

34TH
ANNUAL REPORT
2025-2026

SAAKETA INVESTMENT SERVICES LIMITED

3-4-616/1, 2ND FLOOR, NARAYANAGUDA, HYDERABAD - 500029

CORPORATE INFORMATION

CIN	:	L74140TG1992PLC014483
Board of Directors		
Shri. T. Naveena Chandra	:	Managing Director
Shri. Ch Jagadeshwar Rao	:	Executive Director
Shri. B. Amaranatha Sastry	:	Promoter Director
Shri. K. Venkata Narayana	:	Independent Director
Shri. P Gopala Krishna	:	Independent Director
Smt. Surekha Bhamidimarri	:	Director
Registered Office	:	3-4-616/1, 2 nd Floor, Narayanguda, Hyderabad – 500 029, Telangana
Company Secretary & Compliance Officer	:	Mr. Ch. Jagadeshwar Rao
Chief Financial Officer	:	Mr. Ramesh Duvvuri
Auditors	:	M/s. B.N.R ASSOCIATES Chartered Accountants #404, PRAGATI PRIDE, H. No. 3-4-520, Opp. Aruna Studio Barkatpura Hill Fort, Street No.2, Basheerbagh, Hyderabad - 500027
Bankers	:	HDFC Bank Limited AXIS Bank Limited ICICI Bank Limited
Listing Share Transfer Agents	:	Calcutta Stock Exchange Limited Aarthi Consultants Private Limited 1-2-285, Domalguda, Hyderabad, Telangana
Investor e-mail ID	:	cjrao.saaketa@gmail.com



NOTICE

Notice is hereby given that the 34th Annual General Meeting of the Members of the SAAKETA INVESTMENT SERVICES LIMITED (CIN: L74140TG1992PLC014483) will be held on Wednesday, the 30th day of September, 2026 at 11:00 AM at Sundarayya VignanaKendram, Baghlingampally, Hyderabad- 500029 to transact the following business:

ORDINARY BUSINESS:

1. To receive, consider and adopt the Audited Financial Statements of the Company for the financial year ended 31st March, 2026, including the Audited Balance Sheet as at 31st March, 2026, the Statement of Profit & Loss and Cash Flow Statement for the year ended on that date and reports of the Board of Directors and Auditors there on.
2. To appoint a Director in place of Sri. BHUVANAGIRI AMARANATHA SASTRY (DIN: 01421966) who retires by rotation and being eligible, offers himself for re-appointment.
3. To appoint a Director in place of Smt. SUREKHA BHAMIDIMARRI (DIN: 08158330) who retires by rotation and being eligible, offers herself for re-appointment.

For and on behalf of the Board of Directors

Sd/-

Place: Hyderabad
Date: 01.09.2026

T. Naveena Chandra
Managing Director
DIN: 00231636

Notes:

1. A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ENTITLED TO APPOINT A PROXY TO ATTEND THE MEETING AND VOTE INSTEAD OF HIMSELF. THE PROXY NEED NOT BE A MEMBER OF THE COMPANY.
2. A person can act as a proxy on behalf of members not exceeding fifty and holding in the aggregate not more than 10% of the total share capital of the Company carrying voting rights. A member holding more than 10% of the total share capital of the Company carrying voting rights may appoint a single person as proxy and such person shall not act as a proxy for any other person or shareholder.

Proxies, in order to be effective, must be received at the registered office of the Company, duly completed and signed, not less than forty-eight hours before the commencement of the meeting. A proxy form is annexed herewith. Proxies submitted on behalf of the Companies, Societies etc. must be supported by appropriate resolution / authority, as applicable.

3. Details in respect of Director seeking appointment / re appointment at the Annual General Meeting are given at the end of this Notice. The Directors have furnished the requisite declarations for their appointment / re-appointment.
4. Register of members of the Company and Share Transfer Books will remain closed from 24-09-2026 to 30-09-2026 (both days inclusive).
5. Members holding shares in the same name under different Ledger Folios are requested to apply for consolidation of such Folios and send the relevant share certificates to the Share Transfer Agent/Company.
6. In case of joint holders attending the meeting, only such joint holder who is higher in the order of names will be entitled to vote.
7. Members holding shares in the dematerialized mode are requested to intimate all changes with respect to their bank details, mandate, nomination, power of attorney, change of address, change in name etc., to their Depository Participants (DP).
8. Members desiring any information as regards accounts are requested to write to the Company at least seven days before the date of the meeting to enable the management to keep the information ready at the meeting.
9. Members may also note that the Notice of the 34th Annual General Meeting is available on the Company's website: www.saaketa.com.

In compliance with the MCA Circulars and SEBI Circular dated May 12, 2020, Notice of the AGM along with Annual Report 2025-2026 is being sent only through electronic mode to those Members whose e-mail addresses are registered with the Company / Depository Participants. Members may note that the Notice and the Annual Report 2025-2026 will also be available on the Company's website at www.saaketa.com and on the website of CDSL www.evotingindia.com.

To support 'Green Initiative', members who have not registered their email addresses are requested to register the same with the Company's Registrar and Share Transfer Agent/ their Depository Participants in respect of shares held in physical/electronic mode, respectively.

10. As required under the Secretarial Standards on General Meetings (SS-2) issued by the Institute of Company Secretaries of India, a route map, including a prominent land mark, showing directions to reach the AGM venue is annexed hereto.
11. The shares of the Company are listed at the Calcutta Stock Exchange. The Listing Fee for the year 2026-2027 has been paid to the Calcutta Stock Exchange.
12. Information required under SEBI (LODR) Regulations, 2015 entered into with the Stock Exchange(s) with respect to the Directors retiring by rotation and Directors who are retiring at this Annual General Meeting is given under the head "Corporate Governance".

13. Members who hold shares in dematerialized form are requested to bring their client ID and DP IDs for easier identification of attendance at the meeting.
14. Shareholders holding shares in physical form are invited to contribute to the cause of Green Initiative by registering their e-mail ID, by submitting the E-Communication registration form inserted in the Annual Report.
15. The facility for voting through poll shall also be made available at the AGM and the Members attending the meeting, who have not cast their vote by remote e-Voting shall be able to exercise their right to vote at the Annual General Meeting.
16. The Securities and Exchange Board of India (SEBI) has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit their PAN to their Depository Participants with whom they are maintaining their demat accounts. Members holding shares in physical form can submit their PAN details to the Company/RTA.
17. The Members who have cast their vote by remote e-Voting prior to the Annual General Meeting may also attend the Annual General Meeting but shall not be entitled to cast their vote again.
18. The Scrutinizer shall, immediately after the conclusion of voting at the AGM, first count the votes cast at the Meeting, thereafter unblock the votes cast through remote e-voting, in the presence of at least two (2) witnesses not in the employment of the Company.
19. The Scrutinizer will collate the votes cast at the AGM and votes downloaded from the e- voting system and make not later than 48 hours from the conclusion of the AGM, a consolidated Scrutinizer's Report of the total votes cast in favour or against, if any, to the Chairman or a person authorized by him in writing, who shall countersign the same.
20. The results declared along with the Scrutinizer's Report shall immediately be placed on the Company's website www.saaketa.com and will be communicated to Stock Exchange, where the shares of the Company are listed.
21. Voting through Electronic Means:

In compliance with provisions of Section 108 of the Companies Act, 2013 and Rule 20 of the Companies (Management and Administration) Rules 2014, the Company is pleased to inform you a facility to exercise your voting right at the Annual General Meeting by electronic means (e-Voting) and the business may be transacted through e-voting Services provided by Central Depository Services Ltd (CDSL).

The procedure and instruction for e-voting are as under:

The instructions for shareholders voting electronically are as under:

- (i) The voting period begins on 27-09-2026 at 9:00 a.m. and ends on 29-09-2026 at 5:00 p.m. During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date of 23-09-2026, may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.

- (ii) The shareholders should log on to the e-voting website www.evotingindia.com.
- (iii) Click on Shareholders.
- (iv) Now Enter your User ID
- For CDSL: 16 digits beneficiary ID,
 - For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
 - Members holding shares in Physical Form should enter Folio Number registered with the Company.
- (v) Next enter the Image Verification as displayed and Click on Login.
- (vi) If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier voting of any company, then your existing password is to be used.
- (vii) If you are a first time user follow the steps given below:

	For Members holding shares in Demat Form and Physical Form
PAN	Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) - Members who have not updated their PAN with the Company/Depository Participant are requested to use the first two letters of their name and the 8 digits folio number in the PAN field. - In case the folio number is less than 8 digits enter the applicable number of 0's before the number after the first two characters of the name in CAPITAL letters. eg. If your name is Ramesh Kumar with folio number is 1 then enter RA00000001 in the PAN field.
DOB	Enter the Date of Birth as recorded in your demat account or in the company records for the said demat account or folio in dd/mm/yyyy format.
Dividend Bank Details	Enter the Dividend Bank Details as recorded in your demat account or in the company records for the said demat account or folio. Please enter the DOB or Dividend Bank Details in order to login. If the details are not recorded with the depository or company please enter the member id / folio number in the Dividend Bank details field as mentioned in instruction (v).

- (viii) After entering these details appropriately, click on "SUBMIT" tab.

- (ix) Members holding shares in physical form will then directly reach the Company selection screen. However, members holding shares in demat form will now reach 'Password Creation' menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.
- (x) For Members holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.
- (xi) Click on the EVSN for the relevant <Company Name> on which you choose to vote.
- (xii) On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO" for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.
- (xiii) Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.
- (xiv) After selecting the resolution you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on "OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.
- (xv) Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.
- (xvi) You can also take out print of the voting done by you by clicking on "Click here to print" option on the Voting page.
- (xvii) If Demat account holder has forgotten the same password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.
- (xviii) Note for Non – Individual Shareholders and Custodians
- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodian are required to log on to www.evotingindia.com and register themselves as Corporates.
 - A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.

- After receiving the login details they have to create compliance user should be created using the admin login and password. The Compliance user would be able to link the account(s) for which they wish to vote on.
- The list of accounts should be mailed to helpdesk.evoting@cdslindia.com and on approval of the accounts they would be able to cast their vote.
- A scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.

In case you have any queries or issues regarding e-voting, you may refer the Frequently Asked Questions ("FAQs") and e-voting manual available at www.evotingindia.com, under help section or write an email to helpdesk.evoting@cdslindia.com

General Instructions:

- The voting rights of Members shall be in proportion to the shares held by them in the paid up equity share capital of the Company as on 24th September, 2026.
- Members can opt for only one mode of voting, i.e., either by venue voting or e-voting. In case Members cast their votes through both the modes, voting done by e-voting shall prevail and votes cast through venue voting will be treated as invalid.
- Members who do not have access to e-voting facility have been additionally provided the facility through Ballot Form. They may send duly completed Ballot Form to the Scrutinizer at the Registered Office of the Company so as to reach on or before the conclusion of the 34th Annual General Meeting or can carry the same to the AGM and deposit in the Ballot Box during the Meeting. Members have the option to request for physical copy of Ballot Form by sending an e-mail to cjrao.saaketa@gmail.com by mentioning their Folio No./DP ID and Client ID.
- The facility for voting through ballot form shall also be made available at the meeting and the members attending the meeting who have not already cast their vote by e-voting shall be able to exercise their right at the meeting.
- The member who cast their vote by e-voting prior to the meeting may also attend the meeting, but shall not be entitled to cast their vote again.
- The Scrutinizer, after scrutinizing the votes cast at the meeting through poll and through remote e-voting will, not later than three days of conclusion of the Meeting, make a consolidated scrutinizer's report and submit the same to the Chairman. The results declared along with the consolidated scrutinizer's report shall be placed on the website of the Company www.saaketa.com and on the website of www.cdslindia.com. The results will simultaneously be communicated to the Stock Exchange.
- The result of the voting on the Resolutions at the Meeting will be announced by the Chairman or any other person authorized by him within two days of the AGM.

For and on behalf of the Board of Directors

Place: Hyderabad
Date: 01.09.2026

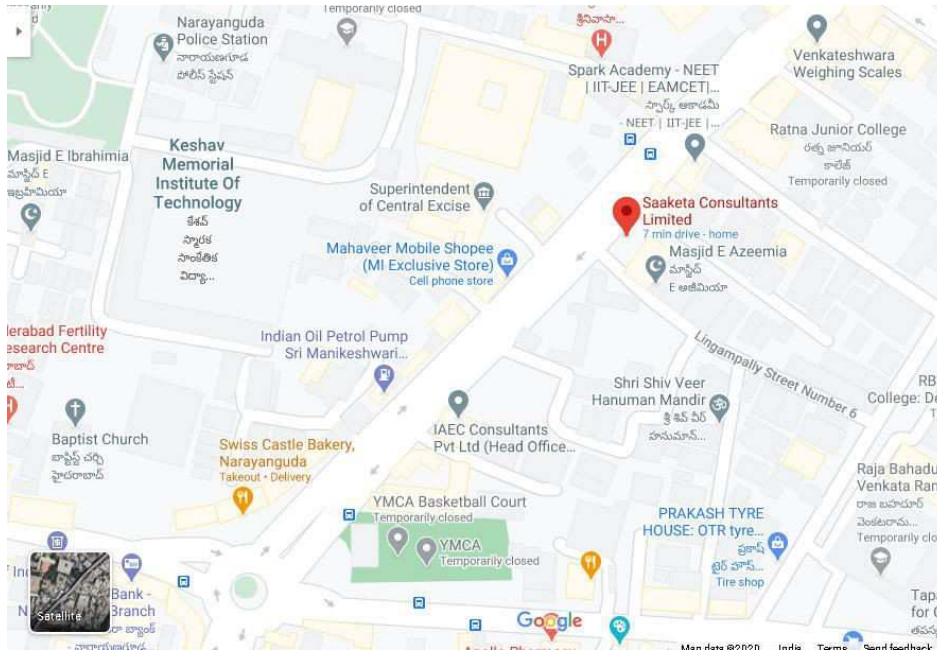
Sd/-
T Naveena Chandra
Managing Director
DIN: 00231636

**DETAILS OF DIRECTORS SEEKING RE-APPOINTMENT AT THE FORTHCOMING ANNUAL
GENERAL MEETING**

[Pursuant to Regulation 36 of SEBI (Listing Obligations and Disclosure
Requirements) Regulations, 2015 and Secretarial Standards-2 of General
Meetings]

Name	Mr. B. Amaranatha Sastry	Mrs. Surekha Bhamidimarri
Date of birth	15-07-1961	01-06-1962
Date of Appointment	08-07-1992	29-09-2018
Nationality	Indian	Indian
Qualification	CA., ACS	B.Tech
Address	B-12, ShantisikharaApts Rajbhavan Road Somajiguda Hyderabad- 500082 Telangana	301, Ashoka Lakeview Apartmetns, Kundanbagh, Begumpet, Hyderabad- 500016
Directorship in other Companies/ LLP	1.CHJ Securities Private Limited 2.Saaketa Commodities Private Limited 3.Saaketa Finstock Private Limited	1.KRAFTED VOYAGES LLP

Route Map:



DIRECTORS REPORT



To
The Members,
SAAKETA INVESTMENT SERVICES LIMITED

Your Directors have pleasure in presenting before you the 34th Annual Report together with the Audited Statements of account for the year ended 31st March, 2026.

FINANCIAL PERFORMANCE

(Amount in Rupees)

Particulars	Standalone	
	2025-2026	2024-2025
Revenue from Operations	4,65,07,100.00	5,74,15,200.00
Other income	1,03,36,800.00	1,08,46,700.00
Total Income	5,68,43,900.00	6,82,61,900.00
Total Expenditure	5,71,75,400.00	6,45,16,500.00
Profit Before Tax	3,31,500.00	37,45,400.00
Current Tax	-	8,75,000.00
Adj.of tax of earlier years	-	-
Deferred Tax	1,35,000.00	1,20,100.00
Net Profit/(Loss) for the period after tax	-4,66,500.00	27,50,300.00
Number of shares	30,02,900	30,02,900
Earnings per share	-0.155	0.915

OVERVIEW OF FINANCIAL PERFORMANCE

During the year, your Company achieved a total revenue of Rs. 5,68,43,900/- as against the previous year total revenue of Rs. 6,82,61,900/-. Net Loss of the Company for the year ended 31.03.2026 is Rs.4,66,500/- as against the previous year Profit of Rs.27,50,300/-.

