
Less:- Appropriation for Preliminary Expenses of IPO	-	-
Total (A)	642.71	642.71
Surplus/(Deficit) i.e. Balance as per P & L account		
Balance as per last financial Statements	812.62	510.77
Add: amount transferred statement of profit & loss	418.65	301.85
Less:- Appropriation for issue of Bonus Share	-	-
Add: Subsidy from Central Government	15.00	-
Total(B)	1,246.27	812.62
Grand Total (A+B)	1,888.97	1,455.32

Note No. 5- Long Term Borrowings

Particulars	31-Mar-26	31-Mar-25
	Rs. in Lakhs	Rs. in Lakhs
Secured-		
HDFC Bank Term Loan 7933	118.03	198.94
HDFC Bank Term Loan 4963	275.46	339.62
Toyota Financial service India Ltd.	3.06	-
Mercedes- Benz Financial Services India Private Limited	93.78	
Total	490.33	538.55

SNo	Lender	Nature of Facility	Loan	Outstanding as on 31 March 2020	Rate of Interest/Margin	Repayment Terms	Security / Principal terms and conditions	Collateral Security / Other Condition
1	HDFC Bank	Property Loan for Establishing of Plot No-17% SIICD Industrial Area, manufacturing Jajpur 752000	100 Lakhs	87.33 Lakhs	17.75% (14.85% + 2.9% spread)	60 Monthly EMI	Primary Security in favour of HDFC of the Free and Machinery, fixtures and stock of the borrower.	Equitable Mortgage of Property Loan for Establishing of manufacturing unit at Plot No-17% SIICD Industrial Area, manufacturing Jajpur 752000 in favour of HDFC Bank
2	HDFC Bank	Property Loan for Establishing of Plot No-17% SIICD Industrial Area, manufacturing Jajpur 752000	300 Lakhs	197.36 lakhs	14.85% (14.85% + 2.35% spread)	60 Monthly EMI	Primary Security in favour of HDFC of the Plot and Machinery, fixtures and stock of the borrower.	Equitable Mortgage of Property Loan for Establishing of manufacturing unit at Plot No-17% SIICD Industrial Area, manufacturing Jajpur 752000 in favour of HDFC Bank
3	Signoria Financial Services	Car Loan	8 Lakhs	5.7 lakhs	8.00%	36 Monthly EMI	Hypothecation of Car	N/A
4	AMBLEDGES BOND FINANCIAL SERVICES INDIA PRIVATE LIMITED	Car Loan	8,49,930 Lakhs	7,85,5 Lakhs	8.88%	60 Monthly EMI	Hypothecation of Car	N/A

Note No. 6- Short Term Borrowings			
Particulars		31-Mar-26	31-Mar-25
		Rs. in Lakhs	Rs. in Lakhs
Secured-			
Bank OD Limit			-
HDFC BANK A/C NO. 50200082655984		767.49	672.21
HDFC BANK LIMITED(WCDL LOAN)		250.00	-
HDFC BANK Credit Card No 8155		4.17	0.09
HDFC BANK Card NO. 4421 45XX XXXX 7925		1.86	2.09
HDFC BANK Card No. 4421 45XX XXXX 9111		0.14	1.32
Current Maturity of long term Borrowing			
HDFC Bank Term Loan 7933		79.23	54.58
HDFC Bank Term Loan 4963		61.97	69.68
Toyota Financial service India Ltd.		2.64	-
Mercedes- Benz Financial Services India Private Limited		21.75	-
Unsecured-			
Loans from , Directors, Members, Related Parties, & Inter Corporate			
Babita Agarwal		2.00	1.83
Total		1,191.25	801.80

SNo.	Lender	Nature of Facility	Loan	Outstanding as on 31st March, 2020	Rate of Interest/Margin	Repayment Terms	Security / Physical terms and conditions	Collateral Security / Other Condition
1	HDFC Bank	CC	₹50 Lakhs	₹50 Lakhs	7.88 % (IMR) + 2.5% Spread	Receivable on Demand	1. Primary security on Stock and Bank Balances 2. Validity of Insurance Policies	1. The borrower shall submit stock statement every month. 2. In case of a CC / OD facility, last day of every month interest to be serviced at the applicable date even if the utilization is within the sanctioned limits.
1	HDFC Bank	WCCL	250 Lakhs	250 Lakhs	8.5 % (IMR) + 3% Spread	Receivable on Demand	1. Primary security on Stock and Bank Balances 2. Validity of Insurance Policies	1. The borrower shall submit stock statement every month. 2. In case of a CC / OD facility, last day of every month interest to be serviced at the applicable date even if the utilization is within the sanctioned limits. 3. WCCL of the in Lakhs 250 Lac for a period of 6 months till 15-Apr-2020 on a projected turnover of Rs. in Lakhs 4000 Lac for FY 2020-21/21 which will be converted to CC limit post achievement of projected turnover FY 2022-23

Note No. 7- Trade Payables (Current)

Particulars	31-Mar-26	31-Mar-25
	Rs. in Lakhs	Rs. in Lakhs
Trade Payables	1,164.93	893.66
Total	1,164.93	893.66

Ageing of Trade Payables as at 31st March 2026

Particulars	Outstanding for the following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	728.26	25.29	-	-	753.56
(ii) Others	410.63	0.75	-	-	411.38
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - others	-	-	-	-	-
Total	1,138.89	26.04	-	-	1,164.93

Ageing of Trade Payables as at 31st March 2025

Particulars	Outstanding for the following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	729.19	70.81	-	-	799.99
(ii) Others	93.06	0.61	-	-	93.67
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - others	-	-	-	-	-
Total	822.25	71.41	-	-	893.66

Note: Micro and Small Enterprises

1. Trade Payables as on 30th September 2025 & March 2026 has been taken as certified by the management of the company.
2. As per explanation given by management of the company, there is policy for Payment to creditors in 90 days. Therefore no provision for Interest made under the Micro, Small and Medium Enterprises Development Act, 2006.

Note No. 8- Other current liabilities

Particulars	31-Mar-26	31-Mar-25
	Rs. in Lakhs	Rs. in Lakhs
Statutory Payables		
Provision for Tax F.Y. 2024-25	-	103.14
Provision for Current Year Tax	149.20	
Less : TDS/TCS Receivable	2.25	
GST Payable	0.12	0.59
TDS/TCS Payable	7.31	5.44
ESI / PF Payable	1.05	1.20
Other Payables		
Provision for Electricity	1.99	-
Provision for Expense	0.03	-
Advance Received from Customer	2.34	0.56
Advance To Staff	9.04	15.92
Audit Fees Payable	4.50	2.70
Total	173.32	129.54

SIGNORIA CREATION LIMITED												
Formerly Known as SIGNORIA CREATION PRIVATE LIMITED												
Property, Plant and Equipment and Intangible Assets Chart (Chart as Per Companies Act) as on 31st March 2026												
Sr No.	Particulars	GROSS BLOCK						DEPRECIATION			NET BLOCK	
		As on 01.04.2025	Addition	Deletion	Acquisition through Business Combination	Revaluation	As on 31.03.2026	Up to 31.03.2025	For the year	Total	AS ON 31.03.2026	AS ON 31.03.2025
(A)	FURNITURE AND FIXTURES	39.10	12.72	-	-	-	51.82	15.84	6.60	22.44	29.38	23.26
(B)	PLANT & MACHINERY	44.07	40.28	-	-	-	84.35	21.14	8.46	29.61	54.75	22.93
(C)	ELECTRICAL EQUIPMENT	5.01	3.88	-	-	-	8.88	1.97	1.67	3.64	5.24	3.04
(D)	MOTOR VEHICLES	7.77	138.76	-	-	-	146.54	6.11	21.75	27.86	118.68	1.67
(E)	COMPUTERS & EQUIPMENTS	16.30	4.42	-	-	-	20.72	15.40	5.20	20.61	0.11	0.90
(F)	BUILDING	745.78	12.62	-	-	-	758.40	30.10	68.43	98.52	659.88	715.69
(C)	LAND	669.80	-	-	-	-	669.80	-	-	-	669.80	669.80
	Total	1,527.83	212.68	-	-	-	1,740.52	90.56	112.12	202.68	1,537.84	1,437.29
	Intangible Assets											
(C)	SOFTWARE	0.21	-	-	-	-	0.21	0.10	0.03	0.12	0.09	0.11
	Grand Total	1,528.04	212.68	-	-	-	1,740.73	90.66	112.15	202.81	1,537.92	1,437.40

Note No. 9

Note No. 9

Note No 10-Non Current Investment

Particulars	31-Mar-26	31-Mar-25
	Rs. in Lakhs	Rs. in Lakhs
Investment in Herble Prints		
Investment in Shares (Herble Prints)	305.64	-
Total	305.64	-

Note No 11-Deferred Tax Assets / Liability(Net)

Particulars	31-Mar-26	31-Mar-25
	Rs. in Lakhs	Rs. in Lakhs
Closing WDV as per I.T.Act	1,556.76	1,444.21
Closing WDV as per Co. Act	1,537.92	1,437.40
Authorization capital fees	1.52	2.28
Difference	18.84	6.81
Tax Rate	25.17%	25.17%
Total Deferred Tax Liability	5.12	2.29

Note No. 12 Other non current assets

Particulars	31-Mar-26	31-Mar-25
	Rs. in Lakhs	Rs. in Lakhs
Security Deposits		
Unsecured, considered good		
Advance Deposit on Rent	1.80	-
Security (JVNL for H1-74)	3.55	0.94
Security Deposited (CDSL)	0.10	0.10
Security Deposited (NSDL)	0.10	0.10
Total	5.55	1.14

Note No. 13 Current Investments

Particulars	31-Mar-26	31-Mar-25
	Rs. in Lakhs	Rs. in Lakhs
Security Deposits		
Long Term Fixed Deposits (Including Accrued Interest)	-	20.52
Total	-	20.52

Note No. 14- Inventories

Particulars	31-Mar-26	31-Mar-25
	Rs. in Lakhs	Rs. in Lakhs
(At lower of Cost and Net Realizable Value)		
- Raw Material	151.20	557.02
- Work-in-progress	258.19	311.92
- Finished Goods	1,937.04	380.97
Total	2,346.44	1,249.91

Inventories of Finished goods are valued at lower of cost and net realizable value. Cost comprises of all costs of purchase and other costs incurred in bringing the inventories to their present location and condition . Cost formula used is FIFO. Net realizable value is the estimated selling price in the ordinary course of business, less estimated cost necessary to make the sale, inventories of Raw-material are valued at cost. Work-in-progress is the total cost of all unfinished goods in process. It's every cost associated with every stage of production, including raw materials, overheads and labour costs directly attributed.

Note No. 15 Trade Receivables

Particulars	31-Mar-26	31-Mar-25
	Rs. in Lakhs	Rs. in Lakhs
a) Secured, Considered good		-
b) Unsecured, Considered good	1,115.99	1,480.60
C) Unsecured, Considered Doubtful		-
Total	1,115.99	1,480.60

Trade Receivables Ageing Schedule as at 31st March 2026

Outstanding for following periods from due date of payment	Undisputed Trade Receivables-Considered good	Undisputed Trade Receivables-Considered doubtful	Disputed Trade Receivables-Considered good	Disputed Trade Receivables-Considered doubtful
Less than 6 Months	907.49	-	-	-
6 Months-1 Year	9.80	-	-	-
1-2 Years	196.72	-	-	-
2-3 Years	-	-	-	-
More than 3 Years	1.97	-	-	-
Total	1,115.99	-	-	-

Trade Receivables Ageing Schedule 31st March 2025

Outstanding for following periods from due date of payment	Undisputed Trade Receivables-Considered good	Undisputed Trade Receivables-Considered doubtful	Disputed Trade Receivables-Considered good	Disputed Trade Receivables-Considered doubtful
Less than 6 Months	1,408.77	-	-	-
6 Months-1 Year		-	-	-
1-2 Years	63.18	-	-	-
2-3 Years	8.65	-	-	-
More than 3 Years	-	-	-	-
Total	1,480.60	-	-	-

Note No. 16 Cash & cash equivalents

Particulars	31-Mar-26	31-Mar-25
	Rs. in Lakhs	Rs. in Lakhs
Balances		
-Cash on Hand	6.38	7.27
- Balance with Bank	3.04	-
Total	9.41	7.27

Note No. 17 Short-term loans and advances

Particulars	31-Mar-26	31-Mar-25
	Rs. in Lakhs	Rs. in Lakhs
Other Loan and Advances		
Girraj Temani Loan	0.71	3.72
Total	0.71	3.72

Note No. 18 Other current assets

Particulars	31-Mar-26	31-Mar-25
	Rs. in Lakhs	Rs. in Lakhs
Other Assets		
Advance to General Creditors	0.02	47.19
Advances to Staff	14.04	2.05
National Stock Exchange of India Limited Security Deposit	-	9.28
Balance with Revenue Authorities		
GST Input	40.45	32.23
Prepaid Expenses	3.30	1.08
Total	57.81	91.84

Note No.19 Revenue from Operations

Particulars	31-Mar-26	31-Mar-25
	Rs. in Lakhs	Rs. in Lakhs
Revenue from Operations		
- Sale of Products	3,990.08	2,632.41
- Sales to Related Parties	55.04	86.57
Total	4,045.12	2,718.98

Note No. 20 Other Income

Particulars	31-Mar-26	31-Mar-25
	Rs. in Lakhs	Rs. in Lakhs
Discount & Other Income	0.02	1.28
Interest Income	0.18	1.77
Total	0.20	3.04

Note No. 21 Cost of materials consumed

Particulars	31-Mar-26	31-Mar-25
	Rs. in Lakhs	Rs. in Lakhs
Opening Stock	557.02	92.93
Materials Purchased	3,255.73	2,213.15
Purchases from Related Parties	235.69	144.71
Direct Expenses**	378.72	294.29
Less:-Closing Stock	151.20	557.02
Total	4,275.95	2,188.06

****Details of Direct Expenses**

Particulars	31-Mar-26	31-Mar-25
	Rs. in Lakhs	Rs. in Lakhs
Electricity Charges	24.84	20.39
Finishing & Packing	82.58	43.22
Hand Work & JOB Work	69.30	88.62
Kurti Stitching & Cutting	49.46	48.39
Other Manufacturing Expenses	152.53	93.66
Total	378.72	294.29

Note No. 22 (Increase)/Decrease in inventories

Particulars	31-Mar-26	31-Mar-25
	Rs. in Lakhs	Rs. in Lakhs
Inventories at the begining of the Year		
Work-in-progress	311.92	197.00
Finish Goods	380.97	118.00
		-
Inventories at the end of the Year		
Work-in-progress	258.19	311.92
Finish Goods	1,937.04	380.97
Total	(1,502.35)	(377.90)

Note No. 23 Employee Benefits Expenses

Particulars	31-Mar-26	31-Mar-25
	Rs. in Lakhs	Rs. in Lakhs
Salary	106.99	114.95
Salary to Director Relatives	33.05	6.00
Director Remuneration	94.20	84.00
Staff Welfare	13.12	25.51
ESI & PF EMPLOYER'S CONTRIBUTION	7.42	4.91
Total	254.78	235.37

Note No. 24 Finance Cost

Particulars	31-Mar-26	31-Mar-25
	Rs. in Lakhs	Rs. in Lakhs
Interest Expenses		
To Directors	-	1.50
To Bank		-
On CC	53.41	51.20
On Other Loans & Other Charges	62.74	27.95
Total	116.14	80.65

Note No 25 Depreciation and amortization expenses

Particulars	31-Mar-26	31-Mar-25
	Rs. in Lakhs	Rs. in Lakhs
Depreciation	112.15	42.66
Total	112.15	42.66

Note No 26 Other Expenses

Particulars	31-Mar-26	31-Mar-25
	Rs. in Lakhs	Rs. in Lakhs
Advertisement & Promotion Expenses	31.12	23.82
Audit fees	5.00	3.00
Brokerage Expenses	72.48	7.64
Courier & Postage	2.85	3.62
Exhibition Charges	5.24	4.05
Insurance Charges	1.53	1.54
Interest on Income Tax	13.90	9.76
Legal & Professional Expenses	19.93	34.65
Office & Misc Exp	59.45	52.75
Printing & Stationary Expenses	1.19	1.19
Travelling Expenses	10.93	5.13
Total	223.63	147.16

Payment to Auditors

Particulars	31-Mar-26	31-Mar-25
	Rs. in Lakhs	Rs. in Lakhs
As Auditor - Audit Fees	5.00	3.00
As per our report of even date For VINOD SINGHAL & CO LLP Chartered Accountants FRN-005826C/C400276	For and on behalf of the Board For SIGNORIA CREATION LIMITED	
MANISH KHANDELWAL Partner Mem. No. 425013 Dated:-27-05-2026 UDIN-26425013HKXSMR8251 Place: Jaipur	VASUDEV AGARWAL Managing Director (Din: 00178146)	MOHIT AGARWAL Director (Din: 07501010)
	Sanjay Kumar Saxena Chief Financial Officer PAN:- ANEPS6017J	Priyanshi Agrawal Company Secretary PAN:- COOPA5245M

SIGNORIA CREATION LIMITED
Formerly Known as SIGNORIA CREATION PRIVATE LIMITED
Regd Office-Plot No.H1-74, RIICO Industrial Area,Mansarovar, Jaipur, Rajasthan-302020
(L18209RJ2019PLC066461)

Standalone Cash Flow Statement for the period ending 31th March 2026

Particulars	For the year ended on 31 Mar 2026	
	31 -Mar -2026	31-Mar-2025
	Rs In Lakhs	Rs In Lakhs
A. Cash flow from operating activities		
Profit before tax	565.01	406.02
Adjustments for :		
Depreciation and amortisation expense	112.15	42.66
Finance costs	116.14	80.65
Interest & Dividend income	(0.20)	(3.04)
Prior Period Adjustment	-	-
Operating profit before working capital changes	793.11	526.29
Changes in working capital:		
(Increase) / decrease Inventories	(1,096.52)	(841.99)
(Increase) / decrease in Trade Receivables	364.61	(301.92)
(Increase) / decrease in Other Current Assets	34.01	96.73
(Increase) / decrease in Loans and Advances and Other Assets	3.01	57.11
Increase / (decrease) in Trade Payables	271.27	565.59
Increase / (decrease) in Other Liabilities	43.78	(22.12)
Increase / (decrease) in Long Term Provision/ Non Current Liabilities/(Non Current Assets)	(4.42)	(0.70)
Increase / (decrease) in Long Term Liabilities	-	-
Increase / (decrease) in Short Term Provision	-	-
Cash generated from / (utilised in) operations	408.84	79.00
Less : Income tax paid	(149.20)	(104.50)
Net cash flow generated from/ (utilised in) operating activities (A)	259.65	(25.50)
B. Cash flow from investing activities		
Purchase of property, plant and equipment (including intangible assets and intangible assets under development)	(212.68)	(252.93)
Capital Work In Progress	-	21.15
Net of Purchase/ Proceeds from Sale of Investments	(285.12)	3.04
Interest and Dividend Received	0.20	-
Net cash flow utilised in investing activities (B)	(497.60)	(228.73)
C. Cash flow from financing activities		
Proceeds from issuance of shares	-	-

