



Aditya Consumer Marketing Limited

CIN : L52190BR2002PLC009872
An ISO 9001:2015 Certified Company
a BSE Listed Company

Go9 SUPER MARKET

Patna

- Bandar Bagicha
- S K Puri
- Kankar Bagh
- Ashiana Nagar
- Anisabad

Gaya

- Gaya College Road

Muzaffarpur

- Mithanpura

Go9 Salon

For Ladies

Patna

- Bandar Bagicha
- S K Puri
- Kankar Bagh
- Ashiana Nagar
- Patna City
- Rajendra Nagar
- Anisabad

Gaya

- Gaya College Road

Muzaffarpur

- Mithanpura

For Gents

Patna

- Bandar Bagicha
- S K Puri
- Ashiana Nagar
- Patna City
- Rajendra Nagar

Muzaffarpur

- Mithanpura

Go9 Banquet & Conference Hall

Patna

- Bandar Bagicha

Gaya

- Gaya College Road

Muzaffarpur

- Mithanpura

Yo!China

Patna

- Bandar Bagicha
- Ashiana Nagar
- Kankar Bagh

Gaya

- Gaya College Road

Darbhanga

- Above Aditya Vision Gm Road, Near Income Tax Office

Muzaffarpur

- Mithanpura



TAKE-AWAY-EXPRESS

- S K Puri
- Kadam Kuan

Go9 Biryani & Street Food

- S K Puri

August 10, 2026

To

BSE Limited

PhirozeJeejeebhoy Tower

Dalal Street, Mumbai-400001

Scrip Code-540146

Sub: Annual Report- Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 along with the Notice of 24th AGM

Dear Sir/Mam,

Pursuant to Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Annual Report of the Company for the Financial Year 2025-26 along with notice convening the 24th Annual General Meeting which is being sent only through electronic mode to the Members, who have registered their e-mail addresses with the Company/ Depositories/ Company's Registrar and Share Transfer Agent ('RTA').

The Annual Report for the Financial Year 2025-26 is uploaded on the website of the Company i.e.

https://adityaconsumer.com/file/investors/Annual-Reports/2025-26/ACML_Annual_Report_2025-26.pdf

Further, pursuant to Regulation 36(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Members who have not registered their e-mail address, a letter containing exact web-link of the website where details pertaining to the Annual Report is hosted is being sent at the address registered in the records of RTA/Company/Depositories and the same is attached and available on the Company's website at –

<https://adityaconsumer.com/file/announcements/announcements-under-regulation-30/weblinkletter.pdf>

This is for your information and record.

Thanking you

For Aditya Consumer Marketing Limited

Hridaya

Narayan

Tiwari

Hridaya Narayan Tiwari

Company Secretary

Encl: as above

Digitally signed by Hridaya Narayan Tiwari
DN: c=IN, o=Personal, title=3981,
pseudonym=Dw4az76pjt3cbe8xg5okayli2dhs
v1,
2.5.4.20=e2413309faf2ac86bd0fbc5c4810823bc
f260cebb3e19b4e408b7f9e6b7b41ba,
postalCode=825311, st=Jharkhand,
serialNumber=0adca5250459552bcb8de14199
6f90522c724f4c2054cb1d88b77355be6c90,
cn=Hridaya Narayan Tiwari
Date: 2026.08.10 16:12:50 +05'30'

Registered Office: Ground Floor, M-19, Road No. 02, S. K. Nagar, Patna, Bihar-800001, INDIA

T: +91 612 25206 74/854, E: anil.cfo@aditya-patna.com

website: www.adityaconsumer.com

GSTIN: 10AAECA2473N1ZT

24TH Annual Report



CONTENTS

	Page No.
Corporate Information	02
Chairman's Message	03
Notice	05
Board's Report	19
Management Discussion & Analysis	34
Corporate Governance Report	39
Independent Auditor's Report	68
Balance Sheet	82
Statement of Profit & Loss	83
Cash Flow Statement	84
Notes to the Financial Statement	85

Board of Director's



Yashovardhan Sinha
Chairman & Managing Director



Sunita Sinha
Whole Time Director



Meena Sharma
Non-Executive Director



Vandana Sinha
Non-Executive Director



Atul Sinha
(Independent Director)



Mr. Nusrat Syed Hassan
(Independent Director)



Hridaya Narayan Tiwari
Company Secretary & Compliance Officer



Mr. Anil Kumar Singh
(Chief Financial Officer)

CORPORATE INFORMATION

BOARD OF DIRECTORS

Yashovardhan Sinha	-	Chairman and Managing Director
Sunita Sinha	-	Whole-Time Director
Vandana Sinha	-	Non-Executive Director
Meena Sharma	-	Non-Executive Director
Nusrat Syed Hassan	-	Independent Director
Atul Sinha	-	Independent Director

COMMITTEES OF THE BOARD

Audit Committee

Atul Sinha	-	Chairman
Meena Sharma	-	Member
Nusrat Syed Hassan	-	Member

Stakeholders Relationship Committee

Atul Sinha	-	Chairman
Vandana Sinha	-	Member
Meena Sharma	-	Member
Nusrat Syed Hassan	-	Member

Nomination & Remuneration Committee

Atul Sinha	-	Chairman
Meena Sharma	-	Member
Nusrat Syed Hassan	-	Member

Chief Financial Officer

Anil Kumar Singh

Company Secretary

Hridaya Narayan Tiwari

Registrar and Share Transfer Agent

Cameo Corporate Services Limited

Secretarial Auditor

Deepak Dhir & Associates

Statutory Auditors

M/S Nirmal & Associates

Internal Auditor

D.K. Verma & Co.

Registered Office Address: -

Ground Floor, M-19, Road No. 02, S.K. Nagar, Patna-800001(Bihar)

Website:-www.adityaconsumer.com, Tel. No.:- +91-612-2520874/54

Email:-cs@adityaconsumer.com

Message from the Chairman and Managing Director

At the conclusion of each financial year, we undertake a comprehensive review of our performance, assessing the profits earned and challenges encountered. In line with this practice, we are pleased to present the Company's performance for the financial year 2025-26. We remain steadfast in our commitment to disciplined execution, operational excellence, and the consistent creation of long-term value for our stakeholders.

As a trusted household name across all three segments, we are committed to delivering exceptional service to our customers while generating strong returns for our stakeholders. To start, I will walk you through the performance of each segment.

As we are all aware, our Retail segment (9to9 Super Market) primarily deals in FMCG products and operates solely through an offline delivery channel. With the rapid emergence of Q-com, the FMCG sector has evolved from a purely offline, distributor-led industry into a more agile, consumer-centric, and Omni channel model. This transformation has significantly impacted our business, leading to a decline in sales from ₹68.07 cr. to ₹60.07 cr.

Despite these challenges, we have remained steadfast in our commitment to quality and brand value. This has intensified competition with Q-com players, many of whom do not always prioritize these aspects to the same extent. Nevertheless, we continue to adapt to the changing industry landscape while upholding our core principles and ensuring that the quality of the products we deliver remains uncompromised.

Moving to our next segment, Food & Beverage (F&B), FY 2025-26 has rewarded brands that successfully deliver "convenience without compromise"—balancing affordability with health, transparency, and sustainable practices. The Quick Service Restaurant (QSR) segment continues to evolve toward smaller, technology-enabled formats, with a strong emphasis on experience-driven and visually appealing offerings.

Consumer preferences have also shifted significantly compared to previous years. There is a marked increase in demand for online delivery and QSR formats, which has, in turn, impacted traditional dine-in focused establishments. Despite intense competition from QSR chains and online delivery platforms, our restaurants have demonstrated resilience and adaptability.

As a result, the F&B segment recorded a growth of 6% in FY 2025-26 with sales increasing from ₹23.37 cr. in FY2025 to ₹24.85 cr. in FY2026.

Strong customer trust in our brand and services has empowered us to launch our 7th YO! China outlet at Patna Airport departure terminal under the Franchisee Owned & Franchisee Operated (FOFO) model. Building on this momentum, we are actively exploring opportunities to expand into other districts across Bihar.

We are part of an evolving era shaped by food, beauty and fashion—and we are uniquely positioned across all three segments. Our salon division delivers holistic beauty, wellness, and skincare services, transforming what was once a luxury into an everyday lifestyle essential for both younger and older generations.



Notably, men are no longer behind in the beauty and wellness space. With rising grooming awareness, there is a clear increase in demand for high-quality salons offering specialized skin and hair care services.

The increasing participation of women in the workforce has significantly driven the demand for high-quality salons staffed with skilled professionals. Women across all age groups, including homemakers, are now increasingly conscious about their skin and hair care, leading to a surge in demand for premium and luxury beauty services.

Owing to this growing trend, our salon segment has recorded a strong performance in the current financial year. Sales have increased by 9%, rising from ₹ 5.97 cr. in FY2025 to ₹ 6.48 cr. in FY2026.

We are actively working on expanding our salon segment into other districts of Bihar to tap into this rising demand. This segment continues to deliver strong returns, driven by the dedication and expertise of our skilled professionals who consistently provide excellent services to our customers.

Despite strong competition from established brands, our brand, *9to9 Salon*, has built significant customer trust through quality service. It is this trust that continues to drive customer retention and attract new clients.

In conclusion, shifting consumer dynamics—particularly the growing influence of Gen Z, the rise in working women, and the expansion of Q-Commerce—have contributed to strong growth in our F&B and salon segments. However, the retail segment is facing intensified competition from online delivery platforms. The increasing preference for convenience and faster access, especially among younger consumers, is reshaping buying behavior and opening up new opportunities within the Q-Com space.”

As a Bihar-based brand, we stand firmly for uncompromised quality and quantity. In a market where shortcuts are becoming common, we are dedicated to educating our customers about making informed choices. Through direct engagement and continuous effort, we aim to build lasting trust and deliver products that truly meet high standards

When COVID shook the world and many businesses closed or let their people go, we stood strong—together. We faced every challenge side by side. Today, as we celebrate 24 years of trust, hope, and success, we remain committed to walking this journey together for many more years ahead

I sincerely thank all shareholder for standing by us at every point in time. Your constant support has been the foundation of our journey, giving us hope, strength, and the motivation to build an even brighter and more successful future together.

“The past is fixed, but the future is ours to create”

In conclusion, the future of our company is bright. Together, we will innovate, adapt, and strive for excellence. Let us continue to move forward with courage, collaboration, and a shared purpose—to make a meaningful difference in the lives of those we serve.

Regards,

Yashovardhan Sinha
Chairman & Managing Director

ADITYA CONSUMER MARKETING LIMITED

CIN: L52190BR2002PLC009872

Registered Office: Ground Floor, M-19, Road No. 02,
S. K. Nagar, Patna-800001, Bihar

Tel No.+91-612-2520874/54, Email: cs@adityaconsumer.com

Website: www.adityaconsumer.com

NOTICE OF 24TH ANNUAL GENERAL MEETING

Notice is hereby given that the **Twenty Fourth (24th)** Annual General Meeting of the members of **ADITYA CONSUMER MARKETING LIMITED** will be held on **Wednesday, September 02, 2026** at **03.30 PM** through Video Conferencing (VC) / Other Audio-Visual Means (OAVM) to transact the following Ordinary:

ORDINARY BUSINESS

Item No. 1

Adoption of Financial Statements

To receive, consider, approve and adopt the Audited Financial Statements of the Company for the financial year ended March 31, 2026 and the Report of the Board of Directors' and Auditors' thereon.

Item No. 2

Appointment of Director

To appoint a director in place of Mrs. Meena Sharma (DIN – 02004554) who retires by rotation and, being eligible, offers herself for re-appointment.

Item No. 3

To appoint “M/s S Kumar Mishra and Company”, Chartered Accountant (Firm Registration No. 023206C) as Statutory Auditors and to fix their remuneration:

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

“RESOLVED THAT pursuant to the provisions of Sections 139 and 142 and all other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014 (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force) and based on the recommendation of Audit Committee and Board of Directors, “M/s S Kumar Mishra and Company”, Chartered Accountant (Firm Registration No. 023206C), be and are hereby appointed as Statutory Auditors of the Company to hold office for a term of five (5) consecutive years from the conclusion of the 24th Annual General Meeting till the conclusion of the 29th Annual General Meeting (to be held in the year 2031) at a total remuneration of Rs. 2,50,000/- (Rupees Two Lakh Fifty Thousand only) per annum plus applicable taxes and reimbursement of out of pocket expenses on actuals, if any for the financial year ending on 31st March, 2027 and for subsequent years of the term at such fees

as may be recommended by the Audit Committee and approved by the Board and to avail any other services, certificates, reports etc. as may be permissible under applicable laws.

RESOLVED FURTHER THAT any Director or Company Secretary be and is hereby authorised to do all such acts, deeds, matters and things as may be deemed necessary or expedient, including filing the requisite forms / returns to give effect to the forgoing resolution."

*By Order of the Board of Directors
For **Aditya Consumer Marketing Limited***

*Place: **Patna**
Date: **July 31, 2026***

***Hridaya Narayan Tiwari**
Company Secretary
Membership No.- A41214*

**Registered Office: - Ground Floor, M-19, Road No. 02,
S. K. Nagar, Patna-800001(Bihar)**

Notes:

1. Details under Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in respect of the Directors seeking appointment / re-appointment at the Annual General Meeting, forms integral part of the notice. The Directors have furnished the requisite declarations for their appointment / re-appointment.
2. **Wednesday, August 26, 2026** shall be the cut-off date as on which the right of voting of the Members shall be reckoned and a person who is not a Member as on the cut-off date should treat this Notice for information purposes only
3. Members who have not yet registered their email addresses are requested to register the same with their Depository Participants in case the shares are held by them in dematerialized form and with the Company in case the shares are held by them in physical form.
4. As per Regulation 40 of SEBI Listing Regulations, securities of listed companies can be transferred only in dematerialized form with effect from April 01, 2019, except in case of request received for transmission or transposition of securities. In view of this, Members holding shares in physical form are requested to consider converting their holdings to dematerialized form.
5. The Board of Directors has appointed "**Deepak Dhir & Associates**", Practicing Company Secretaries, as the Scrutinizer for scrutinizing the e-Voting process in a fair and transparent manner.
6. The Scrutinizer shall after the conclusion of voting at the AGM, will count the votes cast at the meeting through e-voting and thereafter unblock the votes cast through remote e-voting and shall not later than two working days of the conclusion of the AGM, make a consolidated scrutinizer's report of the total votes cast in favour or against, if any, to the Chairman or a

7. person authorized by him in writing, who shall countersign the same and declare the results of the voting forthwith.

8. CDSL e-Voting System – For e-voting and Joining Virtual AGM meeting

- (i) In terms of Circular no. 03/2025 dated September 22, 2025 read with all earlier Circulars issued by the Ministry of Corporate Affairs (MCA) and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") Companies are allowed to hold the AGM through video Conferencing Other Audio – Visual Means ("VC/OAVM"), without the physical presence of members at a common venue. subject to compliance of various conditions mentioned therein. In compliance with the aforesaid MCA Circulars, the Act and the Listing Regulations the 24th AGM of the Company will be convened and conducted through VC. The deemed venue for AGM shall be the registered office of the Company i.e. Ground Floor, M-19, Road No. 02, S.K. Nagar, Patna-800001, Bihar.
- (ii) Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 and Regulation 44 of SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015, the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with Central Depository Services (India) Limited (CDSL) for facilitating voting through electronic means, as the authorized e-Voting's agency. The facility of casting votes by a Member using remote e-Voting as well as the e-Voting system on the date of the AGM will be provided by CDSL.
- (iii) The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available to at least 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.
- (iv) The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of ascertaining the quorum under Section 103 of the Companies Act, 2013.
- (v) Pursuant to MCA Circulars and SEBI Circulars, the facility to appoint proxy to attend and cast vote for the Members is not available for this AGM. However, in pursuance of Section 112 and Section 113 of the Companies Act, 2013, representatives of the Members such as body corporate can attend the AGM through VC/OAVM and cast their votes through e-Voting.
- (vi) In compliance with the aforesaid MCA Circulars and SEBI Circulars, the Notice calling the AGM and the Annual Report for the financial year 2025-26 has been uploaded on the website of the Company at www.adityaconsumer.com. The Notice can also be accessed on the websites of the Stock Exchanges i.e. BSE Limited at www.bseindia.com. The AGM Notice is also

disseminated on the website of CDSL (agency for providing the Remote e-Voting facility and e-Voting system during the AGM) i.e. www.evotingindia.com.

- (vii) The AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with aforesaid MCA Circulars and SEBI Circulars.

THE INSTRUCTIONS OF SHAREHOLDERS FOR E-VOTING AND JOINING VIRTUAL AGM MEETINGS ARE AS UNDER:

- (i) The voting period begins on **Sunday, August 30, 2026 at 9.00 AM IST** and ends on **Tuesday, September 01, 2026 at 5.00 PM IST**.

During this period, Shareholders of the Company holding shares either in physical or dematerialized form, as on the cut-off date (record date) of **Wednesday, August 26, 2026** cast their vote electronically. The e-Voting module shall be disabled by CDSL for voting thereafter.

- (ii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.
- (iii) Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholder's/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

- (iv) In terms of SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Pursuant to above said SEBI Circular, Login method for e-Voting and joining virtual meetings for **Individual shareholders holding securities in Demat mode CDSL/NSDL** is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with CDSL	1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easi /Easiest are https://web.cdslindia.com/myeasi/home/login or visit www.cdslindia.com and click on Login icon and select New System Myeasi. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers i.e. CDSL/NSDL, so that the user can visit the e-Voting service providers' website directly. 3) If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasi/Registration/EasiRegistration 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page or click on https://evoting.cdslindia.com/Evoting/EvotingLogin The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders holding securities in	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which

demat mode with NSDL	is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual AGM meeting & voting during the meeting. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS" "Portal" or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
Individual Shareholders (holding securities in demat mode) login through their Depository Participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at above mentioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL

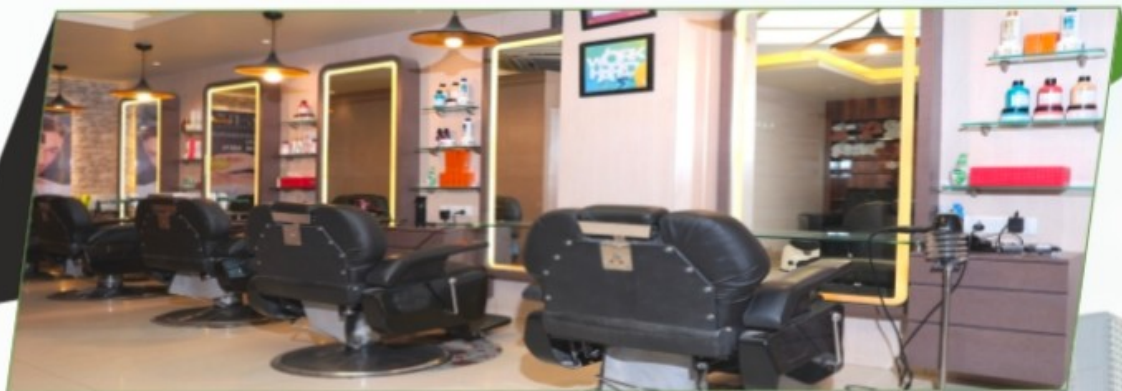
Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at 022-23058738 and 22-23058542-43.
Individual Shareholders holding securities in Demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at toll free no.: 1800 1020 990 and 1800 22 44 30

- (i) Login method for e-shareholders other than individual holding in Demat form.
- Voting and joining virtual meetings for Physical shareholders and
- 1) The shareholders should log on to the e-voting website www.evotingindia.com.
 - 2) Click on "Shareholders" module.
 - 3) Now enter your User ID
 - a. For CDSL: 16 digits beneficiary ID,
 - b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
 - c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.
 - 4) Next enter the Image Verification as displayed and Click on Login.
 - 5) If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.
 - 6) If you are a first-time user follow the steps given below:

	For Physical shareholders and other than individual shareholders holding shares in Demat.
PAN	Enter your 10digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) • Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login.
Details OR Date of Birth (DOB)	• If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field.