CHANGE IN THE NATURE OF THE BUSINESS

During the year under review, there is no change in the nature of the business of the Company. The affairs of the Company are conducted in accordance with the accepted business practices and within the purview of the applicable legislations.

OUTLOOK FOR THE CURRENT YEAR

Management is taking all the initiatives for achieving the better performance of the company in the current year ahead.

MATERIAL CHANGES AND COMMITMENTS

There were no material changes and commitments affecting the financial position of the Company that have occurred between the end of the Financial Year 2025-2026 of the Company and the date of the report.

FIXED DEPOSITS:

The Company has not accepted any fixed deposits, within the meaning of section 73 of the Companies Act 2013, read with the Companies (Acceptance of Deposits) Rules, 2014 during the period under review.

DIVIDEND

The Company has not recommended any dividend for the year keeping in view the requirement of funds for the future prospects.

TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

Pursuant to the provisions of the Companies Act, 2013, dividend that remains unpaid or unclaimed for a period of 7 years will be transferred to the Investor Education and Protection Fund. As the Company doesn't have such unclaimed dividend for 7 years, hence the clause is not applicable.

TRANSFER TO RESERVES

During the year under review, the Company has not transferred any amounts to General Reserves.

INFORMATION ABOUT SUBSIDIARY / JOINT VENTURES / ASSOCIATE COMPANIES

The Company has no Subsidiaries, Associates and Joint Ventures during the financial year under review.

SHARE CAPITAL

The Authorized Share Capital of the Company as on date of Balance Sheet is Rs. 3,50,00,000/- divided into 35,00,000 equity shares of Rs . 10/- each.

The paid up share capital of the company as on date of balance sheet is Rs. 3,00,29,000/- divided into 30,02,900 equity shares of Rs . 10/- each.

During the year under review, there are no changes in the share capital.

BOARD OF DIRECTORS

Relevant information on composition of the Board of Directors and the number of meetings is provided in Board of Directors' section of Corporate Governance Report which forms part of this Annual Report.

In accordance with the requirements of the Companies Act, 2013 and Articles of Association of the Company, Sri. BHUVANAGIRI AMARANATHA SASTRY (DIN: 01421966) and Smt. SUREKHA BHAMIDIMARRI (DIN: 08158330) Directors of the Company retire by rotation and offers themselves for re-appointment. Your Board of Directors recommend their re-appointment.

Pursuant to the provisions of section 203 of the Companies Act, 2013, the Key Managerial Personnel of the Company are Shri. T. Naveen Chandra, Managing Director, Shri. Ramesh Duvvuri, Chief Financial Officer (CFO) and Shri.Ch. Jagadeshwar Rao, Company Secretary and Compliance Officer.

Remuneration and other matters provided in section 178 (3) of the Act has been disclosed in the Corporate Governance Report, which forms part of the report.

BOARD MEETINGS:

The Board met Four (4) times during the Financial Year. The meeting details are provided in the corporate governance report that forms part of this Annual Report. The maximum interval between any two meetings did not exceed 120 days as prescribed in the Companies Act, 2013.

MANAGEMENT DISCUSSION & ANALYSIS REPORT:

Pursuant to the provision of SEBI (LODR) Regulations, 2015 a report on Management Discussion & Analysis is herewith annexed as **Annexure – A** to this Report.

EXTRACT OF ANNUAL RETURN:

Pursuant to the amendments to Section 134(3)(a) and Section 92(3) of the Act read with Rule 12 of the Companies (Management and Administration) Rules, 2014, the Annual Return (Form MGT-7) for the financial year ended March 31, 2026 is available on the Company's website and can be accessed at www.saaketa.com.

CONSERVATION OF ENERGY, TECHNOLOGY TRANSFER AND FOREIGN EXCHANGE EARNINGS AND OUTGO:

Particulars pursuant to the provisions of section 134(3) (m) of the Act, read with the Companies (Accounts) Rules, 2014 is furnished in as **Annexure – B** to this report.

CORPORATE GOVERNANCE:

As per SEBI (LODR) Regulations, 2015 and Companies Act, 2013 on Corporate Governance, the Company has complied with Corporate Governance requirements. A separate section on Corporate Governance along with a certificate from auditor confirming the compliance forms part of the Report and marked as **Annexure - C**.

COMMITTEES OF THE BOARD

Audit Committee

The Company has constituted Audit Committee pursuant to the provisions of Companies Act, 2013. The scope and function of the Audit Committee is in accordance with Section 177 of the Companies Act, 2013. The members of the Audit Committee are:

- | | | | |
|---|-------------------------------------|---|----------|
| • | Shri. P Gopala Krishna | - | Chairman |
| • | Shri. K Venkat Narayana | - | Member |
| • | Shri. Bhuvanagiri Amaranatha Sastry | - | Member |

None of the recommendations made by the Audit Committee were rejected by the Board. During the year under review, the Audit Committee has met 4 times.

The details of the Committees of the Board viz., Audit Committee, Nomination and Remuneration Committee, and Stakeholders Relationship Committee are reported in the Report on Corporate Governance, which forms part of the Board's Report.

MEETING OF INDEPENDENT DIRECTORS

The details of the separate meeting of the Independent Directors are reported in the Report on Corporate Governance, which forms part of the Board's Report.

STATEMENT ON DECLARATION GIVEN BY INDEPENDENT DIRECTORS UNDER SUB-SECTION (6) OF SECTION 149

The Independent Directors have submitted the Declaration of Independence, as required pursuant to Section 149(7) of the Companies Act, 2013 stating that they meet the criteria of Independence as provided in sub-section (6).

FAMILIARIZATION PROGRAMME FOR INDEPENDENT DIRECTORS

All Independent Directors (IDs) inducted into the Board are presented with an overview of the Company's business operations, services, organization structures and about the Board constitution and its procedures. A policy on familiarization program for IDs has also been adopted by the Company and also posted on the website of the Company i.e., www.saaketa.com. More details are provided in the corporate governance report which forms part of this Annual Report.

ANNUAL EVALUATION OF BOARD PERFORMANCE AND PERFORMANCE OF ITS COMMITTEES AND OF DIRECTORS

Pursuant to the provisions of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board has carried out the annual performance evaluation of its own performance, the Directors individually as well as the evaluation of the working of its Audit and other Committees.

A structured questionnaire was prepared after taking into consideration inputs received from the Directors, covering various aspects of the Board's functioning such as adequacy of the composition of the Board and its Committees, Board culture, execution and performance of specific duties, obligations and governance.

A separate exercise was carried out to evaluate the performance of individual Directors including the Chairman of the Board, who were evaluated on parameters such as level of engagement and contribution, independence of judgments, safeguarding the interest of the Company and its minority shareholders etc. The performance evaluation of the Independent Directors was carried out by the entire Board. The performance evaluation of the Chairman and the Non-Independent Directors was carried out by the Independent Directors who also reviewed the performance of the Secretarial Department. The Directors expressed their satisfaction with the evaluation process.

POLICY ON DIRECTOR'S AND KEY MANAGERIAL PERSONNEL APPOINTMENT & REMUNERATION:

Your company adopted the policy on Director's Appointment & Remuneration. The objective of the policy is to ensure that Executive Directors and other employees are sufficiently compensated for their performance. The Policy seeks to provide criteria for determining qualifications, positive attributes, and independence of a director and also recommend a policy relating to the remuneration for the directors and key managerial personnel. Policy is available at www.saaketa.com

VIGIL MECHANISM / WHISTLE BLOWER POLICY

The Company has a Whistle Blower Policy framed to deal with instance of fraud and mismanagement if any, the details of the Policy are explained in the Corporate Governance Report and also posted on the website of the Company i.e., www.saaketa.com.

RISK MANAGEMENT POLICY

In terms of the requirement of Section 134(3)(n) of the Companies Act, 2013, the Company has developed and implemented the Risk Management Policy. Your Company believes that managing risks helps in maximizing returns. The Company's approach to addressing business risks is comprehensive and includes periodic review of such risks and a framework for mitigating risks and reporting mechanism of such risks.

The risk management framework is reviewed periodically by the Board. The details of the Policy is available on the website of the Company i.e., www.saaketa.com

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 186 OF THE COMPANIES ACT, 2013

There were no loans, guarantees or investments made by the Company under Section 186 of the Companies Act, 2013, during the year under review and hence the said provisions are not applicable.

RELATED PARTY TRANSACTIONS

There are no materially significant related party transactions made by the Company with Promoters, Directors or Key Managerial Personnel etc. which may have potential conflict with the interest of the Company at large.

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to Section 134(5) of the Companies Act, 2013, your Directors confirm that to the best of their knowledge and belief and according to the information and explanation obtained by them,

- i. In the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures;
- ii. Such accounting policies as mentioned in the notes to the financial statements have been selected and applied consistently and judgments and estimates that are reasonable and prudent made so as to give a true and fair view of the state of affairs of the company at the end of the Financial Year 2025-2026 and of the profit or loss of the Company for that period;
- iii. Proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- iv. the annual accounts for the year 2025-2026 have been prepared on a going concern basis;
- v. that proper internal financial controls were in place and that the financial controls were adequate and were operating effectively;
- vi. that systems to ensure compliance with the provisions of all applicable laws were in place and were adequate and operating effectively;

AUDITORS

- a) **M/s. BNR ASSOCIATES, Chartered Accountant, Hyderabad (Membership. No.000289S)** have been appointed as Statutory Auditors of the Company to hold office till the conclusion of the 37th Annual General Meeting of the Company to be held in the year 2029 at remuneration of Rs.1,00,000/- plus service tax, out-of-pocket expenses. A Certificate from them has been received to the effect that their re-appointment if made, would be within the prescribed limits.

AUDITORS REPORT

The observations made in the Auditors' Report are self-explanatory and therefore, do not call for any further comments u/s 134 of the Companies Act, 2013.

- b) **Internal Auditors :**

Your Board of Directors based on the recommendation of Audit Committee have appointed M/s. NIRANJAN&NARAYAN, as Internal Auditors of the Company. The Internal Auditors are submitting their reports.

- c) **Secretarial Audit:**

Pursuant to the provisions of Section 204 of the Companies Act 2013 and rules made there under, the Board has appointed Mr. N. Muneyya, Proprietor of M/s. N. Muneyya & Associates, Company Secretaries in Practice, to undertake the Secretarial Audit of the Company. The secretarial audit report is included as **Annexure – E** and forms an integral part of this report.

Observations in Secretarial Audit Report:

1. The Promoters are holding the shares in physical mode only and the shares of the Company are yet to be dematerialized. Hence, it is non-compliance with Reg. 31 of SEBI (LODR) Regulations, 2015;
2. The Trading of Company's Equity shares were suspended in Calcutta Stock Exchange. However, the company has filed application for revocation of suspension.

Explanation to observations in Secretarial Audit Report:

1. The promoters will ensure to dematerialize their shares of the company.
2. The company has filed application for revocation of suspension to Calcutta Stock Exchange.

PREVENTION OF SEXUAL HARASSMENT POLICY

The Company's policy on prevention of sexual harassment of women provides for the protection of women employees at the work place and for prevention and redressal of such complaints. An Internal Complaints Committee has been set up to redress complaints received regarding sexual harassment. All employees (permanent, contractual, temporary, trainees) are covered under this policy.

The Company has not received any complaint on sexual harassment during the year.

CORPORATE SOCIAL RESPONSIBILITY (CSR):

During the year under review, the provisions of Sec 135 of the Companies Act, 2013 are not applicable to your company.

PARTICULARS OF EMPLOYEES

The information required under Section 197 of the Act and the Rules made there under, in respect of employees of the Company has been disclosed in **Annexure – E**.

INTERNAL FINANCIAL CONTROLS SYSTEMS AND THEIR ADEQUACY

The Company has an Internal Control System, commensurate with the size, scale and complexity of its operations. The scope and authority of the Internal Audit (IA) function is to maintain its objectivity and independence, the Internal Audit function reports to the Chairperson of the Audit Committee of the Board.

MAINTENANCE OF COST RECORDS

Maintenance of Cost records is not applicable to the Company.

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS

There are no significant or material orders passed by the Regulators/Courts which would impact the going concern status of the Company and its future operations.

COMPLIANCE OF SECRETARIAL STANDARDS

The company has complied with the Secretarial Standards applicable for the company.

DECLARATION ABOUT COMPLIANCE WITH CODE OF CONDUCT BY MEMBERS OF THE BOARD AND SENIOR MANAGEMENT PERSONNEL

The Company has complied with the requirements about the Code of Conduct for Board members and Senior Management Personnel.

HUMAN RESOURCES AND INDUSTRIAL RELATIONS:

Your Company considers its Human Resources as the key to achieve its objectives. Keeping this in view, your Company takes utmost care to attract and retain quality employees. The employees are sufficiently empowered and such work environment propels them to achieve higher levels of performance. The unflinching commitment of the employees is the driving force behind the Company's vision. Your Company appreciates the spirit of its dedicated employees.

Appreciation:

Your Directors wish to express their appreciation for the cooperation and continued support received from the employees, HDFC Bank, Axis Bank, NSE, CDSL. Your Directors also take this opportunity to place on records their appreciation for the dedicated services rendered and sense of commitment shown by the employees at all levels and their contribution towards the performance of the Company.

For and on behalf of the Board of Directors

Sd/-

Place: Hyderabad
Date: 01.09.2026

T Naveena Chandra
Managing Director
DIN: 00231636

Sd/-

Ch. Jagadeshwar Rao
Whole-time Director
DIN: 01421953

ANNEXURE -

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

The Company is in the business of Trading in shares and Finance Activity. The key issues of the Management Discussion and Analysis are given below.

(a) Industry structure and developments:

Indian Finance market size is estimated at Rs. 350.00 Trillion. Approximately one third of this demand is met through Share Market and the balance is met through Financiers and lenders. The Industry is mainly dependent on the Investors sentiments. It is now prevailing good and getting healthy.

The fortunes of the Finance industry are, to a large extent, linked to the growth of the Industry and Investment sentiments of the people. The Industry is facing intense competition from the foreign financial Institution.

(b) Strength:

The strength of a company is known from the profit it earns and sound advances. It also depends on the Government policies of taxation. Introduction of Securities Transaction Tax and thereby exempting Long term Capital gain has given a big boost to the market.

(c) Opportunities and threats:

The impact of boom in capital market and real estate market due to government support has provided a boost to the economy and it is set to grow at 7.5% to 8% supported by a smart growth in manufacturing and services sectors. This brings prosperity to a country and more and more people go for investment in Share market. Outlook for the year 2025-2026 is positive. While the overall demand outlook for the year 2026 remains good, the Company expects the pressure on quality customers to continuedue to competition.

(d) Outlook:

The continual growth in the Finance sector is expected to give the necessary support to the Finance industry. The Company is making all efforts to accelerate growth of its business. It expects to improve its position in the market by focusing on technologically advanced and more profitable products/market segments and working aggressively in the areas of productivity, efficiency and cost reductions.

(e) Discussion on Current year's performance

During the year, your Company achieved a total revenue of Rs. 5,68,43,900/- as against the previous year total revenue of Rs. 6,82,61,900/-. Net Loss of the Company for the year ended 31.03.2026 is Rs.4,66,500/- as against the previous year Profit of Rs.27,50,300/-.

The Earning per share (EPS) of the Company as on 31.03.2026 is Rs.-0.915.

(f) Risk and Concerns

The menace of local Finances and play of angadia has further compounded the problems of the organised Finance Industry as they use inferior way of transferring funds. The Stock market is also a risky place to put one's fund. The pull back of FIIs will also have an adverse effect on the share market.

(g) Internal Financial Control System and their adequacy

The Company has an internal financial control system commensurate with the size and nature of its business. There is a proper and adequate system of internal controls to ensure that all activities are monitored and controlled against unauthorized use or disposition of assets. The Company ensures adherence to all internal control policies and procedures as well as compliance with all regulatory guidelines.

The Audit Committee supervises the checks and controls exercised, and reports any suggestions or deviations on a continuing basis. The authority and responsibility of every employee is defined, thus, leaving no space for any deviations.