Proceeds from Subsidy on IPO	15.00	
Net of Repayment/Proceeds from Short Term Borrowings	389.46	398.50
Net of Repayment/Proceeds from Long Term Borrowings	(48.23)	(69.08)
Interest/Finance Charges Paid	(116.14)	(80.65)
Dividend and Dividend Tax Paid	-	-
Net cash flow generated from/ (utilised in) operating activities (A)	240.08	248.77
Net (decrease)/ increase in cash & cash equivalents (A+B+C)	2.13	(5.46)
Cash and cash equivalents at the beginning of the period/	7.27	12.74
Cash and cash equivalents at the end of the period/ year	9.41	7.27
	0.00	-
The Cash Flow Statement has been prepared under Indirect Method as set out in Accounting Standard 3, 'Cash Flow Statements' notified under Section 133 of the Companies Act, 2013		
As per our report of even date attached For VINOD SINGHAL & CO LLP Chartered Accountants FRN-005826C/C400276	For and on behalf of the Board For SIGNORIA CREATION LIMITED	
	VASUDEV AGARWAL Managing Director (Din: 00178146)	MOHIT AGARWAL Director (Din: 07501010)
MANISH KHANDELWAL Partner Mem. No. 425013 Dated:-27-05-2026 UDIN-26425013HKXSMR8251 Place: Jaipur	Sanjay Kumar Saxena Chief Financial Officer PAN:- ANEPS60173	Priyanshi Agrawal Company Secretary PAN:- COOPA5245M

SIGNORIA CREATION LIMITED									
Formerly Known as SIGNORIA CREATION PRIVATE LIMITED									
Property, Plant and Equipment and Intangible Assets Chart (Chart as Per IT Act) As on 31st March 2026									
Particulars	Rate	Opening Balance as on 01.04.2025	Addition More Than 180 Days	Addition Less Than 180 Days	Total	Sales	Total	Depreciation	WDV Closing as on 31.03.2026
Furniture	10%	24.50	8.78	5.75	39.03	-	39.03	3.62	35.41
Plant and Machinery	15%	33.92	40.04	145.27	219.24	-	219.24	21.99	197.25
Computer	40%	7.37	0.10	0.13	7.60	-	7.60	3.02	4.59
Software	25%	0.11	-	-	0.11	-	0.11	0.03	0.08
Building	10%	708.49	-	12.62	721.11	-	721.11	71.48	649.63
Land	0%	669.80	-	-	669.80	-	669.80	-	669.80
Total		1,444.21	48.92	163.76	1,656.89	-	1,656.89	100.13	1,556.76

SIGNORIA CREATION LIMITED Formerly Known as SIGNORIA CREATION PRIVATE LIMITED (CIN : L18209RJ2019PLC066461) Statement of Ratio Analysis						
Particulars	Numerator/Denominator	31-Mar-26	31-Mar-25	Change in %	Reason	
(a) Current Ratio	Current Assets	3,530.36	2,824.06	-9.81%	NA	
	Current Liabilities	2,529.50	1,825.00			
(b) Debt-Equity Ratio	Total Debts	1,681.58	1,340.35	2.45%	NA	
	Equity	2,364.77	1,931.12			
(c) Return on Equity Ratio	Profit after Tax	418.65	301.85	14.95%	NA	
	Average Shareholder's Equity	2,147.95	1,780.20			
(d) Inventory turnover ratio	COGS	2,773.60	1,810.17	-29.37%	Due to Increase in Average Inventories	
	Average Inventories	1,798.17	828.92			
(e) Trade receivables turnover ratio	Total Turnover	4,045.12	2,718.98	52.36%	Due to Increase in Turnover	
	Average Account Receivable	1,298.30	1,329.64			
(f) Trade payables turnover ratio	Total Purchases	3,491.41	2,357.87	-12.12%	NA	
	Average Account Payable	1,029.30	610.86			
(g) Net capital turnover ratio	Total Turnover	4,045.12	2,718.98	48.51%	Due To Increase in Total Turnover	
	Net Working Capital	1,000.86	999.06			
(h) Net profit ratio	Net Profit Before Tax	565.01	406.02	-6.46%	NA	
	Total Turnover	4,045.12	2,718.98			
(i) Return on Capital employed	EBIT	681.15	486.67	21.07%	NA	
	Capital Employed	2,855.10	2,469.68			
(j) Return on investment	Income generated from invested funds	.	1.77	-100.00%	Since Closure Of FD no Income from Interest, New Investment in a Herbal Prints Pvt Ltd	
	Total Investment	305.64	20.52			
(k) Debt Service Coverage Ratio	Profit Before Tax + Depreciation+Interest on Term Loans	793.30	529.33	-20.03%	NA	
	Total Instalments+Interest on term Loan	281.75	150.33			

INDEPENDENT AUDITOR'S REPORT

To,
The Members,
Signoria Creation Limited
(Formerly Known as Signoria Creation Private Limited)
Jaipur

Report on the Consolidated Financial Statements

We have audited the accompanying Consolidated Financial Statements of SIGNORIA CREATION LIMITED ("The Holding Company") and its Subsidiary (collectively referred to as "the Group"), comprising the Consolidated Balance Sheet as at 31st March 2026, the Consolidated Statement of Profit and Loss, the Consolidated Cash Flow Statement for the year then ended and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the consolidated financial statements").

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Group in accordance with the *Code of Ethics* issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

The Group's Board of Directors is responsible for the other information.

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 financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Group's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, (changes in equity) and cash flows of the Group in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors is responsible for assessing the Group'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 Group or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Group's financial reporting process.

Auditor's Responsibilities 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 financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the Group has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group'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 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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 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

As required by section 143(3) of the Act, we report that:

- a) We have sought and obtained all the information and explanations to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion, proper books of accounts as required by Law have been kept by the Group so far as it appears from our examination of those books.
- c) The Balance Sheet, the Statement of Profit & Loss and statement of cash flows 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 Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rule, 2014.

- e) On the basis of written representations received from the directors as on March 31, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 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 over financial reporting of the Group, and the operating effectiveness of such controls, refer to our separate report in "Annexure-A".
- g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Group does not have any pending litigations which would impact its financial position.
 - ii. The Group did not have any long term contracts including derivatives contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which required to be transferred, to the Investor Education and Protection Fund by the Group.
 - iv. Management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts-
 - a) No funds have been advanced or loaned or invested by the group to or in any other person(s) or entities, including foreign entities ("Intermediaries"), with the understanding, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the group ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
 - b) No funds have been received by the group from any person(s) or entities including foreign entities ("Funding Parties") with the understanding that such group shall whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party (ultimate beneficiaries) or provide guarantee, security or the like on behalf of the Ultimate beneficiaries.

Based on such audit procedures we have considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material misstatement.

- v. No dividend declared or paid during the year by the group for the FY 2025-26.

For VINOD SINGHAL & CO. LLP
Chartered Accountants
FRN-005826C/C400276
MANISH KHANDELWAL
Partner
M. NO. 425013

Dated:-27-05-2026
Place: JAIPUR
UDIN :- 26425013JJMOAN1032

"ANNEXURE-A" to the Independent Auditor's Report on the Consolidated Financial Statements of Group.

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

We have audited the Internal Financial Controls over financial reporting of Group as of March 31, 2026 in conjunction with our audit of the consolidated financial statements of the Group for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Group's management is responsible for establishing and maintaining internal financial controls based the internal control over financial reporting criteria established by the group 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 Group's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Group's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

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

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

Meaning of Internal Financial Controls Over Financial Reporting

A Group's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Group's internal financial control over financial reporting includes those policies and procedures that:

- (1) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Group;
- (2) Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Group are being made only in accordance with authorizations of management and directors of the Group; and
- (3) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Group's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

Opinion

We have framed our opinion on the basis of the management representation letter received by the Group's management. In our opinion, Group has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Group 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 VINOD SINGHAL & CO LLP
CHARTERED ACCOUNTANTS
Registration No.: 005826C/C400276

MANISH KHANDELWAL
Partner
Membership No.: 425013

Date-27-05-2026
Place:-Jaipur
UDIN:- 26425013JJMOANI032

SIGNORIA CREATION LIMITED		
Formerly Known as SIGNORIA CREATION PRIVATE LIMITED		
Regd Office-Plot No.H1-74, RIICO Industrial Area,Mansarovar, Jaipur, Rajasthan-302020		
(L18209RJ2019PLC066461)		
Consolidated Balance Sheet as at 31st March 2026		
Particulars	Note No	Rs. In Lakhs 31-Mar-26
I. EQUITY AND LIABILITIES		
(1) Shareholders' Funds		
(a) Share Capital	3	475.80
(b) Reserves and Surplus	4	1,900.24
(c) Minority Interest	5	211.92
(2) Share application money pending allotment		-
(3) Non-Current Liabilities		
(a) Long-term borrowings	6	615.65
(b) Deferred tax liabilities (Net)		-
(c) Other Long Term Liabilities		-
(d) Long-Term Provisions		-
(4) Current Liabilities		
(a) Short-term borrowings	7	1,484.41
(b) Trade payables	8	
- Total outstanding dues of micro enterprises and small enterprises		1,521.89
- Total outstanding dues of creditors other than micro enterprises and small enterprises		411.38
(c) Other current liabilities	9	203.39
(d) Short-Term Provisions	10	5.72
Total		6,830.39
II.Assets		
(1) Non-current assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	11	1,594.38
(ii) Intangible assets	11	0.15
(iii) Capital Work-in-progress	11	-
(iv) Intangible assets under development		-
(b) Non-current investments		-
(c) Deferred tax assets (Net)	12	8.61
(d) Long-term loans and advances		-
(e) Other non-current assets	13	12.55
(2) Current assets		
(a) Current Investments	14	-
(b) Inventories	15	3,180.74
(c) Trade receivables	16	1,933.43
(d) Cash and Cash Equivalents	17	25.37
(e) Short-term loans and advances	18	0.71
(f) Other current assets	19	74.45
Total		6,830.39
Notes to Accounts & Summary of Significant Accounting Policies	1 & 2	0.00
The accompanying notes are the integral part of the financial statements		
For VINOD SINGHAL & CO LLP	For and on behalf of the Board	
Chartered Accountants	For SIGNORIA CREATION LIMITED	
FRN-005826C/C400276		
MANISH KHANDELWAL	VASUDEV AGARWAL	MOHIT AGARWAL
Partner	Managing Director	Director
Mem. No. 425013	(Din: 00178146)	(Din: 07501010)
Dated:-27-05-2026	Sanjay Kumar Saxena	Priyanshi Agrawal
UDIN-26425013JJMOANI032	Chief Financial Officer	Company Secretary
Place: Jaipur	PAN:- ANEPS6017J	PAN:- COOPAS245M

SIGNORIA CREATION LIMITED			
Formerly Known as SIGNORIA CREATION PRIVATE LIMITED			
Regd Office-Plot No.H1-74, RIICO Industrial Area,Mansarovar, Jaipur, Rajasthan-302020 (L18209RJ2019PLC066461)			
Consolidated Profit and Loss statement for the period from 03rd Dec 2025 to 31st March 2026			
			Rs. In Lakhs
	Particulars	Note No	31-Mar-26
I.	Revenue from Operations	20	4,930.39
II.	Other Income	21	0.56
III.	Total Income (I +II)		4,930.96
IV.	Expenses:		
	Cost of materials consumed	22	4,746.23
	Change in Inventory of Finished Goods	23	(1,214.52)
	Employee benefit expenses	24	303.39
	Finance costs	25	128.17
	Depreciation and amortization expenses	26	120.03
	Other expenses	27	251.19
	Total Expenses (IV)		4,334.49
V.	Profit before exceptional and extraordinary items and tax (III - IV)		596.46
VI.	Exceptional Items		-
VII.	Profit before extraordinary items and tax (V - VI)		596.46
VIII.	Extraordinary Items		
IX.	Profit before tax (VII - VIII)		596.46
X.	Tax expense:		
	(1) Current tax		163.62
	(2) Deferred tax		(5.23)
XI.	Profit/(Loss) from the perid from continuing operations (VII - VIII)		438.07
XII.	Profit/(Loss) from discontinuing operations		
XIII.	Tax expense of discounting operations		
XIV.	Profit/(Loss) from Discontinuing operations (XII - XIII)		
XV.	Profit/(Loss) for the period (XI + XIV)		438.07
XVI.	Share of Minority Interest		8.16
XVII.	Profit Available for Owner of Parent Entity		429.91
XVIII.	Earning per equity share:		
	(1) Basic		9.04
	(2) Diluted		9.04
Notes to Accounts & Summary of significant accounting policies		1 & 2	
As per our report of even date For VINOD SINGHAL & CO LLP Chartered Accountants FRN-005826C/C400276		For and on behalf of the Board For SIGNORIA CREATION LIMITED	
MANISH KHANDELWAL Partner Mem. No. 425013 Dated:-27-05-2026 UDIN-26425013JJMOAN1032 Place: Jaipur		VASUDEV AGARWAL Managing Director (Din: 00178146)	MOHIT AGARWAL Director (Din: 07501010)
		Sanjay Kumar Saxena Chief Financial Officer PAN:- ANEPS60173	Priyanshi Agrawal Company Secretary PAN:- COOPA5245M

SIGNORIA CREATION LIMITED
& ITS SUBSIDIARIES
(CIN:L18209RJ2019PLC066461)

NOTES FORMING PART OF CONSOLIDATED FINANCIAL STATEMENTS
FOR THE PERIOD FROM 03RD DEC 2025 TO 31ST MARCH 2026

1. Reporting Entity

Signoria Creations Limited (hereinafter called "Holding Company") is a public limited company which was incorporated on 30th September, 2019 as a Private Limited company under the provision of the Companies Act, 2013 vide Registration No. U18209RJ2019PTC066461 issued by the Registrar of Companies, Jaipur Rajasthan. Subsequently, company was converted into Public Limited Company vide special resolution passed by shareholders at the Extra Ordinary General Meeting held on 28th July, 2023 and the name of the company was changed to "Signoria Creation Limited" pursuant to issuance of Fresh Certificate of Incorporation dated August 17th, 2023 Registrar of Companies, Jaipur Rajasthan. The company Listed at NSE through SME IPO of 1428000 Shares at issue price of Rs 65 Per share having FV of Rs 10 Per Share on 19.03.2024. The CIN of Company after Listed on NSE is L18209RJ2019PLC066461. Holding Company have one subsidiary company in the name of Herble Prints Private Limited (hereinafter called Subsidiary Company), which was incorporated on 05th, September-2019 under the provision of Companies act, 2013 vide Registration No. U18202RJ2019PTC066209 issued by the Registrar of Companies, Rajasthan.

Holding Company had made investment in shares of subsidiary are given below:-

Name Of Company	Date of Investment	No. of Shares
Herble Prints Private Limited	02.12.2025	9,00,000.00
TOTAL		9,00,000.00

Signoria Creation Ltd. had made investment in total 9,00,000 equity share of Rs.10/- each which amounts Rs 3,05,64,000.00 in Herble Prints Private Limited.

The Holding company mainly engaged in manufacturing of textiles items and others relevant activities and its subsidiary Herble Prints Private Limited is engaged in Manufacturing in textile sector.

2. Significant Accounting Policies :

2.1 Basis of preparation

The consolidated financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India to comply with the Accounting Standards specified under Section 133 of Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013 ("the 2013 Act")/ Companies Act, 1956 ("the 1956 Act"), as applicable.

2.2 Use of estimates

The preparation of consolidated financial statements requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities and the disclosure of contingent liabilities as at the date of consolidated financial statements and reported amounts of income and expenses during the year. Estimates and underlying assumptions are reviewed on an ongoing basis. Revision to accounting Estimates is recognized in the year in which the estimates are revised and in any future year affected.

2.3 Principles of Consolidation

The consolidated financial statements have been prepared on the following basis: -

The consolidated financial statements includes the financial statements of Signoria Creations Limited and its subsidiary Herble Prints Private Limited 60% owned subsidiary.

The consolidated financial statements of the parent company and its subsidiary have been combined on a line by line basis by adding together the book values of all items of assets, liabilities, incomes and expenses after eliminating all intra-group balances / transactions and resulting unrealized gain / loss.

While, in the case of subsidiary the financial statements of the parent company and its subsidiary have been combined by adding holding's share of post-acquisition profits to the investments and reserve & surplus account.

The excess of the cost to the parent of its investments in subsidiary over the parent's portion of equity at the date on which investment in the subsidiary is made, is recognized as 'Goodwill'. When the cost to the parent of its investment in a subsidiary is less than the parent's portion of equity of the subsidiary at the date on which investment in the subsidiary is made, the difference is treated as 'Capital Reserve' in the consolidated financial statements.

Minority interest in the net assets of consolidated subsidiaries consists of:

- a. the amount of equity attributable to the minorities at the dates on which investment in a subsidiaries is made; and
- b. the minorities share of movements in equity since the date of parent-subsidiaries relationship came into existence.

Minority interest in share of net result for the year is identified and adjusted against the profit after tax. Excess of loss, if any, attributable to the minority over and above the minority interest in the equity of the subsidiaries is absorbed by the Company.

The consolidated financial statements are prepared using uniform accounting policies for similar transactions and other events in similar circumstances.

While consolidation of Signoria Creations Limited and its Subsidiary Herble Prints Private Limited.

2.4 Valuation of Inventories (AS-2)

Finished Goods

Inventories of Finished goods are valued at lower of cost and net realizable value. Cost comprises of all costs of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost formula used is FIFO.

Net realizable value is the estimated selling price in the ordinary course of business, less estimated cost necessary to make the sale.

Raw-material

Inventories of Raw-material and consumables are valued at cost.

Work-in-progress

Work-in-progress is the total cost of all unfinished goods in process. It's every cost associated with every stage of production, including raw materials, overheads and labour costs directly attributed.

2.5 Cash Flow Statements (AS-3) & Sec. 2(40) of Companies Act, 2013

AS-3 is applicable on the Holding Company and its subsidiaries as the companies are categorized under non SMC (small & medium sized company).

Also as per the Companies Act, 2013 there is requirement of preparing the Cash Flow Statement as the Company does not falls under the definition of *Small Company* as per Sec.2(85) of the Companies Act,2013 .