- (ii) After entering these details appropriately, click on "SUBMIT" tab.
- (iii) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders 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.
- (iv) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.
- (v) Click on the EVSN for the relevant <**Aditya Consumer Marketing Limited**> on which you choose to vote.
- (vi) 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.
- (vii) Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.
- (viii) 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.
- (ix) Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.
- (x) You can also take a print of the votes cast by clicking on "Click here to print" option on the Voting page.
- (xi) If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.
- (xii) Additional Facility for Non - Individual Shareholders and Custodians -For Remote Voting only.
- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the "Corporates" module.
 - 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 a 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 linked in the login 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.
- Alternatively, non-individual shareholders are required to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; cs@adityaconsumer.com, if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.



INSTRUCTIONS FOR SHAREHOLDERS ATTENDING THE AGM THROUGH VC/OAVM & E-VOTING DURING MEETING ARE AS UNDER:

1. The procedure for attending meeting & e-Voting on the day of the AGM is same as the instructions mentioned above for e-voting.
2. The link for VC/OAVM to attend meeting will be available where the EVSN of Company will be displayed after successful login as per the instructions mentioned above for e-voting.
3. Shareholders who have voted through Remote e-Voting will be eligible to attend the meeting. However, they will not be eligible to vote at the AGM.
4. Shareholders are encouraged to join the Meeting through Laptops / IPads for better experience.
5. Further shareholders will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
6. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
7. **Shareholders who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request in advance at least 4 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at company email id i.e. cs@adityaconsumer.com. The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance 4 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at company email id i.e. cs@adityaconsumer.com. These queries will be replied to by the company suitably by email.**
8. Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting.
9. Only those shareholders, who are present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system available during the AGM.
10. If any Votes are cast by the shareholders through the e-voting available during the AGM and if the same shareholders have not participated in the meeting through VC/OAVM facility, then the votes cast by such shareholders shall be considered invalid as the facility of e-voting during the meeting is available only to the shareholders attending the meeting.

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to cs@adityaconsumer.com.
2. For Demat shareholders -, Please update your email id & mobile no. with your respective Depository Participant (DP) or please provide Demat account details (CDSL-16 digit beneficiary ID or NSDL-16 digit DPID + CLID), Name, client master or copy of Consolidated Account statement, PAN(self-attested scanned copy of PAN card), AADHAAR (self-attested scanned copy of Aadhaar Card) by email to cs@adityaconsumer.com.
3. For Individual Demat shareholders - Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

If you have any queries or issues regarding attending AGM & e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at 022-23058738 and 022-23058542/43.

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Sr. Manager, (CDSL,) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call on 022-23058542/43.



ANNEXURE TO ITEM NO. 2 OF THE NOTICE

Details of the Director seeking re-appointment at the forthcoming Annual General Meeting

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

Name of the Director	Meena Sharma
Date of Birth	21-03-1956
Age	70
Nationality	Indian
Qualification	Bachelor of Arts
Experience	She is engaged in Administration and Supervision of Human resources related functions for more than 20 years.
Terms and Conditions of appointment or re-appointment	Appointed as Non-Executive Director liable to retire by Rotation.
Date of Appointment on Board	27-06-2004
Shareholding in the Company	5,61,857 equity shares (3.8%) of Rs. 10/- each
Relationships with other Directors, Manager and other Key Managerial Personnel	NONE
No. of Meetings of the Board attended during the year	5 meetings held during the Financial year 2025-26. She was present in all the Meetings.
Directorships of other Indian Companies	NONE
Membership/ Chairmanship of Committees of other Companies	No Memberships / Chairmanships of Committees of other Companies.
Membership/ Chairmanship of Committees of this Companies	1. Member of Audit Committee 2. Member of Stakeholders Relationship Committee 3. Member of Nomination & Remuneration Committee

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013

Item No. 3: To appoint “M/s S Kumar Mishra and Company”, Chartered Accountant (Firm Registration No. 023206C) as Statutory Auditors and to fix their remuneration:

M/s Nirmal & Associates, Chartered Accountants (Firm Registration No. 002523C), were appointed as the Statutory Auditors of the Company at the 19th AGM held on September 23, 2021 for a period of five (5) years i.e. from 19th AGM till the conclusion of 24th AGM of the Company.

Accordingly, M/s Nirmal & Associates, would be completing their term as the Statutory Auditors of the Company on the date of 24th AGM.

Based on the recommendation of Audit Committee, the Board of Directors at their meeting held on July 31, 2026 have appointed M/s S Kumar Mishra and Company, Chartered Accountant (Firm Registration No. 023206C) as Statutory Auditors of the Company. M/s S Kumar Mishra and Company, Chartered Accountant have confirmed their eligibility for appointment under Section 139 read with Section 141 of the Act. M/s S Kumar Mishra and Company, Chartered Accountant will hold office for a period of 5 (five) consecutive years from the conclusion of the 24th AGM of the Company till the conclusion of the 29th AGM to be held in the calendar year 2031, subject to the approval by the Shareholders at the ensuing AGM.

Pursuant to Regulation 36(5) of the Listing Regulations as amended, the credentials and terms of appointment of M/s S Kumar Mishra and Company, Chartered Accountant are as under:

Credentials of the Statutory Auditor:

“M/s S Kumar Mishra and Company”, Chartered Accounts, established on 17 July 2017, is an Indian partnership firm registered with the Institute of Chartered Accountants of India (ICAI) having office at Patna, Bihar. The audit firm has a valid peer review certificate.

The Firm primarily provides audit and assurance services, tax and advisory services, to its clients. The Firm’s Audit and Assurance practice has significant experience across various industries, markets and geographies.

Terms and conditions of appointment & remuneration:

a) Term of appointment:

5(Five) consecutive years from the conclusion of the 24th Annual General Meeting till the conclusion of the 29th Annual General Meeting (to be held in the year 2031).

b) Proposed Fee:

The proposed fees payable to M/s S Kumar Mishra and Company, Chartered Accountant for the financial year 2026-27 are 2,50,000 lakhs (Two Lakh Fifty Thousand only). The said

fees are excluding , certification fees, applicable taxes, reimbursements and other outlays. The Audit Committee / Board is authorised to revise the fees, from time to time.

The proposed fee is based on knowledge, expertise, industry experience, time and efforts required to be put in by the Statutory auditor, which is in line with the industry benchmark.

There is no material change in the fees payable to the proposed new Statutory Auditor in comparison to the outgoing Statutory Auditor.

c) Basis of recommendations:

The Audit Committee and the Board of Directors have approved & recommended the aforementioned proposal for approval of Members taking into account the eligibility of the firm, qualification, experience, independent assessment & expertise in providing audit and assurance services, tax and advisory services, competency of the staff and Company's previous experience based on the evaluation of the quality of audit work done by them in the past.

None of the Directors and Key Managerial Personnel of the Company and their relatives is concerned or interested, financial or otherwise, in the said resolutions.

The Board recommends the Ordinary Resolution as set out in **Item no. 3** of the notice for approval by the members.

**By Order of the Board of Directors
For Aditya Consumer Marketing Limited**

**Place: Patna
Date: July 31, 2026**

**Hridaya Narayan Tiwari
Company Secretary
Membership No.- A41214**

**Registered Office: - Ground Floor, M-19, Road No. 02,
S. K. Nagar, Patna-800001(Bihar)**



BOARD'S REPORT 2025-26

To
The Members of
The Aditya Consumer Marketing Limited

Your Directors are pleased to present the 24th Annual Report and the Audited Statement of Accounts for the year ended 31st March, 2026. The Financial results are shown as below.

1. Financial Results

(In Crore')		
Particulars	31.03.2026	31.03.2025
Income from Sales	91.39	97.41
Other Income	0.82	0.76
Total Income	92.22	98.17
Less: Expenditure	92.49	99.79
Profit/(Loss) before interest, depreciation and tax	-0.27	-1.62
Less: Depreciation	1.35	1.61
Interest	0.45	0.59
Provisions for Taxation	0.06	0.01
Exceptional Items	-	-
Profit/(Loss) before extraordinary item	-2.13	-3.83
Profit/(Loss) after Taxes	-2.13	-3.83
Profit/(Loss) available for appropriation	-2.13	-3.83
Profit and Loss Appropriation Account	-	-
Balance carried to Balance sheet	-2.13	-3.83

2. Overview of Company's Financial Performance

The FMCG sector in India continued to demonstrate resilience during FY 2025–26, supported by stable rural demand, increasing urban consumption, and expansion of organized retail channels. Rising disposable income, digital penetration, and evolving consumer preferences toward premium and wellness-oriented products contributed to overall sector growth.

A key growth catalyst during the year has been the emergence and rapid expansion of **Quick Commerce (Q-Com) platforms and online delivery partners**. These platforms have significantly transformed the FMCG distribution landscape by enabling ultra-fast deliveries, improving last-mile connectivity, and enhancing product accessibility, particularly in urban and semi-urban markets.

This transformation has significantly impacted our business, leading to a decline in sales from ₹ 68.07 cr. to ₹ 60.07 cr..

The **Food & Beverage (F&B)** segment saw increased demand for convenience foods and health-focused offerings, while the **Salon and personal care services** industry expanded due to higher grooming awareness and premiumization trends.

As a result, the F&B segment recorded a growth of 6% in FY 2025–26, with sales increasing from ₹ 23.37cr. in FY2025 to ₹ 24.85 cr. in FY2026.

our salon segment has recorded a strong performance in the current financial year. Sales have increased by 9%, rising from ₹ 5.97 cr. in FY2025 to ₹ 6.48 cr. in FY2026

3. Dividend

Your Directors regret their inability to recommend any dividend for the financial period under review because of inadequacy of profit and in view of the conservation of resources for proposed expansion of its business operations.

4. Share Capital

The issued, subscribed and paid-up equity share capital of the company as on 31st March, 2026 is Rs. 14,63,38,870. During the year under review, the Company has not issued shares with differential voting rights, nor granted stock options nor sweat equity.

5. Transfer to Reserves

During the year under review, this item is explained under the head "Reserve & Surplus" forming part of the balance sheet, as mentioned in Note no.4 significant policies and notes forming part of the Financial Statement.

6. Change in nature of business

During the year under review, there is no change in the nature of business of the company.

7. Review of Operation

During the year under review *7th outlet of "Yo!China Restaurant" has been opened at Departure Lounge of Jayaprakash Narayan International Airport, Patna(Bihar) on Franchisee Owned and Franchisee Operated(FOFO) model.*

We are continuing to advance our expansion plans. Following our successful openings in Darbhanga and Muzaffarpur, we plan to extend our presence to additional districts across Bihar through new development projects.

8. Material changes and commitment affecting the financial position of the company occurred between the end of the financial year to which these financial statements relate and the date of the report

There were no material changes and commitments affecting the financial position of your Company which have occurred between the end of the financial year 2025-26 and the date of this Report.

9. Directors' Responsibility Statement

In accordance with the provisions of Section 134(5) of the Companies Act, 2013 the Board hereby submit its responsibility Statement: —

a) in the preparation of the annual accounts for the year ended 31st March, 2026, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same;

b) the Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2026 and of the profit/loss of the Company for the year ended on that date;

- c) The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- d) The Directors have prepared the annual accounts on a 'going concern' basis;
- e) The Directors have laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and are operating effectively; and
- f) The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

10. Subsidiaries, Joint Ventures and Associate Companies

Your Company does not have any Subsidiaries, Joint Ventures and Associate Companies.

11. Deposits

During the financial year 2025-26, your Company has not accepted any fixed deposits within the meaning of section 73 and 74 of the Companies Act, 2013 read together with the Companies (Acceptance of Deposits) Rules, 2014.

12. Directors and key managerial personnel

Appointments:

No any new appointments have been done in the Financial Year 2025-26.

Resignation:

No any resignation request has been received in the Financial Year 2025-26.

Key Managerial Personnel

Pursuant to the provisions of section 203 of the Companies Act, 2013, the Key Managerial Personnel (KMPs) of the Company as on 31st March, 2026, are:

1. Mr. Yashovardhan Sinha (Chairman & Managing Director),
2. Mrs. Sunita Sinha (Whole-Time Director),
3. Mr. Anil Kumar Singh (Chief Financial Officer)
4. Mr. Hridaya Narayan Tiwari (Company Secretary).

13. Disclosure relating to Remuneration and Nomination Policy

The Board of Directors has framed a policy which lays down a framework in relation to remuneration of Directors, Key Managerial Personnel and Senior Management of the Company. This policy also lays down criteria for selection and appointment of Board Members. The details of this policy are explained in Corporate Governance Report.

14. Independent Directors' Meeting

Independent Directors of the Company had met during the year under review, details of which are given in the Corporate Governance Report.

15. Board Evaluation

Pursuant to the provisions of the Companies Act, 2013, the Board has carried out annual performance evaluation of its own performance, the directors individually as well as the evaluation of the working of its Audit, Nomination & Remuneration and Stakeholders Relationship Committees. The manner in which the evaluation has been carried out has been explained in the Corporate Governance Report.

16. Meetings

The details of the number of Board and other Committee meetings of your Company are set out in the Corporate Governance Report which forms part of this Report.

17. Declaration by independent directors

All independent directors of the Company have submitted the requisite declarations confirming their ongoing compliance with the criteria of independence as prescribed under Section 149(6) of the Companies Act, 2013 and Regulation 16(1)(b) of the SEBI (LODR) Regulations, 2015. Furthermore, they have affirmed their adherence to the Code of Conduct outlined in Schedule IV of the Act.

These declarations include confirmations that they are not barred from holding the office of director by any SEBI order or any other authoritative body and have maintained their registration with the database of the Indian Institute of Corporate Affairs (IICA). The Board based on thorough evaluation, is of the opinion that all independent directors consistently demonstrate integrity, expertise, and experience, significantly contributing to the governance of the Company.

Additionally, all directors of the Company have confirmed that there are no disqualifications against them for appointment as directors, in accordance with Section 164 of the Companies Act, 2013.

18. Committees of the Board

There are currently three Committees of the Board, as follows:

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

Details of all the Committees along with their charters, composition and meetings held during the year, are provided in the "Report on Corporate Governance", a part of this Annual Report.

19. Auditors:

A. Statutory Auditors

M/s Nirmal & Associates, Chartered Accountants (Firm Registration No. 002523C) have been appointed as the Statutory Auditor of the Company at the 20th Annual General Meeting held on September 23, 2021 who holds the office from the conclusion of the 20th AGM till the conclusion of 24th AGM of the Company to be held in the Calendar year 2026.

Based on the recommendation of the Audit Committee, the Board of Directors at its meeting held on July 31, 2026 has recommended the appointment of "**M/s S Kumar Mishra & Company**", Chartered Accountants (Registration No. FRN 023206C), as the Statutory Auditors of the Company, for a term of five consecutive years, from the conclusion of the 24th AGM of the Company to be held in the year 2026 till the conclusion of the 29th AGM to be held in the year 2031. The proposed appointment will be placed before the Members for their approval.

B. Secretarial Auditor

M/s Deepak Dhir & Associates, Practicing Company Secretaries (Firm Registration Number S2016DE432300) was appointed as the Secretarial Auditor of the Company, for a term of 5 (five) consecutive financial years, commencing from the financial year 2025-26 to the financial year 2029-30, at the 23rd AGM held on July 15, 2025.

M/s Deepak Dhir & Associates has confirmed that he is not disqualified from continuing as the Secretarial Auditor of the Company.

The secretarial audit report for FY 2025-26 forms part of the Annual Report as "Annexure A" to the Board's report.

C. Cost Auditor

As per the requirement of the Central Government and pursuant to section 148 of the Companies Act, 2013, read with Companies (Cost Records and Audit) Rules, 2014 as amended from time to time, your company hereby confirms that the provisions of this section is not applicable, hence your company needs not required to appoint cost auditor for the financial year 2025-26.

20. Statutory Auditors' Report

The Auditors' Report does not contain any qualification, reservation, adverse remark or disclaimer. The Notes to the financial statements referred in the Auditors' Report are self-explanatory and do not call for any further comments.

21. Annual Secretarial Compliance Report::

Your Company has undertaken an audit for the financial year 2025-26 for all applicable compliances as per Securities and Exchange Board of India Regulations and Circulars/Guidelines issued thereunder. The Secretarial Compliance Report for the financial year 2025-26, does not contain any qualification, reservation or adverse remark. The Secretarial Compliance Report has been provided in an Annexure A-1 along with Secretarial Audit Report.

22. Internal Audit and Controls

Your Company has appointed “M/s D.K Verma & Co.” as its Internal Auditor of the Company. During the year, the Company continued to implement their suggestions and recommendations to improve the control environment. Their scope of work includes review of processes for safeguarding the assets of the Company, review of operational efficiency, effectiveness of systems and processes, and assessing the internal control strengths in all areas. Internal Auditors findings are discussed with the process owners and suitable corrective actions taken as per the directions of Audit Committee on an ongoing basis to improve efficiency in operations.

23. Related Party Transactions

During the financial year 2025-26 there were no transactions with related parties which qualify as material transactions under the Listing Agreement and that the provisions of section 188 of the Companies act, 2013 are not attracted. Thus, disclosure in form AOC-2 is not required. Further, there were not material related party transactions during the year under review with the Promoters, Directors of Key Managerial Personnel.