(h) Material developments in Human Resources/Industrial Relations front, including number of people employed

The focus is on capability development, performance management and employee engagement. This is expected to improve cost competitiveness through greater levels of employee participation, commitment and involvement.

The Company recognizes the importance and contribution of its employees to the growth and development of the Company. The Company continued to maintain cordial relations with employees and staff. As at 31st March 2026, the Company has about 7 employees.

(i) Details of significant changes in key financial ratios:

SL No	Particulars	2025-2026	2024-2025	Improvement/ Deterioration
1	Debtors turnover Ratio	1.50	2.37	-0.87
2	Interest Coverage Ratio	-	1.95	+1.95
3	Current Ratio	1.33	1.78	-0.45
4	Debt Equity Ratio	0.001	0.001	-
5	Operating Profit Margin	1.55	7.38	-5.83
6	Net Profit Margin	-	2.20	-2.20

- (j) Details of any change in Return on Net Worth as compared to the immediately previous financial year along with a detailed explanation thereof. There is no significant change in the return on net worth when compared to earlier years.
- (k) In the preparation of financial statements, there is no different treatment from that prescribed in an Accounting standard during the year under review.

Cautionary Statement

Statements in the management discussion and analysis describing the Company's objectives, projections, estimates, expectations may be considered to be forward looking statements and actual results could differ materially from those expressed or implied. Factors which could make a significant difference to the Company's operations include demand supply conditions, market prices, input component costs and availability, changes in government regulations and tax laws besides other factors such as litigation, over which the Company may not have any control.

ANNEXURE - B

Information under section 134 of the Companies Act, 2013 read with rule 8 of Companies (Accounts) Rules, 2014 and forming a part of Directors' Report.

Conservation of Energy

The Company is striving to conserve energy by adopting innovative measures to reduce wastage and optimize consumption. The adoption of the above helps to control the proportionate increase in total energy usage consequent to overall increase in production. The total energy consumption is given as per Form-A below:

Form A: for Disclosure of Particulars with respect to Conservation of Energy

PARTICULARS	2025-26	2024-25
POWER & FUEL CONSUMPTION		
1. Electricity		
a) Purchased		
Units ₹	--	--
Total Amount (₹)	--	--
Rate Per Unit ()	--	--
b) Own Generation	--	--
Through diesel		
generatorUnits (Litres) ₹	--	--
Total Cost ()	--	--
2. Coal (specify quality and where used)Quantity ₹		--
Total Cost ()	--	--
Average Rate ()	--	
3. Furnace Oil ₹		--
Quantity (Litres) ₹	--	--
Total Amount ()	--	--
Average rate ()	--	--
4. Natural gas ₹	--	--
Quantity ₹	--	--
Total Amount ()	--	--
Average rate ()	N.A	
CONSUMPTION PER UNIT OF PRODUCTION:		
The consumption of raw material per Kg.		

FORM B (See Rule 2)

Form for Disclosure of Particulars with respect to Technology Absorption (R&D)

A. Research and Developed (R&D) - Not Applicable
B. Technology absorption, adoption and innovation - Not Applicable

C. Foreign Exchange Earnings and Outgo:

		Amount in Rs.	Amount in Rs.
Earnings		NIL	NIL
Outgo		NIL	NIL

For and on behalf of the Board of Directors

Place: Hyderabad
Date: 01.09.2026

Sd/-
T Naveena Chandra
Managing Director
DIN: 00231636

Sd/-
Ch. Jagadeshwar Rao
Whole-time Director
DIN: 01421953

REPORT ON CORPORATE GOVERNANCE

1. A brief statement on Company's philosophy on Corporate Governance

The Company believes that good Corporate Governance practices should be enshrined in all activities of the Company. This would ensure efficient conduct of affairs of the Company and help the Company to achieve goal of maximizing value for all its stake owners. Your Company's business objective is to provide Financial and Investment related services and products in such a way as to create value that can be sustained over the long term for consumers, shareholders, employees & business partners. Your Company is conscious of the fact that the success of a Company is a reflection of the professional conduct and ethical values of its management & employees. Your Company affirms its commitment to follow good corporate governance practices proactively.

2. Board of Directors

- i. **Composition of Board:** The Company has an optimum combination of Executive and Non- Executive Directors. About two-third of the Board of Directors are Non-Executive Directors. The number of Independent Directors is two out of the total six Directors.
- ii. **Board and Committee Meetings:** None of the Directors on the Board is a member of more than 10 Companies or Chairman of more than 5 committees across all the Companies in which he is a Director. Necessary disclosures regarding committee positions in other public companies as at 31st March, 2026 has been made by the Directors.
- iii. The names and categories of the Directors on the Board, their attendance at Board Meetings held during the year and at the last Annual General Meeting and also the number of other directorships and committee memberships held by them are given below:

Name of the Directors	Category	Designation	No. of shares held in the Company	Qualification/ Expertise/ Skills	Names of the listed entities where the person is a director and the category of directorship	Whether attended last AGM held on 30th September, 2025
T Naveena Chandra	Promoter – Executive Director	Managing Director	1,70,010	Chartered Accountant with long experience in capital market, taxation, accounts etc	Independent Directorship in KPR Industries Limited.	Yes
Ch Jagade shwer Rao	Promoter – Executive Director	Executive director	2,90,010	Company Secretary and post graduate	NIL	Yes

				in Management with experience in Research, Capital Market etc		
B. Amarana tha Sastry	Promoter-Non-executive Director	Director	1,70,010	Chartered Accountant with experience in audit and taxation	NIL	Yes
P. Gopala Krishna	Independent Non-Executive Director	Director	NIL	Software professional	NIL	Yes
K. Venkata Narayana	Independent Non-Executive Director	Director	25,000	Post Graduate with experience in HR, Dealing with clients etc	NIL	Yes
Surekha Bhamidimarri	Non Executive Non Independent Women Director	Director	40,000	Engineer with experience in office administration	NIL	YES

Number of other board of directors or committees in which a Director is a member or chairperson as on 31.03.2026:

Sl. No	Name of the Director	*No. of other Companies in which he/she is Director	**No. of Committees Chairpersonship / Membership (including this company)	
			Member	Chairperson
1	T Naveena Chandra	4	Nil	1
2	Ch Jagadeshwar Rao	3	Nil	Nil
3	B Amaranatha Sastry	3	Nil	Nil
4	P Gopala Krishna	0	2	1
5	K Venkata Narayana	0	1	2
6	Surekha Bhamidimarri	0	0	0

**Directorship in public and private companies includes Section 8 Companies but excluding Foreign Companies.*

***Committee positions only of the Audit Committee and Stakeholders Relationship Committee in Public Limited Companies.*

- iv. Four (4) Board Meetings were held during the year 2025-2026 and the gap between two meetings did not exceed 120 days. The dates on which the meetings were held are:

1	2	3	4
30.05.2025	13.08.2025	13.11.2025	12.02.2026

Sl. No	Name of the Director	No of Board meetings	
		Entitled to attend	Meetings Attended
1	T. Naveena Chandra	4	4
2	Ch. Jagadeshwar Rao	4	4
3	B. Amaranatha Sastry	4	4
4	P. Gopala Krishna	4	4
5	K. Venkata Narayana	4	4
6	Surekha Bhamidimarri	4	4

- v. Necessary information as mentioned in Part-A of Schedule - II read with Regulation 17(7) of SEBI (LODR) Regulations, 2015 has been placed before the Board for their consideration.
- vi. The details relating to appointment/re-appointment of Directors as required under Regulation 36(3) of SEBI (LODR) Regulation, 2015 are provided in the Notice to the Annual General Meeting, which forms part of this Annual Report.
- vii. Out of all the Directors, two directors are related to each other viz., B Amaranatha Sastry and Surekha Bhamidimarri. None of the other Directors are related with each other.

3. Code of Conduct

The Code of Conduct has been adopted by the Board of Directors, which is applicable to all the Directors, both Executive and Non-Executive and Senior Management team comprising of members of Management one level below the Executive Directors, including all functional heads.

A declaration by Managing Director affirming the compliance of the Code of Conduct by Board Members and Senior Management Executives forms part of this report.

4. Independent Directors

Mr. Venkata Narayana Kunchaparth and Mr. Gopala Krishna Peri are Non-Executive Independent Directors of the company as on 31.03.2026.

Details of Familiarization Programme Imparted to Independent Directors

The Company has adopted a structured programme for orientation of Independent Directors at the time of their joining so as to familiarize them with the Company's operations, business, industry and environment in which it functions and the regulatory environment applicable to it. The Company updates the Board Members on a continuing basis on any significant changes therein and provides them an insight to their expected roles and the responsibilities so as to be in a position to take well-informed and timely decisions and contribute significantly to the Company.

The details of familiarization programmes held for the Independent Directors is provided on the Company's website i.e., www.saaketa.com

Criteria of Independence of Independent Directors:

Independent Directors have furnished a declaration that they meet the criteria of independence as laid down under Section 149 (6) of the Companies Act 2013 and Regulation 16 (b) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Meeting of Independent Directors

In Compliance with the Companies Act, 2013 and Regulation 25 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, the Independent Directors Meeting of the Company was held on 13.11.2025 and all the Independent Directors have attended the meeting. Independent Directors at their meeting considered the performance of Non-Independent Directors and Board as whole, reviewed the performance of Chairman of the Company, taking into account the views of Executive Directors and Non-Executive Directors and assessed the quality, quantity and time lines of flow of information between the Company Management and the Board.

List of core Skills/ Expertise/ Competencies required in the Company's Board to enable it function effectively and those actually available:

The Board identifies the following core skills/expertise/competence that it perceives it ought to have in the process of governing the Company. It is further of the view that as a whole it possesses these skills/expertise /competencies and is applying them in governing the Company:

- a) strategizing capability;
- b) capacity to identify risks and macro level concerns in the Company;
- c) aptitude in the arenas of finance, control, information technology and governance mechanisms so as to be able to examine and analyze these areas in the context of the Company's requirements and be in a position to determine gaps in the Management's thought process or the approach to these;
- d) ability to judge the degree of adroitness and clear thinking that go into taking business decisions taken by the Management, identify discontinuities and anomalies, critique such decisions where necessary and thereafter direct initiation of the required action as deemed best under the circumstances;
- e) encouraging diversity in the methodologies of the Company looking at operational and related constraints and suggesting ways forward;
- f) Ability to engage in a healthy and cogent debate within itself (including in Board Committees) on the various governance processes with the objective of finding solutions to issues affecting the Company.

List of skills/competencies required in relation to business operations	Names of Directors having such skills/competencies
Strategic leadership	Entire Board
Law, Management, Administration	T. Naveena Chandra; Ch. Jagadeshwar Rao; K.Venkata Narayana
Technical knowledge on operations	T. Naveena Chandra; Ch. Jagadeshwar Rao, P. Gopala Krishna
Finance	T. Naveena Chandra
Corporate Governance, Strategic Management	Ch. Jagadeshwar Rao

Confirmation that in the opinion of the Board, the independent Directors fulfil the conditions specified in these regulations and are independent of the management.

The Board of Directors be and is hereby confirm that in the opinion of the Board, the Independent Directors fulfil the conditions specified by SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and they are independent of the management.

Detailed reasons for the resignation of an independent director who resigns before the expiry of his tenure along with a confirmation by such director that there are no other material reasons other than those provided: NA

5. COMMITTEES

a. Audit Committee

The Audit Committee of the Company is constituted in line with the provisions of Regulation 18 of SEBI (LODR) Regulations, 2015 read with Section 177 of the Companies Act, 2013.

The brief terms of reference of the Audit Committee includes the following:

- Overseeing the Company's financial reporting process and disclosure of its financial information to ensure that its financial statements are correct, sufficient and credible;
- Recommending to the Board the appointment, re-appointment and replacement, remuneration and terms of appointment of the statutory auditor of the Company and the fixation of audit fee and other payments, Reviewing and monitoring the statutory auditor's independence and performance, and effectiveness of audit process;
- Reviewing, with the management, quarterly, half-yearly, annual financial statements and auditor's report thereon before submission to the Board for approval.
- Reviewing, with the management, the statement of uses/ application of funds raised through an issue (public issue, rights issue, preferential issue, etc.), and monitoring the use/application of the funds raised through the Issue by the Company;
- Approval or any subsequent modifications of transactions of the Company with related parties and omnibus approval for related party transactions proposed to be entered into by the Company subject to such conditions as may be prescribed;
- Reviewing and monitoring the statutory and internal auditors performance, effectiveness of statutory and internal audit procedures and Evaluating of internal financial controls, risk management systems and adequacy of the internal control systems;
- Scrutinizing of inter-corporate loans and investments and Valuing of undertakings or assets of the Company, wherever it is necessary;
- Establishing a vigil mechanism for directors and employees to report their genuine concerns or grievances
- Discussing with internal auditors on any significant findings and follow up there on;
- 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;
- Discussing 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;

Powers of the Audit Committee shall include the following:

- To investigate any activity within its terms of reference;
- To seek information from any employee;
- To obtain outside legal or other professional advice; and
- To secure attendance of outsiders with relevant expertise, if it considers necessary.”

Audit Committee shall mandatorily review the following information:

- Management’s discussion and analysis of financial condition and results of operations;
- Statement of significant related party transactions (as defined by the Audit Committee), submitted by the management;
- Management letters / letters of internal control weaknesses issued by the statutory auditors;
- Internal audit reports relating to internal control weaknesses
- The appointment, removal and terms of remuneration of the chief internal auditor.
- Statement of deviations:

Composition of Committee:

The Company’s Audit Committee comprises of the Directors all of whom are Non-Executive Independent Directors as follows:

P Gopala Krishna	-	Chairman
K Venkata Narayana	-	Member
Bhuvanagiri Amaranatha Sastry-		Member

The Company continued to derive immense benefit from the deliberations of the Audit Committee comprising three Non-Executive and Independent Directors. Shri. P. Gopala Krishna, Independent Director was heading the Audit Committee as Chairman. The Chairman of the Audit Committee was present at the previous Annual General Meeting.

Meetings:

During the year 2025-2026 the Audit Committee met Four (4) times on 30.05.2025, 13.08.2025, 13.11.2025 and 12.02.2026. Statutory Auditors and Managing Director were invited for the meetings. The Company Secretary acts as the secretary of the Audit Committee. The attendance of the members of the committee is given below:

Name	Category	No. of Meetings during the Year 2025-2026	
		Held	Attended
Shri. P Gopala Krishna–Chairman	Independent, Non Executive	4	4
Shri. K Venkat Narayana–Member	Independent, Non Executive	4	4
Shri. Bhuvanagiri Amaranatha Sastry–Member	Non Executive	4	4

b. Nomination and Remuneration Committee

In compliance with the requirements of the Companies Act, 2013 and of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company has constituted Nomination and Remuneration Committee.

Terms of reference of the Nomination and Remuneration Committee shall include the following:

- Formulating the criteria for determining qualifications, positive attributes and independence of a director and recommending to the Board a policy, relating to the remuneration of the directors, key managerial personnel and other employees;
 - (i) The level and composition of remuneration is reasonable and sufficient to attract, retain and motivate directors of the quality required to run the company successfully;
 - (ii) relationship of remuneration to performance is clear and meets appropriate performance bench marks; and
 - (iii) Remuneration to directors, key managerial personnel and senior management involves a balance between fixed and incentive pay reflecting short and long-term performance objectives appropriate to the working of the company and its goals.
- Formulating of criteria for evaluation of the independent directors and the Board and Devising a policy on Board diversity;
- Identifying persons, who qualify to become directors or who may be appointed in senior management in accordance with the criteria laid down, recommending to the Board their appointment and removal, and carrying out evaluations of every director's performance;
- 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.
- Analyzing, monitoring and reviewing various human resource and compensation matters;
- Determining the company's policy on specific remuneration packages for executive directors including pension rights and any compensation payment, and determining remuneration packages of such directors;
- Determining compensation levels payable to the senior management personnel and other staff (as deemed necessary), which shall be market-related, usually consisting of a fixed and variable component;
- Reviewing and approving compensation strategy from time to time in the context of the then current Indian market in accordance with applicable laws;
- Framing suitable policies and systems to ensure that there is no violation, by an employee of any applicable laws in India or overseas, including:
 - (i) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; or
 - (ii) The Securities and Exchange Board of India (Prohibition of Fraudulent and Unfair Trade Practices relating to the Securities Market) Regulations, 2003.