2.6 Contingencies and Event occurring after the Balance Sheet date (AS-4)

There are no such contingencies or event occurred after the balance sheet date, which has to be disclosed here either holding or its subsidiaries.

2.7 Net Profit or Loss for the period, Prior Period Items and changes in the Accounting Policies (AS-5)

There is no extraordinary item or Prior Period Item in the Profit & Loss account and also there is no change in the accounting policy either holding or its subsidiaries, hence this AS is not applicable on the Company.

2.8 Construction Contracts (AS-7)

There is no such business activity in the Holding Company and its Subsidiaries, hence AS not applicable.

2.9 Revenue Recognition (AS-9)

Sale of Goods

Revenue from sale of goods is recognized when significant risk and reward of ownership of the goods have been passed to the buyer and it is reasonable to expect ultimate collection. Sale of goods is recognized net of discount and other taxes as the same is recovered from customers and passed on to the government.

Interest

Interest is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

Other Income

Other items of income and expenditure are recognized on accrual basis and as a going concern the accounting policies are consistent with the generally accepted accounting policies.

2.10 Property, Plant and Equipment (AS-10)

Tangible Assets

The tangible items of property, plant and equipment are carried at cost less accumulated depreciation, using the cost model as prescribed under accounting Standards AS-10 "Property, Plant & Equipment". Cost of an item of Property, plant and equipment comprises of the purchase price, including import duties, if any, non-refundable purchase taxes, after deducting trade discounts and rebated, and costs that are directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Intangible Assets

Intangible Assets are stated at cost of acquisition net of recoverable taxes less accumulated amortization/depletion. The cost comprises purchase price, borrowing costs and any cost directly attributable to bringing the asset to its working condition for the intended use.

Depreciation and Amortisation:

The company has applied the estimated useful lives as specified in Schedule II of the Companies Act 2013 and calculated the depreciation as per the Written Down Value (WDV) method. Depreciation on new assets acquired during the year is provided at the rates applicable from the date of acquisition to the end of the financial year.

Intangible assets are amortised as per the Written Down Value (WDV) method over the estimated useful life as specified in Schedule II of the Companies Act 2013. In respect of the assets sold during the year, amortization is provided from the beginning of the year till the date of its disposal.

2.11 Effects of changes in the Foreign Exchange Rates (AS-11)

This AS is not applicable on the Group as not having any foreign currency exposure either in holding or its subsidiaries.

2.12 Government Grants (AS-12)

During the year, the Holding Company has recognized a government grant amounting to ₹15,00,000.00 as an IPO Subsidy on expenditure incurred on IPO issue. This grant has been received as compensation for expenses incurred toward the initial public offering company direct credit this grant in reserve and surplus because at the time of incurred these expense company charged respective expense in reserve surplus.

2.13 Investments (AS-13)

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long term (Non-Current) investments and non-current investment valued at cost price.

2.14 Employee Benefits (AS-15)

Short-term employee benefits are recognized as an expense at the undiscounted amount in the Statement of profit and loss for the year in which the related service is rendered.

Post-employment and other long term employee benefits are recognized as an expense in the profit and loss account of the year in which the employee has rendered services and treated as defined benefit plans. The expense is recognized on the assumption that such benefits are payable at the end of the year to all the eligible employees.

The Company is subject to the Payment of Gratuity Act, 1972, which mandates providing for gratuity for employees who have completed five years of service. However, the Company has not made a provision for the future liability of gratuity as required by Accounting Standard (AS) 15 - 'Employee Benefits.

2.15 Borrowing Cost (AS-16)

Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that takes necessarily substantial period of time to get ready for its intended use. All other borrowing costs are charged to revenue.

2.16 Segment Reporting (AS-17)

AS-17 is not applicable on the Group as the group is categorized under non SMC (small & medium sized company) but group have not any reporting segment hence no separate disclosure has been made .

2.17 Related Party Disclosures (AS-18)

As per Accounting Standard 18, the disclosures of transaction with the related Parties are Given Below:-

(i) List of Related parties (Key Managerial Person & Their Relatives)

S. No.	Name	Relationship
1.	Vasudev Agarwal	Managing Director in Signoria Creation Ltd and Common Director
2.	Babita Agarwal	Whole Time Director in Signoria Creation Ltd and Common Director
3	Mohit Agarawal	Common Director in Holding and Subsidiary
4	Kritika Chachan	Director in Herble Prints Pvt Ltd
5	Akshita Gupta	Director in Herble Prints Pvt Ltd
6	Mohit Bhagchandani	Director in Herble Prints Pvt Ltd
7	Ashok Kumar Gupta	Director in Herble Prints Pvt Ltd
8	Kishan Chand Bhagchandani	Director in Herble Prints Pvt Ltd
9	Signoria Prints Pvt Ltd	Common Director
10	Signoria Impex	Director's Proprietorship
11	Harsha Tinker	Independent Director of Signoria Creation Ltd
12	Pratibha Soni	Independent Director of Signoria Creation Ltd
13	Binduja Exports Pvt Ltd	Director Daughter is director in Holding company
14	Sanjay Kumar Saxena	Chief Financial officer in Holding Company
15	Priyanshi Agarwal	Company Secretary in Holding Company
16	Neha Garg	Director's Daughter of Director in Holding
17	Sarika Bhagchandani	Director's Wife of Director in Subsidiary

(ii) Disclosure in respect of Related Parties Transactions During the year as under: -

Sr. No.	Name of Related Party	Loan Taken/(Repaid) During the Year	Amt. O/s during the year	Payment on part of Expense/ Income/ Other etc.
1	Vasu Dev Agarwal	17,00,000.00/ (17,00,000.00) In Holding	-	Director Remuneration Rs- 54,00,000.00/- from Holding And Rs.16,00,000.00/- from Subsidiary
2	Babita Agarwal	19,00,000.00/ (18,83,163.27) in Holding 0.00/ (53,00,000.00) In Subsidiary	2,00,000.00 (Cr. Balance in Holding)	Director Remuneration Rs- 30,00,000.00/- from Holding And Director Remuneration Rs. 16,70,000.00 from Subsidiary
3	Mohit Agarawal	-	-	Salary- Rs.10,20,000.00 Meeting Expense- Rs. 1,25,000.00 and Other reimbursement Rs 2,75,000.00 From Holding and Salary Rs. 31,00,000.00 from Subsidiary
4	Kritika Chachan	0.00/ (9,00,000.00) In Subsidiary	-	Salary-Rs 26,00,000.00 from Holding And Director Remuneration: Rs. 18,00,000.00 from Subsidiary
5	Akshita Gupta	0.00/ (9,00,000.00) In Subsidiary	-	Salary: 1,50,000.00 from Subsidiary
6	Mohit Bhagchandani	-	-	Salary: 8,97,775.00 from Subsidiary
7	Kishan Chand Bhagchandani	0.00/ (9,00,000.00)	-	Salary: 8,80,000.00 from Subsidiary

		In Subsidiary		
8	Ashok Kumar Gupta Huf	-	-	Commission: 1,17,600.00 from Subsidiary
9	Ashok Kumar Gupta	-	-	Salary: 1,50,000.00 from Subsidiary
10	Sarika Bhagchandani	-	-	Salary 6,50,000.00 from Subsidiary
11	Signoria Prints Pvt Ltd	-	-	Purchase Rs. 76,200.00+GST and Sales Rs.49,40,560.57+GST from Holding And Purchase40,93,836.56+GST Packing Charges Paid 1400.00+GST from Subsidiary
12	Binduja Exports Pvt Ltd	-	-	Credit notes of 33,23,832.86+GST
13	Harsha Tinker	-	-	Meeting Expenses-Rs 1,25,000.00 from Holding
14	Pratibha Soni	-	-	Meeting Expenses-Rs 1,30,000.00 from Holding
15	Sanjay Kumar Saxena	-	-	Salary Rs 4,75,940.00 from Holding
16	Priyanshi Agarwal	-	-	Salary Rs 2,28,807.00 from Holding
17	Inter-Group Transaction	-	-	Purchase 2,34,92,346.90 + GST (out of which Rs 1,27,42,274.90 +GST from 03.12.2025 to 31.03.2026) Sales 5,63,287.00+ GST (From 03.12.2025 to 31.03.2026) Freight charges: 8,000.00 +GST (From 03.12.2025 to 31.03.2026)

2.18 Earning Per Share (AS-20)

The earnings in ascertaining the Company's EPS comprises the net profit after tax attributable to equity shareholders and includes the post-tax effect of any extraordinary items. The number of shares used in computing basic EPS is the weighted average number of shares outstanding during the year.

Diluted earnings per share is computed by dividing the profit/(loss) after tax attributable to Equity Shareholders (including the post-tax effect of extra ordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares which could have been issued on conversion of all dilutive potential equity shares. Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations. Potential dilutive equity shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date. Dilutive potential equity shares are determined independently for each period.

Particulars	2025-26
(a) Net Profit (Loss) after Tax available for Equity share holders (Rs. In lakhs)	429.91
(b) Weighted average number of Equity Shares outstanding during the year (in numbers)	4758000
(c) Basic & Diluted Earnings per Share (in Rs.)	9.04
(d) Nominal Value per Share (in Rs.)	10.00

2.18 Consolidated Financial Statement (AS-21)

The consolidated financial statements are prepared according to Accounting Standard 21, by using uniform accounting policies for similar transactions and other events in similar circumstances.

2.19 Taxes on income (AS-22)

Current tax is measured at the amount expected to be paid to (recovered from) the taxation authorities, using the applicable tax rates & tax laws. Deferred tax is recognized in respect of timing differences between taxable income and accounting income i.e. differences that originates in one period and are capable of reversal in one or more subsequent periods. The deferred tax charge or credit and the corresponding deferred tax liabilities or assets are recognized using the tax rates and tax laws that have been enacted or subsequently enacted by the balance sheet date. Deferred tax assets are recognized only to the extent there is reasonable certainty that the assets can be realized in future; however, where there is unabsorbed depreciation or carried forward loss under taxation laws, deferred tax assets are recognized only if there is a virtual certainty supported by convincing evidence that sufficient future taxable income will be available against which such deferred tax assets can be realized. Deferred tax assets are reviewed as at each balance sheet date and written -up or written down to reflect the amount that is reasonable/ virtually certain (as the case may be) to be realized.

Minimum Alternative Tax ('MAT') under the provisions of the Income-tax Act, 1961 is recognized as current tax in the Statement of Profit & Loss. The credit available under the Act in respect of MAT paid is recognized as an asset only when and to the extent there is convincing evidence that the company will pay normal income tax during the period for which the MAT credit can be carried forward for set-off against the normal tax liability. MAT credit recognized as an asset is reviewed at each balance sheet date and written down to the extent the aforesaid convincing evidence no longer exists.

2.20 Accounting for Investment in Associates in Consolidated Financial Statement (AS-23)

This AS is not applicable on the Group as there are no Investment in Associate by Holding or Subsidiary.

2.21 Impairment of Assets (AS-28)

The Group, in accordance with the Accounting Standard (AS) 28 "Impairment of Assets", has adopted the practice of assessing at each Balance Sheet date whether there is any indication that an asset may be impaired. If any such indication exists, then the company provides for the loss for impairment of Assets after estimating the recoverable amount of the assets.

2.22 Provisions, Contingent Liabilities and Contingent Assets (AS-29)

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past event and it is probable that there will be an outflow of resources. Contingent liabilities are not recognized but are disclosed in the notes. Contingent assets are neither recognized nor disclosed in consolidated financial statements.

Particulars	2025-26
Claims against the company not acknowledged as debt	NIL
Estimated amount of contracts (net of advances) remaining to be executed on capital account and not provided for	NIL
Other Commitments	NIL

2.23 Others:

On the basis of the records available with the Group, there is no interest amount payable to the entity which qualifies under the definition of Micro, Medium & Small Enterprises under the Micro, Small and Medium Enterprises Development Act, 2006.

2.24 Undisclosed Income:

There is no any transactions which not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

3. Additional Regulatory Information

3.1 Title deeds of Immovable Property not held in name of the Group:

Relevant line item in the Balance Sheet	Description of item of property	Gross Carrying Value	Title deeds held in the name of	Whether title deed holder is a promoter, director or relative of promoter / director or employee of promoter/ director	Property held since which date	Reason for not being held in the name of company
All immovable property are held in the name of Group hence this para is not applicable						

3.2 Revaluation of Property, Plant and Equipment:

The group has not revalued it's any Property, Plant and Equipment during the reporting period

3.3 Disclosure on Loans/ Advance to Directors/ KMP/ Related parties:

Following Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are:

- (a) Repayable on demand or
- (b) Without specifying any terms or period of repayment

Type of borrower	Amount of loan or advance in the nature of loan Outstanding	Percentage to the total of loan or advance in the nature of loan Outstanding
Promoters	-	-
Directors	-	-
KMPs	-	-

3.4 Capital-Work-in Progress (CWIP)

There is no capital work-in-progress undergoing in the group at the balance sheet date

3.5 Intangible assets under development:

There is no Intangible asset under development in the group at the balance sheet date.

3.6 Details of Benami Property held:-

There are no any proceedings have been initiated or pending against the group for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.

3.7 Borrowings from banks or financial institutions on the basis of security of current assets:

Yes, group has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets and on the basis of representation from management there are quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company.

3.8 Disclosure of willful defaulter:

Group has not been declared willful defaulter by any bank or financial Institution or other lender.

3.9 Relationship with Struck off Companies:

Group has no any transactions with companies struck off under section 248 of the Companies Act 2013 or section 560 of Companies Act, 1956.

3.10 Registration of charges or satisfaction with Registrar of Companies

The Holding Company has taken a Car Loan amounting to Rs. 8,00,000.00 in FY 25-26 from Toyota Financial Services India Ltd. However as of March 31, 2026 the formal creation of charge in Form CHG-1 remains pending for filing with the Registrar of Companies.

The Subsidiary company has not created charges against Business loan taken from Axis bank of Rs.35,00,000.00 and SME loan taken from MAS financial Services of Rs.50,40,000.00 .

3.11 Compliance with number of layers of companies:

The Group has no further subsidiary companies during or at the end of reporting period.

3.12 Ratio Analysis:

Separate Sheet attached.

3.13 Compliance with approved Scheme(s) of Arrangements:

The group has not become part of any Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013

3.14 Utilization of Borrowed funds and share Premium:

(A) The group has advanced or loaned or invested following funds

Date of fund advanced or Loaned	Amount (in Rs.)	Intermediary
No funds have been advanced or loaned or invested by the group to or in any other person(s) or entities, including foreign entities ("Intermediaries"), with the understanding, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the group ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.		

(B) The group has received the following funds

Date of fund advanced or Loaned	Amount (in Rs.)	Intermediary
No funds have been received by the group from any person(s) or entities including foreign entities ("Funding Parties") with the understanding that such group shall whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party (ultimate beneficiaries) or provide guarantee, security or the like on behalf of the Ultimate beneficiaries.		

For VINOD SINGHAL & CO LLP

Chartered Accountants
F.R.N.: 005826C/400276

CA Manish Khandelwal
Partner
M.No. 425013

Date:-27-05-2026
Place: Jaipur

For SIGNORIA CREATION LIMITED

Vasudev Agarwal
Managing Director
(Din: 00178146)

Mohit Agarwal
Director
(Din:07501010)

Sanjay Kumar Saxena
Chief Financial Officer
PAN:- ANEPS6017J

Priyanshi Agrawal
Company Secretary
PAN:- COOPA5245M

Note No. 3- Share Capital

Particulars	31-Mar-26
Equity Share Capital	
Authorised Share capital	
5500000 Equity Shares of Rs 10 each	550.00
Issued, subscribed & fully paid share capital	
4758000 Equity Shares of Rs 10 each	475.80
Total	475.80

(a) Reconciliation of the share outstanding at the beginning and at the end of the reporting period

Equity Shares	As at 31st March 2026	
	Number of Shares	Rs. In Lakhs
At the beginning of the period	4758000.00	475.80
Issued /(Buyback)) during the period	-	-
Outstanding at the end of the period	4758000.00	475.80

(b) Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	As at 31st March 2026	
	Number of shares held	% holding in that class of shares
Equity shares of Rs. In Lakhs10/-		
Babita Agarwal	865,800.00	18.20
Vasudev Agarwal	865,800.00	18.20
Mohit Agarwal	802,200.00	16.86
Kritika Chachan	799,110.00	16.80
VM Portfolio Pvt Ltd	338,000.00	7.10
TOTAL	3,670,910.00	77.15

IN the FY 2023-24, the company has increased its Authorised share capital from Rs 150 Lakhs to Rs 550 Lakhs.

The Company has only one class of share referred to as Equity Shares having a par value of Rs. In Lakhs10/- each. Each holder of Equity Shares is entitled to one vote per share. Dividend on such shares is payable in proportion to the paid up amount. Dividend (if any) recommended by board of directors (other than interim dividend) is subject to approval of the shareholders in the ensuing Annual General Meeting.

The Company Issue Bonus share in the Ratio of 2:1 on 10.10.2023 from out of Security Premium and Profits

In the event of winding up of the company, the holder of Equity Shares will be entitled to receive any of the remaining assets of the company after all preferential amounts and external liabilities are paid in full. However, no such preferential amount exists currently. The distribution of such remaining assets will be on the basis of number of Equity Shares held and the amount paid up on such shares. Company has not made buy back of any shares from the date of Incorporation.