24. Corporate Social Responsibility

The Board of Directors of your company hereby confirms that the provisions of section 135(1) of the Companies Act, 2013 and Rule 9 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 is not applicable to our company for the financial year 2025-26.

25. Loans, Guarantees and Investments

The details of loans, guarantees and investments under Section 186 of the Companies Act, 2013 read with the Companies (Meetings of Board and its Powers) Rules, 2014 are given in the notes to the Financial Statements.

26. Conservation of Energy, Technology Absorption and Foreign Exchange Earnings & Outgo

The information on conservation of energy, technology absorption and foreign exchange earnings and outgo stipulated under Section 134(3)(m) of the Companies Act, 2013 read with Rule, 8 of The Companies (Accounts) Rules, 2014, are as under:

(A) Conservation of Energy:

The production and manufacturing activities are not carried on by the Company and due to that no usage of energy. Hence, no steps are taken by the Company for conservation of energy.

(B) Technology Absorption:

The company has not imported any technology during the year and as such there is nothing to report.

(C) Foreign Exchange Earnings and Outgo:

	31.03.2026	31.03.2025
Foreign Exchange Earnings	NIL	NIL
Foreign Exchange Outgoings	NIL	NIL

(` In crore)

27. Extract of Annual Return

In terms of Section 92(3) of the Companies Act, 2013 read with Section 134(3)(a) of the Companies Act, 2013, the annual return of the Company as on 31st March, 2026 is available on the website of the Company www.adityaconsumer.com.

28. Vigil Mechanism

Your Company is committed to highest standards of ethical, moral and legal business conduct. Accordingly, the Board of Directors has formulated a Whistle Blower Policy which is in compliance with the provisions of Section 177 (10) of the Companies Act, 2013. The policy provides for a framework and process whereby concerns can be raised by its employees against any kind of discrimination, harassment, victimization or any other unfair practice being adopted against them. More details on the vigil mechanism and the Whistle Blower Policy of your Company have been outlined in the Corporate Governance Report which forms part of this report.

29. Disclosures as per the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

The Company has zero tolerance for sexual harassment at workplace and has adopted a Policy on prevention, prohibition and redressal of sexual harassment at workplace in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Rules thereunder for prevention and redressal of complaints of sexual harassment at workplace. Company has not received any complaint on sexual harassment during the financial year 2025-26.

30. Particulars of Employees

The statement containing particulars of employees as required under Section 197 (12) of the Companies Act, 2013 read with Rule 5 (2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 forms part of this Report as "Annexure – C".

31. Details on internal financial controls related to financial statements

Your Company has adopted accounting policies which are in line with the Accounting Standards prescribed in the Companies (Accounting Standards) Rules, 2006 that continue to apply under Section 133 and other applicable provisions, if any, of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and relevant provisions of the Companies Act, 1956, to the extent applicable. These are in accordance with generally accepted accounting principles in India.

32. Compliance With Maternity Benefit Act, 1961 :

The Company is compliant with the applicable provisions of the Maternity Benefit Act, 1961 and has policies, systems and processes in place to ensure ongoing compliance.

33. Significant/Material orders passed by the regulators

There are no significant/material orders passed by the Regulators or Courts or Tribunals impacting the going concern status of your Company and its operations in future.

34. Details of Application made or proceeding pending under Insolvency and Bankruptcy Code 2016.

During the year under review, there were no application made or proceeding pending in the name of the Company under the Insolvency and Bankruptcy Code, 2016.

35. Details of Difference between valuation amount on one-time settlement and valuation while availing loan from Banks and Financial Institutions.

During the year under review, there has been no one-time settlement of Loans taken from Banks and Financial Institution.

36. General

- a) Your Company has not issued equity shares with differential rights as to dividend, voting or otherwise; and
- b) Your Company does not have any ESOP scheme for its employees/Directors.

37. Appreciation

The management is grateful to the government authorities, Bankers, Vendors for their continued assistance and co-operation. The directors also wish to place on record the confidence of members in the company.

The Board also appreciates and value the contribution made by all executives, officers and staff of the Company.

By order of the Board of Directors
Aditya Consumer Marketing Limited

Place: Patna
Date: July 31, 2026

Yashovardhan Sinha
Chairman & Managing Director
DIN : 01636599



ANNEXURE 'A' TO BOARD'S REPORT

**FORM MR-3
SECRETARIAL AUDIT REPORT**

For the financial year ended on 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]

To,

The Members

Aditya Consumer Marketing Limited

Ground Floor, M-19

Road No. 02, S. K. Nagar

Patna, Bihar-800001

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **ADITYA CONSUMER MARKETING LIMITED** (CIN: L52190BR2002PLC009872) (hereinafter called 'the Company'). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company 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 on **31st March 2026** ('Audit Period') 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 the Company 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 thereunder;
- (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;

- (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act') viz.:
- (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
 - (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
 - (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
 - (d) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;
 - (e) The Securities and Exchange Board of India (Issue and Listing of Non-Debt Convertible Securities) Regulations, 2021 **(Not applicable to the Company during the Audit Period);**
 - (f) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008 **(Not applicable to the Company during the Audit Period);**
 - (g) 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;
 - (h) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 **(Not applicable to the Company during the Audit Period);**
 - (i) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 **(Not applicable to the Company during the Audit Period);** and

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 with respect to Board and General meetings.
- ii. The Listing Agreements entered into by the Company with the concerned Stock Exchanges read with the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- iii. As informed by the Company the Industry specific laws/general laws as applicable to the Company has been complied with. The management has also represented and confirmed that all the laws, rules, regulations, orders, standards and guidelines as are specifically applicable to the Company relating to Industry/Labour etc., have been complied with.

During the period under review, the Company has generally complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards mentioned hereinabove. We have relied on the representations made by the Company and its officers for systems and mechanisms formed by the Company for compliances under other sector specific laws applicable to the Company.

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. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all the Directors to schedule the Board meetings, agenda and detailed notes on agenda were sent at least seven days in advance (and by complying with prescribed procedure where the meetings are called with less than seven days' notice), 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 decisions are carried through consensus while the dissenting members' views, wherever applicable, are captured and recorded in the minutes where such members specifically demand for recording the same.

We further report that based on the explanation given, information received, and process explained by the Company, there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and to ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that, during the audit period, no events occurred which had any major bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, and standards and that the Company has complied with such of those relevant clauses thereto which are applicable.

For Deepak Dhir & Associates
Company Secretaries

Deepak Kumar Dhir

M. No. FCS 11633

CP No. 17296

Peer Review No. 1918/2022

UDIN: F011633H000988510

Date: **31.07.2026**

Place: **New Delhi**

*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.

'Annexure-A'

To,

The Members

Aditya Consumer Marketing Limited

Ground Floor, M-19

Road No. 02, S. K. Nagar

Patna, Bihar-800001

Our Secretarial Audit Report for the financial year ended 31st March 2026 is to be read along with this letter.

1. Maintenance of secretarial records is the responsibility of the management of the Company. Our responsibility is to express an opinion on the secretarial records based on our audit.
2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of secretarial records. The verification was done on a random test basis to ensure that correct facts are reflected in the secretarial records. We believe that the processes and practices we followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of the financial records and books of accounts of the Company and have relied upon the Statutory Audit report made available by the Company to us, as on the date of signing this report.
4. Wherever required, we have obtained the management representations about the compliance of applicable Laws, Rules and Regulations and happening of events etc.
5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards are the responsibility of the management in terms of Section 134(5)(f) of the Companies Act, 2013. Our examination was limited to the verification of procedures on test basis.
6. 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.
7. The audit was conducted based on the verification of the Company's books, papers, minutes books, forms and returns filed, documents and other records furnished by them or obtained from the Company electronically and also the information provided by the Company and its officers by audio and/or visual means.

***For Deepak Dhir & Associates
Company Secretaries***

Date: 31.07.2026

Place: New Delhi

Deepak Kumar Dhir

M. No. FCS 11633

CP No. 17296

Peer Review No. 1918/2022

UDIN: F011633H000988510

ANNEXURE 'B' TO BOARD'S REPORT

[Pursuant to Section 92(3) of the Companies Act, 2013, and Rule 12(1) of the Companies (Management and Administration) Rules, 2014]

1. Details pertaining to remuneration as required under Section 197(12) of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014:

- The ratio of the remuneration of each Director to the Median Remuneration of the Employees of the Company for the Financial Year 2025-26 and
- The percentage increase in remuneration of each Director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the Financial Year.

Sr. No.	Name	Designation	Percentage Increase/ decrease in remuneration in the Financial Year 2025-26	Ratio of Remuneration of each director to the Median Remuneration Of Employees
1.	Yashovardhan Sinha	Managing Director	-	15.84
2.	Sunita Sinha	Whole Time Director	-	44.62
3.	Meena Sharma	Non-Executive Director	-	03.12
4.	Vandana Sinha	Non-Executive Director	-	04.34
5.	Anil Kumar Singh	Chief Financial Officer	02.50%	-
6.	Hridaya Narayan Tiwari	Company Secretary	02.50%	-

- Percentage increase in the median remuneration of employees in FY 2025-26: - 10%

The median remuneration of employees of the Company during the financial year 2025-26 was Rs. 2,68,921/- compared to the previous year 2024-25 was Rs. 2,44,474/-.

- Number of permanent employees on the rolls of the Company as on March 31, 2026: - 565

- Comparison of average percentile increase in salary of employees other than the managerial personnel and the percentile increase in the managerial remuneration:

Particulars	% change in Remuneration
Average increase in salary of employees (other than managerial personnel)	11.50
Average increase in remuneration of managerial personnel	2.50
**Managerial Personnel includes WTD, CS & CFO.	

- Affirmation:

It is affirmed that the remuneration paid to the Directors, Key Managerial Personnel and other employees is as per the Remuneration Policy of the Company.

2. *There were no employees covered under rule 5(2) of the Companies (Appointment and Remuneration) Rules, 2014*

*For and on behalf of the Board
Aditya Consumer Marketing Limited*

*Place: Patna
Date: July 31, 2026*

*Yashovardhan Sinha
Chairman & Managing Director
DIN: 01636599*



OUR BRANDS

9to SUPER MARKET

9to SALON & SPA

9to BANQUET

Yo!China 

9to Biryani & Street Food

TAKE-AWAY-EXPRESS 

Management Discussion & Analysis (MD&A)

1. Industry Overview

The FMCG sector in India continued to demonstrate resilience during FY 2025–26, supported by stable rural demand, increasing urban consumption, and expansion of organized retail channels. Rising disposable income, digital penetration, and evolving consumer preferences toward premium and wellness-oriented products contributed to overall sector growth.

A key growth catalyst during the year has been the emergence and rapid expansion of **Quick Commerce (Q-Com) platforms and online delivery partners**. These platforms have significantly transformed the FMCG distribution landscape by enabling ultra-fast deliveries, improving last-mile connectivity, and enhancing product accessibility, particularly in urban and semi-urban markets.

The integration of Q-Com into the FMCG ecosystem has led to:

- Improved inventory turnover
- Increased product visibility
- Data-driven demand forecasting
- Enhanced consumer convenience

This has strengthened the overall consumption ecosystem and contributed to sustained growth momentum in the FMCG sector.

The **Food & Beverage (F&B)** segment saw increased demand for convenience foods and health-focused offerings, while the **Salon and personal care services** industry expanded due to higher grooming awareness and premiumization trends.

2. Business Overview

The Company operates across three key segments:

- **Retail Trade** – Retail sale of FMCG staples & grocery products through modern trade super markets.
- **Food & Beverage (F&B)** – Manufacturing and sale of in-dining & home delivery of packaged foods and beverages from Company owned outlets.
- **Salon** – Personal grooming and beauty services through Company owned outlets.

While the overall FMCG sector has benefited from the rapid growth of **Quick Commerce (Q-Com) platforms**, the Company's Retail Trade segment has experienced certain challenges due to its **exclusive reliance on an offline distribution model**.

3. Segment-wise Performance

A. Retail Trade Segment

The Retail segment, which operates through the 9 to 9 Super Market chain, faced a "disruptive shift" in consumer buying behavior. Below is the summary of the performance as reported:

- **Performance Highlights:** The report explicitly states that the proliferation of 10-minute delivery platforms led to a significant decline in footfalls for brick-and-mortar neighborhood supermarkets. This shift primarily affected high-margin categories like staples and daily essentials.
- **Operating Loss:** Due to the high fixed costs of physical stores (rent, electricity, and staff) and the competitive pricing required to match Q-com discounts, the retail segment reported an **operating loss** this year also.
- **Inventory Pressure:** To compete with the rapid turnover of Q-com, the company faced challenges in managing perishable inventory, leading to higher wastage and further denting the bottom line.

Impact of Q-Com on Retail Trade (Offline Model)

The increasing consumer preference for instant delivery and digital convenience offered by Q-Com platforms has led to a gradual shift in purchasing behavior. As the Company currently does not partner with online or quick commerce delivery platforms, this has resulted in:

- **Reduced competitiveness**, where customers prefer faster, doorstep delivery
- **Potential loss of impulse purchases**, typically captured through instant delivery platforms
- **Pressure on sales volumes in certain product categories**, especially high-frequency, low-value FMCG items
- **Limited reach among digitally active consumers**, particularly younger demographics
- **Increased competition from peers leveraging omni-channel and Q-Com strategies**

Despite these challenges, the Company continues to focus on strengthening its **traditional retail format**, enhancing retailer relationships, and improving supply chain efficiencies to maintain its market position.

The management is also evaluating potential strategies to adapt to evolving market dynamics while leveraging its strong offline presence.

B. Food & Beverage (F&B) Segment

The F&B segment of ACML operates through several established brands, primarily concentrated in Bihar (Patna, Gaya, Muzaffarpur & Darbhanga). These include:

- **YO! China:** A multi-location fine dining restaurant and delivery service.
- **Take-Away Express:** Focused on the quick-service and delivery model.
- **9to9 Biryani & Street Food:** Catering to high-frequency, localized food demand.
- **Banquets & Conference Halls:** Providing event-based catering and venue services.

- **Performance Highlights:**

- F&B and restaurant segment contributing a significant portion in growth of Company.
- **Operational Footprint:** Maintained its presence in key urban centers (Patna and Gaya) through diverse formats, including fine dining, takeaways, and banquet services.
- **Customer Retention:** High reliance on brand loyalty for long-standing outlets like Yo! China, which continues to be a primary revenue driver in the restaurant vertical.

- **Key Drivers:**

- **Urban Consumption Resilience:** Stable demand in Tier-2 cities like Patna, where the "eating out" culture is expanding alongside rising middle-class disposable incomes.
- **Synergy with Retail:** ACML's integrated model (Supermarkets + F&B + Salons) allows for cross-promotional activities, driving footfall from their departmental stores into their restaurants.

- **Challenges**

- **Intense Competition:** Increasing entry of national chains and local boutique cafes in the Bihar region, leading to higher customer acquisition and marketing costs.
- **Labor & Operational Costs:** Rising minimum wages and the cost of skilled culinary staff impacted the segment's bottom line.

C. Salon Segment

The Salon segment showed strong recovery and growth post-pandemic, driven by increased consumer spending on grooming services.

- **Performance Highlights:**

- Renovation of salon outlets in Bihar
- Growth in premium services
- Increased customer retention through loyalty initiatives

- **Key Drivers:**

- Rising awareness of personal grooming
- Premiumization and service differentiation

- **Challenges:**

- High operating costs (rent and manpower)
- Retention of skilled professionals

4. Financial Performance Overview

- **Revenue Growth:** The Company recorded healthy revenue growth driven by all three segments.
- **Profitability:** Margins improved due to better cost management and premium product mix.
- **Cost Pressures:** Input cost inflation impacted margins, particularly in the F&B segment.
- **Revenue-** Rs. 91.39 cr.
- **Net Loss-** (Rs. 2.13 cr.)
- **Earnings Per Share-** (Rs. 1.46)

5. Opportunities and Outlook

- Expansion into other districts of Bihar and semi-urban markets
- Increasing demand for premium and organic products
- Growth in e-commerce and digital platforms, but without compromising with quality.
- Cross-segment synergies between FMCG products and salon services

The Company remains optimistic about sustained growth in FY 2026–27, supported by innovation, expansion strategies, and strong brand positioning.

6. Risks and Concerns

- Fluctuations in raw material prices
- Intense market competition
- Regulatory changes impacting operations
- Supply chain disruptions

7. Internal Control Systems

The Company has adequate internal control systems commensurate with its size and nature of operations. Regular audits and compliance checks ensure operational efficiency and adherence to applicable laws and regulations.

8. Human Resources

The Company continues to invest in talent development and employee engagement. As of March 31, 2026, the workforce remained stable, with focused initiatives on training and skill enhancement, especially in the F&B and Salon segment.

9. Accounting Treatment Disclosure

The financial statements for the year ending 31st March, 2026 have been prepared in accordance with applicable accounting standards. There have been no changes in accounting treatment, and accordingly, no additional explanation is required by the management.

10. Cautionary Statement

Statements in this MD&A describing the Company's objectives, projections, estimates, and expectations may constitute "forward-looking statements" within the meaning of applicable laws and regulations. Actual results may differ materially from those expressed or implied.

Aditya Consumer Marketing Limited

Annexure to Note No 26 : Forming part of Balance sheet for the year ended 31st March, 2026

Ratios	Numerator	Denominator	As at March 31, 2026	As at March 31, 2025	Change (%)	Reason for Variation
Current Ratio (in times)	Current Asstes	Current Liabilities	1.63	1.74	(6.83)	-
Debt-Equity Ratio (in times)	Total Debt	Shareholders Equity	0.82	0.68	21.02	-
Debt Service Coverage Ratio (in times)	Earnings available for debt service	Debt Service	(0.72)	(2.79)	(74.18)	Due to Increase in EBIT
Return on Equity Ratio (in %)	Net Profit after taxes	Average Shareholder's Equity	(9.91)	(15.86)	(37.56)	Due to Increase in EBIT
Inventory Turnover Ratio (in times)	Cost of goods sold	Average Inventory	4.75	5.16	(8.03)	-
Trade Receivables turnover Ratio (in times)	Total Sales	Average Trade Receivables	355.50	223.19	59.28	Due to Decrease in sales
Trade Payables turnover Ratio (in times)	Total Purchases	Average Trade Payables	7.48	8.89	(15.87)	-
Net capital turnover Ratio (in times)	Cost of goods sold	Working Capital	5.99	5.91	1.43	-
Net Profit Ratio (in %)	Profit after Tax	Total Sales	(2.27)	(3.92)	(42.14)	Due to Decrease in sales
Return on Capital employed (in %)	Earning before Interest and Tax	Capital Employed	(8.69)	(15.59)	(44.28)	Due to Decrease in Shareholders' Funds
Return on Investment (in %)	Earning from Investment	Total Investment	6.79	6.53	3.99	-

CORPORATE GOVERNANCE

The Directors present the Company's Report on Corporate Governance for the year ended March 31, 2026 in terms of Regulation 34(3) read with schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulation").