Composition of the Committee:

The Company had constituted a Remuneration Committee under the provisions of Companies Act, 1956. During the year, the committee was renamed as “Nomination and Remuneration Committee” in terms of Section 178 of the Companies Act, 2013 read with Regulation 19 of SEBI (LODR) Regulations, 2015.

The committee consists as follows:

P Gopala Krishna	-	Chairman
K Venkata Narayana	-	Member

No. of meetings held and attendance of the meetings

During the year under review, the Committee has conducted one meeting.

Performance evaluation

Pursuant to the provisions of the Companies Act, 2013 and the applicable provisions of the Listing Regulations, the Annual Performance Evaluation was carried out for the financial year 2025-2026. The performance evaluation of the Independent Directors was carried out by the entire Board. The Directors expressed their satisfaction with the evaluation process.

Nomination and Remuneration Policy

In accordance with Section 178 of the Act, the Committee has framed a Nomination and Remuneration Policy and all the appointments and payment of remunerations are in accordance with the policy.

Details of Remuneration paid to Directors during 2025-2026

Sl No	Name of the Director	Category	Sitting Fees (including conveyance fees)	Salary perquisites	Commission	Total
1	T Naveena Chandra	Promoter – Managing Director	NIL	12,00,000	0	12,00,000
2	Ch. Jagadeshwar Rao	Promoter – Executive Director	NIL	18,00,000	0	18,00,000
3	B Amaranatha Sastry	Promoter-Non-executive Director	NIL	NIL	NIL	NIL
4	P Gopala Krishna	Independent Non-Executive Director	NIL	NIL	NIL	NIL
5	K Venkata Narayana	Independent Non-Executive Director	NIL	NIL	NIL	NIL
6	Surekha Bhamidimarri	Non Executive Non Independent Women Director	NIL	NIL	NIL	NIL

c. Stakeholders' Relationship Committee

The Company has constituted the Stakeholders' Relationship Committee. The scope and function of the Stakeholders' Relationship Committee is in accordance with Section 178 of the Companies Act, 2013, which includes:

- Considering and resolving the grievances of security holders of the Company, including complaints related to transfer of shares, non-receipt of balance sheet, non-receipt of declared dividends, annual reports of the Company or any other documents or information to be sent by the Company to its shareholders etc.
- Investigating complaints relating to allotment of shares, approval of transfer or transmission of shares, debentures or any other securities, giving effect to all transfer/transmission of shares and debentures, dematerialization of shares and rematerialisation of shares, split and issue of duplicate/consolidated share certificates, allotment and listing of shares, buy back of shares, compliance with all the requirements related to shares, debentures and other securities from time to time;
- Oversee the performance of the registrars and transfer agents of the Company and to recommend measures for overall improvement in the quality of investor services and also to monitor the implementation and compliance of the code of conduct for prohibition of insider trading pursuant to the SEBI (Prohibition of Insider Trading) Regulations, 2015, as amended and other related matters as may be assigned by the Board of Directors.

Composition of the Committee:

This committee comprises of 3 members Shri. K Venkata Narayana, Shri. Bhuvanagiri Amaranatha sastry and Shri. P. Gopala Krishna. The Chairman of the Committee Shri. K Venkata Narayana, is an Independent Director.

The total number of complaints received and replied to the satisfaction of shareholders during the year under review was Nil. There were no pending complaints, requests for transfers or transmissions or demat/remat as on 31st March 2026.

The Committee met once during the year i.e., on 13-11-2025 and all the members of the committee were present at the meeting.

6. General Body Meetings

i. Location & Time of Last 3 Annual General Meetings:

Year	Venue	Date	Time
2024-2025	Sundarayya Vignana Kendram, BaghLingampally, Hyderabad -500029	30.09.2025	11:00 AM
2023-2024	Sundarayya Vignana Kendram, BaghLingampally, Hyderabad -500029	30.09.2024	11:00 AM
2022-2023	Sundarayya Vignana Kendram, Bagh Lingampally, Hyderabad -500029	29.09.2023	11:00 AM

- ii. During the last three years, no resolutions have been passed through postal ballot.
- iii. Special Resolutions passed at the last three Annual General Meetings.

Year of AGM	Details
2024-2025	NIL
2023-2024	NIL
2022-2023	NIL

7. MEANS OF COMMUNICATION

Sl. No	Description	Remarks
1	Quarterly results	The quarterly and half-yearly unaudited/audited financial results are informed to Calcutta Stock Exchange as prescribed under SEBI(LODR) Regulations
2	Newspapers wherein results were published	Andhra Prabha (Telugu) and Financial Express(English)
3	Website	www.saaketa.com
4	Whether it also displays official news releases	NA
5	Presentations made to institutional investors or to analysts	NA

8. GENERAL SHAREHOLDERS' INFORMATION

Sl. No	Description	Details
i.	Date, time and Venue of AGM	Date: 30.09.2026
		Time: 11.00 AM
		Venue: Sundarayya Vignana Kendram, Baghlingampally, Hyderabad- 500 029
ii.	Financial Year	1st April, 2025 to 31st March, 2026
iii	Results for the quarter ending 30th June 2025 30th September, 2025 31st December, 2025 31st March, 2026	On or before 14 th August, 2025 On or before 14 th November, 2025 On or before 14 th February, 2025 On or before 30 th May, 2026

iv.	Dividend payment date	NA
v.	Dates of book closure	24/09/2026 to 30/09/2026 (both days inclusive)
vi.	Name and address of Stock Exchange(s) at which the equity shares are listed and confirmation about payment of annual listing fee to each of such Stock Exchanges.	The Calcutta Stock Exchange Limited, The Company has paid its annual listing fees to the stock exchange for the financial year 2026-2027
vii.	Stock Code	29188
viii.	Market Price Data	The Equity shares of the Company were not traded during the year
Ix	Registrar to the issue and share transfer agents	Aarathi Consultants Private Limited, 1-2-285, Domalguda, Hyderabad – 500029, Telangana Ph. 040-27638111/27634445 Email: info@aarathiconsultants.com Website: www.aarathiconsultants.com
x	Share Transfer System	Share transfers are registered and returned within a period of 15 days from the date of receipt, if the documents are clear in all respects.

xi. Shareholding Pattern of the Company as on 31st March 2026:

S. No	Category	No. of Shares	% of Shareholding
1.	Promoters	1240030	41.29
2.	Mutual Funds and UTI	-	-
3.	Banks, Financial Institution, Insurance Companies	-	-
4.	Private Corporate Bodies	311400	10.38
5.	Indian Public	1451470	48.33
6.	NRIs/OCBs	-	-
	TOTAL	3002900	100

xii. Distribution of shareholding:

Shareholding of nominal value of (Rs.)	No. of share holders	% of share holders	Amount (in Rs.)	% of Equity
Up to 5,000	2470	90.91	2672000	8.9
5,001-10,000	27	0.99	199000	0.66
10,001-20,000	34	1.25	492000	1.64
20,001-30,000	79	2.91	1991000	6.63
30,001-40,000	13	0.48	460000	1.53

40,001-50,000	31	1.14	1463000	4.87
50,001-100,000	19	0.7	1700000	5.66
100,001 & above	44	1.62	21052000	70.11
Total	2717	100.00	3,00,29,000	100.00
xiii. Dematerialization of shares and liquidity as on 31.03.2026:				
Sl.No	Descript ion	No. of Share holders	No. of Shares	% of Equity
1	Physical	2715	29,98,100	99.84
2	NSDL	2	4,800	0.16
3	CDSL	0	0	0
	Total	2715	30,02,900	100.00
xiv.	Outstanding GDRs/ ADRs/ Warrants or any Convertible instruments, conversion date and likely impact on equity:		NIL	
xv.	Commodity Price Risk or ForeignExchange Risk and hedging activities		NA	
xvi.	Plant locations		NA	
	Address for correspondence		Registered Office: SAAKETA INVESTMENT SERVICES LIMITED 3-4-616/1,2 nd Floor, Narayanaguda Hyderabad Telangana- 500029 India Tel: 040-27560061/27568107 Fax: +91-40- 66364010 Email: saaketa2008@rediffmail.com	
xviii.	Reconciliation of Share Capital Audit		The Company gets the Reconciliation of Share Capital Audit done by a Practicing Company Secretary for the purpose of reconciliation of the total admitted capital with both the depositories, physical and the total issued and listed capital. The Reconciliation of Share Capital Audit Reportplaced before the Board of Directors on a quarterly basis and is also sent to the Stock Exchanges where the Company's shares are Listed.	
xix	Credit ratings given by CRISIL for bankloan facilities		NIL	

9. Other Disclosures

Sl No	Details	Remarks
1	Disclosure on materially significant Related Party Transactions	There are no materially significant related party transactions of the Company which have potential conflict with the interest of the Company at large.
2	Details of non-compliance by the listed entity, penalties, strictures imposed on the listed entity by Stock Exchange(s) or the Board or any Statutory Authority on any matter related to Capital markets during last 3 years	There was no non-compliance during the last three years by the Company on any matter related to Capital Market. There were no penalties imposed nor strictures passed on the Company by the Stock exchanges, SEBI and any statutory Authority relating to Capital markets.
3	Details of establishment of Vigil Mechanism, Whistle Blower Policy and affirmation	The Company believes in conducting its affairs in a fair and transparent manner by adopting the highest standards of professionalism, honesty, integrity and ethical behavior. The Company has adopted a Vigil Mechanism policy in order to provide a secure environment and to encourage employees of the Company to report unethical, unlawful or improper practice, acts or activities. The reportable matter may be disclosed to the Audit Committee. Employees may also report to the Chairman of the Audit Committee. During the year under review, no employee was denied access to the Audit Committee.
4	Disclosure under Sexual Harassment of Women at Workplace	The Company has in place the requisite Internal Committees as envisaged in the Sexual Harassment of Women at workplace (Prevention, Prohibition and Redressal) Act, 2013. No complaints on the issues covered by the above Act were received during the year.
5	Mandatory and Non-mandatory requirements	The Company has complied with all the mandatory requirements of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Company has fulfilled the following non-mandatory requirements as prescribed in Schedule II, PART E of Regulation 27(1) of (Listing Obligations and Disclosure Requirements) Regulations, 2015 with respect to the following: a) Modified opinion(s) in audit report

		b) Reporting of internal audit or directly to the audit committee.
6	Web link where policy for determining material subsidiaries is disclosed	www.saaketa.com
7	Web link where policy on dealing with related party transactions	www.saaketa.com
8	CEO / CFO Certification	In terms of Part-B of Schedule – II read with Regulation 17(8) of the SEBI (LODR)

		Regulations, 2015, the Certificate duly signed by the Managing Director and CFO of the Company was placed before the Board of Directors along with the financial statements for the year ended 31.03.2026, and forms part of this Annual Report and same is annexed as Annexure III-A and forms an integral part of the Annual Report.
9	Disclosure of Accounting Treatment	The Company in the preparation of financial statements has followed the treatment laid down in the Accounting standards prescribed by the Institute of Chartered Accountants of India. There are no audit qualifications in the Company's financial statements for the year under review.
10	Compliance with Corporate Governance requirements	Your Company has complied with Corporate Governance requirements specified in regulations 17 to 27 and Clauses (b) to (i) of sub-regulation (2) of regulation 46 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
11	Details with respect to utilization of funds raised through preferential allotment or qualified institutions placement	During the Year, the Company has not raised funds through preferential allotment or qualified institutional placement as specified under Regulation 32 (7A) of the LODR Regulations.

12	Certificates from a Practicing Company Secretary	a) The Company has obtained a Certificate from a Practicing Company Secretary confirming that none of the Directors of the Company have been debarred or disqualified from being appointed or continuing as directors of companies by SEBI/Ministry of Corporate Affairs or any such statutory authority and is annexed as Annexure III-B and forms an integral part of the Annual Report. b) The Company has obtained a Certificate from a Practicing Chartered Accountant confirming that it is in compliance with the conditions of Corporate Governance as stipulated in Para C of the Schedule V of the LODR Regulations and same is annexed as Annexure III-C and forms an integral part of the Annual Report
13	Disclosure with respect to payment made to statutory auditors	During the year, the company has paid Rs1,00,000/-to the Statutory Auditors towards statutory Audit.
14	During the year, the board accepted all the recommendations of all the committees of board.	

DECLARATION ON COMPLIANCE WITH CODE OF CONDUCT

Pursuant to Regulation 26 and Schedule V (D) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, I hereby declare that all the Board members and Senior Management Personnel are aware of the provisions of the Code of Conduct laid down by the Board. I hereby confirm that all Board Members and Senior Management personnel have affirmed compliance with the Code of Conduct.

Place: Hyderabad
Date: 01.09.2026

Sd/-
T Naveena Chandra
Managing Director
DIN: 00231636

**COMPLIANCE CERTIFICATE BY MANAGING DIRECTOR (MD)
AND CHIEF FINANCIAL OFFICER (CFO)**

We, T. Naveen Chandra, Managing Director and D. Ramesh, Chief Financial Officer of SAAKETA INVESTMENT SERVICES LIMITED, to the best of our knowledge and belief, certify that:

We have reviewed the financial statements and the cash flow statement for the year under review and to the best of our knowledge and belief:

- These statements do not contain any materially untrue statement or omit any material facts or contain statements that might be misleading;
- These statements together present a true and Fairview of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

To the best of our knowledge and belief, no transactions entered in to by the Company during the years, which are fraudulent, illegal or is in violation of the Company's code of conduct.

We are responsible for establishing and maintaining internal controls for financial reporting and have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting and disclosed to the auditors and audit committee, the deficiencies in the design and operation of such internal controls and the steps taken to rectify these deficiencies.

We have indicated to the auditors and the audit committee that

- There are no significant changes in internal control over financial reporting during the year.
- significant changes in accounting policies during the year and that the same have been disclosed in the notes to the financial statements;
- There are no frauds of which we are aware, that involves management or other employees who have a significant role in the Company's internal control system.

Sd/-

Sd/-

Place: Hyderabad
Date: 01.09.2026

D Ramesh
Chief Financial Officer
PAN: AETPD7983E

T Naveen Chandra
Managing Director
DIN: 00231636

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

(Pursuant to Regulation 34(3) and Schedule V Para C clause (10)(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To
The Members,
SAAKETA INVESTMENT SERVICES LIMITED

We have examined the relevant registers, records, forms, returns and disclosures received from the Directors of SAAKETA INVESTMENT SERVICES LIMITED having CIN L74140TG1992PLC014483 and having registered office at 3-4-616/1, 2nd Floor, Narayanaguda, Hyderabad - 500029 (hereinafter referred to as 'the Company'), produced before me/us by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In our opinion and to the best of my/our information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to us by the Company & its officers, We hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on 31st March, 2026 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs.

Sr. No.	Name of Director	DIN	Date of appointment in Company in current designation
1	T Naveena Chandra	00052923	01.04.2016
2	Ch. Jagadeshwar Rao	01421953	01.04.2016
3	B AmaranathaSastry	01421966	08.07.1992
4	P Gopala Krishna	02569827	30.09.2014
5	K Venkata Narayana	02463135	30.09.2014
6	Surekha Bhamidimarri	08158330	15.06.2018

Ensuring the eligibility for the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

Place: Hyderabad
Date: 20.07.2026
UDIN: F005709H000884004

For N. MUNEYYA & ASSOCIATES
Company Secretaries

Sd/-
N.MUNEYYA
Proprietor
FCS 5709, CP No:3489

Certificate on Corporate Governance

To
The Members,
SAAKETA INVESTMENT SERVICES LIMITED
HYDERABAD, TS

We have examined the compliance of conditions of Corporate Governance by SAAKETA INVESTMENT SERVICES LIMITED ('the Company') for the year ended 31st March, 2026 as per the relevant provisions of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations').

The compliance of conditions of Corporate Governance is the responsibility of management. Our examination was limited to procedures and implementation thereof, adopted by the Company for ensuring the compliance of the conditions of Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.