(c) Details of shareholders holding by promoters in the company at the end of the year

Shares held by promoters as at 31.03.2026			
Shares held by promoters at the end of the year			
Sr. no.	Promoter Name	No. of Shares	% of total Shares
1	Babita Agarwal	865,800.00	18.20%
2	Vasudev Agarwal	865,800.00	18.20%
3	Mohit Agarwal	802,200.00	16.86%
4	Kritika Chachan	799,110.00	16.80%
Total		3,332,910.00	70.05%

Note No. 4- Reserve & Surplus

Particular	31-Mar-26
	Rs. In Lakhs
Security Premium	
Balance as per last financial Statements	642.71
Less:- Appropriation for issue of Bonus Share	-
Less:- Appropriation for Preliminary Expenses of IPO	-
Total (A)	642.71
Surplus/(Deficit) i.e. Balance as per P & L account	
Balance as per last financial Statements	812.62
Add: CY Profit & Loss balance of Holding Company	438.07
Less: Share of minority in Revenue Reserve	8.16
Add: Amount Received During the Year	15.00
Total(B)	1,257.53
Grand Total (A+B)	1,900.24

Note No. 5- Minority Interest

Particulars	31-Mar-26
	Rs. In Lakhs
Share of Minority in Equity Share Capital of subsidiary	60.00
Add:Share of Minority in Capital Profits of subsidiary company	143.76
Add: Share in Post Acquisition Reserve	8.16
Total	211.92

Note No. 6- Long term Borrowing

Particulars	31-Mar-26
	Rs. In Lakhs
Secured-	
HDFC Bank Term Loan 7933	118.03
HDFC Bank Term Loan 4963	275.46
Toyota Financial service India Ltd.	3.06
Mercedes-Benz FinancialServices India Private Limited	93.78
Kotak Bank A/C (0017)	22.91
Kotak Bank A/C (0026)	64.13
Axis Business loan	15.69
MAS term loan	22.60
Total	615.65

SNo.	Lender	Nature of Facility	Loan	Outstanding as on 31 March 2025	Rate of Interest/Margin	Repayment Terms	Security / Principal terms and conditions	Collateral Security / Other Condition
1	HDFC Bank	Property Loan- for Establishing of manufacturing unit at Plot No-HI-74, RIICO Industrial Area, Mansarovar Jaipur	500 Lakhs	337.63 lakhs	7.25%(3M REPO +2.26%SPREAD)	60 Monthly EMI	Primary Security in favour of HDFC of the Plant and Machinery, Debtors and Stock of the borrower.	Equitable Mortgage of Property Loan- for Establishing of manufacturing unit at Plot No-HI-74, RIICO Industrial Area, Mansarovar Jaipur 302020 in
2	HDFC Bank	Property Loan- for Establishing of manufacturing unit at Plot No-HI-74, RIICO Industrial Area, Mansarovar Jaipur	300 Lakhs	197.26 lakhs	7.85%(3M REPO +2.35%SPREAD)	66 Monthly EMI	Primary Security in favour of HDFC of the Plant and Machinery, Debtors and Stock of the borrower.	Equitable Mortgage of Property Loan- for Establishing of manufacturing unit at Plot No-HI-74, RIICO Industrial Area, Mansarovar Jaipur 302020 in
3	Toyota Financial Services	Car Loan	8 Lakhs	5.7 lakhs	8.80%	36 Monthly EMI	Hypothecation of Car	N.A
4	Mercedes-Benz Financial Services India Private Limited	Car Loan	124,45,520 Lakhs	115.53 lakhs	8.15%	60 Monthly EMI	Hypothecation of Car	N.A

Sr.NO.	Lender	Nature of Facility	Loan	Outstanding as on 31.03.2025	Rate of Interest/Margin	Repayment Terms	Security/Principal term of loan	Collateral Security/Principal term of loan
1	Kotak Mahindra	Term Loan(Floating)	75 lakhs	48.18 lakhs	9.35%			
2	Kotak Mahindra	Term Loan (Floating)	100 Lakhs	94.89 lakhs	9.40%			
3	Axis	Business Loan	38 Lakhs	32.37 lakhs	15%(8.7%+spread (1.3%)	24 monthly installments		N.A.
4	MAS financial services	SME Loan	50.40 Lakhs	46.75 lakhs	16%	24 monthly installments		N.A.

Note No. 7- Short Term Borrowings

Particulars	31-Mar-26
	Rs. In Lakhs
Secured-	
Bank OD Limit	
HDFC BANK A/C NO. 50200082655984	767.49
HDFC BANK LIMITED(WCDL LOAN)	250.00
HDFC BANK Credit Card No 8155	4.17
HDFC BANK Card NO. 4421 45XX XXXX 7925	1.86
HDFC BANK Card No. 4421 45XX XXXX 9111	0.14
Kotak Bank A/C (OD)	169.12
Current Maturity of long term Borrowing	
HDFC Bank Term Loan 7933	79.23
HDFC Bank Term Loan 4963	61.97
Toyota Financial service India Ltd.	2.64
Mercedes-Benz FinancialServices India Private Limited	21.75
Kotak Bank A/C (0010)	27.54
Kotak Bank A/C (0017)	25.27
Kotak Bank A/C (0026)	30.77
Axis Business loan	16.63
MAS term loan	23.82
Unsecured-	
Loans from , Directors, Members, Related Parties, & Inter	
Babita Agarwal	2.00
Total	1,484.41

S.No.	Lender	Nature of Facility	Loan	Outstanding as on 31st March, 2026	Rate of Interest/Margin	Repayment Terms	Security / Principal terms and conditions	Collateral Security / Other Condition
1	HDFC Bank	CC	700 Lakhs	677.98 Lakhs	7.88 % (3M Repo + 2.38 Spread)	Repayables on Demand	1. Primary security on Stock and Book Debts 2. Validity of Sanction-12 Months	1. The Borrower shall submit stock statement every month. 2. In case of a CC / OD facility, last day of every month interest to be serviced at the applicable date even if the utilization is within the sanctioned limits.
1	HDFC Bank	WCCL	250 lakhs	250 lakhs	8.5 % (3M Repo + 3 Spread)	Repayables on Demand	1. Primary security on Stock and Book Debts 2. Validity of Sanction-8Months	1. The Borrower shall submit stock statement every month. 2. In case of a CC / OD facility, last day of every month interest to be serviced at the applicable date even if the utilization is within the sanctioned limits. 3. WCCL of Rs. in Lakhs 250 Lac for a period of 6 months till 15 Apr 2026 on a projected turnover of Rs. in Lakhs 4500 Lac for FY 2026-27 (5%) which will be converted to CC limit post achievement of projected turnover FY 2025-26

S.No.	Lender	Nature of Facility	Loan	Outstanding as on 31.03.2026	Rate of Interest/Margin	Repayment Terms	Security/Principal term of loan	Collateral Security/Other conditions
1	Kotak Mahindra	OD					Primary security on stock	Need to submit monthly stock statement
2	Kotak Mahindra	Term Loan (Floating)	75 lakhs	27.54 lakhs	9.75%			

Note No. 8- Trade Payables (Current)

Particulars	31-Mar-26	
	Rs. In Lakhs	
Trade Payables		1,933.27
Total		1,933.27

Ageing of Trade Payables as at 31st March 2026

Particulars	Outstanding for the following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	1,496.60	25.29	-	-	1,521.89
(ii) Others	410.63	0.75	-	-	411.38
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - others	-	-	-	-	-
Total	1,907.23	26.04	-	-	1,933.27

Note: Micro and Small Enterprises

1. Trade Payables as on 31st March 2026 has been taken as certified by the management of the company.
2. As per explanation given by management of the company, there is policy for Payment to creditors in 90 days. Therefore no provision for Interest made under the Micro, Small and Medium Enterprises Development Act, 2006.

Note No. 9- Other current liabilities

Particulars	31-Mar-26	
	Rs. In Lakhs	
Statutory Payables		
Provision for Tax F.Y. 2024-25		-
Provision for Current Year Tax	174.63	
Less TDS/TCS Receivable	2.70	171.93
GST Payable		0.33
TDS/TCS Payable		13.27
ESI / PF Payable		1.05
Other Payables		
Provision for Electricity		3.19
Provision for Expense		0.03
Advance Received from Customer		4.47
Advance To Staff		9.14
Total		203.39

Notes No. 10- Short term Provisions

Particulars	31-Mar-26	
	Rs. In Lakhs	
Audit Fees Payable		5.72
Total		5.72

SIGNORIA CREATION LIMITED
Formerly Known as SIGNORIA CREATION PRIVATE LIMITED

Property, Plant and Equipment and Intangible Assets (Chart as per Companies Act) For Financial Year 2025-26

Sr No.	Particulars	GROSS BLOCK						DEPRECIATION				NET BLOCK	
		As on 01.04.2025	Addition	Deletion	Acquisition through Business Combination	Revaluation	As on 31.03.2026	Up to 31.03.2025	For the year	Deletion	Total	AS ON 31.03.2026	AS ON 31.03.2025
(A)	FURNITURE AND FIXTURES	39.10	12.72	-	-	-	51.82	15.84	6.60	-	22.44	29.38	23.26
(B)	PLANT & MACHINERY	44.07	40.28	-	-	-	84.35	21.14	8.46	-	29.61	54.75	22.93
(C)	ELECTRICAL EQUIPMENT	5.01	3.88	-	-	-	8.88	1.97	1.67	-	3.54	5.24	3.04
(D)	MOTOR VEHICLES	7.77	138.76	-	-	-	146.54	6.11	21.75	-	27.86	118.68	1.67
(E)	COMPUTERS & EQUIPMENTS	16.30	4.42	-	-	-	20.72	15.40	5.20	-	20.61	0.11	0.90
(F)	BUILDING	745.78	12.62	-	-	-	758.40	30.10	68.43	-	98.52	659.88	715.69
(G)	LAND	669.80	-	-	-	-	669.80	-	-	-	-	669.80	669.80
	Total	1,527.83	212.68	-	-	-	1,740.52	90.56	112.12	-	202.68	1,537.84	1,437.28
	Intangible Assets												
(h)	SOFTWARE	0.21	-	-	-	-	0.21	0.10	0.03	-	0.12	0.09	0.11
	Total	0.21	-				0.21	0.10	0.03	-	0.12	0.09	0.11
	Grand Total	1,528.04	212.68	-	-	-	1,740.73	90.66	112.15	-	202.81	1,537.92	1,437.39

Note No. 7

Note No. 17

HERBLE PRINTS PRIVATE LIMITED

Property, Plant and Equipment and Intangible Assets (Chart as per Companies Act) For Financial Year 2025-26													
S. NO.	PARTICULARS	GROSS BLOCK					DEPRECIATION					Net Block	
		AS AT 01.04.25	ADDITION	SALE	Acquisition through Business Combination	Revaluation	As on 31.03.2026	Up to 31.03.2025	FOR THE YEAR	Deletion	TOTAL UP TO 31.03.26	AS ON 31.03.25	AS ON 31.03.25
(A)	PLANT & MACHINERY												
	Air Conditioner	0.02	5.18	-	-	-	5.10	0.74	0.40	-	1.14	3.96	0.18
	Refrigerator	0.10	-	-	-	-	0.10	0.08	0.01	-	0.09	0.01	0.02
	Maruti Eco Car	3.68	-	-	-	-	3.68	2.91	0.24	-	3.15	0.53	0.78
	Inventor	0.28	-	-	-	-	0.28	0.17	0.06	-	0.23	0.04	0.11
	Splendor Plus	0.84	-	-	-	-	0.84	0.56	0.09	-	0.65	0.19	0.26
	Inventor Battery	0.45	-	-	-	-	0.45	0.24	0.09	-	0.34	0.06	0.15
	Cooler	0.40	-	-	-	-	0.40	0.17	0.07	-	0.24	0.16	0.23
	Innova Hycross	34.00	-	34.00	-	-	-	1.13	9.41	10.54	-	-	32.88
	JK Tyre	0.13	-	-	-	-	0.13	0.02	0.03	-	0.05	0.07	0.10
	Pailet Plain Top	0.12	2.47	-	-	-	2.59	0.07	0.30	-	0.36	2.22	0.05
	Total (A)	40.92	6.65	34.00	-	-	13.56	6.14	10.70	10.54	6.30	7.25	34.78
(B)	FURNITURE & FIXTURE												
	Chair	0.07	1.32	-	-	-	1.89	0.46	0.12	-	0.58	1.31	0.11
	Iron	0.02	-	-	-	-	0.02	0.02	0.00	-	0.02	0.01	0.01
	Iron Backs	3.61	7.34	-	-	-	5.86	1.32	0.67	-	3.98	5.86	2.26
	Table	0.06	-	-	-	-	0.06	0.05	0.00	-	0.05	0.01	0.01
	Aluminium board	2.95	-	-	-	-	2.95	2.34	0.16	-	2.50	0.45	0.61
	Household Ladder	0.21	-	-	-	-	0.21	0.00	0.05	-	0.06	0.16	0.21
	CURTAIN FABRIC	-	2.57	-	-	-	2.57	-	0.18	-	0.18	2.39	-
	FURNITURE	-	11.99	-	-	-	11.99	-	0.94	-	0.94	11.05	-
	Home Décor Fabric	1.04	-	-	-	-	1.04	0.84	0.05	-	0.89	0.15	0.20
	Total (B)	8.47	19.12	-	-	-	26.59	5.02	2.18	-	7.21	19.38	3.45
(C)	OFFICE EQUIPMENTS												
	LED Panel	0.17	-	-	-	-	0.17	0.14	0.01	-	0.15	0.02	0.01
	LED Board	0.54	-	-	-	-	0.54	0.29	0.07	-	0.35	0.19	0.25
	LED	0.14	0.55	-	-	-	0.69	0.11	0.05	-	0.16	0.53	0.03
	Locker	0.05	-	-	-	-	0.05	0.05	0.00	-	0.05	0.00	0.01
	Door Window with Glass	-	1.18	-	-	-	1.18	-	0.08	-	0.08	1.10	-
	Light Fitting @10%	-	2.32	-	-	-	2.32	-	0.18	-	0.18	1.54	-
	Lite , Led Bulb	-	4.56	-	-	-	4.56	-	0.37	-	0.37	4.19	-
	OFFICE ACCESSORIES	-	0.14	-	-	-	0.14	-	0.01	-	0.01	0.13	-
	OFFICE BUILDING INTERIOR EXPENSES	-	16.36	-	-	-	16.36	-	1.41	-	1.41	16.54	-
	SIGN BOARD	-	0.76	-	-	-	0.76	-	0.06	-	0.06	0.71	-
	Fire Gas Cylinder	0.20	-	-	-	-	0.20	0.11	0.03	-	0.13	0.06	0.08
	Total (C)	1.10	27.66	-	-	-	28.77	0.69	2.26	-	2.95	25.31	0.41
(D)	COMPUTERS & PRINTERS												
	Laptop	0.56	-	-	-	-	0.56	0.53	-	-	0.53	0.03	0.03
	Dell Laptop	0.50	-	-	-	-	0.50	0.48	-	-	0.48	0.03	0.03
	Computer	0.25	-	-	-	-	0.25	0.24	-	-	0.24	0.01	0.01
	Hard Disk	0.05	-	-	-	-	0.05	0.04	-	-	0.04	0.00	0.00
	Printers	0.11	-	-	-	-	0.11	0.11	-	-	0.11	0.00	0.00
	Instant Printer	0.34	-	-	-	-	0.34	0.31	0.02	-	0.32	0.02	0.04
	UPS	0.02	-	-	-	-	0.02	0.02	-	-	0.02	0.00	0.00
	UPS Battery	0.01	-	-	-	-	0.01	0.01	-	-	0.01	0.00	0.00
	Mobile and Tab	0.10	-	-	-	-	0.10	0.09	-	-	0.09	0.00	0.00
	Mobile	1.27	-	-	-	-	1.27	1.22	-	-	1.22	0.04	0.04
	IPHONE 15 PRO MAX	1.32	-	-	-	-	1.32	0.92	0.25	-	1.18	0.15	0.40
	Samsung Fold 5	1.30	-	-	-	-	1.30	1.01	0.18	-	1.19	0.11	0.29
	LCD Monitor	0.14	-	-	-	-	0.14	0.09	0.03	-	0.12	0.02	0.05
	IPAD PRO 11"	0.57	-	-	-	-	0.57	0.53	0.02	-	0.54	0.03	0.04
	INTEL CORE-I7 DESKTOP	-	1.22	-	-	-	1.22	-	0.19	-	0.19	1.03	-
	REDMI 15 5G 8/256 MIDNIGHT BLACK	-	0.30	-	-	-	0.30	-	0.06	-	0.06	0.24	-
	Redmi Pad 7 Graphite Grey 12/256	-	0.23	-	-	-	0.23	-	0.04	-	0.04	0.18	-
	Computer Parts	0.24	-	-	-	-	0.24	0.21	0.02	-	0.23	0.01	0.03
	32 Canal Hvr	-	0.13	-	-	-	0.13	-	0.01	-	0.01	0.12	-
	IP ODME ,BULLET, AND COUMPUER PARTS	-	2.26	-	-	-	2.26	-	0.32	-	0.32	1.54	-
	Wireless Router	-	0.15	-	-	-	0.15	-	0.01	-	0.01	0.14	-
	Total (D)	6.77	4.27	-	-	-	11.04	5.81	1.15	-	6.95	4.08	0.96
	Grand Total	57.26	56.70	(34.00)	-	-	79.96	17.67	16.29	(10.54)	23.42	56.54	39.60

Intangible Asset

S. NO.	PARTICULARS	GROSS BLOCK					DEPRECIATION					Net Block	
		AS AT 01.04.25	ADDITION	SALE	Acquisition through Business Combination	Revaluation	As on 31.03.2026	Up to 31.03.2025	FOR THE YEAR	Deletion	TOTAL UP TO 31.03.26	AS ON 31.03.25	AS ON 31.03.25
1	Tally Software	0.51	-	-	-	-	0.51	0.49	-	-	0.49	0.02	0.02
2	Mobile App	0.28	-	-	-	-	0.28	0.16	0.07	-	0.23	0.05	0.12
	Total	0.78	-	-	-	-	0.78	0.65	0.07	-	0.72	0.06	0.14
		-	-	-	-	-	-	-	-	-	-	-	-
	GRAND TOTAL	58.05	56.70	(34.00)	-	-	80.74	18.32	16.36	(10.54)	24.13	56.61	39.73

Notes No. 12- Deferred Tax Assets (Net)

Particulars		31-Mar-26 Rs. In Lakhs
Closing WDV as per I.T.Act		1,556.76
Closing WDV as per Co. Act		1,537.92
Authorization capital fees		1.52
Differe		18.84
Tax		25.17%
Total Deferred Tax Assets/Liability Subtotal A		5.12

Particular		31.03.2026 Rs. In Lakhs
Closing WDV as per IT Act		70.44
Closing WDV as per Co. Act		56.61
Difference		13.83
Prelimi		-
Tax		25.17%
Defferd Tax Asset/ Deffered Tax Liability Subtotal B		3.48
Defferd Tax Asset/ Deffered Tax Liability Net Grand Total (A+B)		8.61

Note No. 13- Other non current assets

Particulars		31-Mar-26 Rs. In Lakhs
Security Deposits		
Unsecured, considered good		
Advance Deposit on Rent		1.80
Security (JVVNL for H1-74)		3.55
Security Deposited (CDSL)		0.10
Security Deposited (NSDL)		0.10
Securities Deposit		7.00
Total		12.55

Note No 14 Current Investment

Particulars	31-Mar-26
	Rs. In Lakhs
Security Deposits	
Long Term Fixed Deposits (Including Accrued Interest)	-
Total	-

Note No. 15- Inventories

Particulars	31-Mar-26
	Rs. In Lakhs
(At lower of Cost and Net Realizable Value)	
- Raw Material	655.99
- Work-in-progress	258.19
- Finished Goods	2,266.56
Total	3,180.74

Inventories of Finished goods are valued at lower of cost and net realizable value. Cost comprises of all costs of purchase and other costs incurred in bringing the inventories to their present location and condition . Cost formula used is FIFO.