COMPANY'S PHILOSOPHY

Transparency and Accountability are the two basic tenets of Corporate Governance. We, Aditya Consumer Marketing Ltd. ("the Company") ensure transparency which ensures strong and balanced economic development. The Company also ensures that the interests of all shareholders are safeguarded. We ensure that all shareholders fully exercise their rights and that the Company fully recognizes their rights. The Company believes that good Corporate Governance is a continuous process and strives to improve the Corporate Governance practices to meet shareholder's expectation.

The Company aims at not only its own growth but also maximization of benefits to the shareholders, employees, customers, government, stakeholders and also the general public at large. For this purpose, the Company continuously strives to improve its level of overall efficiency through good corporate governance, which envisages transparency, professionalism and accountability in all its operations. We are committed to good corporate governance and its adherence to the best practices of true spirits at all times.

The Company's governance framework is based on the following Principles:

- ❖ Appropriate composition and size of the Board, with each member bringing in expertise in their respective domains;
- ❖ Availability of information to the members of the Board and Board Committees to enable them discharge their fiduciary duties;
- ❖ Timely disclosure of material operational and financial information to the stakeholders;
- ❖ Systems and processes in place for internal control; and
- ❖ Proper business conduct by the Board, senior management and Employees.

A report on compliance of corporate governance as prescribed by the Securities and Exchange Board of India in chapter IV read with Schedule V of the Listing Regulation is given below: -

GOVERNANCE STRUCTURE

The Corporate Governance structure at "**Aditya Consumer Marketing Limited**" is as follows:

1. Board of Directors:

The Board is entrusted with the ultimate responsibility of the management, general affairs, directions and performance of the Company. As its primary role is fiduciary in nature, the Board provides leadership, strategic guidance, objective and independent view to the Company's management while discharging its responsibilities, thus ensuring that the management adheres to ethics, transparency and disclosure.

2. Committees of the Board:

The Board has constituted the following Committees Viz. Audit Committee, Nomination and Remuneration/Compensation Committee and Stakeholders' Relationship Committee. Each of the said Committee has been mandated to operate within a given framework.

THE BOARD OF DIRECTORS

Composition of the Board and category of Directors

The Board has a good mix of Executive and Non-Executive Directors including Independent Directors. As on March 31, 2026, the Board consists of six (06) Directors comprising two (02) are Independent & Non- Executive Directors, three women Directors out of which one is whole-Time Director & other two are Non- Executive Director, and the Chairman and Managing Director is the Promoter and Executive Director. The composition of the Board represents an optimal mix of professionalism, knowledge and experience in their respective fields.

Matrix setting out the skills/expertise/competence of the board of directors

The Board of the Company comprises qualified members with the required skills, competence and expertise for effective contribution to the Board and its Committee. The Board members are committed to ensure that the Company is in compliance with the highest standards of Corporate Governance.

In compliance with SEBI Listing Regulations as amended, the specific areas of focus or expertise of individual Directors have been highlighted in the table below:

Name of the Director	Core skills/expertise/competencies of the Directors				Governance & Compliance
	Management operations	Finance	Strategy & Planning	Leadership	
Yashovardhan Sinha	✓	✓	✓	✓	✓
Sunita Sinha	✓	-	✓	✓	✓
Meena Sharma	✓	-	✓	✓	✓
Vandana Sinha	✓	-	✓	✓	✓
Nusrat Syed Hassan	✓	✓	✓	✓	✓
Atul Sinha	✓	✓	✓	✓	✓

None of the Directors on the Board hold directorships in more than ten public companies. None of the Independent Directors serves as an independent director on more than seven listed entities. Further none of them is a member of more than ten committees or chairman of more than five committees across all the public companies in which he is a Director.

Based on the declarations received from the Independent Directors, the Board of Directors confirm that in their opinion, the Independent Directors meet the criteria of independence as mentioned under Regulation 16(1)(b) of the SEBI Listing Regulations and that they are independent of the management. In compliance with Rule 6(1) and (2) of Companies (Appointment and Qualification of Directors) Fifth Amendment Rules, 2019, All Independent Directors have confirmed their respective registrations in the Independent Directors Data bank.

The Composition of the Board of Directors and the number of Directorships and Committee positions held by them as on March 31, 2026 are as under:

Name of the Director	Category	No. of other Directorship*	No. of other board Committees**		No. of Equity Shares hold
			Membership	Chairmanship	
Yashovardhan Sinha	Executive Director	2	0	0	3933086
Sunita Sinha	Executive Director	2	0	0	1249929
Meena Sharma	Promoter & Non-Executive Director	0	0	0	561857
Vandana Sinha	Promoter & Non-Executive Director	0	0	0	561857
Nusrat Syed Hassan	Independent Director	1	3	0	-
Atul Sinha	Independent Director	1	3	3	-

* Directorships held by the Directors as mentioned above, exclude directorships held in private companies, foreign companies and companies registered under Section 8 of the Companies Act, 2013.

** In accordance with Regulation 26 of the SEBI Listing Regulations, Membership/ Chairmanships of two Committees viz. Audit Committee and Stakeholders' Relationship Committee of all Public Limited Companies (listed and unlisted) have been considered.

Names of the listed entity(ies) where the Director of the Company is a director in those listed entity(ies) and the Category of directorship

Name of the Director	Directorship on other listed entities	Category
Yashovardhan Sinha	Aditya Vision Limited	Managing Director, Executive Director
Sunita Sinha	Aditya Vision Limited	Non-Executive Director
Meena Sharma	NA	NA
Vandana Sinha	NA	NA
Nusrat Syed Hassan	Aditya Vision Limited	Independent Director
Atul Sinha	Aditya Vision Limited	Independent Director

Notes-

- (i) Mr. Yashovardahn Sinha is the spouse of Mrs. Sunita Sinha.
- (ii) None of the other Directors are related to any other Director on the Board.

Board Meetings

The Board meets at regular intervals to discuss and decide on business strategies/policies and review the financial performance of the company. The notice of Board Meeting is given well in advance to all the Directors. The agenda of the Board Meetings is set by the Company Secretary in consultation with the Chairman & Managing Director of the Company. The agenda for the Board Meetings includes detailed notes on the items to be discussed at the meeting to enable the Directors to take an informed decision.

During the financial year ended March 31, 2026, Five (05) Board Meetings were held and the gap between two meetings did not exceed one hundred twenty days.

The Board meetings were held on the following dates:-

09.05.2025, 13.06.2025, 03.10.2025, 07.11.2025, 27.01.2026

AGM Date:- 15.07.2025

Attendance of Directors at the Board Meetings and the last Annual General Meeting (AGM):-

Name of the Director	Number of Board Meetings held during their tenure in the year 2025-26	Number of Board Meetings attended during the year 2025-26	Whether attended last AGM held on 15.07.2025
Yashovardhan Sinha	5	5	Yes
Sunita Sinha	5	5	Yes
Meena Sharma	5	5	Yes
Vandana Sinha	5	5	Yes
Atul Sinha	5	5	Yes
Nusrat Syed Hassan	5	3	Yes

Information Given to the Board

The Company provides the information as set out in Regulation 17 read with Part A of Schedule II of Listing Regulation to the Board and the Board Committees to the extent it is applicable and relevant. Such information is submitted either as part of the agenda papers in advance of the respective meetings or by way of presentations and discussions during the meeting.

Post Meeting Mechanism

The important decision taken at the Board/Board Committee meetings are communicated to the concerned departments/divisions.

Board Support

The Company Secretary Attends Board/Board Committee meetings and advises on Compliances with applicable laws and governance.

Independent Directors

The Non-Executive Independent Directors fulfill the conditions of independence specified in Section 149(6) of the Companies Act, 2013 and Regulation 16 of the Listing Regulation.

Limit on the number of Directorship

In compliance with the Listing Regulations, Directors of the Company do not serve as Independent Director in more than seven Listed Companies or in case he is serving as a Whole-time Director in any Listed Companies, does not hold such position in more than three Listed Companies.

Maximum Tenure of Independent Directors

In accordance with Section 149(11) of the Companies Act, 2013 the Current tenure of Independent Directors of the Company is for a term of 5 consecutive years from the date of Board Meeting (BM) held on November 07, 2025.

Independent Directors' Meeting

During the year under review, the Independent Directors met on 27th March, 2026, inter alia, to discuss:

- Evaluation of the performance of Non-Independent Directors and the Board of Directors as a whole.
- Evaluation of the performance of the chairman of the Company, taking into account the views of the Executive and Non-executive directors.
- Evaluation of the quality, content and timelines of flow of information between the Management and the Board that is necessary for the Board to effectively and reasonably perform its duties.

The table below provides the attendance of the Independent Directors in Separate Meeting of Independent Directors:

Sl. No.	Name of the Directors	No. of meetings held during the tenure	No. of Meetings Attended
1.	Atul Sinha	1	1
2.	Nusrat Syed Hassan	1	1



Familiarization Program for Independent Directors:

A formal letter of appointment together with the Induction kit is provided to the Independent Directors, at the time of their appointment, setting out their role, functions, duties and responsibilities. The directors are familiarized with your Company's business and operations and interactions are held between the directors and senior management of your Company. Directors are familiarized with the organizational set-up, functioning of various departments, internal control processes and relevant information pertaining to the Company. Apart from the above, periodic presentations are also made at the Board / Committee meetings to familiarize the Directors with the Company's strategy, business performance, business environment, regulatory framework, operations review, risk management and other related matters.

The details of the Familiarization Programme for Independent Directors are disclosed on the Company's website at www.aditayconsumer.com.

Service Contracts, Notice Period, Severance Fee

Your Company does not enter into service contracts with the Executive Directors as they are appointed/reappointed with the approval of the shareholders for the period permissible under the applicable provisions of the Act, and/or SEBI Listing Regulations. Independent directors have been issued an appointment letter which prescribes that any Independent Director may resign from his office subject to reasonable written notice to the Board. The Company does not pay any severance fees or any such payment to the Directors.

GOVERNANCE CODES

Code of Business Conduct & Ethics

The Company has adopted code of Business Conduct & Ethics ('the Code') which is applicable to the Board of Directors and Senior Management Team (One Level below the Board) of the Company. The Board of Directors and the members of Senior Management team are required to affirm semi-annual compliance of this code. The code requires Directors and Employees to act honestly, fairly, ethically and with integrity, conduct themselves in professional, courteous and respectful manner. The code is displayed on the website of the Company viz. www.aditayconsumer.com.

Conflict of Interest

Each Director informs the Company on an annual basis about the Board and the Committee positions he occupies in other Companies including Chairmanships and notifies changes during the year. The Members of the Board while discharging their duties, avoid conflict of interest in the decision-making process. The members of the Board restrict themselves from any discussions and voting in transactions that they have concern or interest.

Insider Trading Code

The SEBI has notified the Securities and Exchange Board of India (SEBI) (Prohibition of Insider Trading) Regulations, 2015 ("the PIT Regulations") on January 15, 2015 effective from May 15, 2015 which has repealed the SEBI (Prohibition of Insider Trading) Regulations, 1992.

The Company has adopted a code of conduct to regulate, monitor and report trading by insiders ('the Code') in accordance with the requirements of the PIT Regulations.

The Code is applicable to the Promoters and Promoters Group, all Directors and such designated employees who are expected to have access to unpublished price sensitive information relating to the Company. The Company Secretary is the Compliance Officer for monitoring adherence to the said regulations.

In compliance with the aforesaid PIT Regulations, the Company has also formulated the Code of Practices and Procedures for fair disclosures of Unpublished Price Sensitive Information. This code is displayed on the Company's website viz. www.aditayconsumer.com.

COMMITTEES OF THE BOARD

The Board of Directors have constituted Board Committees to deal with specific areas and activities which concern the Company and requires a closer review. The Board Committees are formed with approval of the Board and function under their respective Charters. These Committees play an important role in the overall management of day-to-day affairs and governance of the Company. The Board Committees meet at regular intervals and take necessary steps to perform its duties entrusted by the Board. The Minutes of the meetings of all Committees are placed before the Board for review. The Board Committees can request special invitees to join the meeting, as appropriate.

The Board currently has the following Committees:

1. AUDIT COMMITTEE

Composition

The Company has an Audit Committee at the Board level with power and role that are in accordance with the SEBI Listing Regulations and the Companies Act, 2013. The Audit Committee oversees the accounting, auditing and overall financial reporting process of the Company. The Audit Committee acts as a link between the Management, the Statutory Auditors, Internal Auditors and the Board of Directors to oversee the financial reporting process of the Company. The Committee is constituted and governed in line with the provisions of Regulation 18 of SEBI Listing Regulations, read with Section 177 of the Companies Act, 2013.

Term of Reference

The Audit Committee of the Company is entrusted with the responsibility to supervise the Company's internal controls and financial reporting process and, inter alia, performs the following functions:

- ❖ Overseeing the company's financial reporting process and the disclosure of its financial information to ensure that the financial statements are correct, sufficient and credible;
- ❖ Recommending to the Board, the appointment, re-appointment and, if required, the replacement or removal of the statutory auditor and the fixation of audit fees;
- ❖ Approving payment to statutory auditors for any other services rendered by the statutory auditors;
- ❖ Approving initial or any subsequent modification of transactions of the company with related parties;
- ❖ Scrutinizing inter-corporate loans and investments

- ❖ Valuation of undertakings or assets of the company, wherever it is necessary;
- ❖ Monitoring the end use of funds raised through public offers and related matters
- ❖ Reviewing, with the management, the annual financial statements before submission to the Board for approval, with particular reference to;
- ❖ Matters required to be included in the Director's Responsibility Statement to be included in the Board's report in terms of clause (c) of sub-section 134 of the Companies Act, 2013;
- ❖ changes, if any, in accounting policies and practices along with reasons for the same;
- ❖ major accounting entries involving estimates based on the exercise of judgment by management;
- ❖ significant adjustments made in the financial statements arising out of audit findings;
- ❖ compliance with listing and other legal requirements relating to financial statements;
- ❖ disclosure of any related party transactions; and
- ❖ Qualifications in the audit report.
- ❖ Reviewing, with the management, the quarterly financial statements 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.), the statement of funds utilized for purposes other than those stated in the offer document/prospectus/notice and the report submitted by the monitoring agency monitoring the utilization of proceeds of a public or rights issue, and making appropriate recommendations to the Board to take up steps in this matter;
- ❖ Reviewing, with the management, performance of statutory and internal auditors, and adequacy of the internal control systems;
- ❖ Reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit;
- ❖ Discussing with the internal auditors 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 the 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;
- ❖ Looking into the reasons for substantial defaults in the payment to the depositors, debenture holders, shareholders (in case of nonpayment of declared dividends) and creditors;
- ❖ Reviewing the functioning of the Whistle Blower mechanism, in case the same is existing;
- ❖ Approving the appointment of the Chief Financial Officer (i.e. the whole-time finance director or any other person heading the finance function) after assessing the qualifications, experience and background, etc., of the candidate; and
- ❖ Carrying out any other function as is mentioned in the terms of reference of the Audit Committee or contained in the equity listing agreements as and when amended from time to time.

Further, the Audit Committee shall mandatorily review the following:

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

Composition, name of members and Chairperson: -

The composition of the Audit Committee and the attendance of the members at the meetings held during the Financial Year 2025-26 are as under:

The Audit Committee comprises of the following directors as on March 31, 2026

1.	Atul Sinha	Chairman	Independent Director
2.	Nusrat Syed Hassan	Member	Independent Director
3.	Meena Sharma	Member	Non-Executive Director

The Audit Committee met 5 (Five) times during the financial year 2025-26. The Committee met on 09.05.2025, 13.06.2025, 03.10.2025, 07.11.2025 and 27.01.2026. The maximum gap between two Audit Committee Meetings was not more than 120 days. The necessary quorum was present for all meetings.

The table below provides the attendance of the Audit Committee members:

Sl. No.	Name of the Directors	No. of meetings held during the tenure	No. of Meetings Attended
1.	Atul Sinha	5	5
2.	Meena Sharma	5	5
3.	Nusrat Syed Hassan	5	3

Internal Controls

The Company continuously invests in strengthening its internal control and processes. The Audit Committee along with the CFO formulates a detailed plan to the Internal Auditors for the year, which is reviewed at the Audit Committee Meetings. The Internal Auditors attend the meetings of Audit Committee at regular intervals and submit their recommendations to the Audit Committee and provide a road map for the future.

2. NOMINATION AND REMUNERATION COMMITTEE

The Nomination and Remuneration Committee has been entrusted with role of formulating criteria for determining the qualifications, positive attributes and independence of the Directors as well as identifying persons who may be appointed at senior management levels and also devising a policy on remuneration of Directors, Key Managerial Personnel and other senior employees.

Term of Reference

The role of Nomination and Remuneration Committee is as follows:

- ❖ Identify persons who are qualified to become directors and may be appointed in senior management in accordance with the Criteria laid down, recommend to the Board their appointment and removal and shall carry out evaluation of every director's performance.
- ❖ Formulate the criteria for determining the qualifications, positive attributes and independence of a director and recommend to the board a policy relating to the remuneration for directors, KMPs and other employees.
- ❖ Determine our Company's policy on specific remuneration package for the Managing Director / Executive Director including pension rights.
- ❖ Decide the salary, allowances, perquisites, bonuses, notice period, severance fees and increment of Executive Directors.
- ❖ Define and implement the Performance Linked Incentive Scheme (including ESOP of the Company) and evaluate the performance and determine the amount of incentive of the Executive Directors for that purpose.
- ❖ Decide the amount of Commission payable to the Whole Time Directors.
- ❖ Review and suggest revision of the total remuneration package of the Executive Directors keeping in view the performance of the Company, standards prevailing in the industry, statutory guidelines etc.
- ❖ To formulate and administer the Employee Stock Option Scheme.

Composition, name of members and Chairperson

The composition of the Nomination & Remuneration Committee and the attendance of the members at the meetings held during the Financial Year 2025-26 are as under:

The Nomination & Remuneration Committee comprises of the following directors as on March 31, 2026-

1.	Atul Sinha	Chairman	Independent Director
2.	Nusrat Syed Hassan	Member	Independent Director
3.	Meena Sharma	Member	Non-Executive Director

The Nomination & Remuneration Committee met one (01) times during the financial year 2025-26. The Committee met on 07.11.2025 to deliberate on various matters.