In our opinion and to the best of our information and according to the explanations given to us, we certify that the Company has complied with the conditions of Corporate Governance as stipulated in Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 except:

- 1. The Promoters are holding the shares in physical mode only and the shares of the Company are yet to be dematerialized. Hence non-compliance with Reg. 31 of SEBI (LODR) Regulations, 2015.*

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

For M/s. BNR ASSOCIATES
CHARTERED ACCOUNTANTS
Registration No:000289S

Place: Hyderabad
Date: 12.06.2026
UDIN:26249595YCEXJX7476

Sd/-
M.N.V.GIRISH KUMAR
Partner
ICAI REG No. 249595

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 Personnel)
Rules, 2014]

SECRETARIAL AUDIT REPORT OF
SAAKETA INVESTMENT SERVICES LIMITED
FOR THE FINANCIAL YEAR ENDED 31ST MARCH 2026

To,
The Members,
SAAKETA INVESTMENT SERVICES LIMITED
3-4-616/1, 2nd Floor,
Narayanaguda,
Hyderabad – 500029,
Telangana

We have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **SAAKETA INVESTMENT SERVICES LIMITED**. 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 **SAAKETA INVESTMENT SERVICES LIMITED's** books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, We hereby report that in our opinion, the company has, during the audit period covering the financial year ended **31st March 2026** complied with the statutory provisions 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 **SAAKETA INVESTMENT SERVICES LIMITED** for the financial year ended on 31st March, 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 there under;

- iv. Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings; **During the FY 2025-2026 not applicable to the company;**
- 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 (Listing Obligations and Disclosure Requirements) Regulations, 2015
 - c. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
 - d. The Securities and Exchange Board of India (Stock Broker and Sub-Brokers) Regulations, 1992;
 - e. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (**During the FY 2025-2026 not applicable to the Company;**
 - f. The Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014;(**During the FY 2025-2026 not applicable to the Company;**
 - g. The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; (**During the FY 2025-2026 not applicable to the Company;**
 - h. 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;(**During the FY 2025-2026 not applicable to the Company;**
 - i. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009;(**During the FY 2025-2026 not applicable to the Company;**
 - j. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018;(**During the FY 2025-2026 not applicable to the Company;**
- vi) Other specifically applicable laws to the Company:
 - 1. Indian Contract Act, 1872
 - 2. Income Tax Act, 1961 and Indirect Tax Laws
 - 3. Prevention of Money Laundering Act, 2002
 - 4. Indian Stamp Act, 1999
 - 5. Payment of Bonus Act, 1965
 - 6. Payment of Gratuity Act, 1972
 - 7. Payment of Wages Act, 1936.

Further, we have also examined compliance with the applicable clauses of the following:

- i. Secretarial Standards issued by The Institute of Company Secretaries of India.
- ii. The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, SEBI (LODR) Regulations etc. as mentioned above except the following:

1. *The Promoters are holding the shares in physical mode only and the shares of the Company are yet to be dematerialized. Hence non-compliance with Reg. 31 of SEBI (LODR) Regulations, 2015;*
2. *The Trading of Company's Equity shares were suspended in Calcutta Stock Exchange. However, the company has filed application for revocation of suspension and the application is pending at CSE.*

We further report that,

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. There are no changes in the composition of the Board of Directors during the year.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and 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 is carried through while the dissenting members' views are captured and recorded as part of the minutes.

We further report that:

- During the audit period the company does not have any major events / actions which either directly or indirectly effect the company affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards etc.
- The audit on other laws as may be applicable specifically to the Company is carried out based on the reports of the head of the Departments and the compliance reports made by the Board of Directors of the Company. We report that the Company has substantially complied with the provisions of those Acts that are applicable to companies having and other Laws related to Human resources. Based on the information, explanations and management representation, the Company has substantially complied with the Tax laws and other Acts & laws applicable to the Company except the following

- *Company has not taken Labour License under AP Shops and Establishment Act,1988.*

Place: Hyderabad
Date: 20.07.2026
UDIN: F005709H000884092

For N. MUNEYYA & ASSOCIATES
Company Secretaries

Sd/-
N. MUNEYYA
Proprietor
FCS 5709, CP No: 3489

This Report is to be read with our letter of even date which is annexed as Annexure -A and forms an integral part of this Report.

**To
The Members of
SAAKETA INVESTMENT SERVICES LIMITED**

Our report of even date is to be read along with this letter.

Management Responsibility

1. It is the responsibility of the 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. We have followed the audit practices and process as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in Secretarial records. We believe that the process and practices we followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and books of accounts of the Company.
4. Wherever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events, etc.
5. We believe that audit evidence and information provided by the Company's Management is adequate and appropriate for us to provide a basis for our opinion.
6. The compliance of the provisions of corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedure on test basis.

Disclaimer

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.

Place: Hyderabad
Date: 20.07.2026
UDIN: F005709H000884092

**For N. MUNEYIA & ASSOCIATES
Company Secretaries**

**Sd/-
N. MUNEYIA
Proprietor
FCS 5709, CP No: 3489**

ANNEXURE - E
DISCLOSURES PURSUANT TO SECTION 197 (12) OF THE COMPANIES ACT, 2013
AND RULE 5 OF COMPANIES (APPOINTMENT AND REMUNERATION OF
MANAGERIAL PERSONNEL) RULES, 2014

Required disclosures under Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are asunder:

1. The ratio of the remuneration of each director to the median remuneration of the employees of the Company for the financial year-

S.No	Name	Designation	Total Remuneration(Rs)	Ratio of remuneration of director to the Median remuneration
1	Naveena Chandra Thammishetty	Managing Director	12,00,000/-	4.00:1.
2	Chidara Jagadeshwar Rao	Executive Director	18,00,000/-	6.00:1.

Notes:

- The aforesaid details are calculated on the basis of remuneration for the financial year **2025-2026**
 - The remuneration to Directors includes sitting fees paid to them for the financial year **2025-2026**
 - Median remuneration of all its employees is Rs.3,00,000/- for the financial year **2025-2026**
- 2. The percentage increase in remuneration of each Director, Chief Financial Officer, Company Secretary or Manager, if any, in the financial year:**

S. No	Name	Designation	2025-2026	2024-2025	Increase %
1	Naveena Thammishetty Chandra	Managing Director	12,00,000/-	12,00,000/-	Nil
2	Ch. Jagadeshwar Rao	Executive Director & Secretary	18,00,000/-	18,00,000/-	Nil
3	Ramesh Duvvuri	Chief Financial Officer	4,50,000 /-	4,25,400	10.6

- The percentage increase/(decrease) in the median remuneration of employees in the financial year: 8.00%
- Average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the Key Managerial Remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration-

(Amount in Rs.)

	2025-2026	2024-2025	Increase %
Average salary of all employees (Other than Key Managerial Personnel)	315000	296000	10.65
Key Managerial Personnel:			
Salary of Managing Director	12,00,000/-	12,00,000/-	0
Salary of Whole Time Director cum Company Secretary	18,00,000/-	18,00,000/-	0
Salary of Chief Financial Officer	4,50,000/-	4,25,400	10.61

The increase in remuneration of employees other than the Key Managerial Personnel is considerably in line with the increase in remuneration of Key Managerial Personnel.

5. It is hereby affirmed that the remuneration paid is as per the Remuneration Policy for Directors, Key Managerial Personnel and other Employees.
6. **Statement containing the particulars of employees in accordance with Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Amendment Rules, 2016, vide notification dated 30th June, 2016: Not applicable**

For SAAKETA INVESTMENT SERVICES LIMITED

Sd/-

T Naveena Chandra
Managing Director
DIN: 00052923

Place: Hyderabad
Date: 01.09.2026

Independent Auditor's Report

To the Members of **SAAKETA INVESTMENT SERVICES LIMITED**

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the financial statements **SAAKETA INVESTMENT SERVICES LIMITED** ("the Company"), which comprise the balance sheet as at 31st March 2026, the statement of Profit and Loss (including Other Comprehensive Income), statement of cash flows and the Statement of Changes in Equity for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards ("Ind AS") specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March 2026, its Loss (including other comprehensive income), its cash flows and the changes in equity 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 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 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. We have determined Nil key audit matters to be communicated in our report.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the 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 during the course of our audit or otherwise appears to be materially misstated.

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

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 financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian 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 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, management 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 skepticism 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 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 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. 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', a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143 (3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act and rules made thereunder.
 - e) On the basis of the written representations received from the directors as on 31st March, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.
 - f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in 'Annexure B'.
 - g) With respect to the matter to be included in the Auditor's Report under section 197(16), In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under section 197(16) which are required to be commented upon by us.
 - h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, 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 derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

- iv. (a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, 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 management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the 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 any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- (c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.
- v. No dividend has been declared or paid during the year by the company.
- vi. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

For BNR ASSOCIATES
Chartered Accountants
FRN: 0000289S

Sd/-
M N V GIRISH KUMAR
(PARTNER)
Membership No. 249595

Place:-HYDERABAD
Date: 25.05.2026
UDIN:
26249595BNOXCF3292

Annexure 'A'

The Annexure referred to in paragraph 1 of Our Report on “Other Legal and Regulatory Requirements”.

We report that:

- (i) (a) (A) The company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;
(B) The company has maintained proper records showing full particulars of intangible assets;
 - (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Property, Plant and Equipment have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification;
 - (c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company.
 - (d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets during the year. Accordingly, the reporting under Clause 3(i)(d) of the Order is not applicable to the Company.
 - (e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no 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.
- (ii) (a) As explained to us & on the basis of the records examined by us, in our opinion, the Company is not in the business of manufacture, trade or sale of Goods. Therefore, reporting under this clause is not applicable.
 - (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not been sanctioned during any point of time of the year, 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 hence reporting under clause 3(ii)(b) of the Order is not applicable.

- (iii) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not 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 during the year. Accordingly, provisions of clause 3(iii)(a), 3(iii)(c), 3(iii)(d), 3(iii)(e) and 3(iii)(f) of the Order are not applicable to the Company.
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the company, 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 prima facie prejudicial to the company's interest.
- (iv) According to the information and explanations given to us and on the basis of our examination of the records, in respect of loans, investments, guarantees, and security, provisions of section 185 and 186 of the Companies Act, 2013 have been complied with.
- (v) The company has not accepted any deposits or amounts which are deemed to be deposits covered under sections 73 to 76 of the Companies Act, 2013. Accordingly, clause 3(v) of the Order is not applicable.
- (vi) As per information & explanation given by the management, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act.
- (vii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the company, 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. According to the information and explanation given to us there were no outstanding statutory dues as on 31st of March, 2026 for a period of more than six months from the date they became payable.
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the company, there is no statutory dues referred to in sub-clause (a) that have not been deposited on account of any dispute except the following : (if applicable) :

Name of the Statute	Nature of the Dues	Amount (Rs.)	Period to which the amount relates	Forum where Dispute is pending	Remarks, if Any
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Income Tax Act, 1961	TDS on Non-Resident Payments	29,99,606.43	FY 2023-24	CIT(Appeals)	Nil
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- (viii) According to the information and explanations given to us and on the basis of our examination of the records of the company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.
- (ix) (a) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the company, the company has not been declared a willful defaulter by any bank or financial institution or other lender;
- (c) According to the information and explanations given to us by the management, the Company has not obtained any term loans during the year. Accordingly, clause 3(ix)(c) of the Order is not applicable.
- (d) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds raised on short term basis have been used for long term purposes by the company.
- (e) The Company does not hold any investment in any subsidiary, associate or joint venture (as defined under the Act) during the year ended 31 March 2026. Accordingly, clause 3(ix)(e) is not applicable.
- (f) The Company does not hold any investment in any subsidiary, associate or joint venture (as defined under the Act) during the year ended 31 March 2026. Accordingly, clause 3(ix)(f) is not applicable.
- (x) (a) The company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, clause 3(x)(a) of the Order is not applicable.
- (b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.
- (xi) (a) Based on examination of the books and records of the Company and according to the information and explanations given to us, no fraud by the

company or any fraud on the company has been noticed or reported during the course of audit.

- (b) According to the information and explanations given to us, no 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) According to the information and explanations given to us by the management, no whistle-blower complaints had been received by the company
- (xii) The company is not a Nidhi Company. Accordingly, clause 3(xii)(a), 3(xii)(b) and 3(xii)(c) of the Order is not applicable.
- (xiii) In our opinion and according to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, where applicable and the details have been disclosed in the financial statements, as required by the applicable Indian accounting standards;
- (xiv) (a) Based on information and explanations provided to us and our audit procedures, the company has an internal audit system commensurate with the size and nature of its business;
(b) We have considered the internal audit reports of the Company issued till date for the period under audit.
- (xv) In our opinion and according to the information and explanations given to us, the company has not entered into any non-cash transactions with directors or persons connected with him and hence, provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company.
- (xvi) (a) In our Opinion and based on our examination, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934). Hence, reporting under clause 3(xvi)(a), (b) and (c) of the Order is not applicable.
- (xvii) Based on our examination, the company has not incurred cash losses in the financial year and in the immediately preceding financial year.
- (xviii) There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.
- (xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period

of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.

- (xx) Based on our examination, the provision of section 135 is not applicable on the company. Accordingly, clauses 3(xx)(a) and 3(xx)(b) of the Order are not applicable.
- (xxi) The company is not required to prepare Consolidated Financial Statements hence this clause is not applicable.

**For BNR ASSOCIATES
Chartered Accountants
FRN: 0000289S**

**Place:-HYDERABAD
Date:25.05.2026
UDIN: 26249595BNOXCF3292**

**Sd/-
M N V GIRISH KUMAR
(PARTNER)
Membership No. 249595**

Report on Internal Financial Controls with reference to financial statements

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 **SAAKETA INVESTMENT SERVICES LIMITED** ("the Company") as of March 31, 2026 in conjunction with our audit of the 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 based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to 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 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 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, 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 the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

**For BNR ASSOCIATES
Chartered Accountants
FRN: 0000289S**

**Place:-HYDERABAD
Date: 25.05.2026
UDIN: 26249595BNOXCF3292**

**Sd/-
M N V GIRISH KUMAR
(PARTNER)
Membership No. 249595**

SAAKETA INVESTMENT SERVICES LIMITED

BALANCE SHEET AS AT MARCH 31, 2026

		PARTICULARS	NOTES	AS AT 31/03/2026 (In Rs. '00)	AS AT 31-03-2025 (In Rs. '00)
A		ASSETS			
1		Non-Current Assets			
	a)	Property, Plant and Equipment	3	17,911	20,255
	b)	Other Intangible assets	3	2,820	4,230
	c)	Financial Assets			
		-Investments	4	3,225	3,225
		-Loans	5	148,500	1,48,500
		-Other Non-Current Financial Assets	6	1,550	1,550
	d)	Deferred Tax Assets (Net)	7	-	1,026
	e)	Other Non-Current Assets	8	17,099	17,671
		Total Non-Current Assets (A)		1,91,105	1,96,457
2		Current Assets			
	a)	Financial Assets			
		-Investments	9	-	-
		-Loans	10	1,475,366	508,956
		-Trade Receivables	11	310,011	242,379
		-Cash and Cash Equivalents	12	129,135	26,850
		-Bank Balances other than above	13	1,265,478	1,246,564
		-Other Current Financial Assets	14	5,392	6,850
	b)	Income Taxes	15	-	-
	c)	Other Current Assets	16	42,687	49,584
		Total Current Assets (B)		32,28,068	20,81,184
		TOTAL ASSETS (A+B)		34,19,173	22,77,641
B		EQUITY AND LIABILITIES			
1		EQUITY			
	a)	Equity Share Capital	17	300,290	3,00,290
	b)	Other Equity	18	696,617	7,01,282
		Total Equity (A)		9,96,907	10,01,572
2		Non-Current Liabilities			
	a)	Financial Liabilities			
		-Borrowings	19	-	-
	b)	Deferred Tax Liability (Net)	7	324	-
		Total Non-Current Liabilities (B)		324	-
3		CURRENT LIABILITIES			
	a)	Financial Liabilities			
		-Borrowings	20	-	-
		-Trade Payables	21	2,425,783	12,75,206
	c)	Income Taxes	22	-10,927	-2,993
	d)	Other Current Liabilities	23	7,085	3,855
		Total Current Liabilities (C)		24,21,942	12,76,068
		TOTAL EQUITY AND LIABILITIES (A+B+C)		3,419,173	22,77,641
		Corporate Information	1		
		Summary of significant accounting policies	2		
		Accompanying notes forming an integral part of the Financial Statements	1 to 43		