Net realizable value is the estimated selling price in the ordinary course of business, less estimated cost necessary to make the sale,Inventories of Raw-material are valued at cost.Work-in-progress is the total cost of all unfinished goods in process.It's every cost associated with every stage of production, including raw materials,overheads and labour costs directly attributed.

Note No. 16 Trade Receivables

Particulars	31-Mar-26
	Rs. In Lakhs
a) Secured, Considered good	
b) Unsecured, Considered good	1,933.43
C) Unsecured, Considered Doubtful	
Total	1,933.43

Trade Receivables Ageing Schedule as at 31st March 2026

Outstanding for following periods from due date of payment	Undisputed Trade Receivables- Considered good	Undisputed Trade Receivables- Considered doubtful	Disputed Trade Receivables- Considered good	Disputed Trade Receivables- Considered doubtful
Less than 6 Months	1,585.34	-	-	-
6 Months-1 Year	32.30	-	-	-
1-2 Years	211.53	-	-	-
2-3 Years	42.41	-	-	-
More than 3 Years	61.85	-	-	-
Total	1,933.43	-	-	-

Note No. 17 Cash & cash equivalents

Particulars		31-Mar-26 Rs. In Lakhs
Balances		
-Cash on Hand		20.04
- Balance with Bank		5.34
Total		25.37

Note No. 18 Short-term loans and advances

Particulars		31-Mar-26 Rs. In Lakhs
Other Loan and Advances		
Girraj Temani Loan		0.71
Total		0.71

Note No. 19 Other current assets

Particulars		31-Mar-26 Rs. In Lakhs
Other Assets		
Advance to General Creditors		3.23
Advances to Staff		14.04
National Stock Exchange of India Limited Security Deposit		-
Balance with Revenue Authorities		
GST Input		53.18
Prepaid Expenses		4.01
Total		74.45

Note No.20- Revenue from Operations

Particulars		31-Mar-26 Rs. In Lakhs
Revenue from Operations		
- Sale of Products		4,930.39
Total		4,930.39

Note No. 21 Other Income

Particulars	31-Mar-26
	Rs. In Lakhs
Discount & Other Income	0.02
Interest Income	0.54
Total	0.56

Note No. 22 Cost of materials consumed

Particulars		31-Mar-26
		Rs. In Lakhs
Opening Stock		641.09
Materials Purchased		4,354.21
Direct Expenses**		406.92
Less:-Closing Stock		655.99
Total		4,746.23

****Details of Direct Expenses**

Particulars		31-Mar-26
		Rs. In Lakhs
Electricity Charges		26.14
Finishing & Packing		84.92
Hand Work & JOB Work		69.30
Kurti Stitching & Cutting		49.46
Other Manufacturing Expenses		177.09
Total		406.92

Note No. 23 (Increase)/Decrease in Inventories

Particulars		31-Mar-26
		Rs. In Lakhs
Inventories at the beginning of the Year		
Work-in-progress		321.02
Finish Goods		989.21
Inventories at the end of the Year		
Work-in-progress		258.19
Finish Goods		2,266.56
Total		(1,214.52)

Note No. 24 Employee Benefits Expenses

Particulars		31-Mar-26
		Rs. In Lakhs
Salary		119.32
Salary to Director Relatives		33.05
Director Remuneration		130.47
Staff Welfare		13.12
ESI & PF Employer'S Contribution		7.42
Total		303.39

Note No. 25 Finance Cost

Particulars		31-Mar-26
		Rs. In Lakhs
Interest Expenses		
To Directors		-
To Bank		
On CC		53.41
On Other Loans & Other Charges		74.76
Total		128.17

Note No 26- Depreciation and amortization expenses

Particulars		31-Mar-26
		Rs. In Lakhs
Depreci ation		120.03
Total		120.03

Note No 27- Other Expenses

Particulars	31-Mar-26
	Rs. In Lakhs
Advertisement & Promotion Expenses	31.12
Audit fees	5.45
Brokerage Expenses	78.68
Courier & Postage	3.66
Exhibition Charges	5.24
Insurance Charges	2.40
Interest on Income Tax	17.60
Legal & Professional Expenses	19.93
Office & Misc Exp	72.46
Printing & Stationary Expenses	1.34
Travelling Expenses	13.32
Total	251.19

Payment to Auditors

Particulars	31-Mar-26
	Rs. In Lakhs
As Auditor	
- Audit Fees	5.45
As per our report of even date	For and on behalf of the Board
For VINOD SINGHAL & CO LLP	For SIGNORIA CREATION LIMITED
Chartered Accountants	
FRN-005826C/C400276	
	VASUDEV AGARWAL MOHIT AGARWAL
	Managing Director Director
MANISH KHANDELWAL	(Din: 00178146) (Din: 07501010)
Partner	
Mem. No. 425013	
Dated:-27-05-2026	Sanjay Kumar Saxena Priyanshi Agrawal
UDIN-26425013JJMOAN1032	Chief Financial Officer Company Secretary
Place: Jaipur	PAN:- ANEPS6017J PAN:- COOPA5245M

SIGNORIA CREATION LIMITED

Formerly Known as SIGNORIA CREATION PRIVATE LIMITED

Regd Office-Plot No.H1-74, RIICO Industrial Area,Mansarovar, Jaipur, Rajasthan-302020

CIN:-U18209RJ2019PLC066461

Consolidated Cash Flow Statement for the period from 03rd Dec 2025 to 31st March 2026

Rs In Lakhs

Particulars	Note No.	31-Mar -2026
A. Cash flow from operating activities		
Profit before tax/Change in Reserve & Surplus		596.46
Adjustments for :		
Depreciation and amortisation expense		120.03
Finance costs		128.17
Interest & Dividend income		(0.56)
DTA		5.23
Profit Share of Minority Interest-Current Year		(8.16)
Reserve and Surplus		812.62
Operating profit before working capital changes		1,653.79
Changes in working capital:		
(Increase) / decrease Inventories		(3,180.74)
(Increase) / decrease in Trade Receivables		(1,933.43)
(Increase) / decrease in Other Current Assets		(83.06)
(Increase) / decrease in Loans and Advances and Other Assets		(13.26)
Increase / (decrease) in Trade Payables		1,933.27
Increase / (decrease) in Other Liabilities		203.39
Increase / (decrease) in Long Term Provision/ Non Current Liabilities/(Non Current Assets)		-
Increase / (decrease) in Short Term Provision		5.72
Cash generated from / (utilised in) operations		(1,414.33)
Less : Income tax paid		(163.62)
Net cash flow generated from/ (utilised in) operating activities (A)		(1,577.95)
B. Cash flow from investing activities		
Purchase of property, plant and equipment (including intangible assets and intangible assets under development)		(1,714.56)
Capital Work In Progress		
Proceeds from Sale of Investments		
Proceeds from Sale of Fixed Assets		
Interest and Dividend Received		0.56
Net cash flow utilised in investing activities (B)		(1,714.00)

C. Cash flow from financing activities		
Proceeds from issuance of shares		475.80
Proceeds from Subsidy on IPO		15.00
Proceeds from Security Premium		642.71
Net of Repayment/Proceeds from Short Term Borrowings		1,484.41
Net of Repayment/Proceeds from Long Term Borrowings		615.65
Interest/Finance Charges Paid		(128.17)
Increase in Minority Interest		211.92
Net cash flow generated from/ (utilised in) financing activities (C)		3,317.32
Net (decrease)/ increase in cash & cash equivalents (A+B+C)		25.37
Cash and cash equivalents at the beginning of the period/ year		-
Cash and cash equivalents at the end of the period/ year		25.37
		(0.00)

The Cash Flow Statement has been prepared under Indirect Method as

As per our report of even date attached
For VINOD SINGHAL & CO LLP
Chartered Accountants
FRN-005826C/C400276

MANISH KHANDELWAL

Partner

Mem. No. 425013

Dated:-27-05-2026

UDIN-26425013JJMOAN1032

Place: Jaipur

For and on behalf of the Board
For SIGNORIA CREATION LIMITED

VASUDEV AGARWAL
Managing Director
(Din: 00178146)

MOHIT AGARWAL
Director
(Din: 07501010)

Sanjay Kumar Saxena
Chief Financial Officer
PAN:- ANEPS6017J

Priyanshi Agrawal
Company Secretary
PAN:- COOPA5245M

SIGNORIA CREATION LIMITED										
Formerly Known as SIGNORIA CREATION PRIVATE LIMITED										
Property, Plant and Equipment and Intangible Assets (Chart as per Income Tax Act) For The Financial Year 2025-26										
S.NO	Particulars	Rate	Opening Balance as on 01.04.2025	Addition More Than 180 Days	Addition Less Than 180 Days	Total	Sales	Total	Depreciation	WDV Closing as on 31.03.2026
1	Furniture	10%	24.50	8.78	5.75	39.03	-	39.03	4.00	35.03
2	Plant and Machinery	15%	33.92	40.04	145.27	219.24	-	219.24	22.00	197.24
3	Computer	40%	7.37	0.10	0.13	7.60	-	7.60	3.00	4.60
4	Software	25%	0.11	-	-	0.11	-	0.11	-	0.11
5	BUILDING	10%	708.49	-	12.62	721.11	-	721.11	71.00	650.11
6	LAND	0%	569.80	-	-	569.80	-	569.80	-	569.80
	Total		1,444.21	48.92	163.76	1,656.89	-	1,656.89	100.00	1,556.89

HERBLE PRINTS PRIVATE LIMITED										
Property, Plant and Equipment and Intangible Assets (Chart as per Income Tax Act) For The Financial Year 2025-26										
S.NO	Name Of Assets	Rate	W.D.V. As on 01.04.2025	(-)ADDITION /(-)DELETION		TOTAL As on 31.03.2025	Sales	Total	Dep during the year	Net W.D.V. As on 31.03.2026
				Before 03.10.25	After 03.10.25					
	TANGIBLE ASSETS		0	-	-	0.00	-	-	-	-
(A)	PLANT & MACHINERY		0.00	-	-	0.00	-	-	-	-
1	Air Conditioner	15%	0.35	-	4.18	4.53	-	4.53	0.37	4.16
2	LED Pannel	15%	0.06	-	-	0.06	-	0.06	0.01	0.05
3	Mobile	15%	0.64	-	-	0.64	-	0.64	0.10	0.55
4	Fire Extinguisher	15%	0.12	-	-	0.12	-	0.12	0.02	0.10
5	Refrigerator	15%	0.04	-	-	0.04	-	0.04	0.01	0.03
6	Maruti Eco Car	15%	1.78	-	-	1.78	-	1.78	0.27	1.51
7	LED TV	15%	0.05	-	-	0.05	-	0.05	0.01	0.05
8	Inverter	15%	0.19	-	-	0.19	-	0.19	0.03	0.17
9	Inverter Battery	15%	0.30	-	-	0.30	-	0.30	0.05	0.25
10	Led Board	15%	0.34	-	-	0.34	-	0.34	0.05	0.29
11	LCD Monitor	15%	0.11	-	-	0.11	-	0.11	0.02	0.09
12	Cooler	15%	0.30	-	-	0.30	-	0.30	0.05	0.25
13	Pullet Plain Top	15%	0.30	-	2.47	2.56	-	2.56	0.20	2.36
14	JK Tyre	15%	0.11	-	-	0.11	-	0.11	0.02	0.09
15	Innova Hycross	15%	31.45	-	(24.56)	6.90	-	6.90	1.30	7.36
16	Door Window with Glass	15%	-	-	1.18	1.18	-	1.18	0.09	1.09
17	Light Fitting @30%	15%	-	-	2.12	2.12	-	2.12	0.16	1.96
18	Lite , Led Bulb	15%	-	-	4.56	4.56	-	4.56	0.34	4.21
19	OFFICE ACCESSORIES	15%	-	-	0.83	0.83	-	0.83	0.06	0.77
20	OFFICE BUILDING INTERIOR EXPENSES	15%	-	-	18.36	18.36	-	18.36	1.38	16.98
21	SIGN BOARD	15%	-	-	0.76	0.76	-	0.76	0.06	0.71
22	Splendor Plus	15%	0.51	-	-	0.51	-	0.51	0.08	0.44
	TOTAL		36.47	-	9.90	6.00	-	48.13	4.64	43.50
(B)	COMPUTERS		-	-	-	-	-	-	-	-
1	Computer	40%	0.01	-	-	0.01	-	0.01	0.00	0.01
2	Laptop	40%	0.03	-	-	0.03	-	0.03	0.01	0.02
3	Dell Laptop	40%	0.07	-	-	0.07	-	0.07	0.03	0.04
4	Printers	40%	0.01	-	-	0.01	-	0.01	0.00	0.01
5	Ink tank Printer	40%	0.10	-	-	0.10	-	0.10	0.04	0.06
6	Hard Disk	40%	0.01	-	-	0.01	-	0.01	0.00	0.01
7	Ups Battery	40%	0.00	-	-	0.00	-	0.00	0.00	0.00
8	UPS	40%	0.00	-	-	0.00	-	0.00	0.00	0.00
9	Computer Parts	40%	0.09	-	-	0.09	-	0.09	0.03	0.05
10	IPHONE 15 Pro Max	40%	0.63	-	-	0.63	-	0.63	0.25	0.38
11	Samsung Fold 5	40%	0.47	-	-	0.47	-	0.47	0.19	0.28
12	INTEL CORE I7 DESKTOP	40%	-	-	1.22	1.22	-	1.22	0.24	0.98
13	REDMI 15 5G 8/256 MIDNIGHT BLACK	40%	-	-	0.30	0.30	-	0.30	0.06	0.24
14	Redmi Pad 7 Graphite Frey 12/256	40%	-	-	0.22	0.22	-	0.22	0.04	0.17
15	32 Canal Nvr	40%	-	-	0.13	0.13	-	0.13	0.03	0.10
16	IP DOME ,BULLET, AND COMPUER PARTS	40%	-	-	2.26	2.26	-	2.26	0.45	1.81
17	Wireless Router	40%	-	-	0.15	0.15	-	0.15	0.03	0.12
18	IPAD PRO 11"	40%	0.12	-	-	0.12	-	0.12	0.05	0.07
	TOTAL		1.54	-	4.27	5.80	-	5.80	1.47	4.34
(C)	FURNITURE & FIXTURES		-	-	-	-	-	-	-	-
1	FURNITURE & FIXTURE	10%	0.91	-	15.88	16.79	-	16.79	0.88	15.90
2	New Office Setup - Partition	10%	1.69	-	-	1.69	-	1.69	0.17	1.49
3	Locker	10%	0.03	-	-	0.03	-	0.03	0.00	0.03
4	Iron Racks	10%	2.92	-	2.24	5.16	-	5.16	0.40	4.76
5	Household Ladder	10%	0.20	-	-	0.20	-	0.20	0.02	0.18
6	Iron	10%	0.02	-	-	0.02	-	0.02	0.00	0.01
	TOTAL		5.73	-	18.12	23.84	-	23.84	1.48	22.37
	Total (A+B+C)		43.73	-	32.29	76.02	-	77.78	6.28	70.20
(D)	INTANGIBLES ASSETS		-	-	-	-	-	-	-	-
1	Tolly Software	25%	0.15	-	-	0.15	-	0.15	0.04	0.11
2	Mobile App	25%	0.17	-	-	0.17	-	0.17	0.04	0.13
	TOTAL		0.32	-	-	0.32	-	0.32	0.08	0.24
	GRAND TOTAL		44.05	-	32.29	76.34	-	78.10	6.36	70.44

SIGNORIA CREATION LIMITED			
Formerly Known as SIGNORIA CREATION PRIVATE LIMITED			
(CIN : L18209RJ2019PLC066461)			
Statement of Ratio Analysis			
Particulars	Numerator/Denominator	31-Mar-26	
(a) Current Ratio	Current Assets	5,214.70	1.44
	Current Liabilities	3,626.77	
(b) Debt-Equity Ratio	Total Debts	2,100.06	0.88
	Equity	2,376.04	
(c) Return on Equity Ratio	Profit after Tax	438.07	0.45
	Average Shareholder's Equity	965.56	
(d) Inventory turnover ratio	COGS	3,531.71	5.65
	Average Inventories	624.97	
(e) Trade receivables turnover ratio	Total Turnover	4,930.39	6.66
	Average Account Receivable	740.31	
(f) Trade payables turnover ratio	Total Purchases	4,354.21	9.74
	Average Account Payable	446.84	
(g) Net capital turnover ratio	Total Turnover	4,930.39	3.10
	Net Working Capital	1,587.92	
(h) Net profit ratio	Net Profit After Tax	438.07	0.09
	Total Turnover	4,930.39	
(i) Return on Capital employed	EBIT	724.63	0.47
	Capital Employed	1,544.18	
(j) Return on investment	Income generated from invested funds	0.54	0.03
	Total Investment	20.52	
(k) Debt Service Coverage Ratio	Profit Before Tax + Depreciation+Interest on Term Loans	844.67	2.23
	Total Instalments+Interest on term Loan	378.17	

SIGNORIA CREATION LIMITED

CIN: L18209RJ2019PLC066461 | Registered Office: Plot No. H1-74, RIICO Industrial Area, Mansarovar, Jaipur – 302020, Rajasthan, India | Tel: +91-9358838840, 9829061590 | E-mail: signoriajaipur@gmail.com | Website: https://signoria.in/

NOTICE OF THE 7TH ANNUAL GENERAL MEETING

NOTICE is hereby given that the Seventh (7th) Annual General Meeting (“AGM”) of the Members of **SIGNORIA CREATION LIMITED** (“the Company”) will be held on Thursday, September 24, 2026 at 01:00 P.M. (IST) through Video Conferencing / Other Audio Visual Means (“VC / OAVM”) to transact the following business (es).

ORDINARY BUSINESS (ES):

1. TO RECEIVE, CONSIDER AND ADOPT THE:

- a) Audited Standalone Financial Statement of the Company for the financial year ended on March 31, 2026, together with the reports of the Board of Directors and Statutory Auditors thereon.

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

“**RESOLVED THAT** in accordance with the provisions of Section 129, 134 and all other applicable provisions of the Companies Act, 2013, read with the rules made thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), the audited standalone financial statements of the Company for the financial year ended March 31, 2026 together with the reports of the Board of Directors and Auditors thereon, as circulated to the Members, be and are hereby received, considered and adopted.”

- b) Audited Consolidated Financial Statement of the Company for the financial year ended on March 31, 2026, together with the report of the Statutory Auditors thereon.

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

“**RESOLVED THAT** in accordance with the provisions of Section 129, 134 and all other applicable provisions of the Companies Act, 2013, read with the rules made thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), the audited consolidated financial statements of the Company for the financial year ended March 31, 2026 together with the report of the Auditors thereon, as circulated to the Members, be and are hereby received, considered and adopted.”