The table below provides the attendance of the Nomination & Remuneration members:

Sl. No.	Name of the Directors	No. of meetings held during the tenure	No. of Meetings Attended
1.	Atul Sinha	1	1
2.	Meena Sharma	1	1
3.	Nusrat Syed Hassan	1	0

REMUNERATION

Remuneration to Non-Executive Directors

The Non-Executive Independent Directors are eligible for sitting fees and commission not exceeding the limits prescribed under the Companies Act, 2013. The remuneration paid to Non-Executive Directors is decided by the board of directors' subject to the overall approval of the members of the company. The Non-Executive Independent Directors has waived off their remuneration by way of sitting fees. The Company does not pay sitting fees for Board meeting and all other committee meetings attended by the Directors. The Non-Executive Independent Directors do not have any material relationship or transaction with the company.

Remuneration to Executive Directors

All decisions relating to the appointment and remuneration of the Executive Directors were taken by the Board of Directors of the Company and in accordance with the Share holders' approval wherever necessary. The Executive Director gets monthly salary from the Company. In the event of the Managing Director desiring to leave the service of the Company, he shall give to the Company six months' notice. The Company may, at its sole discretion, relieve the Managing Director of his duties any time by giving six months' notice Salary, as recommended by the Nomination and Remuneration Compensation Committee and approved by the Board and the Shareholders of the Company.

Remuneration of the Managerial Persons is within the limits approved by the Board and Shareholders. The remuneration is directed towards rewarding performance, based on review of achievements. Presently the Company does not have a Scheme for grant of Stock Options or performance linked incentives for its Directors.

Remuneration to Key Managerial Personnel, Senior Management and other Staff:

The Remuneration to KMP, Senior Management and other staff will be determined by the Committee and recommended to the Board for approval. KMP, Senior Management shall be eligible for a monthly remuneration as may be approved by the Board on the recommendation of the Committee in accordance with the statutory provisions of the Companies Act, 2013 and the rules made there under for the time being in force.

Key principle of the Remuneration for Key Managerial Personnel, Senior Management and other employees, the following set of principles act as guiding factors:

- ❖ Aligning key executive and Board Remuneration with the longer-term interests of the Company and its Shareholders
- ❖ Minimize complexity and ensure transparency
- ❖ Link to long term strategy as well as annual business performance of the Company
- ❖ Reflective of line expertise, market competitiveness so as to attract the best talent.

Details of Remuneration paid to Directors for the year ended 31st March, 2026:

Name	Salary (In Rs.)	Commission	Sitting Fees	Notice period severance Fee in Rs.
Yashovardhan Sinha Chairman & Managing Director	42,60,000	-	-	NA
Sunita Sinha Whole-Time Director	1,20,00,000	-	-	NA
Meena Sharma Non-Executive Director	8,40,000	-	-	NA
Vandana Sinha Non-Executive Director	11,40,000	-	-	NA
Atul Sinha Independent Director	-	-	90,000	NA
Nusrat Syed Hassan Independent Director			45,000	NA

Particulars of Senior Management Personnel ("SMP"):

The details of SMP as per SEBI Listing Regulations, including changes therein, since the close of the previous financial year are as under:

Name of SMP	Designation
Anil Kumar Singh	Chief Financial Officer
Hridaya Narayan Tiwari	Company Secretary & Compliance Officer

Performance Evaluation

In terms of the requirement of the Companies Act, 2013 and Listing Regulations, the Board carried out the annual performance evaluation of the Board as a whole, Board Committees and the Directors.

During the year, in terms of the requirements of the Companies Act, 2013 and Listing Regulations, Board Evaluation cycle was completed by the Company internally which included the Evaluation of the Board as a whole, Board Committees and Directors. The exercise was led by the Independent Director of the Company. The Evaluation process focused on various aspects of the functioning of the Board and Committees such as composition of the Board and Committees, experience, performance of specific duties and obligations, governance issues etc.

The results of the Evaluation were shared with the Board, Chairman of respective Committees and individual Directors. Based on the outcome of the Evaluation, the Board and Committees have agreed on an action to further improve the effectiveness and functioning of the Board and Committees. The Chairman of respective Board Committees also shared the results of evaluation with the respective Committee Members.

3. STAKEHOLDER' RELATIONSHIP COMMITTEE

Stakeholders' Relationship Committee ensures quick redressal of the complaints of the stakeholders and oversees the process of share transfer. The Committee also monitors redressal of Shareholders'/Investors' complaints/ grievances viz. non-receipt of annual report, dividend payment, issue of duplicate share certificates, transmission of shares and other related complaints. In addition, the Committee also monitors other issues including status of Dematerialization/ Re-materialization of shares issued by the Company.

Term of Reference

The Committee looks into the matters of Shareholders'/Investors grievance along with other matters listed below:

- ❖ Allotment, transfer of shares including transmission, splitting of shares, changing joint holding into single holding and vice versa, issue of duplicate shares in lieu of those torn, destroyed, lost or defaced or where the cases in the reverse for recording transfers have been fully utilized.
- ❖ Issue of duplicate certificates and new certificates on split/ consolidation/ renewal, etc.; and
- ❖ Review the process and mechanism of redressal of Shareholders /Investors grievance and suggest measures of improving the system of redressal of Shareholders /Investors grievances.
- ❖ non-receipt of share certificate(s), non-receipt of declared dividends, non-receipt of interest/dividend warrants, non-receipt of annual report and any other grievance/complaints with Company or any officer of the Company arising out in discharge of his duties.
- ❖ Oversee the performance of the Registrar & Share Transfer Agent and also review and take note of complaints directly received and resolved them.
- ❖ Oversee the implementation and compliance of the Code of Conduct adopted by the Company for prevention of Insider Trading for Listed Companies as specified in the Securities & Exchange Board of India (Prohibition of insider Trading) Regulations, 1992 as amended from time to time.
- ❖ Any other power specifically assigned by the Board of Directors of the Company from time to time by way of resolution passed by it in a duly conducted Meeting.
- ❖ Carrying out any other function contained in the equity listing agreements as and when amended from time to time.

Composition, name of members and Chairperson

The composition of the Stakeholders' Relationship Committee and the attendance of the members at the meetings held during the Financial Year 2025-26 are as under:

The Stakeholders' Relationship Committee comprises of the following directors as on March 31, 2026-

1.	Atul Sinha	Chairman	Independent Director
2.	Nusrat Syed Hassan	Member	Independent Director
3.	Meena Sharma	Member	Non-Executive Director
4.	Vandana Sinha	Member	Non-Executive Director

Meetings and Attendance

The Stakeholders' Relationship Committee met one (01) time during the financial year 2025-26. The Committee met on 27.01.2026 to deliberate on various matters.

The table below provides the attendance of the Stakeholders' Relationship Committee members:

Sl. No.	Name of the Directors	No. of meetings held during the tenure	No. of Meetings Attended
1.	Atul Sinha	1	1
2.	Nusrat Syed Hassan	1	1
3.	Meena Sharma	1	1
4.	Vandana Sinha	1	1

Details of Shareholders' Complaints Received, Solved and Pending as on March 31, 2026:

The Company expresses satisfaction with the Company's performance in dealing with investor grievance. The Company has not received any complaints during the year. Hence there were no complaints outstanding as on March 31, 2026.

The status of Investors' Complaints as on March 31, 2026, is as follows:

No. of complaints as on April 1, 2025	0
No. of complaints received during the Financial Year 2025-26	0
No. of complaints resolved up to March 31, 2026	0
No. of complaints pending as on March 31, 2026	0

AFFIRMATIONS AND DISCLOSURES:

1. Compliance with Governance Framework

The Company is in compliance with all mandatory requirements of Listing Regulation.

2. Related Party Transactions

All transactions entered into with the Related Parties as defined under the Companies Act, 2013 and Listing Regulation during the financial year were in the ordinary course of business and on arm's length basis and do not attract the provisions of section 188 of the Companies Act, 2013.

Related party transactions have been disclosed under the Note no. 31 of significant accounting policies and notes forming part of the financial statements in accordance with "Accounting Standard 18". A statement in summary form of transactions with related parties in the ordinary course of business and arm's length basis is periodically placed before the Audit committee for review and recommendation to the Board for their approval.

None of the transactions with related parties were in conflict with the interest of the Company. All the transactions are in the normal course of business and have no potential conflict with the interest of the Company at large and are carried out on an arm's length basis or fair value basis.

3. CEO/CFO Certification

The requirement with respect to certification of financial statement by CEO/CFO is complied with as per the provisions of the Corporate Governance laid down in LODR with the Stock Exchange, which is annexed.

4. Auditors' Certificate on Corporate Governance

The company has obtained a certificate from the Auditors of the company regarding compliance with the provisions of the Corporate Governance laid down in LODR with the Stock Exchange, which is annexed.

5. Details of non-compliance by the Company, penalties and strictures imposed on the Company by Stock Exchange or SEBI or any Statutory Authority, on any matter related to capital markets, during last year.

The Company has complied with all requirements of the LODR entered into with the Stock Exchange as well as the regulations and guidelines of SEBI. Consequently, there were no strictures or penalties imposed by either SEBI or the Stock Exchanges or any statutory Authority for non-compliance of any matter related to the capital markets during the last year.

6. Vigil Mechanism/Whistle Blower Policy

Pursuant to section 177(9) and (10) of Companies Act, 2013, the Company has formulated Vigil Mechanism/Whistle Blower Policy for Directors and Employees to report to the management about the unethical behavior, fraud or violation of Company's code of conduct.

The mechanism provides for adequate safeguards against victimization of employees and Directors who use such mechanism and makes provision for direct access to the Chairperson of the Audit Committee in exceptional cases. None of the personnel of the Company has been denied access to the Audit Committee. The Whistle Blower Policy is displayed on the Company's website viz. www.adityaconsumer.com

7. Disclosure of Accounting Treatment

In the preparation of the Financial Statement, the Company has followed the Accounting Standards referred to in section 133 of the Companies Act, 2013. The Significant Accounting Policies which are consistently applied are set out in the Notes to the Financial Statements.

8. Risk Management

Business risk evaluation and management is ongoing process within the Company. The Assessment is periodically examined by the Board.

9. Non-mandatory requirements

Adoption of Non-mandatory requirements of Listing Regulation is being reviewed by the Board from time-to-time.

10. Dematerialization of shares:

The Shares of the company were dematerialized with effect from 17.10.2017. The National Securities Depository Limited and Central Depository Services (India) Limited were the depository of the shares of the company Under SEBI Circular SMDRP/POLICY/CIR-23/2000 dated May 29, 2000 the Company' shares are in compulsory demat segment for the trading and to do any transaction of shares.

The Company's shares are being traded in the Bombay Stock Exchange Limited (BSE) under ISIN- INE427V01013



11. Address for Correspondence and contact persons for investor's queries:

In order to facilitate quick redressal of the grievances/ queries, the Investors and Shareholders may contact the Company Secretary at the under mentioned registered office address for any assistance:

HRIDAYA NARAYAN TIWARI

Company Secretary
Aditya Consumer Marketing Limited
Ground Floor, M-19, Road No. 02, S.K. Nagar
Patna-800001(Bihar)

Besides, investors are also requested to make any correspondence with the Share Transfer Agents, whose particulars are furnished as under:

SOFIA DEVENDRAN

Cameo Corporate Services Limited
Submaramanian Building,
1 Club House Road, Chennai-600002
(Tamil Nadu)
Contact No.-044-40020782

12. BSE Corporate Compliance & Listing Centre (the 'Listing Centre')

BSE's Listing Centre is a web-based application designed for corporates. All periodical compliance filings like share holding pattern, corporate governance report, statement of investor complaints, among others are also filed electronically on the Listing Centre.

13. SEBI Complaints Redress System (SCORES):

The investor complaints are processed in a centralized web-based complaints redress system. The salient features of this system are centralized database of all complaints by concerned companies and online viewing by investors of actions taken on the complaint and its current status.

14. Total fees for all services paid by the Company, on a consolidated basis, to the statutory auditor and all entities in the network firm/network entity of which the statutory auditor is a part.

The fees paid to the Statutory Auditors by the Company are disclosed in the Audited Financial Statements (FY 2025-26) of the Company.

15. Disclosures in relation to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013:

Sl. No	Particulars	No.
1	Number of complaints on Sexual harassment received during the year	NIL
2	Number of Complaints disposed-off during the year	NA
3	Number of cases pending as on end of the financial year	NA

16. Outstanding GDR / ADR / Warrants or any convertible instruments, conversion date and likely impact on equity as of 31st March, 2026.

Your Company does not have outstanding GDR / ADR / Warrants as of 31st March, 2026.

17. Details of recommendation of Committees of the Board which were not accepted by the Board.

Nil. All recommendations of the Committees of the Board were duly accepted by the Board.

18. Disclosure of Materially Significant Related Party Transactions.

During the financial year 2025-26, there were no transactions with related parties which qualify as material transactions under the Listing Agreement and that the provisions of section 188 of the Companies act, 2013 are not attracted. Thus, disclosure in form AOC-2 is not required. Further, there were not material related party transactions during the year under review with the Promoters, Directors of Key Managerial Personnel.

All related party transactions that were entered into during the financial year were at an arm's length basis and were in the ordinary course of business. There are no materially significant related party transactions made by the Company with Promoters, Directors, Key Managerial Personnel or other designated persons which may have a potential conflict with the interest of the Company at large.

19. Whistle Blower Policy and affirmation that no personnel have been denied access to the Audit Committee.

Your Company has established a Vigil Mechanism/ Whistle Blower Policy for Directors and Employees pursuant to which a Committee has been constituted for addressing complaints received from Directors and Employees concerning unethical behavior, actual or suspected fraud and violation of Code of Conduct or ethics policy of your Company. The Policy provides adequate safeguards against victimization of Director(s)/ Employee(s) and direct access to the Chairman of the Audit Committee in exceptional cases. Your Company hereby affirms that no Director/Employee has been denied access to the Chairman of the Audit Committee. The Vigil Mechanism Policy has been uploaded on the website of the Company at www.adityaconsumer.com

20. Insider Trading

In order to regulate trading in securities of the Company by the Directors and designated employees, your Company has adopted a Code of Conduct for trading in listed or proposed to be listed securities of your Company. Insider Trading Code prevents misuse of unpublished price sensitive information and it also provides for periodical disclosures and obtaining pre-clearance for trading in securities of your Company by the Directors, Designated Employees and Connected Persons of your Company. The Policy on Code of Conduct for prevention of Insider Trading has been uploaded on the website of the Company www.adityaconsumer.com

21. Compliance with the Mandatory Corporate Governance Requirements as prescribed under the SEBI Listing Regulations

The Board of Directors periodically reviews the compliance of all applicable laws. As per the Regulation 15(2) of SEBI (LODR) Regulations, 2015, the compliance with the corporate governance provisions as specified in Regulations 17,[17A], 18, 19, 20, 21, 22, 23, 24[24A], 25, 26, 27 and clause (b) to (i) and (t) of sub-regulation (2) of regulation 46 and para C, D and E of schedule V shall not apply, in respect of listed entities whose share are listed on SME Exchange. As our Company's shares are listed on SME Exchange so it is not mandatory to comply all above mentioned Regulations.

22. Details of Compliances with the Non-Mandatory Corporate Governance requirements as prescribed under the SEBI Listing Regulations

In addition to the mandatory requirements, the Company has also adopted the following non-mandatory requirements as prescribed in Regulation 27 of the SEBI Listing Regulations:

a) The Board

The Board is having Executive Chairman and doing his duties properly.

b) Shareholders Rights

We display our quarterly and half yearly results on our web site www.adityaconsumer.com. We publish the voting results of shareholder meetings on our website www.adityaconsumer.com. and report the same to Stock Exchange in terms of Regulation 44 of the SEBI Listing Regulations.

c) Modified opinion(s) in audit report

The Auditors have issued an un-qualified opinion on the financial statements of the Company.

d) Reporting of internal auditor

The Audit Committee appointed a Chartered Accountancy firm as Internal auditors of the Company. The Partner-In-charge reports to the Chairman of the Audit Committee of the Board and administratively to the Chief Financial Officer. He has regular and exclusive meetings with the Audit Committee prior to reports of Internal Audit getting discussed with the Management Team.

e) Separate posts of Chairperson and the Managing Director or the Chief Executive Officer

Mr. Yashovardhan Sinha is leading the Company as a Chairman and Managing Director of the Company. There is no separate post of Chairperson and Managing Director or Chief Executive Officer of the Company.

23. Certificate by Practicing Company Secretary

The Company has received a certificate from "**M/s. Deepak Dhir & Associates**" practicing Company Secretaries, confirming that none of the Directors of the Company have been debarred or disqualified from being appointed or continue as director of Companies by the SEBI/Ministry of Corporate of Affairs or any such authority.

24. Details of Utilization of Fund

During the year your Company has not raised any fund through preferential allotment or qualified

institutions placement as specified under Regulation 32(7A) SEBI Listing Regulations.

25. Details of Credit rating

Not Applicable

26. Non-compliance of any requirement of corporate governance report

The Company has complied with all the requirements of Corporate Governance Report.

27. Regulation 34(3) compliance of SEBI Listing Regulations

Your Company is in compliance with the disclosures required to be made under this report in accordance with the Act and regulation 34(3) read with Schedule V to the SEBI Listing Regulations.

28. Company Registration details

Your Company is registered in the State of Bihar, India. The Corporate Identity Number (CIN) allotted to the Company by the Ministry of Corporate Affairs (MCA) is **L52190BR2002PLC009872**.

29. Number of Shareholders (As at 31st March, 2026): 615

GENERAL SHAREHOLDER INFORMATION: -

1.	24 th AGM date, Time and Venue	Wednesday, September 02, 2026 Through Audio Video/ Other Audio-Visual Means at 03.30 PM.
2.	Company Registration Details	ROC Bihar, CIN- L52190BR2002PLC009872
3.	Registered Office	Ground Floor, M-19, Road No. 02, S. K. Nagar, Patna-800001(Bihar)
4.	Financial year	01 st April 2025 to 31 st March, 2026
5.	Record Date/Cut-off Date	Wednesday, August 26, 2026.