Notes form an integral part of Balance Sheet as at 31st March, 2026

As per our report of even date

BNR Associates

Chartered Accountants,
Firm Regn No.0002895

Sd/
(M N V GIRISH KUMAR)

Partner
Membership No.249595
UDIN : 26249595BNOXCF3292
Place : Hyderabad
Date : 25-05-2026

for onbehalf of the Board

Sd/
T.NAVEENA CHANDRA
Managing Director
DIN : 00231636

Sd/-
K.VENKATA NARAYANA
Chairman
DIN : 02463135

Sd/-
CH.JAGADESHWER RAO
Execuritive Director
& Company Secretary
DIN : 01421953

Sd/-
D. RAMESH
Chief Financial Officer

STATEMENT OF PROFIT & LOSS FOR THE PERIOD ENDED MARCH 31, 2026

	PARTICULARS	Notes	For the year ended 31/03/2026 (In Rs. '00)	For the year ended 31/03/2025 (In Rs. '00)
I)	REVENUE			
	Revenue from Operations (Gross)	24	465,071	574,152
	Other Income	25	103,368	108,467
	TOTAL REVENUE (I)		568,439	682,619
II)	EXPENSES			
	Employee Benefit Expenses	26	62,223	64,871
	Finance Costs	27	4,777	6,279
	Depreciation and Amotrization Expenses	3	7,414	6,708
	Other Expenses	28	182,879	166,182
	Sharing Brokerage		314,461	401,124
	TOTAL EXPENSES (II)		571,754	645,165
III)	Profit Before Tax		-3,315	37,454
IV)	Tax Expense :		-	-
	- Current Tax	29	-	8,750
	- Adjustment of current tax relating to earlier years	29	-	-
	- Deferred Tax Credit	29	1,350	1,201
V)	Profit for The Year		-4,665	27,530
VI)	Other Comprehensive Income			
	Items that will not be reclassified to profit or loss			
	- Remeasurement of post-employment benefit Obligations			
	-Remeaurements of Financial Assets			
	-Recongnition of borrowings using effective interest rate			
	Other comprehensive income of the year , net of tax			
VII)	Earnings per share Rs.10/- each fully paid			
	- Basic		-0.002	0.009
	- Diluted		-0.002	0.009
	Corporate Information	1		
	Summary of significant accounting policies	2		
	Accompanying notes forming an integral part of the Financial Statements	1 to 43		

As per our report of even date

BNR Associates

Sd/

Chartered Accountants,
Firm Regn No.000289S

Sd/-

(M N V GIRISH KUMAR)

Partner

Membership No.249595

UDIN :26249595BNOXCF3292

Place : Hyderabad

Date : 25-05-2026

for onbehalf of the Board

Sd/-

T.NAVEENA CHANDRA

Managing Director

DIN : 00231636

Sd/-

K.VENKATA NARAYANA

Chairman

DIN : 02463135

Sd/-

CH.JAGADESHWER RAO

Execuritve Director

& Company Secretary

DIN : 01421953

Sd/-

D. RAMESH

Chief Financial Officer

SAAKETA INVESTMENTS SERVICES LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026

PARTICULARS		Notes	For the year ended 31-03-2026 (In Rs. '00)	For the year ended 31-03-2025 (In Rs. '00)
A	CASH FLOW FROM OPERATING ACTIVITIES:			
	Net Profit before Tax		-3,315	37,454
	Depreciation and non cash expenses		7,414	6,708
	Appropriations		-	44,163
	Operating Profit Before Working Capital Changes		4,098	48,117
	Adjustments for		-	-
	1. Trade and other Receivables		-67,632	28,074
	2. Trades Payable		1,150,577	-103,310
	3. Extraordinary Items		-	-
	4. Others		12,158	-40,142
	Cash generated from operations		1,099,202	-67,261
	Direct Taxes paid		-7,934	800
	NET CASH FLOW FROM OPERATING ACTIVITIES		1,091,268	-66,461
B	CASH FLOW FROM INVESTING ACTIVITIES:			
	Purchase of Fixed Assets		-3,660	-8,941
	Sale of Fixed Assets		-	-
	Loans and Advances		-	-
	Sale of Investments		-	-
	NET CASH FLOW FROM INVESTING ACTIVITIES		-3,660	-8,941
C	CASH FLOW FROM FINANCIAL ACTIVITIES:			
	Proceeds from Borrowings		-	-1,026
	Repayment of Borrowings/Secured Loans		-	-1,026
	NET CASH USED IN FINANCING ACTIVITIES		-	-1,026
	Net Cash Flow during year (A+B+C)		1,087,608	-76,428
	Opening Cash & Bank Balances		1,782,370	1,858,798
	Closing Cash & Bank Balances		2,869,978	1,782,370
	Corporate Information	1		
	Summary of significant accounting policies	2		
	Accompanying notes forming an integral part of the Financial Statements	1 to 43		

Notes form an integral part of Cash Flow Statement

As per our report of even date

BNR Associates

Sd/-
Chartered Accountants,
Firm Regn No.000289S

Sd-
(M N V GIRISH KUMAR)

Partner
Membership No.249595
UDIN :26249595BNOXCF3292
Place : Hyderabad
Date : 25-05-2026

for onbehalf of the Board

Sd/-
T.NAVEENA CHANDRA
Managing Director
DIN : 00231636

Sd/-
K.VENKATA NARAYANA
Chairman
DIN : 02463135

Sd/-
CH.JAGADESHWER RAO
Execuritive Director
& Company Secretary
DIN : 01421953

Sd/-
D. RAMESH
Chief Financial Officer

SAAKETA INVESTMENT SERVICES LIMITED

Notes to Financial Statements for the year ended March 31, 2026

Statement of Changes in Equity for the Year ended March 31, 2026

A EQUITY SHARE CAPITAL

PARTICULARS	AS AT	AS AT
	31-03-2026 (In Rs. '00)	31-03-2025 (In Rs. '00)
Equity shares of Rs.10/- each issued, subscribed and fully paid up		
Balance at the beginning of the reporting year	3,00,290	3,00,290
Changes in Equity Share Capital during the year		
Balance at the end of the reporting year	3,00,290	3,00,290

B OTHER EQUITY

PARTICULARS	AS AT	AS AT
	31-03-2026 (In Rs. '00)	31-03-2025 (In Rs. '00)
Movement in other Equity is as follows:		
I) Retained Earnings		
(i) Opening Balance	7,01,282	6,69,825
(ii) Profit for the year	-4,665	27,503
(III) Other comprehensive income		
(iv) Less: Appropriations		3954.15
Total	6,96,617	7,01,282

SAAKETA INVESTMENT SERVICES LIMITED

Notes to Financial Statements for the year ended March 31, 2026

NOTE 3 (a) : PROPERTY, PLANT AND EQUIPMENT							
PARTICULARS	AS AT 31-03-2026 Rs.		AS AT 31-03-2025 Rs.				
Furniture		-		832			
Compuser Equipment		4,40,911		4,54,280			
Electrical Accessories		11,65,898		12,37,244			
Vehicles		1,84,288		3,33,135			
Office Equipment		-		-			
Total 3(a)		17,91,097		20,25,491			
Note 3(b) Other Intangible assets							
Software		2,82,000		4,23,000			
Total 3(b)		2,82,000		4,23,000			
DESCRIPTION	Software	Furniture	Computer Equipment	Electrical Accessories	Vehicles	Office Equipment	Total
For the Year 2025-26							
I. Gross Block							
Opening Balance	705,000	4,07,907	57,21,369	32,12,620	38,75,920	55,990	1,39,78,806
Additions	-	-	243,089	122,880	-	-	365969
Disposals	-	-	-	-	-	-	-
Balance as at March 31, 2026	705,000	4,07,907	59,64,458	33,35,500	38,75,920	55,990	1,43,44,775
II. Accumulated Depreciation							
Opening Balance	2,82,000	4,07,075	52,67,089	19,75,376	35,42,785	55,990	1,15,30,315
Depreciation Expenses for the year	1,41,000	832	2,56,458	1,94,226	1,48,847	-	7,41,363
Eliminated on disposal of assets	-	-	-	-	-	-	-
Balance as at March 31, 2026	4,23,000	4,07,907	55,23,547	21,69,602	36,91,632	55,990	1,22,71,678
III. Net Block (I-II)							
Carrying value at the March 31, 2026	2,82,000	0	4,40,911	11,65,898	1,84,288	-	20,73,097
Carrying value at the March 31, 2025	4,23,000	832	4,54,280	12,37,244	3,33,135	-	24,48,491
For the Year 2024-25							
I. Gross Block							
Opening Balance	705,000	4,07,907	52,99,717	27,40,202	38,75,920	55,990	1,30,84,736
Additions	-	-	421,652	472,418	-	-	894070
Disposals	-	-	-	-	-	-	-
Balance as at March 31, 2025	705,000	4,07,907	57,21,369	32,12,620	38,75,920	55,990	1,39,78,806
II. Accumulated Depreciation							
Opening Balance	1,41,000	4,02,325	50,52,632	18,13,581	33,93,938	55,990	1,08,59,466
Depreciation Expenses for the year	1,41,000	4,750	2,14,457	1,61,795	1,48,847	-	6,70,849
Eliminated on disposal of assets	-	-	-	-	-	-	-
Balance as at March 31, 2025	2,82,000	4,07,075	52,67,089	19,75,376	35,42,785	55,990	1,15,30,315
III. Net Block (I-II)							
Carrying value at the March 31, 2025	4,23,000	832	4,54,280	12,37,244	3,33,135	-	24,48,491
Carrying value at the March 31, 2024	5,64,000	5,582	2,47,085	9,26,620	4,81,982	-	22,25,269

SAAKETA INVESTMENT SERVICES LIMITED

Notes to Financial Statements for the year ended March 31, 2026

NOTE 4: NON-CURRENT -INVESTMENTS

PARTICULARS	AS AT	AS AT
	31-03-2026 (In Rs. '00)	31-03-2025 (In Rs. '00)
(i) Unquoted investments		
HDB Financial Servces	3,225	3,225
Total	3,225	3,225
Aggregate amount of unquoted investments		
aggregate amount of impairment in the value of investments		
investments carried at cost		
investments carried at amortized cost		
investments carried at fair value through profit and loss		

NOTE 5 : NON-CURRENT LOANS

PARTICULARS	AS AT	AS AT
	31-03-2026 (In Rs. '00)	31-03-2025 (In Rs. '00)
Un Secured, Considered good		
Secured Deposits		
-Securlity Deposits with Stock Exchanges / Clearing Houses	1,48,500	1,48,500
Total	1,48,500	1,48,500

NOTE 6 : OTHER NON-CURRENT FINANCIAL ASSETS

PARTICULARS	AS AT	AS AT
	31-03-2026 (In Rs. '00)	31-03-2025 (In Rs. '00)
Sundry Deposits	1,550	1,550
Total	1,550	1,550

NOTE 7 : DEFERRED TAX ASSETS (NET)

PARTICULARS	AS AT	AS AT
	31-03-2026 (In Rs. '00)	31-03-2025 (In Rs. '00)
Depreciation	-324	1,026
Employee Benefits		
Total	-324	1,026

NOTE 8 : OTHER NON-CURRENT ASSETS

PARTICULARS	AS AT	AS AT
	31-03-2026 (In Rs. '00)	31-03-2025 (In Rs. '00)
MAT Credit	3,954	3,954
Prepaid Expenses		
Tax Paid for FY 2005-06	11,945	11,945
Deferred Revenue Expenditure	1,200	1,773
Total	17,099	17,671

Notes to Financial Statements for the year ended March 31, 2026

NOTE 09 : CURRENT INVESTMENTS

PARTICULARS	AS AT	AS AT
	31-03-2026 (In Rs. '00)	31-03-2025 (In Rs. '00)
Investments in Equity instruments (fully paid up)		
(i) Quoted Investments		
Total		
Aggregate amount of quoted investment and market value thereof		
Aggregate amount of impairment in the value of investments		
investments carried at fair value through profit and loss		
aggregate amount of quoted investment In Mutual Funds		
and market value thereof		
Aggregate amount of impairment in the value of investments		
Mutual Funds carried at fair value through profit and loss		

SAAKETA INVESTMENT SERVICES LIMITED

Notes to Financial Statements for the year ended March 31, 2026

NOTE 10 : CURRENT LOANS

PARTICULARS	AS AT	AS AT
	31-03-2026 (In Rs. '00)	31-03-2025 (In Rs. '00)
Un Secured, Considered good		
Secured Deposits		
-Securlity Deposits with Stock Exchanges / Clearing Members	-	-
Margin Money with ICICI Bank	-	-
Total (A)	-	-
- Margin with Exchanges:		
Margin with NSE Cash Segment	14,16,510	2,65,856
Margin with Bse		
Margin with NSE F&O	58,756	2,43,001
IL&FS Deposit - Currency Segment	100	100
Total (B)	14,75,366	5,08,956
Total (A+B)	14,75,366	5,08,956

NOTE 11 : TRADE RECEIVABLES

PARTICULARS	AS AT	AS AT
	31-03-2026 (In Rs. '00)	31-03-2025 (In Rs. '00)
Un Secured, Considered good		
Debts outstanding for a period exceeding 6 months	1,02,001	85,402
Other Debts less than 6 months	2,08,010	1,56,977
Total	3,10,011	2,42,379

NOTE 12 : CASH AND CASH EQUIVALENTS

PARTICULARS	AS AT	AS AT
	31-03-2026 (In Rs. '00)	31-03-2025 (In Rs. '00)
Balance with Banks		
- in Current Accounts	1,28,782	26,269
- Depolsits with original maturity of less than 3 months		
- Cash on Hand	353	580
Total	1,29,135	26,850

NOTE 13 : BANK BALANCES OTHER THAN ABOVE

PARTICULARS	AS AT	AS AT
	31-03-2026 (In Rs. '00)	31-03-2025 (In Rs. '00)
(i) In Earmarked Accounts		
- On Deposit Accounts		
Fixed Deposit Accounts	12,65,478	12,46,564
- Remaining maturity for less than 12 months		
Total	12,65,478	12,46,564

NOTE 14 : OTHER CURRENT FINANCIAL ASSETS

PARTICULARS	AS AT	AS AT
	31-03-2026 (In Rs. '00)	31-03-2025 (In Rs. '00)
Interest accrued but not due		
Advance to Employees	5,392.47	6,850.47
Total	5,392.47	6,850.47

SAAKETA INVESTMENT SERVICES LIMITED

Notes to Financial Statements for the year ended March 31, 2026

As at 31-03-2025

Details of ageing of trade Receivables outstanding from due date of receivabl					
Particulars	(In Rs. '00)	(In Rs. '00)	(In Rs. '00)	(In Rs. '00)	(In Rs. '00)
	Less than a year	1-2 years	2-3 years	above 3 years	Total
Undisputed Trade Receivable=considered good	159,152.96	83,225.70			242,378.66
Undisputed Trade Receivable=considered doubtful					-
Disputed Trade Receivables - considered good					-
Undisputed Trade Receivables considered doubtful					-

As at 31-03-2026

Details of ageing of trade Receivables outstanding from due date of receivabl					
Particulars					
	Less than a year	1-2 years	2-3 years	above 3 years	Total
Undisputed Trade Receivable=considered good	213,604.21	30,497.74	65,908.99		310,010.94
Undisputed Trade Receivable=considered doubtful					-
Disputed Trade Receivables - considered good					-
Undisputed Trade Receivables considered doubtful					-

NOTE 15 : INCOME TAXES

PARTICULARS	AS AT	AS AT
	31-03-2026	31-03-2025
	(In Rs. '00)	(In Rs. '00)
Advance Income Tax		
Current Tax Liabilities		
Total		

NOTE 16 : OTHER CURRENT ASSETS

PARTICULARS	AS AT	AS AT
	31-03-2026	31-03-2025
	(In Rs. '00)	(In Rs. '00)
Prepaid Expenses		
Insurance	27	25
Bank Guarantee Commission	1,438	1,153
Research Study Subscriptions		1,787
software Expenses - secmark		
software Expenses - shilpi	2,645	
Balance with Government Authorities (Other than Income Taxes)		
Other Current Assets		
NSE	1,549	869
IL&FS		212
Surveil Deposit		
Div Receivable	91	51
Other receivables	36,936	40,487
CGST		5,000
SGST		
Total	42,687	49,584

SAAKETA INVESTMENT SERVICES LIMITED

Notes to Financial Statements for the year ended March 31, 2026

NOTE 17 : SHARE CAPITAL

PARTICULARS	AS AT 31-03-2026		AS AT 31-03-2025	
	No.of Shares	Amount	No.of Shares	Amount in Rs.
		(In Rs. '00)		(In Rs. '00)
Authorised:				
Equity Shares of Rs.10 each	35,00,000	3,50,000	35,00,000	3,50,000
Issued, Subscribed and fully paid				
Equity Shares of Rs.10 each	30,02,900	3,00,290	30,02,900	3,00,290
Total	30,02,900	3,00,290	30,02,900	3,00,290

(a) Reconciliation of Number of Shares and amount outstanding at the beginning and at the end of the year

PARTICULARS	Opeing Balance (In Rs. '00)	Issued during the year	Bought back during the year	Closing Balance (In Rs. '00)
Equity Shares				
Year ended March 31 , 2019				
- Number of Shares	30,02,900	-	-	30,02,900
- Amount	3,00,290	-	-	3,00,290
Year ended March 31 , 2018				
- Number of Shares	30,02,900	-	-	30,02,900
- Amount	3,00,290	-	-	3,00,290

(b) Rights, Preferences and restrictions attached to equity Shares : The Company has one class of equity shares having a par value of Rs.10/- per share Each Share holder is eligible for one vote of share held . The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing annual general meeting.