- 2. TO APPOINT A DIRECTOR IN PLACE OF MR. MOHIT AGARWAL (DIN: 07501010) WHO RETIRES BY ROTATION AT THIS ANNUAL GENERAL MEETING AND BEING ELIGIBLE, OFFERS HIMSELF FOR RE-APPOINTMENT:**

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

"RESOLVED THAT in accordance with the provisions of Section 152 and all other applicable provisions of the Companies Act, 2013, read with the rules made thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) and following the recommendation made by the Nomination and Remuneration Committee and Board of Directors of the Company, Mr. Mohit Agarwal (DIN: 07501010), Director (Non-Executive Non-Independent) of the Company, who retires by rotation at this Annual General Meeting and being eligible, has offered himself for reappointment, be and is hereby re-appointed as a Director of the Company, liable to retire by rotation, by the Members of the Company."

SPECIAL BUSINESS (ES):

3. INCREASE IN AUTHORIZED SHARE CAPITAL OF THE COMPANY AND CONSEQUENTIAL AMENDMENT IN MEMORANDUM OF ASSOCIATION OF THE COMPANY:

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

"RESOLVED THAT pursuant to the provisions of Section 61, Section 64 and other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Share Capital and Debentures) Rules, 2014 and Companies (Incorporation) Rules, 2014 (including any statutory modification(s) or re-enactment thereof for the time being in force), the consent of the Members be and is hereby accorded to increase the Authorised Share Capital of the Company from the existing Rs. 5,50,00,000 (Rupees Five Crore Fifty Lakh) divided into 55,00,000 equity shares of Rs. 10/- each, to Rs. 10,00,00,000 (Rupees Ten Crore) divided into 1,00,00,000 equity shares of Rs. 10/- each, by creation of additional Equity Shares ranking pari-passu in all respects with the existing Equity Shares of the Company as per the Memorandum and Articles of Association of the Company.

RESOLVED FURTHER THAT pursuant to Section 13 and all other applicable provisions, if any, of the Companies Act, 2013, consent of the members of the Company be and is hereby accorded, for alteration of Clause 5 of the Memorandum of Association of the Company by substituting the following:

"5. The Share Capital of the Company is Rs. 10,00,00,000 (Rupees Ten Crore) divided into 1,00,00,000 Equity Shares of Rs. 10/- (Rupees Ten) each "

RESOLVED FURTHER THAT the approval of the Members of the Company be and is hereby accorded to the Board of Directors of the Company to do all such acts, deeds, matters and things and to take all such steps as may be required in this connection including seeking all necessary approvals to give effect to this Resolution and to settle any questions, difficulties or doubts that may arise in this regard."

4. TO APPOINT MRS. SARITA JOSHI (DIN: 11904754) AS AN INDEPENDENT DIRECTOR OF THE COMPANY;

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

"RESOLVED THAT pursuant to the provisions of Sections 149, 150 and 152, Schedule IV and other applicable provisions, if any, of the Companies Act, 2013 and the rules made thereunder and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (including any statutory modification(s) or re-enactment thereof for the time being in force), based on the recommendation of the Nomination and Remuneration Committee and the Board of Directors ("the Board") of the Company at their meeting held on 27th August 2026, the consent of the Members of the Company be and is hereby accorded to appoint Mrs. Sarita Joshi (DIN: 11904754) as a Director (Non-Executive and Independent) of the Company, to hold office for a term of 5 (Five) consecutive years from 24th September, 2026 up to 23rd September, 2031. The office of Mrs. Sarita Joshi as an Independent Director shall not be liable to determination by retirement of directors by rotation.

RESOLVED FURTHER THAT Mr. Vasu Dev Agarwal (DIN: 00178146), Chairman and Managing Director and Mrs. Babita Agarwal (DIN: 08505902), Whole-Time Director of the Company be and are hereby jointly or severally authorized to do all such acts, deeds, matters and things as may be deemed necessary and/or expedient in connection therewith or incidental thereto, to give effect to the foregoing resolution."

5. APPROVAL FOR RELATED PARTY TRANSACTIONS FOR THE FINANCIAL YEAR 2026-27;

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

"RESOLVED THAT pursuant to the provisions of Section 188 of the Companies Act, 2013 (the "Act") read with Rule 15 of the Companies (Meetings of Board and its Powers) Rules, 2014, and, to the extent applicable to the Company, the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations") and other applicable provisions if any, (including any statutory modification(s) or amendment(s) or re-enactment(s) thereof, for the time being in force) and basis the approval of the Audit Committee and the recommendation of the Board of Directors, the approval of members be and is hereby accorded to the board of directors of the Company (hereinafter referred to as the "**Board**" which term shall be deemed to include any duly authorized committee constituted/empowered by the Board, from time to time, to exercise powers conferred by this resolution) to enter into contract(s)/ arrangement(s)/transaction(s) with a related party within the meaning of Section 2(76) of the Act and Regulation 2(1)(zb) of the Listing Regulations, as the Board may deem fit, up to a maximum aggregate value as mentioned in the below mentioned table for the financial year 2026-27, provided that the said contract(s)/ arrangement(s)/ transaction(s) so carried out shall be at arm's length basis and in the ordinary course of business of the Company.

Sr. No.	Name (s) of the related party & nature of relationship	Nature of contracts/ arrangements/transaction	Maximum amount of transaction to be entered	Duration of the contracts/ arrangements /transaction	Salient terms of the contracts or arrangements or transaction including the value, if any	Amount paid as advances, if any
1.	Herble Prints Private Limited (Subsidiary)	Sale of any Goods or Materials	2,00,00,000.00	April 01, 2026 to March 31, 2027	Ongoing contract	NA
2.	Herble Prints Private Limited (Subsidiary)	Purchase of any Goods or Materials	15,00,00,000.00	April 01, 2026 to March 31, 2027	Ongoing contract	NA

RESOLVED FURTHER THAT, the Board be and is hereby authorized to delegate all or any of the powers conferred on it by or under this resolution to any Committee of Directors or any Director(s) or Chief Financial Officer or Company Secretary or any other Officer(s), or Authorised Representative(s) of the Company and to do all acts and take such steps as may be considered necessary or expedient to give effect to the aforesaid resolution including filing necessary forms with the Registrar of Companies and making necessary disclosures.

RESOLVED FURTHER THAT all actions taken by the Board or any person so authorized by the Board, in connection with any matter referred to or contemplated in any of the foregoing resolution(s), be and are hereby approved, ratified, and confirmed in all respects."

6. REVISION IN REMUNERATION PAYABLE TO MR. VASU DEV AGARWAL (DIN: 00178146), CHAIRMAN AND MANAGING DIRECTOR, AND TO APPROVE MINIMUM REMUNERATION PAYABLE TO HIM IN CASE OF ABSENCE OF PROFITS OR INADEQUACY OF PROFITS OF THE COMPANY

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

"RESOLVED THAT pursuant to the provisions of Sections 196, 197, 198 and other applicable provisions, if any, read with Schedule V, of the Companies Act, 2013 ("the Act") (including any statutory modification(s) or re-enactment thereof for the time being in force), and subject to such other approvals, permissions and sanctions as may be necessary, and pursuant to the recommendation of the Nomination and Remuneration Committee and the approval of the Board of Directors, the consent of the Members of the Company be and is hereby accorded for payment of

remuneration to Mr. Vasu Dev Agarwal (DIN: 00178146), Chairman and Managing Director, in the manner and on the terms set out in the Explanatory Statement annexed to this Notice, with effect from 1st April, 2026 for a period of 3 (three) years, i.e. up to 31st March, 2029, or the remaining period of his tenure as Chairman and Managing Director, whichever is earlier, notwithstanding that the profits of the Company for the relevant financial year(s) may be inadequate or absent, in accordance with Section II of Part II of Schedule V to the Act;

RESOLVED FURTHER THAT notwithstanding anything contained in Section 196, 197, 198 and Schedule V of the Act or any amendment/ re-enactment thereof or any revised/ new schedule thereof, in the event of absence of profits or inadequate profits in any financial year, the fixed salary, perquisites and all other statutory benefits, as set out in the Explanatory Statement, be paid as minimum remuneration to Mr. Vasu Dev Agarwal (DIN: 00178146), Chairman and Managing Director of the Company.

RESOLVED FURTHER THAT Mr. Vasu Dev Agarwal (DIN: 00178146), Chairman and Managing Director and Mrs. Babita Agarwal (DIN: 08505902), Whole-Time Director of the Company or the Company Secretary of the Company, be and are hereby jointly or severally authorized to file the said resolution with the Registrar of Companies and to do all such acts, deeds and things as may be necessary, expedient and incidental thereto to give effect to the above resolution.”

7. **REVISION IN REMUNERATION PAYABLE TO MRS. BABITA AGARWAL (DIN: 08505902), WHOLE-TIME DIRECTOR AND TO APPROVE MINIMUM REMUNERATION PAYABLE TO HER IN CASE OF ABSENCE OF PROFITS OR INADEQUACY OF PROFITS OF THE COMPANY**

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

“RESOLVED THAT pursuant to the provisions of Sections 196, 197, 198 and other applicable provisions, if any, read with Schedule V, of the Companies Act, 2013 (“the Act”) (including any statutory modification(s) or re-enactment thereof for the time being in force), and subject to such other approvals, permissions and sanctions as may be necessary, and pursuant to the recommendation of the Nomination and Remuneration Committee and the approval of the Board of Directors, the consent of the Members of the Company be and is hereby accorded for payment of remuneration to Mrs. Babita Agarwal (DIN: 08505902), Whole-Time Director, in the manner and on the terms set out in the Explanatory Statement annexed to this Notice, with effect from 1st April, 2026 for a period of 3 (three) years, i.e. up to 31st March, 2029, or the remaining period of her tenure as Whole-Time Director, whichever is earlier, notwithstanding that the profits of the Company for the relevant financial year(s) may be inadequate or absent, in accordance with Section II of Part II of Schedule V to the Act.

RESOLVED FURTHER THAT notwithstanding anything contained in Section 196, 197, 198 and Schedule V of the Act or any amendment/ re-enactment thereof or any revised/ new schedule thereof, in the event of absence of profits or inadequate profits in any financial year, the fixed salary, perquisites and all other statutory

benefits, as set out in the Explanatory Statement, be paid as minimum remuneration to Mrs. Babita Agarwal (DIN: 08505902), Whole-Time Director of the Company.

RESOLVED FURTHER THAT Mr. Vasu Dev Agarwal (DIN: 00178146), Chairman and Managing Director and Mrs. Babita Agarwal (DIN: 08505902), Whole-Time Director of the Company or the Company Secretary of the Company, be and are hereby jointly or severally authorized to file the said resolution with the Registrar of Companies and to do all such acts, deeds and things as may be necessary, expedient and incidental thereto to give effect to the above resolution."

8. PAYMENT OF COMMISSION TO THE NON EXECUTIVE DIRECTORS (INCLUDING INDEPENDENT DIRECTOR) FOR A PERIOD OF THREE YEARS COMMENCING FROM FY 2026-27

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

RESOLVED THAT pursuant to the provisions of Sections 197, 198 and other applicable provisions, if any, of the Companies Act, 2013 ("Act") read with Schedule V to the Act and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), the relevant provisions of the Articles of Association of the Company, and such other approvals as may be required, consent of the members of the Company be and is hereby accorded for the payment of remuneration by way of commission to all or any of the Directors of the Company (other than the Managing Directors and the Whole-time Directors) with effect from 1st April, 2026 for a period of 3 (three) years, i.e. up to 31st March, 2029, in such proportion and manner and up to such extent as the Board or any Committee thereof may determine for each financial year.

RESOLVED FURTHER THAT the total amount of commission payable to all such directors in each financial year shall not exceed 1% (One percent) of the net profits of the Company calculated in accordance with the provisions of Section 198 of the Act; and in the event of inadequacy or absence of profits, such commission be paid in accordance with the limits prescribed under Schedule V of the Act.

RESOLVED FURTHER THAT the Board of Directors (including Committee thereof) of the Company be and are hereby authorized to take all such steps and do all such acts, deeds, things and matters as may be considered necessary, desirable or expedient for the purpose of giving effect to the above resolution.

BY ORDER OF THE BOARD OF DIRECTORS
FOR SIGNORIA CREATION LIMITED

VASU DEV AGARWAL
CHAIRMAN AND MANAGING DIRECTOR
DIN: 00178146

PLACE: JAIPUR
DATE: AUGUST 27, 2026

Notes:

1. The 07th AGM of the Company is being convened through VC/ OAVM facility in terms of the provisions of the Companies Act, 2013 (the "Act"), Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations") and General Circular No. 03/2025 dated September 22, 2025 and other relevant Circulars issued in this respect ("MCA Circulars"), from time to time by the Ministry of Corporate Affairs, Government of India. The deemed venue for the 07th AGM shall be the Registered Office of the Company i.e. Plot No.H1-74 RIICO Industrial Area, Mansarovar, Jaipur, Rajasthan, India, 302020.
2. In accordance with the requirements of Section 108 of the Act, read with Rule 20 of the Companies (Management and Administration) Rules, 2014, Regulation 44 of the Listing Regulations, SS-2 and MCA Circulars, the Company has appointed National Depository Services Limited ("NSDL") for providing remote e-Voting facility and e-Voting system during the AGM to its Members. The detailed instructions for Voting forms part of this Notice, which, the Members are requested to read carefully before casting their vote.
3. The Members can join the AGM in the VC/ OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting, by following the procedure, as stated in this Notice. The facility of participation will be made available for 1,000 Members, on a first come first served basis. This will not include Large Shareholders (holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnels, Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors, etc., who are allowed to attend the AGM, without restriction of first come first served basis.
4. Pursuant to the provisions of the Act, a member who is entitled to attend and vote at the AGM, is entitled to appoint a proxy to attend and vote on his/her behalf and the proxy need not be a member of the company. Since this AGM is being held through VC/OAVM pursuant to the MCA circulars, the requirement of physical attendance of members has been dispensed with. Accordingly, in terms of the MCA circulars, the facility for appointment of proxies by the members will not be available for this AGM and hence the proxy form, attendance slip, and route map of the AGM venue are not annexed to this notice.
5. The attendance of the Members attending the AGM through VC/OAVM (including Members present through authorised representatives) will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.
6. In case of joint holders attending the AGM, only such joint holder, who is higher in the order of names will be entitled to vote at the Meeting.
7. Corporate Member/ Institutional Investors, who are Members of the Company, are encouraged to attend the AGM and vote there at. Corporate Members/ Institutional Investors (i.e. other than individuals, HUFs, NRIs, etc.) intending to appoint their

authorized representatives under Section 112 and 113 of the Act, as the case may be, to attend the meeting through VC/ OAVM mode or vote on the resolutions are requested to send a duly certified copy of the Board Resolution/ Authorization Letter, alongwith attested specimen signature(s) of the duly authorized signatory(ies), to the Scrutinizer and the Company, by an e-mail at csskjoshi@gmail.com, with a copy marked to cs@signoria.in.

8. A person, whose name is recorded in the Register of Members or Register of Beneficial Owners, maintained by the DPs as on Friday, September 18, 2026, being the cut-off date shall be entitled to vote on the resolutions specified in this Notice. Persons, who are not Members as on the cut-off date, but, have received this Notice, should treat this Notice for information purposes only. A person who acquires equity shares of the Company and becomes a Member after dispatch of the Notice, but before the cut-off date, shall have the right to vote at the Meeting and may obtain the login ID and password by sending a request to evoting@nsdl.com or to the Company at cs@signoria.in or to the RTA. However, a Member who is already registered with NSDL for remote e-voting may use his/her existing user ID and password for casting the vote.
9. The Register of Directors and Key Managerial Personnel and their shareholding, maintained under Section 170 of the Act, Register of Contracts or Arrangements, in which, the Directors are interested (MBP-4), maintained under Section 189 of the Act, will be available for inspection through electronic means by the Members during the AGM. Also, all the documents referred in this Notice will be available for inspection through electronic means during the working hours, on all business days, without payment of any fee by the Members from the date of circulation of this Notice, up to the date of the AGM. The Members, seeking inspection can send an e-mail at cs@signoria.in, with the subject line "Inspection of Documents", mentioning their name, DP ID and Client ID and documents, they wish to inspect.
10. In accordance with the applicable MCA Circulars and the SEBI Circular No. SEBI/HO/CFD/ PoD-2/P/CIR/2023/4 dated January 05, 2023 and subsequent circulars issued in this regard, the latest being No. SEBI/HO/CFD/CFD-PoD-2/P/ CIR/2024/133 dated October 03, 2024, the Notice along with the Annual Report of the Company for the financial year ended March 31, 2026, will be sent through electronic mode (unless specifically requested for hard copies by the members), to those members whose names appear in the Register of Members of the Company or in the Register of Beneficial Owners maintained by the Depositories, and whose e-mail addresses are registered with the Company or the Registrar and Share Transfer Agent, i.e., M/s. Bigshare Services Private Limited ("RTA") or the Depository Participant(s). Further, as per Regulation 36(1)(b) of the SEBI Listing Regulations, as amended, a letter containing the web-link, including the exact path, where complete details of the integrated Annual Report are available, is being sent to all the shareholders who have registered their Email IDs with the Company. The Notice and the Annual Report for the financial year ended March 31, 2026 shall be available on the website of the Company viz, <https://signoria.in/> and that of the National Stock Exchange of India Limited at www.nseindia.com. The Notice shall also be available on the e-voting website of the agency engaged for providing e-voting facility, i.e., NSDL, viz., www.evoting.nsdl.com