6.	Dividend Payment	Not declared in the Financial year 2025-26
7.	Listing on Stock Exchange	BSE Limited
8.	Scrip Code	540146
9.	Payment of Listing Fees	The Company has paid Listing Fees for the year 2025-26 to BSE within due date.
10.	Payment of Depository Fees:	Annual Custody/Issuer fee for the year 2025-26 has been paid by the Company to NSDL and CDSL on receipt of the invoices.
11.	Registrar and Transfer Agents:	Cameo Corporate Services Limited Subramanian Building, No. 1 Club House Road, Chennai – 600 002.
12.	Compliance Officer	Hridaya Narayan Tiwari

30. Reconciliation of Share Audit Report

As stipulated by SEBI, a qualified Chartered Accountant carries out to reconcile the total admitted capital with National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited and the total issued and listed capital. The audit is carried out every quarter and the report thereon are submitted to the Stock Exchange where the Company's Shares are listed. The audit confirms that the total listed and paid-up capital is in agreement with the aggregate of total number of shares in Dematerialized form (held with CDSL and NSDL).

Bifurcation of Shares held in physical and demat form as on March 31, 2026:-

Particulars	Number of Shares	% of shares
Physical Segment	Nil	Nil
Demat Segment		
A. NSDL	2556429	17.4692
B. CDSL	12077458	82.5308
Total (A)+(B)	1,46,33,887	100

There are no outstanding GDRs/ADRs/Warrants/Convertible Instruments of the Company.

31. Distribution of Shareholding as on March 31, 2026

Holding	Shareholders		Shares Amount	
Rs. - Rs.	Number	% of total	Rs.	% of total
10-5000	2	0.3130	10000	0.0068
5001-10000	304	47.5743	3040000	2.0774
10001-20000	118	18.4664	2360000	1.6127
20001-30000	49	7.6682	1470000	1.0045
30001-40000	20	3.1299	800000	0.5467
40001-50000	23	3.5994	1150000	0.7858
50001-100000	57	8.9202	4390000	2.9999
100001- And Above	66	10.3286	133118870	90.9662
Grand Total	639	100.0000	146338870	100.0000

32. SHARE HOLDING PATTERN AND DISTRIBUTION OF SHAREHOLDINGS AS ON 31st MARCH, 2026

Category	Number of Shares held	% of Shareholding
1. Promoter & Promoter Group	8632315	59.00%
2. Mutual Funds	Nil	Nil
3. Banks, FI, Insurance Companies	Nil	Nil
4. Private bodies Corporate	142000	1.00%
5. Clearing Members	Nil	Nil
6. HUF	896443	6.10%
7. Non-Resident Indians	46000	0.30%
8. Indian Public	4610129	31.50%
9. FPI	196000	1.30%
10. QIB	Nil	Nil
11. LLP	111000	0.80%

33. Details of last three ANNUAL GENERAL MEETING Held:

Particulars	FY 2022-23	FY 2023-24	FY 2024-25
Day	Thursday	Friday	Tuesday
Date	August 17, 2023	August 02, 2024	July 15, 2025
Time	03.30 PM	03.30 PM	03.30 PM
Venue	Through-Audio Video/Other Audio-Visual Means (OAVM)	Through-Audio Video/Other Audio-Visual Means (OAVM)	Through-Audio Video/Other Audio-Visual Means (OAVM)
Special Resolution	02(Two) i) Re-appointment of Mrs. Sunita Sinha as Whole Time Director of the Company. ii) Appointment of Mr. Nusrat Syed Hassan as an Independent Director of the Company.	NIL	NIL

Details of Special Resolutions Passed Through Postal Ballot During FY-2025-26

During the financial year 2025-26 the Company sought the approval of shareholders through postal ballot, the details of which are as follow:

Date of Postal Ballot Notice- November 07, 2025

Voting period- The e-voting period commences from 09.00 A.M. (IST) on Friday, November 14, 2025 and ends at 05.00 P.M. (IST) on Saturday, December 13, 2025

Date of Approval- Saturday, December 13, 2025 i.e., the last date of remote e-voting.

Date of declaration of results: Monday, December 15, 2025

Sl. No.	Particular
1	For the re-appointment of Mr. Yashovardhan Sinha (DIN-01636599) as the Chairman and Managing Director of the Company
2	For the re-appointment of Mr. Atul Sinha (DIN-08948807) as an Independent Director of the Company.

The Board of Directors at its meeting held on Friday, November 07, 2025 has appointed "Deepak Dhir & Associates", (FCS: 11633 and COP No.: 17296), Practicing Company Secretary, to act as the Scrutinizer, for conducting the Postal Ballot process, in a fair and transparent manner.



Procedure for Postal Ballot-

The postal ballot was carried in compliance with Regulation 44 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (Listing Regulations) and pursuant to the provisions of Sections 108 and 110 of the Act read with the Rules framed thereunder and the MCA Circulars, the manner of voting on the resolutions is restricted only to e-voting i.e., by casting votes electronically instead of submitting postal ballot forms. Accordingly, the Postal Ballot Notice along with the instructions for e-voting was sent only through electronic mode to those Members whose email addresses are registered with the Company/ Depository Participant(s). The detailed procedure on voting through remote e-voting was provided in the notice of postal ballot.

Details of special resolution proposed to be conducted through postal ballot:

As on the date of this Report, no special resolution is proposed to be conducted through postal ballot.

MEANS OF COMMUNICATION TO SHAREHOLDERS

Effective communication of information is an essential component of Corporate Governance. It is a process of sharing information, thoughts, ideas and plans to all stakeholders which promotes management-shareholder relations. The Company regularly interacts with shareholders through multiple channels of communication such as results announcement, annual report, media releases, Company's website.

1. The Unaudited half yearly results are announced within Forty-Five days of the close of the half year. The audited annual results are announced within sixty days from the closure of the financial year as per the requirement of the Listing Regulation.
2. The approved financial results are forthwith sent to the stock exchange and displayed on the Company's website- www.adityaconsumer.com
3. Managerial Discussion and Analysis forms part of the Annual Report, which is sent to the Shareholders of the Company.

➤ ANALYST/INVESTOR MEETS

During the year under review, the Company has not made any presentation to institutional investors or to the analysts.

4. The half yearly results, Shareholding pattern, quarterly/half yearly/yearly compliances and all other corporate communication to the stock exchange viz. BSE Limited of India are filed electronically. The Company has complied with filing submissions through BSE's Listing Centre.

REGISTRAR AND TRANSFER AGENTS: CAMEO CORPORATE SERVICES LIMITED
Submaramanian Building,
1 Club House Road, Chennai-600002
(Tamil Nadu)

NOMINATION

Nomination facility in respect of shares held in electronic form is available with the Depository Participants as per the bye-laws and business rules applicable to NSDL and CDSL. Nomination form can be obtained from the Company's Registrar and Transfer Agent.

SERVICE OF DOCUMENT THROUGH ELECTRONIC MODE

As a part of Green Initiatives, the members who wish to receive the notice/documents through e-mail, may kindly intimate their e-mail address to the Company's Registrar and Transfer Agent, Cameo Corporate Services Limited at the address mentioned above.



MD/CFO CERTIFICATION TO THE BOARD

To,
The Board of Directors
Aditya Consumer Marketing Limited

We the undersigned, in our respective capacity as Managing Director and Chief Financial Officer of **Aditya Consumer Marketing Limited** ("the Company") to the best of our knowledge and belief certify that:

- a) We have reviewed Financial Statements and the Cash Flow Statement for the Financial Year ended March 31, 2026 and that to the best of our knowledge and belief, we state that:
 - (i) These statements do not contain any materially untrue statements or omit any material fact or contain any statements that might be misleading;
 - (ii) These statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.
- b) We further state that to the best of our knowledge and belief, there are no transactions entered into by the Company during the year, which are fraudulent, illegal or violative of the Company's Code of Conduct.
- c) We hereby declare that all the members of the Board of Directors and Executive Committee have confirmed compliance with the Code of Conduct as adopted by the Company.
- d) We are responsible for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting of the Company and have disclosed to the Auditors and Audit Committee, deficiencies in the design or operation of internal controls, if any, of which we are aware and the steps we have taken or proposed to take to rectify these deficiencies.
- e) We have indicated, based on our most recent evaluation, wherever applicable, to the Auditors and the Audit Committee:
 - (i) significant changes, if any, in internal control over financial reporting during the year;
 - (ii) significant changes, if any, in accounting policies during the period and that the same have been disclosed in the notes to the financial statements; and
 - (iii) Instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having significant role in the Company's internal control system over the financial reporting.

For Aditya Consumer Marketing Limited

Anil Kumar Singh
Chief Financial Officer

By Order of the Board of Directors

Yashovardhan Sinha
Chairman & Managing Director
DIN: 01636599

DECLARATION REGARDING CODE OF CONDUCT

I hereby confirm that, all the Directors and Senior Management Personnel have affirmed compliance with Aditya Consumer Marketing Limited Code of Business conduct and Ethics for the year ended March 31, 2026.

Date- July 31, 2026
Place-Patna

For Aditya Consumer Marketing Limited

Yashovardhan Sinha
Managing Director
DIN: 01636599



**AUDITORS CERTIFICATE OF COMPLIANCE WITH THE
CORPORATE GOVERNANCE**

To the Members,

Aditya Consumer Marketing Limited

We have examined the compliance of conditions of Corporate Governance by **Aditya Consumer Marketing Limited** for the year ended 31st March, 2026 as stipulated in Chapter IV of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 pursuant to the Listing Agreement of the said Company with the Stock Exchanges. (The Members hereby noted that according to the SEBI (LODR) Regulations, 2015 the company (being a SME Listed Company of BSE Ltd) is exempted from the compliance of corporate governance requirements as provided under regulations 17 to 27 and clauses (b) to (i) of sub-regulation (2) of regulation 46 and para C, D and E of Schedule V.)

The Compliance of conditions of Corporate Governance is the responsibility of the Management. Our examination has been limited to a review of the procedures and implementation thereof adopted by the Company for ensuring compliance with the conditions of Corporate Governance as stipulated in the said Clause. 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 Chapter IV of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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

Yours Faithfully

*For **Deepak Dhir & Associates**
Company Secretaries*

Deepak Kumar Dhir

Proprietor

Membership No. 11633

CP No. 17296

Date: - July 31, 2026

UDIN: - F011633H000988543

Peer Review No.- 1918/2022

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 of
Aditya Consumer Marketing Limited
Ground Floor, M-19, Road No.02, S.K. Nagar
Patna-800001(Bihar)

I have examined the relevant registers, records, forms, returns and disclosures received from the Directors of "**Aditya Consumer Marketing Limited**" having CIN L52190BR2002PLC009872 and having registered office at Ground Floor, M-19, Road No. 02, S.K. Nagar, Patna-800001, Bihar, India (hereinafter referred to as 'the Company') produced before me 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 my opinion and to the best of my information and according to the verifications (including Directors Identification Number (DIN) status at the MCA portal (www.mca.gov.in) as considered necessary and explanations furnished to me by the Company & its officers, I 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, or any such other Statutory Authority.

Sr. No.	Name of Director	DIN	Date of appointment in Company
1.	<i>Yashovardhan Sinha</i>	01636599	31/03/2009
2.	<i>Sunita Sihna</i>	01636997	28/08/2017
3.	<i>Vandana Sinha</i>	01671087	25/07/2002
4.	<i>Meena Sharma</i>	02004554	27/06/2004
5.	<i>Atul Sinha</i>	08948807	16/11/2020
6.	<i>Nusrat Syed Hassan</i>	01885538	01/07/2022

Ensuring the eligibility of for the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. My 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: **Patna**
Date: **July 31, 2026**

Name of Company Secretary
Deepak Kumar Dhir
FCS No.: 11633
C.P. No.: 17296
UDIN - F011633H000988532
Peer Review No.- 1918/2022

Independent Auditors' Report
to members of

Aditya Consumer Marketing Limited

Report on the Audit of Standalone Financial Statements

Opinion

We have audited the accompanying financial statements of **Aditya Consumer Marketing Limited** ("the Company"), which comprise the Standalone balance sheet as at **31st March 2026**, the Standalone statement of profit and loss, Standalone statement of cash flows for the year then ended, and Notes to the Standalone financial statements, including a summary of the significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone financial statements give the information required by the Companies Act, 2013 ("Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at **31st March 2026**, its losses and its cash flows for the year then ended.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those SAs 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 Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence 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 judgement, were of most significance in our audit of the standalone financial statements of the current period.

We have determined that there are no Key Audit Matters to communicate in our report.

Other Information

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Annual 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 in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Management's Responsibility for the 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 Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. 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.

Auditors' Responsibility for the Audit of the financial statements

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

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

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

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

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

Report on Other Legal and Regulatory Requirements

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

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

- (a) We have sought and obtained all the information and explanations 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, except for the matters stated in clause (h) (vi) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 (as amended).
- (c) The Standalone Balance Sheet, the Standalone Statement of Profit and Loss and the Standalone Statement of Cash Flows dealt with by this report are in agreement with the books of account
- (d) In our opinion, the aforesaid financial Statement comply with the Accounting Standards specified under Section 133 of the Act.
- (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 maintenance of accounts and other matters connected therewith, reference is made to our remarks in Clause (h) (vi) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 (as amended)

- (g) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, the same appear to be satisfactory. Refer **Annexure B**
- (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, 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 its knowledge and belief, 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 we 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 (a) and (b) contain any material misstatement.
- v. The company has not declared any dividend during the year.
- vi. Based on our examination, which included test checks, the Company has a widely used ERP as its accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and that has operated throughout the financial year for all relevant transactions recorded in the said software except (a) for modification made by certain users with specific access; and (b) that the audit trail (edit log) for certain information or data and at the database level (which records only the modified values) was enabled for a part of the year. During the course of performing our procedures, we did not notice any instance of audit trail feature being tampered with, for the period the audit trail feature was enabled.
- (i) In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

For Nirmal & Associates
Chartered Accountants
ICAI FRN 002523C

Place: Patna
Date: May 08, 2026

CA Nishant Maitin: Partner
Membership No 079995
UDIN: 26079995VUGYCU1667

Annexure "A" to the Auditors' Report

The Annexure referred to in our report to the members of **Aditya Consumer Marketing Limited** ("The Company") for the year ended **31st March, 2026** (in terms of the Companies Auditor's Report Order, 2020 dated 25.02.2020 issued by Ministry of Corporate Affairs).

We report that:

- i.
 - (a)
 - (A) The company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.
 - (B) The company does not hold any intangible assets during the year. so, the question of maintaining proper records showing full particulars of intangible assets does not arise.
 - (b) The property, plant and equipment have been physically verified by the management during the year and in our opinion no material discrepancies have been noticed on such verification.
 - (c) The company does not hold any immovable property and properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee.
 - (d) The company has not revalued its Property, Plant and Equipment during the year. Consequently, the question of our commenting on whether the revaluation is based on the valuation by a Registered Valuer, or specifying the amount of change, if the change is 10% or more in the aggregate of the net carrying value of each class of property, plant and equipment does not arise.
 - (e) No proceedings have been initiated on (or) are pending against the Company for holding benami property under the Prohibition of Benami Property Transactions Act, 1988 (as amended in 2016) (formerly the Benami Transactions (Prohibition) Act, 1988 (45 of 1988)) and Rules made thereunder, and therefore the question of our commenting on whether the Company has appropriately disclosed the details in the standalone financial statements does not arise.
- ii.
 - (a) Physical verification of inventory has been conducted at reasonable intervals by the management and in our opinion, the frequency coverage and procedure of such verification by the management is

appropriate. No discrepancies of 10% or more in the aggregate for each class of inventory were noticed.

- (b) During the year, the Company has been sanctioned working capital limits in excess of Rs 5 crores, in aggregate, from banks on the basis of security of current assets. The Company has filed quarterly returns or statements with such banks, which are in agreement with the books of account.

iii.

- (a) The Company granted unsecured loans to employees and the Company has not granted any secured loans/advances in nature of loans or provided security to any parties during the year. The aggregate amount of loan during the year is INR 244.56 lakhs and balance outstanding at the Balance Sheet date with respect to such loans is INR 112.59 Lakhs.
- (b) In respect of the aforesaid loans, the terms and conditions under which such loans were granted we are unable to comment whether loans are prejudicial to the Company's interest.
- (c) In respect of the aforesaid loans (also refer note 14 to the standalone financial statements), no schedule for repayment of principal and payment of interest has been stipulated by the Company. Therefore, in the absence of stipulation of repayment terms, we are unable to comment on the regularity of repayment of principal and payment of interest.
- (d) In respect of the aforesaid loans, we are unable to comment whether amount which is overdue for more than ninety days as at March 31, 2026.
- (e) In view of the above, we are unable to comments regarding loan or advance in the nature of loan granted which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the over dues of existing loans given to the same parties.
- (f) we are unable to comment on whether the has been granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment during the year.

- iv. The Company has not given loans, investments, guarantees, and security which attracts the provisions of section 185 and 186 of the Act. So, reporting under the clause is not applicable.

- v. The Company has not accepted any deposits or amounts which are deemed to be deposits referred in Sections 73, 74, 75 and 76 of the Act and the Rules framed there under.
- vi. The requirement for the maintenance of cost records for company has not been specified under section 148(1) of the Companies Act, 2013. Thus, the requirement to report under this clause of the Order is not applicable to the Company.
- vii.
 - (a) 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.
 - (b) As the Company is regularly depositing statutory dues and there is no dispute pending, the requirement to report under this clause of the Order is not applicable to the Company.
- viii. There are no transactions previously unrecorded in the books of account that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.
- ix.
 - (a) The company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any financial institution or banks or lender.
 - (b) On the basis of our audit procedures, we report that the Company has not been declared wilful Defaulter by any bank or financial institution or Government or any Government authority.
 - (c) The Company has not obtained any term loans during the year ended March 31, 2026 and there was no unutilised balance of term loan obtained in earlier years as on April 1, 2025. Accordingly, the reporting under clause 3 (ix) (c) of the Order is not applicable to the Company.
 - (d) According to the information and explanations given to us and the procedures performed by us, and on an overall examination of the standalone financial statements of the Company, we report that no funds raised on short-term basis have been utilised for long-term purposes by the Company.
 - (e) The reporting under this clause of the order is not applicable to the Company as it has no subsidiaries, associates or joint ventures

- (f) The reporting under this clause of the order is not applicable to the Company as it has no subsidiaries, associates, or joint ventures.
- 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, the reporting under clause 3 (x) (a) of the Order is not applicable to the Company.
- (b) The Company has not made any preferential allotment or private placement of shares or fully or partially or optionally convertible debentures during the year. Accordingly, the reporting under clause 3 (x) (b) of the Order is not applicable to the Company.
- xi.
- (a) During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, we have neither come across any instance of material fraud by the Company or on the Company, noticed or reported during the year, nor have we been informed of any such case by the management.
- (b) During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, a report under Section 143(12) of the Act, in Form ADT-4, as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 was not required to be filed with the Central Government. Accordingly, the reporting under clause 3 (xi) (b) of the Order is not applicable to the Company.
- (c) During the course of our examination of the books and records of the Company carried out in accordance with the generally accepted auditing practices in India, and as represented to us by the management, no whistle-blower complaints have been received during the year by the Company. Accordingly, the reporting under clause 3 (xi) (c) of the Order is not applicable to the Company.
- xii. As the Company is not a Nidhi Company and the Nidhi Rules, 2014 are not applicable to it, the reporting under clause 3 (xii) of the Order is not applicable to the Company.
- xiii. The Company has entered into transactions with related parties in compliance with the provisions of Sections 177 and 188 of the Act. The details of related party transactions have been disclosed in the standalone financial statements as required under Accounting Standard 18 specified under Section 133 of the Act.