(c) Details of Shares held by each share holder holding more than 5 % Shares *

PARTICULARS	AS AT 31-03-2026		AS AT 31-03-2025	
	No.of Shares	Percentage of Holding	No.of Shares	Percentage of Holding
Equity shares of Rs.10/- each fully paid				
1. B.Amaranatha Sastry	170010	5.66	170010	5.66
2. Ch.Jagadeshwer Rao	290010	9.66	290010	9.66
3. T.Naveena Chandra	170010	5.66	170010	5.66
4. CHJ Securities Pvt Ltd	214900	7.16	214900	7.16

* As per records of the Company including its register of share holders / members and other declaration received from shareholders regarding beneficial interest, the above shareholding represent both legal and beneficial ownership of shares.

SAAKETA INVESTMENT SERVICES LIMITED

Notes to Financial Statements for the year ended March 31, 2026

NOTE 18 : OTHER EQUITY

PARTICULARS	AS AT	AS AT
	31-03-2026 (In Rs. '00)	31-03-2025 (In Rs. '00)
Retained Earnings	6,96,617	7,01,282
Total	6,96,617	7,01,282

for details movement during the year refer "statement of Change in Equity "

Nature and purpose of Other Equity :

(a) Retained Earnings : Retained earnings comprise of the company's accumulated undistributed earnings

(b) General Reserve : This represents appropriation of profit by the company

NOTE 19 : NON- CURRENT BORROWINGS

PARTICULARS	AS AT	AS AT
	31-03-2026 (In Rs. '00)	31-03-2025 (In Rs. '00)
Term Loan from Banks		
Secured :		
HDFC BANK	-	
Total	-	-

NOTE 20 : CURRENT BORROWINGS

PARTICULARS		
From Banks : - Secured (Refer Note 20)		
Bank Over Draft - Secured	-	-
Total	-	-

SAAKETA INVESTMENT SERVICES LIMITED

Notes to Financial Statements for the year ended March 31, 2026

NOTE 21 : TRADE PAYABLES

PARTICULARS	AS AT	AS AT
	31-03-2026 (In Rs. '00)	31-03-2025 (In Rs. '00)
Creditors - Clients	2,260,518	1,158,940
Sharing of Brokerage payable	98,710	94,928
Out Standing Liabilities	13,491	18,553
Bank Charges Payable	3,065	2,785
Abids Deposit	50,000	-
Total	2,425,783	1,275,206

NOTE 22 : INCOME TAXES

PARTICULARS	AS AT	AS AT
	31-03-2026 (In Rs. '00)	31-03-2025 (In Rs. '00)
Advance Income Tax		
Opening Provision of IT	-2,993	-3,792
Current Tax Liabilities	-	8,750
TDS - BANKS	-7,934	-7,950
Total	-10,927	-2,993

NOTE 23 : OTHER CURRENT LIABILITIES

PARTICULARS	AS AT	AS AT
	31-03-2026 (In Rs. '00)	31-03-2025 (In Rs. '00)
Statutory Remittances		
CGST	1,628	0
SGST	2,020	573
TDS Payable	2,602	2,361
TDS - NSE	835	869
Dividend payable	-	52
Total	7,085	3,855

2024

Details of ageing of Trade Payables outstanding from due date of payment				
Particulars	(In Rs. '00)	(In Rs. '00)	(In Rs. '00)	(In Rs. '00)
outstanding for following periods from due date of payment				
	Less than a year	2-3 Years	> 3Years	Total
i) MSME				-
ii)Others	1,378,516			1,378,516
iii)Disputed due-MSME				
iv)Disputed Due -Others				

2025

Details of ageing of Trade Payables outstanding from due date of payment				
Particulars	(In Rs. '00)	(In Rs. '00)	(In Rs. '00)	(In Rs. '00)
outstanding for following periods from due date of payment				
	Less than a year	2-3 Years	> 3Years	Total
i) MSME				-
ii)Others	1,275,206			12,75,206
iii)Disputed due-MSME				-
iv)Disputed Due -Others				-

SAAKETA INVESTMENT SERVICES LIMITED

Notes to Financial Statements for the year ended March 31, 2026

NOTE 24 : REVENUE FROM OPERATIONS (GROSS)

PARTICULARS	AS AT	AS AT
	31-03-2026	31-03-2025
	(In Rs. '00)	(In Rs. '00)
Income from Broking Operations	4,65,071	5,74,152
Total	4,65,071	5,74,152

NOTE 25 : OTHER INCOME

PARTICULARS	AS AT	AS AT
	31-03-2026	31-03-2025
	(In Rs. '00)	(In Rs. '00)
Interest income on deposits	79,299	79,486
Miscellaneous Income :		
Brokerage from Mutual Funds	885	803
Income from Depository Operations	3,580	4,524
Demat charges	3,475	6,239
Other Income :		
Interest on Others	16,083	17,391
Client Dividend received	45	24
Total	1,03,368	1,08,467

NOTE 26 : EMPLOYEE BENEFIT EXPENSES

PARTICULARS	AS AT	AS AT
	31-03-2026	31-03-2025
	(In Rs. '00)	(In Rs. '00)
Salaries, allowances and wage	29,610	32,993
Directors Remuneration	30,000	30,000
Staff Welfare	2,613	1,877
Total	62,223	64,871

NOTE 27 : FINANCE COSTS

PARTICULARS	AS AT	AS AT
	31-03-2026	31-03-2025
	(In Rs. '00)	(In Rs. '00)
Interest Expenses On :		
(i) Bank Charges	4,777	6,255
(ii) interest on TermLoan	-	24
Total	4,777	6,279

SAAKETA INVESTMENT SERVICES LIMITED

Notes to Financial Statements for the ended March 31, 2026

NOTE 28 : OTHER EXPENSES

PARTICULARS	AS AT	AS AT
	31-03-2026 (In Rs. '00)	31-03-2025 (In Rs. '00)
Stock Exchange Charges - NSEIL	31,696	40,181
Stock Exchange Charges - Others	1,608	30,515
Rent ,Rates & Taxes	3,952	2,400
Travelling & Conveyance	4,046	3,626
Repairs & Maintenance	3,353	4,553
Printing & Stationery	2,634	2,557
Postage & Courier Charges	488	2,554
Telephone Expenses	4,840	4,259
Demat Charges	124	663
Insurance	461	521
Bad Debts Written Off	1,016	127
Books & Periodicals	180	162
Electricity Charges	2,198	2,326
Software Expenses	13,128	15,946
CDSL Expenses	3,002	3,638
Professional Charges	14,749	15,522
Subscriptions, Licences & Renewals	1,400	2,670
Research Study Subscriptions	4,168	2,594
Membership Subscriptions	400	472
Miscellaneous Expenses	5,237	3,980
loss in Trading	81,678	24,679
Payment to Auditor :	-	-
- Statutory Audit	1,750	1,250
- Others	-	-
Advertisement Expenses	599	791
Software Licences	173	172
Client Dividend	-	24
	-	-
Total	182,879	166,182

NOTE 29 : INCOME TAX

PARTICULARS	AS AT	AS AT
	31-03-2026 (In Rs. '00)	31-03-2025 (In Rs. '00)
(a) Major components of income tax expense :		
(i) Current Income Tax	-	
- Adjustment in respect of current income tax of Previous year		
(ii) Deferred Tax	1,350	1,201
- Relating origination / reversal of temporary differences		
Income tax expense reported in the statement of Profit & Loss Account		

1. Corporate information:

SAAKETA INVESTMENT SERVICES LIMITED the Company is a listed public company domiciled in India and incorporated under the Companies Act, 1956("the Act") on Jul 08,1992. The Registered Office of the company is located at 3-4-616/1, 2nd Floor, Narayanaguda, Hyderabad-500029.

The Company is primarily engaged in the business of broking in securities and depository operations. The Company is listed on Calcutta Exchange Limited (C S E).

2. Significant Accounting Policies:

This note provides a list of the significant accounting policies adopted in the preparation of these financial statements. These policies have been consistently applied to all the years presented, unless otherwise stated.

a) Basis of preparation:

These separate financial statements are prepared in accordance with Ind AS under the historical cost convention on accrual basis except for certain financial instruments which are measured at fair value, the provisions of the Companies Act, 2013(to the extent notified). The Ind AS are prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015.

Accounting policies have been consistently applied except where the change is required by an Ind AS or change results in the financial statements providing reliable and more relevant information about the effects of transactions, other events or condition on the entity's financial position, performance or cash flow.

b) Use of estimates and judgments:

The preparation of the financial statement in conformity with Ind AS required management to make judgment, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Difference between the actual results and estimates are recognized in the year in which results are known /materialized.

Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates. Any revision to accounting estimates is recognized prospectively in the current and future periods.

c) Revenue Recognition:

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment net of taxes or duties collected on behalf of the government.

The specific recognition criteria described below must also be met before revenue is recognized.

Trading income is recognized when a legally binding contract is executed.

Brokerage income and transaction charges are recognized on the basis of Pay in or Payout and upon confirmation of the transaction by the exchanges.

Interest income is recognized using the effective interest rate method. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the gross carrying amount of a financial asset. While calculating the effective interest rate, the company estimates the expected cash flows by considering all the contractual terms of the financial instruments but does not consider the expected credit losses.

Depository transaction charges are recognized on completion of respective transaction.

Annual maintenance charges for depository accounts are accounted as and when the services are rendered.

Dividends are recognized in the statement of profit and loss only when the right to receive payment is established, it is probable that the economic benefits associated with the dividend will flow to the company and the amount of the dividend can be measured reliably.

d) Fair value measurement:

The Company measures certain financial instruments at fair values at such reporting date.

Certain accounting policies and disclosures require the measurement of fair values, for both financial and nonfinancial asset and liabilities.

Fair value is the price that would be received to sell an asset or paid to settle a liability in an ordinary transaction between market participants at the measurement date. The fair value of an asset or a liability is measured using the assumption that market participants would use when pricing an asset or liability acting in their best economic interest. The Company uses valuation techniques, which are appropriate in circumstances and for which sufficient data is available considering the expected loss/profit in case of financial assets or liabilities.

e) Property, plant and equipment:

i. Recognition and entail measurement:

Fixed Assets are stated in the balance sheet at their carrying value being the cost of acquisition less accumulated depreciation. The cost comprises purchase price, borrowing cost if capitalization criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use. Any trade discount and rebates are deducted while arriving at the purchase price.

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company. All other repair and maintenance costs are recognized in statement of profit or loss as incurred.

ii. Depreciation, estimated useful lives and residual value:

Depreciation on property, plant and equipment is provided on Straight line method, computed on the basis of useful lives as estimated by management which coincides with rates prescribed in Schedule II to the companies Act, 2013.

The residual values, useful lives and method of depreciation are reviewed at each financial year end and adjusted prospectively, if appropriate.

iii. De-recognition:

An item of property, plant and equipment and any significant part initially recognized is de-recognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on de-recognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the income statement when the asset is de-recognized.

iv. Transition to Ind AS:

On transition to Ind AS, the company has elected to continue with the carrying value of all its property. Plant and equipment recognized as at April 01, 2016 measured as per the provisions of Previous GAAP and use that carrying value as the deemed cost of property, plant and equipment.

f) Intangible Assets:

The Company does not carry any intangible assets in the Balance Sheet except certain prepaid expenses or Deferred Revenue Expenditure which is written over the useful life such payments.

g) Impairment of assets:

At each reporting date, the Company assesses whether there is any indication that an asset may be impaired, based on internal or external factors. If any such indication exists, the Company estimates the recoverable amount of the asset or the cash generating unit. If such recoverable amount of the asset or cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognized in the statement of profit and loss. If, at the reporting date there is an indication that a previously assessed impairment loss no longer exists, the recoverable amount is reassessed, and the asset is reflected at the recoverable amount. Impairment losses previously recognized are accordingly reversed in the statement of profit and loss.

h) Leases:

The company does not have any leased assets.

i) Financial Instruments:

a. Financial Assets

Initial recognition and measurement

The company recognizes financial assets when it becomes a party to the contractual provisions of the instrument. All financial assets are recognized at fair value on initial recognition. Transaction costs that are directly attributable to the acquisition of financial assets that are not at fair value through profit or loss are added to the fair value on initial recognition. Transaction costs of financial assets carried at fair value through profit and loss are expensed in the statement of profit and loss. Regular way purchase and sale of financial assets are accounted for at trade date.

Subsequent measurement

- a. Debt instruments at amortized cost-A 'debt instrument' is measured at the amortized cost both the following conditions are met:
- The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
 - Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest rate (EIR) method.

- b. Equity investments-All equity investments in scope of Ind-AS 109 are measured at fair value, Equity instruments which are held for trading are generally classified as at fair value through profit and loss (FVTPL). For all other equity instruments, the Company decides to classify the same either as at fair value through other comprehensive income (FVOCI) or fair value through profit and loss (FVTPL). The Company makes such election on an instrument by instrument basis. The classification is made on initial recognition and is irrevocable.
- c. Mutual funds -All mutual funds in scope of Ind-AS 109 are measured at fair value through profit and loss (FVTPL).

Investments in subsidiaries, associates and joint ventures

Investment in subsidiaries, associates and joint ventures is carried at cost in the separate financial statements.

De-recognition of financials assets

A financial asset (or, where applicable, a part of a financial asset or part of a group of a similar financial asset) is primarily de-recognized (i.e., removed from the company's separate balance sheet) when

- The rights to receive cash flows from the asset have expired, or
- The company has transferred its rights to receive cash flows from the asset.

b. Financial Liabilities

Initial recognition and measurement

The company recognizes financial liabilities when it becomes a party to the contractual provisions of the instrument. All financial liabilities are recognized at fair value on initial recognition. Transaction costs that are directly attributable to the issue of financial liabilities that are not at fair value through profit or loss are reduced from the fair value on initial recognition. Transaction costs that are directly attributed to the issue of financial liabilities at fair value through profit and loss are expensed in the statement of profit and loss.

Subsequent measurement

These liabilities include borrowings and deposits. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortized cost using the effective interest rate (EIR) method. Gains and losses are recognized in the statement of profit and loss when the liabilities are de-recognized as well as through the EIR amortization process.

Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortization is included as finance costs in the statement of profit and loss.

De-recognition of financial liabilities

A financial liability is de-recognized when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the de-recognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognized in the statement of profit or loss.

c. Offsetting financial instruments

Financial assets and liabilities are offset and the net amount is reported in the balance sheet where there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the group or the counterparty.

j) Borrowing costs:

General and specific borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalized during the period of time that is required to complete and prepare the asset for its intended use or sale. Qualifying assets are assets that necessarily take a substantial period of time to get ready for their intended use or sale.