11. Members may please note that the Notice of the 7th AGM and Annual Report of the Company for the financial year ended on March 31, 2026 are also available on the website of the Company at <https://signoria.in/> and NSDL e-Voting website at <https://www.evoting.nsdl.com/> and at the relevant sections of the websites of the Stock Exchanges, on which the equity shares of the Company is listed National Stock Exchange of India Ltd. at www.nseindia.com.
12. Members are requested to keep their records updated and intimate changes, if any, pertaining to their name, postal address, e-mail address, telephone/ mobile number, PAN, mandates, nominations, power of attorney (POA), bank details such as, name of the bank and branch details, bank account number, MICR code, IFSC code, etc., to their DP, in case the equity shares are held in the demat form and to the RTA, in case the equity shares are held in physical form, for receiving all the communications, including the Annual Report, Notices etc., from the Company electronically. Further, the Members may note that the SEBI has mandated the submission of PAN by every participant in the securities market.
13. Members may avail the facility of nomination by nominating a person to whom their shares in the Company shall vest in the event of their death. The prescribed form can be obtained from the Company's RTA. Members are requested to submit the said details to their DPs in case the shares are held in electronic form.
14. Non-Resident Indian Members are additionally requested to inform Company's RTA about any change in their residential status on return to India for permanent settlement, particulars of their bank account maintained in India, along with the complete name, branch account type, account number and address of the bank with pin code number, if not furnished earlier. Members holding equity shares in electronic form may contact their respective DPs for availing this facility.
15. Once the vote is cast by the Member, the same shall not be allowed to be changed subsequently or cast again. The Members attending the Meeting, who, have not cast their vote through remote e-Voting may exercise their voting rights during the AGM.
16. The voting rights of the Members shall be in proportion to their share of the paid-up equity share capital of the Company as on the cut-off date.
17. The Board has appointed CS Sanjay Kumar Joshi (Membership No. F6745 and CoP No. 7342) Practicing Company Secretary, as the scrutiniser to scrutinise the remote e-voting process and also the e-voting during the AGM in a fair and transparent manner. The scrutiniser shall, after the conclusion of e-voting at the 07th AGM, first download the votes cast at the AGM and thereafter unblock the votes cast through remote e-voting system in the presence of at least 2 witnesses, not in the employment of the Company and shall make a consolidated Scrutiniser's Report and submit his report to the Chairperson or a person authorised by him in writing, within 2 working days from the conclusion of the AGM. The results, along with the Scrutinizer's Report shall be submitted to the Stock Exchanges on which the equity shares of the Company are listed i.e. National Stock Exchange of India Limited and

shall also be displayed on the Company's website at <https://signoria.in/> and www.evoting.nsdl.com

18. The Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 ("Act") as amended, read with the relevant rules made thereunder and Secretarial Standard No. 2 ("SS-2") on General Meetings issued by the Institute of Company Secretaries of India, setting out the material facts, relating to resolution of special business as detailed above and the relevant details in respect of re-appointment of the Directors at this AGM as required under Regulation 36(3) of the Listing Regulations are annexed hereto and forms part of this Notice. Requisite declarations have been received from the Director seeking appointment/re-appointment.
19. In terms of Regulation 40(1) of the Listing Regulations, the requests for effecting transfer of securities shall not be processed, unless the securities are held in the dematerialized form. Similarly, the transmission or transposition of securities held in either physical or dematerialised form shall be effected only in dematerialised form. As transfers in electronic form are processed through the DPs with no involvement of the Company.
20. Members, who would like to express their views or ask questions at the AGM with respect to the business items of the Meeting, may register themselves, as a speaker, by sending a request, from their registered e-mail address, mentioning their name, DP ID and Client ID number/ folio number and mobile number to the Company's e-mail address at cs@signoria.in before 05:00 P.M. IST on Saturday, September 19, 2026. The Members, who do not wish to speak during the AGM, but have queries may send their queries in advance from their registered e-mail address, mentioning their name, DP ID and Client ID number/ folio number and mobile number to the Company's e-mail address at cs@signoria.in before 05:00 P.M. IST on September 19, 2026 and such queries will be replied by the Company.
21. Those Members, who have registered themselves, as a speaker, will only be allowed to express their views or ask questions at the Meeting, depending upon the availability of time, for smooth conduct of the AGM.
22. SEBI, vide its Master Circular No. SEBI/HO/OIAE/OIAE_ IAD-3/P/CIR/2023/195 dated July 31, 2023 (updated on December 28, 2023), has established a common Online Dispute Resolution Portal ("ODR Portal") which harnesses online conciliation and arbitration for resolution of disputes arising in the Indian Securities Market. Pursuant to the aforesaid circular, investors, after exhausting all options available for resolution of their grievances with the RTA/ Company directly and through the existing SEBI SCORES platform, can initiate dispute resolution through the ODR Portal at <https://smartodr.in/login>.
23. M/s Bigshare Services Private Limited is acting as the RTA, All the communications relating to equity shares should be addressed to the RTA:

Bigshare Services Private Limited
Office No. S6-2, 6th Floor, Pinnacle Business Park, Next to Ahura Center, Mahakali
Caves Road, Andheri (East), Mumbai – 400093
Tel: +91 22-6263 8200

Website: www.bigshareonline.com

Investor Grievance ID: investor@bigshareonline.com

24. The instructions for remote e-voting by Members are as under:

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING AND JOINING GENERAL MEETING ARE AS UNDER: -

The remote e-voting period begins on Monday, September 21, 2026, at 09:00 A.M. and ends on Wednesday, September 23, 2026, at 05:00 P.M. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. Friday, September 18, 2026, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being Friday, September 18, 2026.

How do I vote electronically using NSDL e-Voting system?

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

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	- For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. - Existing IDeAS user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the

	"Beneficial Owner" icon under "Login" which is available under 'IDeAS' section, this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 3. If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS Portal" or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 4. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen-digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 5. Shareholders/Members can also download NSDL Mobile App "NSDL Speede" facility by scanning the QR code mentioned below for seamless voting experience. NSDL Mobile App is available on  App Store  Google Play  
Individual Shareholders holding securities in demat mode with CDSL	1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. 2. After successful login the Easi / Easiest user will be able to

	see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

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

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

B) Login Method for e-Voting and joining virtual meeting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

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

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <https://www.evoting.nsdl.com/> either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.
Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at <https://eservices.nsdl.com/> with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.
4. Your User ID details are given below :

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

5. Password details for shareholders other than Individual shareholders are given below:
 - a) If you are already registered for e-Voting, then you can use your existing password to login and cast your vote.
 - b) If you are using NSDL e-Voting system for the first time, you will need

to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.

c) How to retrieve your 'initial password'?

- (i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.
- (ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered.**

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

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

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

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

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

Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.

How to cast your vote electronically and join General Meeting on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status.
2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on "VC/OAVM" link placed under "Join Meeting".
3. Now you are ready for e-Voting as the Voting page opens.

4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.
5. Upon confirmation, the message "Vote cast successfully" will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to csskjoshi@gmail.com with a copy marked to evoting@nsdl.com and Priyanshi Agrawal, Company Secretary and Compliance Officer at cs@signoria.in. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.
2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "[Forgot User Details/Password?](#)" or "[Physical User Reset Password?](#)" option available on www.evoting.nsdl.com to reset the password.
3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on: 022 - 4886 7000 or send a request to Pallavi Mhatre (Deputy Vice President) at evoting@nsdl.com

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to cs@signoria.in.
2. In case shares are held in demat mode, please provide DPID-CLID (16-digit DPID + CLID or 16-digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) to cs@signoria.in. If you are an Individual shareholder holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A) i.e. Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode.**

3. Alternatively, shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.

4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

THE INSTRUCTIONS FOR MEMBERS FOR e-VOTING ON THE DAY OF THE AGM ARE AS UNDER: -

1. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.
2. Only those Members/ shareholders, who will be present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the AGM.
3. Members who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.
4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the AGM shall be the same person mentioned for Remote e-voting.

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

1. Member will be provided with a facility to attend the AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for Access to NSDL e-Voting system. After successful login, you can see link of "VC/OAVM" placed under "Join meeting" menu against company name. You are requested to click on VC/OAVM link placed under Join Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.
2. Members are encouraged to join the Meeting through Laptops for better experience.
3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
4. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
5. Shareholders who would like to express their views/have questions may send their questions in advance mentioning their name demat account number/folio number, email id, mobile number at cs@signoria.in. The same will be replied by the company suitably.

ANNEXURE TO THE NOTICE

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013 FORMING PART OF THE NOTICE

The following detailed statement sets out all the material facts relating to a special business, cited in the accompanying Notice of the AGM:

Item No. 3

The present Authorised Share Capital of the Company is Rs. 5,50,00,000 (Rupees Five Crore Fifty Lakh) divided into 55,00,000 equity shares of Rs. 10/- each.

The proposed increase in the Authorised Share Capital of the Company is being undertaken to provide adequate headroom for the Company's anticipated growth and business expansion plans. The Company expects to require additional capital resources from time to time to support the expansion of its existing business operations, undertake new business opportunities, strengthen its financial position and meet its future funding requirements. Accordingly, it is considered appropriate to increase the Authorised Share Capital of the Company so as to enable the Company to raise and issue further share capital, as and when required, subject to applicable laws, approvals and other regulatory requirements.

It is therefore proposed to increase the Authorised Share Capital of the Company from Rs. 5,50,00,000 (Rupees Five Crore Fifty Lakh) divided into 55,00,000 equity shares of Rs. 10/- each, to Rs. 10,00,00,000 (Rupees Ten Crore) divided into 1,00,00,000 equity shares of Rs. 10/- each by creation of additional Equity Shares ranking pari passu with the existing Equity Shares in all respects as per the Memorandum and Articles of Association of the Company.

Consequently, Clause 5 of the Memorandum of Association would also require alteration so as to reflect the increased Authorised Share Capital of the Company.

The proposal for increase in Authorised Share Capital and amendment of Memorandum of Association of the Company requires approval of members at a general meeting.

None of the Directors or Key Managerial Personnel of the Company or their respective relatives, are in any way concerned or interested, financially or otherwise in the said resolution except to the extent of their shareholding, if any

The consent of the members is, therefore, being sought for passing of the aforesaid resolution as an Ordinary Resolution.

Item No. 4

Based on the recommendation of the Nomination and Remuneration Committee and the Board of Directors ("the Board") of the Company at their meeting held on 27th August 2026, to appoint Mrs. Sarita Joshi (DIN: 11904754) as a Director (Non-Executive and Independent) of the Company, to hold office for a term of 5 (Five) consecutive years from 24th September, 2026 up to 23rd September, 2031.

In the opinion of the Board, Mrs. Sarita Joshi fulfils the conditions specified in the Companies Act, 2013 (the "Act"), rules made thereunder and SEBI (Listing obligations and disclosure requirements) Regulations 2015 ("Listing Regulations") for appointment as an Independent Director of the Company and is independent of the management of the Company. Brief profile of Mrs. Sarita Joshi is attached herewith as "**ANNEXURE-II**"

She confirmed that she is not aware of any circumstance or situation which exists or may be reasonably anticipated that could impair or impact her ability to discharge her duties as an Independent Director without any external influence. Further, she is neither disqualified from being appointed as a Director in terms of Section 164(2) of the Companies Act, 2013, nor debarred from holding the office of director by virtue of any SEBI order or any other such authority and has successfully registered herself in the Independent Director's data bank maintained by Indian Institute of Corporate Affairs.

In terms of Section 149, 150 and 152 read with Schedule IV and any other applicable provisions, if any of the Act and rules made thereunder and the Listing Regulations, it is proposed that Mrs. Sarita Joshi be appointed as Independent Directors for a term of five consecutive years with effect from 24th September, 2026 up to 23rd September, 2031. The terms and conditions and sitting fees payable to Mrs. Sarita Joshi, Independent Director, for Board and Committee meetings may be amended from time to time as may be decided by the Board on recommendation of Nomination and Remuneration Committee.

Mrs. Sarita Joshi is interested in the aforesaid resolution. The Company has received from her a declaration of independence under Section 149(7) of the Act, her consent to act as Director in Form DIR-2, and a declaration that she is not disqualified under Section 164(2) of the Act.

Save and except the above, none of the Directors, Key Managerial Personnel and their relatives are in any way, concerned or interested, financially or otherwise, in the proposed resolutions, except to the extent of their shareholding

The consent of the members is, therefore, being sought for passing of the aforesaid resolution as an Ordinary Resolution.

The Company has received a notice in writing under Section 160 of the Act from a Member signifying his/her intention to propose the candidature of Mrs. Sarita Joshi for the office of Director of the Company. In terms of the first proviso to Section 160(1) of the Act, no deposit is required to be made in respect of such candidature, the appointment being recommended by the Nomination and Remuneration Committee and the Board of Directors.

Mrs. Sarita Joshi has registered herself in the data bank of independent directors maintained by the Indian Institute of Corporate Affairs and is required to pass, within the period prescribed under Rule 6(4) of the Companies (Appointment and Qualification of Directors) Rules, 2014, the online proficiency self-assessment test.

Item No. 5

Pursuant to the provisions of Section 188 of the Companies Act, 2013 read with the Companies (Meetings of Board and its Powers) Rules, 2014, the Related Party Transactions as mentioned in clause (a) to (g) of the said section requires a Company to obtain approval of the Board of Directors and subsequently the Shareholders of the Company by way of ordinary resolution in case the value of the Related Party Transactions exceed the stipulated thresholds prescribed in Rule 15 of the said Rules and transactions other than in ordinary course of business and on arm's length basis.

Parties given in the below inserted table are related parties of your Company, within the meaning of subsection (76) of section 2 of the Act and Regulation 2 (1) (zb) of SEBI Listing Regulations. Your company does sale, purchase, provides / receives services to / from them and also provides financial support to them, which are significant for expansion and growth of your Company. The Board is of the opinion that proposed transactions with above related parties are in the best interest of the Company and the Members. Your Company proposes to enter into transactions with these parties during financial year 2026-27 which are likely to be material transactions.

Accordingly, the related party transactions as recommended by the Audit Committee and approved by the Board of Directors at their respective meetings are hereby placed before the shareholders for their approval by way of ordinary resolution to enable the Company to enter into the following Related Party Transactions in one or more tranches. The transactions under consideration, are proposed to be entered into by the Company with the following related parties in the ordinary course of business and at arms' length basis. The particulars of the proposed related party transactions are as below:

Sr. No.	Name (s) of the related party & nature of relationship	Nature of contracts/ arrangements/ transaction	Maximum amount of transaction to be entered	Duration of the contracts/ arrangements/ transaction	Salient terms of the contracts or arrangements or transaction including the value, if any	Amount paid as advances, if any
1.	Herble Print Private Limited (Subsidiary)	Sale of any Goods or Materials	2,00,00,000.00	April 01, 2026 to March 31, 2027	Ongoing contract	NA
2.	Herble Prints Private Limited (Subsidiary)	Purchase of any Goods or Materials	15,00,00,000.00	April 01, 2026 to March 31, 2027	Ongoing contract	NA

None of the Directors or Key Managerial Personnel or their relatives are directly or indirectly concerned or interested, financially or otherwise, in the said resolution, except Mr. Vasu Dev Agarwal (DIN: 00178146), Chairman and Managing Director, Mrs. Babita Agarwal (DIN: 08505902), Whole-Time Director and Mr. Mohit Agarwal (DIN: 07501010), Director (Non-Executive Non-Independent), mentioned to the extent of his/her respective shareholding or Directorship, if any, in the Company.

The consent of the members is, therefore, being sought for passing of the aforesaid resolution as an Ordinary Resolution.

Item No. 6

Based on the recommendation of the Nomination and Remuneration Committee and pursuant to the approval of the Board of Directors at its meeting held on August 27, 2026, the Board has approved a revision in the remuneration payable to Mr. Vasu Dev Agarwal (DIN: 00178146), Chairman and Managing Director in view of his contribution to the growth and affairs of the Company.

1.	Basic Salary	Fixed Salary of Rs. 54,00,000 per annum with merit based annual increment, as may be recommended by the NRC and approved by the Board of the Company, from time to time. The aforesaid fixed salary may be bifurcated by way of salary, allowances and other components, as per the rules and policies of the Company for the time being in force and as determined by the Board of the Company.
2.	Perquisites & Allowance	He would be entitled to other perquisites as per the rules of the Company as applicable. The perquisites and benefits are to be evaluated as per the income tax rules, 1962 and in the absence of the same, applicable rules at the cost to the company.
3.	Leave Encashment	Payable to the Chairman and Managing Director as per the rules of the Company.
4.	Gratuity	As per the policy of the Company.

The Board recommended the payment of minimum remuneration in case of absence of profits or inadequacy of profits of the company to Mr. Vasu Dev Agarwal (DIN: 00178146), Chairman and Managing Director for your approval as special resolution.

The Company has confirmed that there is no default in repayment of any of its debts (including public deposits) or debentures or interest payable thereon for a continuous period of thirty days in the preceding financial year before the date of the Board meeting at which the said recommendation was approved.

Accordingly, the Board in line with the NRC's recommendation and in the interest of the Company, recommends the Special Resolution as set out at Item No. 6 of the Notice for the approval of Members of the Company.

None of the other Directors, Key Managerial Personnel and their relatives are in any way, concerned or interested, financially or otherwise in the resolution set out at Item No. 6, except Mr. Vasu Dev Agarwal (DIN: 00178146), Chairman and Managing Director himself, Mrs. Babita Agarwal (DIN: 08505902), Whole-Time Director and Mr. Mohit Agarwal (DIN: 07501010), Director (Non-Executive Non-Independent) and their relatives.

STATEMENT OF INFORMATION REQUIRED UNDER SECTION II OF PART II OF SCHEDULE V TO THE COMPANIES ACT, 2013

I. GENERAL INFORMATION:

(1) Nature of Industry: Manufacturing of textile items (ladies kurtis) and other related activities.

(2) Date or expected date of commencement of commercial production: Not Applicable, as the Company is an existing, going concern already engaged in commercial production.

(3) In case of new companies, expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus: Not Applicable.

(4) Financial performance based on given indicators (Rs. in lakh): Turnover – Rs. 4,045.12 lakh for FY 2025-26; Net Profit as computed under Section 198 of the Act – Rs. 659.21 lakh for FY 2025-26; Profit after tax as per financial statements – Rs. 418.65 lakh for FY 2025-26.

(5) Foreign investments or collaborations, if any: Nil.

II. INFORMATION ABOUT THE APPOINTEE

(1) Background details: Mr. Vasu Dev Agarwal is the Chairman and Managing Director and one of the Promoters of the Company. He has been associated with the Company since its inception and has been responsible for the overall management, strategic direction and day-to-day affairs of the Company.

(2) Past remuneration: Rs. 54,00,000 per annum for FY 2025-26.

(3) Recognition or awards: The recognition received by the Company at the Jaipur Garment Club Association Exhibition 2026, where the Company was recognised among the Top 50.

(4) Job profile and his suitability: As Chairman and Managing Director, Mr. Vasu Dev Agarwal is responsible for the overall management, strategic planning, business development and operations of the Company. Considering his long-standing association with the Company and its business, the Board considers him suitable for the position.

(5) Remuneration proposed: Fixed Salary of Rs. 54,00,000 per annum with merit-based annual increment as may be recommended by the NRC and approved by the Board, together with perquisites and allowances, leave encashment and gratuity as

per the rules/policy of the Company, as more particularly set out in the Explanatory Statement to Item No. 6 of this Notice.

(6) Comparative remuneration profile with respect to industry, size of the Company, profile of the position and person: Having regard to the size of the Company, the industry in which it operates, and the qualifications, experience and responsibilities of Mr. Vasu Dev Agarwal, the Board/NRC is of the view that the remuneration proposed is reasonable and commensurate with the remuneration paid to similarly placed managerial personnel in companies of comparable size in the same industry.