- xiv. (a) In our opinion, the Company has an internal audit system commensurate with the size and nature of its business.
- (b) The reports of the Internal Auditor for the period under audit have been considered by us.
- xv. In our opinion, the Company has not entered into any non-cash transactions with its directors or persons connected with him. Accordingly, the reporting on compliance with the provisions of Section 192 of the Act under clause 3 (xv) of the Order is not applicable to the Company.
- xvi. (a) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, the reporting under clause 3 (xvi) (a) of the Order is not applicable to the Company.
- (b) The Company has not conducted non-banking financial/housing finance activities during the year. Accordingly, the reporting under clause 3 (xvi) (b) of the Order is not applicable to the Company.
- (c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, the reporting under clause 3 (xvi) (c) of the Order is not applicable to the Company.
- (d) In our opinion, the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) does not have any CICs, which are part of the Group. Accordingly, the reporting under clause 3 (xvi) (d) of the Order is not applicable to the Company.
- xvii. The Company has not incurred any cash losses in the financial year or in the immediately preceding financial year.
- xviii. There has been no resignation of the statutory auditors during the year and accordingly, the reporting under clause 3 (xviii) of the Order is not applicable.
- xix. On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the standalone financial statements, 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 the 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.

- (a) The Company does not fall under the ambit of Section 135 of the Act, Accordingly, the reporting under clause 3 (xx) (a) of the Order is not applicable.
- (b) The Company does not fall under the ambit of Section 135 of the Act, Accordingly, the reporting under clause 3 (xx) (b) of the Order is not applicable.

xxi. The reporting under clause 3 (xxi) of the Order is not applicable in respect of audit of standalone financial statements.

For Nirmal & Associates
Chartered Accountants
ICAI FRN 002523C

Place: Patna
Date: May 08, 2026

CA Nishant Maitin: Partner
Membership No 079995
UDIN: 26079995VUGYCU1667

Annexure "B" to the Independent Auditors' Report

(Referred to in paragraph 2(f) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

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 **Aditya Consumer Marketing Limited** ("the Company") as of **31st March 2026** in conjunction with our audit of the Standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls 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 ('ICAI'). 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 judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system 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, adequate internal financial controls system with reference to standalone financial statements and such internal financial controls with reference to standalone financial statements were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note issued by ICAI.

Place: Patna
Date: May 08, 2026

For Nirmal & Associates
Chartered Accountants
ICAI FRN 002523C

Ca Nishant Maitin: Partner
Membership No 079995
UDIN: 26079995VUGYCU1667

Aditya Consumer Marketing Limited
Standalone Balance Sheet as at March 31, 2026

(All Amounts are in INR Lakhs, unless otherwise stated)

Particulars	Notes	As at March 31, 2026	As at March 31, 2025
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	3	1,463.39	1,463.39
(b) Reserves and surplus	4	392.66	606.08
2 Non-current liabilities			
(a) Deferred Tax Liabilities (net)	5	56.33	50.10
(b) Long-term provisions	6	29.92	14.60
3 Current liabilities			
(a) Short-term borrowings	7	591.58	546.04
(b) Trade payables			
(i) total outstanding dues of micro enterprises & small enterprises; and		-	-
(ii) total outstanding dues of creditors other than micro enterprises & small enterprises	8	938.66	863.76
(c) Other current liabilities	9	145.85	131.15
TOTAL		3,618.40	3,675.12
B ASSETS			
1 Non-current assets			
(a) Property, Plant and Equipment	10	894.17	987.06
2 Current assets			
(a) Inventories	11	1,328.31	1,317.14
(b) Trade receivables	12	25.45	25.97
(c) Cash and cash equivalents	13	1,215.55	1,162.36
(d) Short-term loans and advances	14	112.59	137.90
(e) Other current assets	15	42.33	44.70
TOTAL		3,618.40	3,675.12

The accompanying notes form an integral part of these standalone financial statements
As per our report of even date.

For and on the behalf of Board of Directors of Aditya Consumer Marketing Limited

For Nirmal & Associates
Chartered Accountants
Firm Registration No 002523C

CA Nishant Maitin
Partner
Membership No: 079995
Place : Patna
Date : May 08, 2026

Yashovardhan Sinha
(Managing Director)
DIN: 01636599

Anil Kumar Singh
(Chief Financial Officer)

Meena Sharma
(Director)
DIN: 02004554

Hridaya Narayan Tiwari
(Company Secretary)

Aditya Consumer Marketing Limited
Standalone Statement of Profit & Loss for the year ended on March 31, 2026

(All Amounts are in INR Lakhs, unless otherwise stated)

Particulars	Notes	As on March 31, 2026	As on March 31, 2025
I. Revenue from operations	16	9,139.45	9,740.94
II. Other income	17	82.18	76.31
III. Total Income (I+II)		9,221.63	9,817.24
IV. Expenses			
(a) Purchases of stock-in-trade		6,291.38	6,785.35
(b) Changes in inventories of stock-in-trade		(11.18)	(8.85)
(d) Employee benefits expense	18	1,576.12	1,550.47
(e) Finance costs	19	45.44	58.83
(f) Depreciation and amortisation expense	10	135.30	160.50
(g) Operating & Other expenses	20	1,391.75	1,652.59
Total expenses		9,428.81	10,198.89
V. Profit / (Loss) before tax (III-IV)		(207.18)	(381.64)
VI. Tax expense:			
(a) Current tax		-	-
(b) Deferred tax		6.23	1.55
		6.23	1.55
15 Profit / (Loss) for the period (V-VI)		(213.41)	(383.19)
16 Earnings per share :			
(a) Basic (in INR)		(1.46)	(2.62)
(b) Diluted (in INR)		(1.46)	(2.62)

The accompanying notes form an integral part of these standalone financial statements
As per our report of even date.

For and on the behalf of Board of Directors of Aditya Consumer Marketing Limited

For Nirmal & Associates
Chartered Accountants
Firm Registration No 002523C

CA Nishant Maitin
Partner
Membership No: 079995
Place : Patna
Date : May 08, 2026

Yashovardhan Sinha
(Managing Director)
DIN: 01636599

Anil Kumar Singh
(Chief Financial Officer)

Meena Sharma
(Director)
DIN: 02004554

Hridaya Narayan Tiwari
(Company Secretary)

Aditya Consumer Marketing Limited
Cash Flow Statement for the year ended on March 31, 2026

(All Amounts are in INR Lakhs, unless otherwise stated)

Particulars	As on March 31, 2026	As on March 31, 2025
Cash flows from operating activities	(207.18)	(381.64)
Profit before taxation		
Adjustments for:	135.30	160.50
Depreciation	(79.81)	(73.98)
Investment income	45.44	58.83
Finance Cost	96.73	286.70
Profit / (Loss) on the sale of plant & equipment		
Working capital changes:	28.18	144.37
(Increase) / Decrease in trade and other receivables	(11.18)	(8.85)
(Increase) / Decrease in inventories	89.61	137.45
Increase / (Decrease) in trade payables	97.08	323.38
Cash generated from operations	97.08	323.38
<i>Net cash from operating activities</i>		
Cash flows from investing activities	(139.13)	(33.83)
Purchase of property, plant and equipment	79.81	73.98
Investment income	(59.33)	40.15
<i>Net cash used in investing activities</i>		
Cash flows from financing activities	15.32	6.64
Post Employee Employment Benefit	(45.44)	(58.83)
Finance Cost	45.54	(84.15)
Proceeds from / (Payment of) short-term borrowings	15.43	(136.33)
<i>Net cash used in financing activities</i>		
Net increase in cash and cash equivalents	53.18	227.20
Cash and cash equivalents at beginning of period	1,162.36	935.16
Cash and cash equivalents at end of period	1,215.55	1,162.36
Cash Balance Control Total	-	-

The accompanying notes form an integral part of these standalone financial statements
As per our report of even date.

For and on the behalf of Board of Directors of Aditya Consumer Marketing Limited

For Nirmal & Associates
Chartered Accountants
Firm Registration No 002523C

Yashovardhan Sinha
(Managing Director)
DIN: 01636599

Meena Sharma
(Director)
DIN: 02004554

CA Nishant Maitin
Partner
Membership No: 079995
Place : Patna
Date : May 08, 2026

Anil Kumar Singh
(Chief Financial Officer)

Hridaya Narayan Tiwari
(Company Secretary)

Aditya Consumer Marketing Limited
Notes to Standalone Financial Statements for year ended March 31, 2026

1. Corporate and General Information

Aditya Consumer Marketing Limited ("ACML" or "the Company") is domiciled and incorporated in India and its shares are being traded on the Bombay Stock Exchange - SME ('BSE' - SME), in India. The registered office of ACML is situated at Ground Floor, M-19, Road No. 02, S. K. Nagar, Patna, PIN -800001 (Bihar) India.

The Company's CIN: L52190BR2002PLC009872

The company is engaged in establishment and operation of Departmental Stores, Super Market retailing in consumer items, Food & Beverages (Restaurants) and Services (Salon).

The standalone financial statements are approved for issue in accordance with the resolution of the Board of Directors on May 08, 2026.

2. Significant Accounting Policies

(a) Basis of preparation and measurement

The standalone financial statements comply in all material aspects with Accounting Standards (AS) notified under Section 133 of the Companies Act, 2013 (the Act) [Companies (Accounting Standards) Rules, 2021], other relevant provisions of the Act and presentation requirements of Division I of Schedule III to the Companies Act, 2013.

The standalone financial statements have been prepared on accrual basis and under the historical cost convention.

These Standalone financial statements are presented in Indian Rupees (INR). All amounts disclosed in the Standalone financial statements and notes have been rounded off to nearest lakhs and two decimals thereof (Except Segment Reporting Disclosure as per AS-17 which have been rounded off to nearest crores and two decimals thereof) unless otherwise stated

The Company has consistently applied the accounting policies used in the preparation for all periods presented.

(b) Use of estimates

The preparation of Standalone financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets, liabilities, Income, expenses and disclosure of contingent liabilities and commitments at the end of the reporting period and results of operations during the reporting period. Although these estimates are based upon the management's best knowledge of current events and actions, actual results could differ from these estimates. Difference between the actual result and estimates are recognized in the period in which the results are

known/ materialized.

(c) Current Vs Non-Current Classification

The company presents assets and liabilities in the Balance Sheet based on current/non-current classification.

An asset is current when it is:

- (i) Expected to be realised or intended to be sold or consumed in normal operating cycle
- (ii) Held primarily for the purpose of trading
- (iii) Expected to be realised within twelve months after the reporting period or
- (iv) Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period

All other assets are classified as non – current.

A liability is current when it is:

- (i) Expected to be settled in normal operating cycle
- (ii) Held primarily for the purpose of trading
- (iii) Due to be settled within twelve months after the reporting period or
- (iv) There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

All other liabilities are treated as non – current.

Deferred tax assets and liabilities are classified as non - current assets and liabilities

(d) Property, plant and equipment (PPE)

Property, plant and equipment are carried at cost less accumulated depreciation and accumulated impairment losses, if any. Cost includes expenditure that is directly attributable to the acquisition of the items.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognised when replaced. All other repairs and maintenance are charged to profit or loss during the reporting period in which they are incurred.

Depreciation on the property, plant and equipment is provided based over the estimated useful life of the assets as prescribed in Schedule II of the Companies Act, 2013. Cost of the assets less its residual value is depreciated over its useful life.

Depreciation on property, plant and equipment, which are added or disposed off

during the year, is provided on pro-rata basis with reference to the month of addition/deletion, in the profit and loss.

The Management believes that the estimated useful lives are realistic and reflect fair approximation of the period, over which the assets are likely to be used. At each financial year end, the Management reviews the residual values, useful lives and method of depreciation of property, plant and equipment; and values of the same are adjusted prospectively, where needed.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset, and is recognised in statement of profit and loss.

The company's operational model is asset-light, as it does not hold ownership of immovable property. All retail locations are secured and managed through comprehensive lease agreements.

(e) Impairment of non-financial assets

The carrying amount of assets is reviewed for impairment at each balance sheet date wherever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognized for the amount for which the asset's carrying amount exceeds its recoverable amount being the higher of the assets net selling price and its value in use. Value in use is based on the present value of the estimated future cash flows relating to the asset. For the purpose of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (i.e. cash generating units).

Previously recognized impairment losses are reversed where the recoverable amount increases because of favourable changes in the estimates used to determine the recoverable amount since the last impairment was recognized. A reversal of an asset's impairment loss is limited to its carrying amount that would have been determined (net of depreciation or amortisation) had no impairment loss been recognized in prior years.

(f) Inventories

Inventories are valued at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale. The cost of inventories comprises of cost of purchase, cost of conversion and other costs incurred in bringing the inventories to their respective present location and condition. Cost is computed on weighted Average Method.

Assessment of net realisable value is made at each reporting period end and when the circumstances that previously caused inventories to be written-down below cost no longer exist or when there is clear evidence of an increase in net realisable value because of changed economic circumstances, the write-down, if any, in the past period is reversed to the extent of the original amount written-down so that

the resultant carrying amount is the lower of the cost and the revised net realisable value.

(g) Tax Expense

Tax expense comprises current and deferred tax. Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961 enacted in India and tax laws prevailing in the respective tax jurisdictions where the company operates. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Deferred income taxes reflect the impact of timing differences between taxable income and accounting income originating during the current year and reversal of timing differences for the earlier years. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted at the reporting date. Deferred income tax relating to items recognized directly in equity is recognized in equity and not in the statement of profit and loss.

Deferred tax liabilities are recognized for all taxable timing differences. Deferred tax assets are recognized for deductible timing differences only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits.

However, the company restricts recognition of deferred tax assets to the extent that it has become reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which such deferred tax assets can be realized. For recognition of deferred taxes, the timing differences which originate first are considered to reverse first.

At each reporting date, the company re-assesses unrecognized deferred tax assets. It recognizes unrecognized deferred tax asset to the extent that it has become reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which such deferred tax assets can be realized.

The carrying amount of deferred tax assets are reviewed at each reporting date. The company writes-down the carrying amount of deferred tax asset to the extent that it is no longer reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which deferred tax asset can be realized. Any such write-down is reversed to the extent that it becomes reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available.

Deferred tax assets and deferred tax liabilities are offset, if a legally enforceable right exists to set-off current tax assets against current tax liabilities and the deferred tax assets and deferred taxes relate to the same taxable entity and the same taxation authority.

Minimum Alternate Tax (MAT) credit is recognized as an asset only when and to the extent there is convincing evidence that the company will pay normal income tax during the specified period.

(h) Leases

The rental payments under operating lease as per respective lease agreements are recognized as expense on straight line basis in the statement of profit and loss.

(i) Cash and Cash Equivalents

Cash and cash equivalents comprise of cash on hand and cash at banks including fixed deposit or highly liquid investments with original maturity period of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. For the purpose of presentation in the Statement of Cash Flows, cash and cash equivalents include cash on hand, demand deposits with banks, short-term balances (with an original maturity of three months or less from the date of acquisition).

(j) Cash Flow Statement

Cash flows are reported using the indirect method, whereby net profit before tax is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flow from operating, investing and financing activities of the Company is segregated.

(k) Revenue recognition

Revenue recognition is mainly concerned with the timing of recognition of revenue in the statement of profit and loss of an enterprise. The amount of revenue arising on a transaction is usually determined by agreement between the parties involved in the transaction. When uncertainties exist regarding the determination of the amount, or its associated costs, these uncertainties may influence the timing of revenue recognition.

Revenue from a transaction involving the sale of goods is that the seller has transferred the property in the goods to the buyer for a consideration. The transfer of property in goods, in most cases, results in or coincides with the transfer of significant risks and rewards of ownership to the buyer. However, there may be situations where transfer of property in goods does not coincide with the transfer of significant risks and rewards of ownership. Revenue in such situations is recognised at the time of transfer of significant risks and rewards of ownership to the buyer.

Revenue from service transactions is recognised using Completed service contract method.

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

(l) Employee Benefits

Short-Term Employee Benefits:

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits and are measured on undiscounted basis. Benefits such as salaries, wages, etc., and the expected cost of ex-gratia are recognised in the period in which the employee renders the related service. A liability is recognised for the amount expected to be paid, if the Company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee, and the obligation can be estimated reliably.

(m) Provisions, contingent liabilities and contingent assets

Provisions are recognized for present obligations of uncertain timing or amount arising as a result of a past event where a reliable estimate can be made and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation. Where it is not probable that an outflow of resources embodying economic benefits will be required or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability and commitments, unless the probability of outflow of resources embodying economic benefits is remote.

Possible obligations, whose existence will only be confirmed by the occurrence or non-occurrence of one or more uncertain events if any are also disclosed as contingent liabilities and commitments unless the probability of outflow of resources embodying economic benefits is remote. Contingent assets are neither recognized nor disclosed in the standalone financial statements.

(n) Earnings Per Share

Basic earnings per share is computed by dividing the net profit or loss for the period attributable to equity shareholders by the weighted-average number of equity shares outstanding during the period. The weighted-average number of equity shares outstanding during the period is depends upon the happening of events and if happened they are adjusted for such as bonus issue, bonus element in a rights issue, share split, and reverse share split (consolidation of shares) which will changed the number of equity shares outstanding, without a corresponding change in resources.

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

potential equity shares.

(o) Segment Reporting

The Company operates in three reportable segments, i.e., departmental stores (supermarket), food & beverages (restaurants), and services (Salon) as per AS-17.

The company prepares its segment information in conformity with the accounting policies adopted for preparing and presenting the financial statements of the Company as a whole. Refer Note 28 in standalone financial statements.