Other borrowing costs are expensed in the period in which they are incurred.

k) Employee Benefit plans

a. Short -term benefit plans

Liabilities for wages and salaries, including non-monetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognized and measured at the amounts expected to be paid when the liabilities are settled. The liabilities are presented as current employee benefit obligations in the balance sheet.

l) Income Taxes:

Tax expense recognized in statement of profit or loss comprises the sum of deferred tax and Current tax except the ones recognized in other comprehensive income or directly in equity.

Calculation of current tax is based on tax rates and tax laws that have been enacted for the reporting period. Current income tax relating to items recognized outside profit or loss is recognized outside profit or loss (either in other comprehensive income or in equity). Current tax items are recognized in correlation to the underlying transaction either in other comprehensive income or directly in equity.

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date. Deferred tax assets are recognized to the extent that it is probable that the underlying tax loss or deductible temporary difference will be utilized against future taxable income. This is assessed based on the Company's forecast of future operating results, adjusted for significant non-taxable income and expenses and specific limits on the use of any unused tax loss or credit. The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilized. Un-recognized deferred tax assets are re-assessed at each reporting date and are recognized to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered. Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realized, or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date. Deferred tax relating to items recognized outside profit or loss is recognized outside profit or loss (either in other comprehensive income or in equity).

However during the year under review, the management has considered gross tax liability, excl. interest on tax liability, while recognizing /measurement of Current Tax expense in the books of accounts.

m) Provisions, contingent liabilities and contingent assets:

Provisions are recognized only when there is a present obligation, as a result of past events, and when a reliable estimate of the amount of obligation can be made at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates. Provisions are discounted to their present values, where the time value of money is material.

Contingent liability is disclosed for:

- Possible obligations which will be confirmed only by future events not wholly within the control of the company or
- Present obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

Contingent assets are neither recognized nor disclosed. However, when realization of income is virtually certain, related asset is recognized.

o) Cash and cash equivalents:

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to know amount of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities in the balances sheet.

p) Cash flow statement:

Cash flows are reported using the indirect method, whereby net profit/(loss) before tax is adjusted for the effects of transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the company are segregated,

q) Earnings per share:

Basic earnings per share is calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting attributable taxes) by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period is adjusted for events including a bonus issue.

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

30. Contingent Liabilities:

Particulars	As at March 31, 2026	As at March 31, 2025
Bank Guarantees	Rs. 6.75 crores	Rs. 6.75 Crores

31. Employees Benefits:

Employee Benefit Expenses (Note: 26) include remuneration to Managing Director & Director for Rs.30,00,000/- (Previous Year for Rs.30,00,000/-).

Number of Employees of the company doesn't exceed 10 number. Therefore, contribution by the company on behalf of its employees towards gratuity as per the gratuity act is not applicable to the company and hence no contribution is made by the company during the year. Similarly, No PF Contribution is made by the company for its employees as the number of employees doesn't exceed 20 number as per EPF Act.

32. Segment information

The Company is operating in financial service sector in India. Thus, there are no reportable Segments as defined in Ind AS 108 "Operating Segments". The Company earns its entire "revenue from external customers" in India, being company's country of domicile. All non-Current assets other than financials instruments and deferred tax assets are located in India. There are no single major customers on whom the company's revenue is dependent upon and revenue from none of the single customer is more than or equal to 10% of the company's revenue.

33. Related party disclosures:

a) Names of the related parties and nature of relationship as per IND AS 24:

Nature of Relationship	Name of Related Party
Subsidiaries:	NIL
Key Management Personnel (KMP):	T. Naveena Chandra, Managing Director Ch. Jagadeshwer Rao, Director and Secretary
Relatives of Key Management Personnel (KMP):	-

b) Transactions with related parties:

(Figures in Rupees)

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
Remuneration paid		
T. Naveena Chandra	12,00,000	12,00,000
Ch. Jagadeshwer Rao	18,00,000	18,00,000
Service Rendered - Brokerage Received:		
T. Naveena Chandra	1,05,517	98,334
Ch. Jagadeshwer Rao	2,47,328	12,07,297

34. Earnings per Share (EPS):

(i) Earnings per share:

(Figures in Rupees)

Particulars	For the Year ended March 31, 2026	For the year ended March 31, 2025
Basic (Rs.)	-0.155	0.916
Diluted (Rs.)	-0.155	0.916

35. Balance Confirmations

Confirmations of receivables and payable balances have not been received by the Company, hence, reliance is placed on the balances as per books. In the opinion of the management, the amounts are realizable /payable in the ordinary course of business.

36. Due to Micro and Small Enterprises

The Company has no dues to Micro Small Enterprises as at March 31,2026 and March 31, 2025 in the financial statement based on information received and available with the company.

37. Fair Value Measurements

i) Fair Value hierarchy

Financial assets and financial liabilities measured at fair value in the statement of financial position are grouped into three levels of a fair value hierarchy. The three levels are defined based on the observability of significant input to the measurement, follows:

Level 1: Quoted prices (unadjusted) in active markets for financial instruments.

Level 2: The fair value of financial instruments that are not traded in an active market is determined using valuation techniques which maximize the use of observable market data and rely as little as possible on entity specific estimates.

Level 3: If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3.

ii. Financial assets and liabilities measured at fair values

Particulars	31st March, 2026	31st March, 2025
Fair Value Hierarchy	1	1
Financial Assets		
Listed Equity Investments	Nil	Nil
Financial Liabilities		
Borrowings	Nil	Nil

iii. Financial Instruments by category

For amortized cost instruments, carrying value represents the best estimate of fair value:

Particulars	31st March, 2026			31st March, 2025		
	FVTPL	FVOCI	Amortized Cost	FVTPL	FVOCI	Amortized Cost
Financial Assets						
Equity Investments	-	-	-	-	-	-
Other Investments	-	-	-	-	-	-
Trade Receivables	-	-	-	-	-	-
Loans	-	-	-	-	-	-
Cash and Cash Equivalents	-	-	-	-	-	-
Other Bank Balances	-	-	-	-	-	-
Others	-	-	-	-	-	-
Total	-	-	-	-	-	-
Financial Liabilities						
Borrowings	-	-	Nil	-	-	Nil
Trade Payables	-	-	24,25,78,339	-	-	12,75,20,620
Total	-	-	24,25,78,339	-	-	12,75,20,620

The Company's principal financial liabilities comprise loans and borrowings, trade and other payable. The main purpose of these financial liabilities is to finance the Company's operations.

The Company's principal financial assets include loans. Trade and other receivables, and cash and cash equivalents that derive directly from its operations. The Company also holds FVTPL investments and investments in its associates.

The Company is exposed to market risk, credit risk and liquidity risk. The Company's Board of Directors oversee the management of these risks. The company's Board of Directors is supported by the senior management that advises on financial risks and the appropriate financial risk governance framework for the Company. The senior management provides assurance to the Company's board of directors that the company's financial risk activities are governed by appropriate policies and procedures and that financial risks are identified, measured and managed in accordance with the Company's policies and risk objectives.

The Carrying amounts reported in the statement of financial position for cash and cash equivalents, trade and other receivables. Trade and other payables and other liabilities approximate their respective fair values due to their short maturity.

I Market Risk

Market risk is the risk that changes in market prices, such as foreign exchanges rates, interest rate And equity prices, which will affect the company's income of the value of its holdings of financial Instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimizing the return.

a Interest rate risk

Interest risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate Because of changes in market interest rates. The company has exposure only to financial instruments at fixed interest rates. Hence, the company is not exposed to significant interest rate Risk.

B Price risk

The company's exposure to equity securities price risk arises from investments held by the company and classified in the balance sheet either at fair value through OCI or at fair value through profit and loss. The majority of the company's equity instruments are publicly traded.

II. Credit Risk

Credit risk is the risk that counterparty fails to discharge an obligation to the company leading to a financial loss. The company is mainly exposed to the risk of its balances with the bankers and trade and other receivables.

Ageing of receivables is as follows:

(Figures in Rupees)

Particulars	March 31, 2026	March 31, 2025
0-30 Days	63,05,140	50,57,700
30-60 Days	16,38,199	49,621
60-90 Days	51,37,065	29,241
90-180 Days	77,20,583	1,05,61,116
More than 180 Days	1,02,00,107	85,40,188

III. Liquidity Risk

Prudent liquidity risk management implies maintaining sufficient cash and marketable securities and the availability of funding through an adequate amount of committed credit facilities to meet obligations when due. Due to the nature of the business and company maintains flexibility in Funding by maintain availability under committed facilities. Management monitors rolling forecast of the Company's liquidity position and cash and cash Equivalents on the basis of expected cash flows. The company takes into account the liquidity of the marker in which the entity operates. The company's principal sources of liquidity are the cash flows generated from operations. The company has no long-term borrowings

and believes that the working capital is sufficient for its current requirements. Accordingly, no liquidity risk is perceived.

39. Capital Risk Management

The Company's objective when managing capital is to safeguard the Company's ability to continue as a going concern in order to provide returns for shareholders and benefits for stake holders. The company also proposes to maintain an optimal capital structure to reduce the cost of capital. Hence, the company may adjust any dividend payments, return capital to shareholders or issue new shares. Total capital is the equity as shown in the statement of financial position. Currently, the company primarily monitors its capital structure on the basis of gearing ratio. Management is continuously evolving strategies to optimize the returns and reduce the risks. It includes plans to optimize the financial leverage of the company.

The capital for the reporting year under review is summarized as under:

Particulars	March 31, 2026	March 31, 2025
Non-Current Borrowings	0	0
Current Borrowings	0	0
Total Debt	0	0
As a percentage of Total Capital	Nil	Nil
Capital & Equity	9,98,25,514	10,01,57,243
As a percentage of total capital	100%	100%
Total Capital (Debt and Equity)	9,98,25,514	10,01,57,243

40. Standards Issued but Not Effective

The Code on Social Security, 2020 ('Code') relating to employee benefits during employment and post-employment benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified. Company will assess the impact of the Code when it comes into effect and will record any related impact in the period the Code becomes effective.

As at the date of issue of financial statements, there are no new standards or amendments which have been notified by the MCA but not yet adopted by the Company. Hence, the disclosure is not applicable.

41. Event occurred after the Balance Sheet Date

The Company evaluates events and transactions that occur subsequent to the balance sheet date but prior to the approval of financial statements to determine the necessity for recognition and/or reporting of subsequent events and transactions in the financial statements. As of May 31, 2026, there were no subsequent events and transactions to be recognized or reported that are not already disclosed.

42. Previous year's figures have been regrouped/reclassified/recasted wherever necessary to confirm to the current year's presentation.

43. Additional Regulatory Information: Ratios

Ratio	Numerator	Denominator	CY Ratio	PY Ratio
(a) Current Ratio	Current Assets	Current Liabilities	1.33	1.63
(b) Debt-Equity Ratio	Long Term Debt + Short Term Debt	Shareholder equity	-	-
(c) Debt Service Coverage Ratio	Earning Before Interest, tax, Depreciation & Amortisation	Total principal + Interest on Borrowings	1.86	6.91
(d) Return on Equity Ratio	Earning After Interest, tax, Depreciation & Amortisation	Average Shareholder's Equity	-0.01	0.05
(e) Inventory turnover ratio	Turnover	Average Inventory	NA	NA
(f) Trade Receivables turnover ratio	Net Credit Sales	Average Trade Receivable	1.68	2.24
(g) Trade payables turnover ratio	Net Credit Purchase	Average Trade Payable	NA	NA
(h) Net capital turnover ratio	Total Sales	Average Working Capital	0.58	0.72
(i) Net profit ratio	Net Profit	Net Sales	-0.01	0.07
(j) Return on Capital employed	Earning Before Interest & tax	Capital employed	0.001	0.04

For and on behalf of the Board of Directors of
SAAKETA INVESTMENT SERVICES LIMITED

For BNR ASSOCIATES
Chartered Accountants
Firm Registration Number: 0002895

Sd/-
M N V GIRISH KUMAR
Partner
Membership No.249595
UDIN: 26249595BNOXCF3292

Sd/-
T. NAVEENA CHANDRA
Managing Director
DIN: 00231636

Sd/-
CH. JAGADESHWAR RAO
Executive Director
Company Secretary
DIN: 01421953

Place: Hyderabad
Date :25.05.2026

Sd/-
K VENKATA NARAYANA
CHAIRMAN
DIN: 02463135

Sd/-
D. RAMESH
Chief Financial Officer

SAAKETA INVESTMENT SERVICES LIMITED

CIN: L74140TG1992PLC014483

Registered Office: 3-4-616/1, 2ND Floor, Narayanaguda,
Hyderabad, Telangana – 500 029

FORM NO. MGT-11 PROXY FORM

(pursuant to Section 105(6) of the Companies Act, 2013 and Rules 19(3) of the Companies (Management and Administration Rules, 2014)

Name of the Member(s)	
Registered Address	
Email Id:	
Folio No / Client ID	
DP ID	

I / We, being the member(s) of shares of the above named company, hereby

appoint: 1)

Name.....Address.....

.....
Email ID:.....Signature.....or failing him / her

2) Name.....Address.....

Email ID:.....Signature.....or failing him / her

3) Name.....Address.....

Email ID:.....Signature.....or failing him / her

As my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 34th Annual General Meeting of the Company to be held on Wednesday, the 30th day of September, 2026 at 11.00 A.M. at Sundarayya Vignana Kendram, Bagh Lingampally, Hyderabad – 500 029, Telangana and at any adjournment thereof in respect of such resolutions are indicated below:

S. No	RESOLUTIONS
ORDINARY BUSINESS	
1	The Audited Financial Statements of the Company for the financial year ended 31 st March, 2026, including the Audited Balance Sheet as at 31 st March, 2026, the Statement of Profit & Loss and Cash Flow Statement for the year ended on that date and reports of the Board of Directors and Auditors there on.
2	To Appoint a director in place of Sri. BHUVANAGIRI AMARANATHA SASTRY (DIN: 01421966) who retires by rotation and being eligible, offers himself for re-appointment.
3.	To Appoint a director in place of Smt. SUREKHA BHAMIDIMARRI (DIN:08158330) who retires by rotation and being eligible, offers herself for re-appointment.

Signed this ----- day of September, 2026

Signature of the Shareholder_____

Signature of the Proxy:-----

Affix
Revenue
stamp
Re.1/-

Notes: This form of proxy in order to be effective should be duly completed and deposited at the registered office of the Company, not less than 48 hours before the commencement of the meeting.

SAAKETA INVESTMENT SERVICES LIMITED

CIN: L74140TG1992PLC014483

Registered Office: 3-4-616/1, 2ND Floor, Narayanaguda,
Hyderabad, Telangana – 500 029

ATTENDANCE SLIP

Please complete this attendance slip and hand it over at the entrance of the meeting hall. Joint Shareholders may obtain additional attendance slips on request. (Folio Nos., DP ID*, Client ID* Name of the Shareholder / Joint holders / proxy in BLOCK LETTERS to be furnished below).

Shareholder Name	DP ID*	Client ID*	Folio	No. of Shares held

I hereby record my presence at the 34th Annual General Meeting of the Company held on Wednesday, the 30th day of September, 2026 at 11.00 A.M at Sundarayya Vignana Kendram, Bagh Lingampally, Hyderabad – 500 029, Telangana.

Signature of the Shareholder or Proxy_____

NOTES:

1. Shareholders / Proxy holders are requested to bring the Attendance Slip with them when they come to the Meeting and hand it over at the gate after affixing their signature on it.
2. Shareholders are requested to indicate their Folio Nos. DP ID*, Client ID*, the change in their address, if any, to the Registrar & Share Transfer Agents, at M/s. Aarthi Consultants Private Limited, -1-2- 285, Domalguda, Hyderabad- 500029, Telangana.

* Applicable for investors holding shares in Electronic (Demat) Form.

Route Map:



Sundaraiah Vignana Kendram, Baghlingampally, Hyderabad - 50029

Address:

SAAKETA INVESTMENT SERVICES LIMITED

3-4-616/1, 2ND FLOOR,

NARAYANAGUDA,

HYDERABAD-500029

Phone : 040- 27568107, 66775678