(7) Pecuniary relationship, directly or indirectly, with the Company, or relationship with the managerial personnel, if any: Mr. Vasu Dev Agarwal holds 8,65,800 equity shares, representing 18.20% of the paid-up equity share capital of the Company, and draws remuneration as Chairman and Managing Director as disclosed above. He is the father of Mr. Mohit Agarwal, Director, and is related to Mrs. Babita Agarwal, Whole-Time Director, as disclosed elsewhere in this Notice.

III. OTHER INFORMATION:

(1) Reasons of loss or inadequate profits: The Company has not incurred any loss. For the financial year ended March 31, 2026, the Company recorded a turnover of ₹4,045.12 lakh and a profit after tax of ₹418.65 lakh, and its net profits computed under Section 198 of the Act stood at ₹659.21 lakh. As the Company operates in the ready-made garment manufacturing segment, which is working-capital intensive and subject to competitive pricing pressure and volatility in raw material (fabric and yarn) prices;

(2) Steps taken or proposed to be taken for improvement: (a) expansion of the product range and entry into adjacent categories within women's apparel;

(b) widening of the distribution network across new geographies, together with expansion of institutional, e-commerce and modern-trade channels;

(c) improvement in capacity utilisation of existing manufacturing facilities and rationalisation of the raw material procurement process, including consolidation of vendors and improved procurement planning to reduce input cost volatility;

(3) Expected increase in productivity and profits in measurable terms:

Barring unforeseen circumstances and subject to prevailing market conditions

IV. DISCLOSURES:

All elements of the remuneration package of the Directors, details of the fixed component and performance-linked incentives along with the performance criteria, service contracts, notice period and severance fees, and stock option details (if any), are disclosed in the Board's Report and the Annual Report of the Company for the financial year ended March 31, 2026.

Item No. 7

Based on the recommendation of the Nomination and Remuneration Committee and pursuant to the approval of the Board of Directors at its meeting held on August 27, 2026, the Board has approved a revision in the remuneration payable to Mrs. Babita Agarwal (DIN: 08505902), Whole-Time Director, in view of her contribution to the growth and affairs of the Company.

1.	Basic Salary	Fixed Salary of Rs. 30,00,000 per annum with merit based annual increment, as may be recommended by the NRC and approved by the Board of the Company, from time to time. The aforesaid fixed salary may be bifurcated by way of salary, allowances and other components, as per the rules and policies of the Company for the time being in force and as determined by the Board of the Company.
2.	Perquisites & Allowance	She would be entitled to other perquisites as per the rules of the Company as applicable. The perquisites and benefits are to be evaluated as per the income tax rules, 1962 and in the absence of the same, applicable rules at the cost to the company.
3.	Leave Encashment	Payable to the Whole Time Director as per the rules of the Company.
4.	Gratuity	As per the policy of the Company.

The Board recommended the payment of minimum remuneration in case of absence of profits or inadequacy of profits of the company to Mrs. Babita Agarwal (DIN: 08505902), Whole-Time Director for your approval as special resolution.

The Company has confirmed that there is no default in repayment of any of its debts (including public deposits) or debentures or interest payable thereon for a continuous period of thirty days in the preceding financial year before the date of the Board meeting at which the said recommendation was approved.

Accordingly, the Board in line with the NRC's recommendation and in the interest of the Company, recommends the Special Resolution as set out at Item No. 7 of the Notice for the approval of Members of the Company.

None of the other Directors, Key Managerial Personnel and their relatives are in any way, concerned or interested, financially or otherwise in the resolution set out at Item No. 7, except Mrs. Babita Agarwal (DIN: 08505902), Whole-Time Director herself, Mr. Vasu Dev Agarwal (DIN: 00178146), Chairman and Managing Director and Mr. Mohit Agarwal (DIN: 07501010), Director (Non-Executive Non-Independent) and their relatives.

STATEMENT OF INFORMATION REQUIRED UNDER SECTION II OF PART II OF SCHEDULE V TO THE COMPANIES ACT, 2013

I. GENERAL INFORMATION:

(1) Nature of Industry: Manufacturing of textile items (ladies kurtis) and other related activities.

(2) Date or expected date of commencement of commercial production: Not Applicable, as the Company is an existing, going concern already engaged in commercial production.

(3) In case of new companies, expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus: Not Applicable.

(4) Financial performance based on given indicators (Rs. in lakh): Turnover – Rs. 4,045.12 lakh for FY 2025-26; Net Profit as computed under Section 198 of the Act – Rs. 659.21 lakh for FY 2025-26; Profit after tax as per financial statements – Rs. 418.65 lakh for FY 2025-26.

(5) Foreign investments or collaborations, if any: Nil.

II. INFORMATION ABOUT THE APPOINTEE

(1) Background details: Mrs. Babita Agarwal is the Whole-Time Director and one of the Promoters of the Company. She has been associated with the Company since its inception and has been actively involved in its management and business operations.

(2) Past remuneration: Rs. 30,00,000 per annum for FY 2025-26.

(3) Recognition or awards: The recognition received by the Company at the Jaipur Garment Club Association Exhibition 2026, where the Company was recognised among the Top 50.

(4) Job profile and her suitability: As Whole-Time Director, Mrs. Babita Agarwal is involved in the management and day-to-day operations of the Company. Considering her long-standing association with the Company, the Board considers her suitable for the position.

(5) Remuneration proposed: Fixed Salary of Rs. 30,00,000 per annum with merit-based annual increment as may be recommended by the NRC and approved by the Board, together with perquisites and allowances, leave encashment and gratuity as per the rules/policy of the Company, as more particularly set out in the Explanatory Statement to Item No. 7 of this Notice.

(6) Comparative remuneration profile with respect to industry, size of the Company, profile of the position and person: Having regard to the size of the Company, the industry in which it operates, and the qualifications, experience and responsibilities of Mrs. Babita Agarwal, the Board/NRC is of the view that the remuneration proposed is reasonable and commensurate with the remuneration paid to similarly placed managerial personnel in companies of comparable size in the same industry.

(7) Pecuniary relationship, directly or indirectly, with the Company, or relationship with the managerial personnel, if any: Mrs. Babita Agarwal holds 8,65,800 equity shares, representing 18.20% of the paid-up equity share capital of the Company, and draws remuneration as Whole-Time Director as disclosed above. She is the wife of Mr. Vasu Dev Agarwal, Chairman and Managing Director, and mother of Mr. Mohit Agarwal, Director.

III. OTHER INFORMATION:

(1) Reasons of loss or inadequate profits: The Company has not incurred any loss. For the financial year ended March 31, 2026, the Company recorded a turnover of ₹4,045.12 lakh and a profit after tax of ₹418.65 lakh, and its net profits computed under Section 198 of the Act stood at ₹659.21 lakh. As the Company operates in the ready-made garment manufacturing segment, which is working-capital intensive

and subject to competitive pricing pressure and volatility in raw material (fabric and yarn) prices;

(2) Steps taken or proposed to be taken for improvement: (a) expansion of the product range and entry into adjacent categories within women's apparel;

(b) widening of the distribution network across new geographies, together with expansion of institutional, e-commerce and modern-trade channels;

(c) improvement in capacity utilisation of existing manufacturing facilities and rationalisation of the raw material procurement process, including consolidation of vendors and improved procurement planning to reduce input cost volatility;

(3) Expected increase in productivity and profits in measurable terms:

Barring unforeseen circumstances and subject to prevailing market conditions.

IV. DISCLOSURES:

All elements of the remuneration package of the Directors, details of the fixed component and performance-linked incentives along with the performance criteria, service contracts, notice period and severance fees, and stock option details (if any), are disclosed in the Board's Report and the Annual Report of the Company for the financial year ended March 31, 2026.

Item No. 8

The role and responsibilities of the Non-Executive Directors (NEDs) have evolved significantly in recent years, with increased expectations in the areas of corporate governance, strategic oversight, risk management, regulatory compliance, stakeholder engagement and sustainability. Besides attending meetings of the Board and its Committees, the NEDs devote considerable time towards providing strategic guidance, independent oversight and objective advice to the management. They bring to the Board diverse experience, domain expertise, industry knowledge and independent judgment, thereby contributing meaningfully to the Company's governance framework, long-term strategy, sustainable growth and value creation. In recognition of the enhanced responsibilities, increased oversight obligations and the significant time commitment expected of the NEDs, the Board of Directors, based on the recommendation of the Nomination and Remuneration Committee ("NRC"), considers it appropriate to continue payment of remuneration by way of commission to the NEDs.

The aggregate commission payable to all the NEDs in any financial year shall not exceed one per cent (1%) of the net profits of the Company computed in accordance with Section 198 of the Act, and in the event of inadequacy or absence of profits, such commission be paid in accordance with the limits prescribed under Schedule V of the Act.

The quantum of commission payable to each NED shall be determined by the Board of Directors, based on the recommendation of the NRC, after considering, inter alia, the roles and responsibilities of the respective Directors, their participation and contribution at the meetings of the Board and its Committees, time devoted to the affairs of the Company and such other relevant factors as the Board may deem appropriate.

The payment of commission shall be in addition to the sitting fees payable to the NEDs for attending meetings of the Board and/or its Committees and

reimbursement of expenses incurred for participation in such meetings, as may be applicable.

Accordingly, pursuant to the provisions of Sections 197, 198 and other applicable provisions, if any, of the Act, read with Schedule V thereto, the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, approval of the members is sought to authorize payment of remuneration by way of commission to the NEDs, including Independent Directors, for a further period of three years commencing from the financial year 2026-27 till the financial year 2028-29.

The Company has confirmed that there is no default in repayment of any of its debts (including public deposits) or debentures or interest payable thereon for a continuous period of thirty days in the preceding financial year before the date of the Board meeting at which the said recommendation was approved.

Accordingly, the Board in line with the NRC's recommendation and in the interest of the Company, recommends the Special Resolution as set out at Item No. 8 of the Notice for the approval of Members of the Company.

None of the other Directors, Key Managerial Personnel and their relatives are in any way, concerned or interested, financially or otherwise in the resolution set out at Item No. 8, except Mr. Mohit Agarwal (DIN: 07501010), Director (Non-Executive Non-Independent) himself, Mrs. Babita Agarwal (DIN: 08505902), Whole-Time Director and Mr. Vasu Dev Agarwal (DIN: 00178146), Chairman and Managing Director and their relatives.

**BY ORDER OF THE BOARD OF DIRECTORS
FOR SIGNORIA CREATION LIMITED**

**VASU DEV AGARWAL
CHAIRMAN AND MANAGING DIRECTOR
DIN: 00178146**

**PLACE: JAIPUR
DATE: AUGUST 27, 2026**

Brief details under regulation 36 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard – 2 issued by the Institute of Company Secretaries of India of Directors seeking appointment/re-appointment in the forthcoming Annual General Meeting.

"ANNEXURE-I"

Name of Director	Mr. Mohit Agarwal
Age	29 Years
DIN	07501010
Nationality	Indian
Date of First Appointment	27/02/2023
Qualifications	He has completed his Bachelor in Business Administration from the University of Rajasthan in the year 2018. His knowledge of manufacturing is comprehensive, encompassing a deep understanding of its technical aspects. He actively participates in various Textile & Garments fairs, exhibitions, and IPF events that underlines his commitment to stay informed about industry trends and advancements.
Experience	He has more than 7 Years of Experience in Garments Industry. His wealth of knowledge and experience encompasses various aspects of organizational product sales. He possesses a deep understanding of procuring raw materials for the organization at competitive prices. He excels in bridging the gap between customers and the organization, ensuring the delivery of top-tier products and services at competitive market prices.
Brief Resume of the Director	Mr. Mohit Agarwal (DIN: 07501010) is a Director in Signoria Creation Limited since February 27, 2023 and serving in the capacity of Non-Executive Non-Independent Director of the Company, brings a wealth of expertise and strategic vision to the Company. He has completed his Bachelor in Business Administration from the University of Rajasthan in the year 2018. He has more than 7 Years of Experience in Garments Industry. His wealth of knowledge and experience encompasses various aspects of organizational product sales. At present he is serving as Director on the Board of Signoria Creation Limited.
Terms and Conditions of Appointment / Re-	Re-appointment as Non-Executive-Non-Independent Director, liable to retire by rotation.

appointment	
Details of remuneration sought to be paid	As mentioned in the resolution and explanatory statement.
Details of Remuneration last drawn	INR 10,20,000/- per annum for the financial year ended March 31, 2026
Expertise in specific functional area	Sales and Marketing
List of the directorships held in other companies	Signoria Prints Private Limited (formerly known as Signoria Fashions Private Limited) Herble Prints Private Limited
No. of Board Meetings attended during the Year	He has attended 7 (Seven) Board Meetings during the financial year 2025-26.
Memberships/Chairmanship of Committees across all Public Companies	NA
Disclosure of relationships between Directors, Manager and other Key Managerial Personnel of the Company inter-se	Son of Mr. Vasu Dev Agarwal and Mrs. Babita Agarwal
Shareholding in the Company as on March 31, 2026	802,200
Names of listed entities in which the person also holds directorship and the membership of Committees of the board	Signoria Creation Limited - Non-Executive-Non-Independent Director Membership of Committees in Signoria Creation Limited: a. Nomination & Remuneration Committee b. Stakeholders Relationship Committee
Name of listed Entities from which the Director has resigned in the last three (3) years	Nil

“ANNEXURE-II”

Name of Director	Mrs. Sarita Joshi
Age	37 Years
DIN	11904754
Nationality	Indian
Date of First Appointment	Proposed to be appointed w.e.f. 24.09.2026
Qualifications	She has completed her Bachelor of Arts (B.A.) and Bachelor of Education (B.Ed.). Her educational background has provided her with a broad academic foundation, along with communication, analytical and interpersonal skills.
Experience	She possesses experience in communication, coordination, and interpersonal engagement. Her educational background and personal attributes provide her with a broad perspective and enable her to contribute constructively to discussions and deliberations at the Board level.
Brief Resume of the Director	Mrs. Sarita Joshi is proposed to be appointed as an Independent Director of the Company. She has completed her Bachelor of Arts (B.A.) and Bachelor of Education (B.Ed.). Her academic background, together with her communication, analytical and interpersonal skills, provides her with a broad perspective. She is expected to contribute objectively to the deliberations of the Board and support the Company in maintaining sound corporate governance and transparent decision-making practices.
Terms and Conditions of Appointment / Re-appointment	Appointment as an Independent Director.
Details of remuneration sought to be paid	As mentioned in the resolution and explanatory statement.
Details of Remuneration last drawn	Nil
Expertise in specific functional area	She possesses expertise in communication and stakeholder engagement, which the Board considers valuable for its overall functioning and governance.
List of the directorships held in other companies	Nil
No. of Board Meetings attended during the Year	Not Applicable, being a proposed appointee
Memberships/Chairmanship of Committees across all Public Companies	Nil
Disclosure of relationships	None

between Directors, Manager and other Key Managerial Personnel of the Company inter-se	
Shareholding in the Company as on March 31, 2026	Nil
Names of listed entities in which the person also holds directorship and the membership of Committees of the board	Nil
Name of listed Entities from which the Director has resigned in the last three (3) years	Nil

Corporate Information

BOARD OF DIRECTORS

Mr. Vasudev Agarwal : Chairman &
Managing Director
Mrs. Babita Agarwal : Whole-Time Director
Mr. Mohit Agarwal : Non-Executive Director
Ms. Harsha Tinker : Independent Director
Ms. Pratibha Soni : Independent Director

AUDIT COMMITTEE COMPOSITION

Ms. Pratibha Soni : Chairperson |
Independent Director
Ms. Harsha Tinker : Member |
Independent Director
Mrs. Babita Agarwal : Member |
Whole-Time Director

KEY MANAGEMENT PERSONNEL

Mr. Sanjay Kumar Saxena : Chief Financial Officer
Ms. Priyanshi Agrawal : Company Secretary
& Compliance Officer

NOMINATION & REMUNERATION COMMITTEE COMPOSITION

Ms. Harsha Tinker : Chairperson |
Independent Director
Ms. Pratibha Soni : Member |
Independent Director
Mr. Mohit Agarwal : Member |
Non-Executive Director

CORPORATE IDENTIFICATION

CIN : L18209RJ2019PLC066461
GSTIN : 08ABCCS7004G1ZI

STATUTORY AUDITOR

Firm : M/s Vinod Singhal & Co. LLP
Constitution : Chartered Accountants
FRN : 005826C/C400276

STAKEHOLDERS' RELATIONSHIP COMMITTEE COMPOSITION

Mr. Mohit Agarwal : Chairperson |
Non-Executive Director
Ms. Pratibha Soni : Member |
Independent Director
Mrs. Babita Agarwal : Member |
Whole-Time Director

SECRETARIAL AUDITOR

Firm : M/s S.K. Joshi & Associates
Constitution : Practicing Company Secretaries
Firm / ICSI Code : P2008RJ064900
Auditor : Mr. Sanjay Kumar Joshi,
M. No.: F5745; CoP No. 7342

REGISTRAR & TRANSFER AGENT

Name : Bigshare Services Private Limited
Address : Office No. S6-2, 6th Floor, Pinnacle
Business Park, Next to Ahura Centre,
Mahakali Caves Road, Andheri (East),
Mumbai – 400093, Maharashtra
Website : www.bigshareonline.com

Corporate Information

CORPORATE PROFILE

Nature of Business : Manufacturing, marketing and retailing of women's apparel

Principal Brand : Signoria

Key Categories : Kurtis, pants, tops, co-ord sets, dupattas and gowns

Registered City : Jaipur, Rajasthan

LISTING & SECURITIES

Stock Exchange : National Stock Exchange of India Limited – NSE Emerge

Symbol : SIGNORIA

ISIN : INEORDE01010

Listing Date : 19 March 2024

INTERNAL AUDITOR

Firm : M/s A J M K & Associates

Constitution : Chartered Accountant Firm

FRN : 019318C

DEPOSITORY CONNECTIVITY

Depositories : NSDL and CDSL

ISIN : INEORDE01010

Dematerialized : 100% of equity shares were held in dematerialized form as on 31st March 2025 in the latest available Annual Report

INVESTOR / SHAREHOLDER CONTACT

Company Secretary : Mrs. Priyanshi Agrawal

Email : cs@signoria.in

RTA : Big share Services Private Limited

RTA Website : www.bigshareonline.com

BOARD COMPOSITION

Total Directors : 5

Executive Directors : 2

Non-Executive Non-Independent : 1

Independent Directors : 2

REGISTERED OFFICE / CORPORATE OFFICE

Address : Plot No. H1-74, RIICO Industrial Area, Mansarovar, Jaipur – 302020, Rajasthan, India

Email : info@signoria.in | signoriajaipur@gmail.com

Website : www.signoria.in

Phone : +91-9358838840, +91-9829061590



GROWING TOGETHER



CONTACT US

 REGISTERED OFFICE / CORPORATE OFFICE

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