3 Equity share capital

Particulars	As at March 31, 2026	As at March 31, 2025
A. Authorised equity share capital		
1,50,00,000 Equity Shares of ₹10 each	1,500.00	1,500.00
	1,500.00	1,500.00
B. Issued, Subscribed and fully paid-up Share Capital		
1,46,33,887 Equity Shares of ₹10 each	1463.39	1463.39
(March 31, 2025: 1,46,33,887 Equity shares of ₹10 each)	1,463.39	1,463.39

Notes:

i. Movement in equity shares issued

Equity Shares

Shares outstanding at the beginning of the year

Increase/(decrease) in equity shares

Shares outstanding at the end of the year

There is no movement in equity shares issued in the reporting period

	As at March 31, 2026	As at March 31, 2025
(No of Shares)	(No of Shares)	(No of Shares)
	14,633,887	14,633,887
	14,633,887	14,633,887

ii. Terms and rights attached to equity shares

The Company has only one class of Equity shares as on March 31, 2026 having a par value of ₹10 each (March 31, 2025 ₹10 each) per Equity share and holder of the Equity share is entitled to one vote per share. The dividend proposed by the Board of Directors is subject to approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation of the Company, the holders of the Equity shares will be entitled to receive the remaining assets of the Company in proportion to the number of Equity shares held.

iii. Details of shareholders holding more than 5% shares in the company

Particulars	As at March 31, 2026		As at March 31, 2025	
	No of shares	% of holding	No of shares	% of holding
Yashovardhan Sinha	3,933,086	26.88%	3,385,086	23.13%
Ajay Kumar HUF	825,443	5.64%	825,443	5.64%
Rashi Vardhan	1,876,429	12.82%	1,876,429	12.82%
Angad Kumar	800,000	5.47%	800,000	5.47%
Rinu Sinha	1,095,129	7.48%	1,095,129	7.48%
Sunita Sinha	1,249,929	8.54%	1,249,929	8.54%

iv. Details of shareholding of promoters*:

Promoter Name	31 March 2026		31 March 2025		% change during the year
	No of shares	% of total number of shares	No of shares	% of total number of shares	
Yashovardhan Sinha	3,933,086	26.88%	3,385,086	23.13%	3.74%
Sunita Sinha	1,249,929	8.54%	1,249,929	8.54%	0.00%
Rashi Vardhan	1,876,429	12.82%	1,876,429	12.82%	0.00%
Yosham Vardhan	449,157	3.07%	449,157	3.07%	0.00%
Meena Sharma	561,857	3.84%	561,857	3.84%	0.00%
Vandana Sinha	561,857	3.84%	561,857	3.84%	0.00%

* Promoter here means promoter as defined in the Companies Act, 2013.

v. Dividend paid and proposed during the year:

The Board of Directors have not recommended any dividend for both the current year ended on March 31, 2026 and previous year ended on March 31, 2025

vi. For the period of 5 years immediately preceeding the reporting date:

Particulars

Aggregate number of Shares issued for consideration other than cash
Aggregate number of Bonus Shares issued
Aggregate number and class of Shares bought back

As at March 31, 2026 (No of Shares)	As at March 31, 2025 (No of Shares)
-	-
-	-
-	-

4 Reserves and surplus

Surplus in Statement of Profit and Loss
Opening Balance
Add : Profit/(Loss) for the year

As at March 31, 2026	As at March 31, 2025
606.08	989.27
(213.41)	(383.19)
392.66	606.08

5 Deferred tax liabilities (net)

Deferred tax liability arising out of timing differences on:
Difference between accounting and tax depreciation/ amortization

Tax on above mentioned timing differences

Total deferred tax liabilities (A)

Deferred tax assets

Total deferred tax assets (B)

Opening Balance

Deferred tax liabilities (net) (A - B)

Closing Balance

As at March 31, 2026	As at March 31, 2025
23.96	5.97
6.23	1.55
6.23	1.55
-	-
-	-
50.10	48.55
6.23	1.55
56.33	50.10

6 Long term Provisions

Provision for Post-employment benefits

As at March 31, 2026	As at March 31, 2025
29.92	14.60
29.92	14.60

7 Short-term Borrowings

Secured*

- OD-FD from Banks (Federal Bank)
- Cash Credit from Banks (HDFC Bank)
- Purchase Credit Card from Axis Bank
- Purchase Credit Card from ICICI Bank

As at March 31, 2026	As at March 31, 2025
532.54	530.34
(0.12)	(0.12)
15.27	0.30
43.89	15.52
591.58	546.04

*Cash Credit Limit from a Scheduled Commercial Bank are secured by hypothecation of Stock in trade and other current assets.

*Personal guarantees have also been provided by the Directors of the company.

*The relevant charge has already been registered with the Ministry of Corporate Affairs on the website maintained by them.

*Includes cheques issued to creditors/suppliers but not presented by them till the date of Balance Sheet.

8 Trade Payables

i. total outstanding dues of micro enterprises and small enterprises

ii. total outstanding dues of creditors other than micro enterprises and small enterprises

As at March 31, 2026	As at March 31, 2025
-	-
938.66	863.76
938.66	863.76

*Disclosure under the Micro, Small and Medium Enterprises Development Act, 2006 ("MSMED Act, 2006") is as under:

i) Principal amount due to suppliers under MSMED Act
ii) Interest accrued and due to suppliers under MSMED Act on the above amount
iii) Payment made to suppliers (other than interest) beyond appointed day during the year
iv) Interest paid to suppliers under MSMED Act
v) the amount of further interest remaining due and payable even in the succeeding years, until such date

As at March 31, 2026	As at March 31, 2025
-	-
-	-
-	-
-	-

- when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance as a deductible expenditure under section 23.
- vi) Interest due and payable to suppliers under MSMED Act towards payments already made
- vii) Interest accrued and remaining unpaid at the end of the accounting year

*The presentation of true and fair financial information is accomplished by ensuring the information provided is relevant, reliable, comparable, and understandable. While the company does not have any trade payables falling under the MSMED Act, 2006, this disclosure is being made in compliance with the mandatory provisions of Section 22 of the MSMED Act, 2006

Trade payables ageing is as follows:

Particulars	Amount Outstanding from due date of payment**			
	As at 31 March 2026		As at 31 March 2025	
	Less than 1 year	Total	Less than 1 year	Total
(i) MSME	-	-	-	-
(ii) Others	938.66	938.66	863.76	863.76
(iii) Disputed dues - MSME	-	-	-	-
(iv) Disputed dues - others	-	-	-	-
	938.66	938.66	863.76	863.76

**There is no trade payables amount outstanding from due date of payment beyond 1 year

9 Other Current Liabilities

	As at March 31, 2026	As at March 31, 2025
TDS Payable	5.28	5.81
EPF/ESIC Payable	8.01	8.23
Salary Payable	84.99	80.98
Audit Fee Payable	8.29	6.33
GST Payable	39.28	29.81
	145.85	131.15

10 Property, plant and equipment

(a) Property plant and Equipment

(All amounts are in INR lakhs unless otherwise stated)

Particulars	Machinery	Furniture & Fixtures	Vehicles	Motor Cycle	Generator	Mobile	Computer	Total
Gross carrying amount								
As at April 1, 2024	98.26	2,097.39	101.83	10.83	53.78	65.00	113.12	2,540.20
Additions for the year	0.00	23.64	0.00	0.37	0.00	9.81	0.00	33.83
Disposals for the year	(26.94)	(756.07)	0.00	0.00	(43.28)	(53.88)	(90.35)	(970.52)
As at March 31, 2025	71.31	1,364.96	101.83	11.20	10.50	20.93	22.77	1,603.51
Additions for the year	0.00	134.56	0.00	0.00	0.00	4.57	0.00	139.13
Disposals for the year	0.00	(155.85)	0.00	0.00	0.00	(10.02)	0.00	(165.87)
As at March 31, 2026	71.31	1,343.67	101.83	11.20	10.50	15.48	22.77	1,576.77
Accumulated depreciation								
As at April 1, 2024	16.76	946.96	73.66	6.36	21.51	6.30	68.22	1,139.76
Charge for the year	5.37	134.35	2.69	0.74	2.04	4.56	10.76	160.50
Disposals / Adjustment for the year	(9.39)	(577.80)	0.00	0.00	(21.41)	(8.42)	(66.81)	(683.82)
As at March 31, 2025	12.74	503.51	76.35	7.10	2.13	2.43	12.18	616.45
Charge for the year	4.52	121.76	2.69	0.62	0.67	1.43	3.61	135.30
Disposals / Adjustment for the year	0.00	(67.61)	0.00	0.00	0.00	(1.53)	0.00	(69.14)
As at March 31, 2026	17.26	557.66	79.05	7.73	2.80	2.34	15.78	682.61
Net carrying amount								
As at 31 March 2025	58.57	861.45	25.48	4.10	8.37	18.50	10.60	987.06
As at 31 March 2026	54.06	786.01	22.78	3.48	7.70	13.14	6.99	894.17

11 Inventories

Stock in trade (goods acquired for trading)

As at March 31, 2026	As at March 31, 2025
1,328.31	1,317.14
1,328.31	1,317.14

12 Trade Receivables

Trade receivables considered good - unsecured

As at March 31, 2026	As at March 31, 2025
25.45	25.97
25.45	25.97

Ageing of trade receivables:

Particulars	Amount Outstanding from due date of payment*			
	As at March 31, 2026		As at March 31, 2025	
	Less than 6 months	Total	Less than 6 months	Total
(i) Undisputed Trade receivables - considered good	25.45	25.45	25.97	25.97
(ii) Undisputed Trade receivables - considered doubtful	-	-	-	-
(iii) Disputed Trade receivables - considered good	-	-	-	-
(iv) Disputed Trade receivables - considered doubtful	-	-	-	-
Total	25.45	25.45	25.97	25.97

* There is no trade receivables amount outstanding from due date of payment beyond 6 months

13 Cash & Cash Equivalents

Current accounts with scheduled banks
Deposit accounts with scheduled banks
Cash on hand

As at March 31, 2026	As at March 31, 2025
27.38	16.16
1,174.67	1,132.34
13.50	13.86
1,215.55	1,162.36

14 Short Term Loans and Advances

Advances to employees - Unsecured, considered good

As at March 31, 2026	As at March 31, 2025
112.59	137.90
112.59	137.90

15 Other Current Assets

TDS/TCS Receivable
MAT Credit Available
Advance Income Tax Paid

As at March 31, 2026	As at March 31, 2025
9.17	11.53
3.16	3.16
30.00	30.00
42.33	44.70

16 Revenue from Operations

Sale of Goods
Sale of Services

Year ended March 31, 2026	Year ended March 31, 2025
6,006.96	6,806.78
3,132.49	2,934.16
9,139.45	9,740.94

17 Other Income

Interest on Deposits
Interest on Income Tax Refund

Year ended March 31, 2026	Year ended March 31, 2025
79.81	73.98
2.38	2.33
82.18	76.31

18 Employee Benefits

Salaries to staff
Staff Welfare
Provision for retirement benefits

Year ended March 31, 2026	Year ended March 31, 2025
1,071.34	1,077.36
477.79	456.98
27.00	16.12
1,576.12	1,550.47

19 Finance Cost

Interest on loans

Year ended March 31, 2026	Year ended March 31, 2025
45.44	58.83
45.44	58.83

20 Operating & Other Expenses

Rent
Light and Power
Advertising & Publicity
Loss on PPE Written off
Telephone Expenses
Travelling Expenses
Vehicle Running Expenses
Conveyance
Printing, Postage & Stationery
Auditor's remuneration and expenses
Credit Card, Pluxy Card & Zomato Commission
Donations
Office Expenses
Misc Consumables
Misc Expenses

Year ended March 31, 2026	Year ended March 31, 2025
672.06	657.24
246.51	256.20
39.56	14.63
96.73	286.70
9.09	10.20
2.33	6.28
8.31	8.67
0.65	0.49
0.23	0.27
6.96	6.33
81.43	73.89
0.76	1.18
1.96	2.72
55.75	54.18
169.42	273.61
1,391.75	1,652.59

Note:

Auditor's remuneration and expenses

Payments to the auditors

Audit fees

Year ended March 31, 2026	Year ended March 31, 2025
6.96	6.33
6.96	6.33

21 Earnings per share (AS 20)

Net Profit after tax attributable to the equity shareholders (A)
Number of equity shares outstanding at the end of the year
Weighted average number of shares outstanding during the year (B)
Basic and diluted earnings per share (per equity share of ₹ 10 each) (A/B) (in INR)

Year ended March 31, 2026	Year ended March 31, 2025
-213.41	-383.19
14,633,887.00	14,633,887.00
14,633,887.00	14,633,887.00
(1.46)	(2.62)

- 22 The provisions for Corporate Social Responsibility have been mandated under Section 135 of the Companies Act, 2013, and are applicable to companies having a net worth of INR 500 Crore or more, or a turnover of INR 1000 crore or more, or a net profit of INR 5 crore or more in the immediately preceding financial year. Since the company does not fall within any of the conditions prescribed above, the provisions of Corporate Social Responsibility are not applicable to it.
- 23 As of the reporting date, the Company has thoroughly assessed its financial position and confirms that there are no contingent liabilities or commitments that require disclosure in these financial statements
- 24 The Company has used the borrowings from banks and financial institutions for the specific purpose for which it was taken at the balance sheet date.
- 25 The Company has a widely used ERP as its accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and that has operated throughout the financial year for all relevant transactions recorded in the said software except (a) for modification made by certain users with specific access; and (b) that the audit trail (edit log) for certain information or data and at the database level (which records only the modified values) was enabled for a part of the year.

Note No 26 : Ratio to be disclosed

Ratios	Numerator	Denominator	As at March 31, 2026	As at March 31, 2025	Change (%)	Reason for Variation
Current Ratio (in times)	Current Asstes	Current Liabilities	1.63	1.74	(6.83)	-
Debt-Equity Ratio (in times)	Total Debt	Shareholders Equity	0.82	0.68	21.02	-
Debt Service Coverage Ratio (in times)	Earnings available for debt service	Debt Service	(0.72)	(2.79)	(74.18)	Due to Increase in EBIT
Return on Equity Ratio (in %)	Net Profit after taxes	Average Shareholder's Equity	(9.91)	(15.86)	(37.56)	Due to Increase in EBIT
Inventory Turnover Ratio (in times)	Cost of goods sold	Average Inventory	4.75	5.16	(8.03)	-
Trade Receivables turnover Ratio (in times)	Total Sales	Average Trade Receivables	355.50	223.19	59.28	Due to Decrease in sales
Trade Payables turnover Ratio (in times)	Total Purchases	Average Trade Payables	7.48	8.89	(15.87)	-
Net capital turnover Ratio (in times)	Cost of goods sold	Working Capital	5.99	5.91	1.43	-
Net Profit Ratio (in %)	Profit after Tax	Total Sales	(2.27)	(3.92)	(42.14)	Due to Decrease in sales
Return on Capital employed (in %)	Earning before Interest and Tax	Capital Employed	(8.69)	(15.59)	(44.28)	Due to Decrease in Shareholders' Funds
Return on Investment (in %)	Earning from Investment	Total Investment	6.79	6.53	3.99	-

Note No 27 : Related Party Disclosures

(All Amounts are in INR Lakhs, unless otherwise stated)

S. No.	Name of Related Party	Relationship	Transaction	Nature of Transaction
1	Yashovardhan Sinha	Managing Director (KMP)	42.60	Director's Remuneration
2	Sunita Sinha	Director(KMP)	120.00	Director's Remuneration
3	Meena Sharma	Director (KMP)	8.40	Director's Remuneration
4	Hridaya Narayan Tiwari	Company Secretary (KMP)	8.91	Remuneration
5	Anil Kumar Singh	Chief Financial officer (KMP)	14.38	Remuneration
6	Vandana Sinha	Director (KMP)	11.40	Director's Remuneration
7	Nripendra Narain	Relative of Director	8.40	Remuneration
8	Aditya Vision Limited	Concern in which management and/or shareholders are substantially interested	110.90	Sale
9	Aditya Vision Limited	Concern in which management and/or shareholders are substantially interested	12.89	Purchase

Aditya Consumer Marketing Limited

Note No 28 : Disclosure related to Segment Reporting as on 31st March, 2026

(All amounts are in INR crores unless otherwise stated)

Particulars	Half -Year Ended Results on			Year Ended results	
	31.03.2026	30.09.2025	31.03.2025	31.03.2026	31.03.2025
1 Segment Revenue					
(net sale/income from each segment should be disclosed)					
1 SALON	3.74	2.74	3.23	6.47	5.97
2 FOOD & BEVERAGES	12.96	11.88	11.72	24.85	23.37
3 RETAIL STORE	29.50	30.57	34.26	60.07	68.07
Total segment revenue	46.20	45.19	49.21	91.39	97.41
Less: Inter segment revenue					
Revenue from operations	46.20	45.19	49.21	91.39	97.41
2 Segment Result					
Profit (+) / Loss (-) before tax and interest from each segment					
1 SALON	-0.03	-0.12	-0.08	-0.15	-0.20
2 FOOD & BEVERAGES	-0.04	-0.52	-0.29	-0.56	-0.77
3 RETAIL STORE	0.44	-1.35	-0.86	-0.91	-2.26
Total Profit before tax	0.37	-1.99	-1.23	-1.62	-3.23
i. Finance cost	0.27	0.18	0.27	0.48	0.59
ii. Other unallocable expenditure net off unallocable income					
Profit before tax	0.10	-2.17	-1.50	-2.10	-3.82
3 (Segment Asset - Segment Liabilities)					
Segment Asset					
1 SALON	2.23	2.30	2.47	2.23	2.47
2 FOOD & BEVERAGES	2.68	2.76	2.96	2.68	2.96
3 RETAIL STORE	4.03	4.14	4.44	4.03	4.44
Total Segment Assets	8.94	9.20	9.87	8.94	9.87
Un-allocable Assets					
Net Segment Assets	8.94	9.20	9.87	8.94	9.87
4 Segment Liabilities					
Segment Liabilities					
1 SALON	6.87	7.19	6.98	6.87	6.98
2 FOOD & BEVERAGES	8.32	8.70	8.45	8.32	8.45
3 RETAIL STORE	20.99	21.93	21.32	20.99	21.32
Total Segment Liabilities	36.18	37.82	36.75	36.18	36.75
Un-allocable Liabilities	-	-	-	-	-
Net Segment Liabilities	36.18	37.82	36.75	36.18	36.75

Note :-There is no revenue from outside India, and no trade receivables are from outside India.

29 Other Additional Regulatory information (For year ended March 31, 2026 and March 31, 2025)

- (i) This clause is not applicable, as the company does not hold any immovable property.
- (ii) This clause is not applicable, as the company does not hold any Investment Property.
- (iii) The Company has not revalued its property, plant and equipment during the current or previous year.
- (iv) The Company has not granted any loans or advances in the nature of loans to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013), either severally or jointly with any other person which are repayable on demand or without specifying any terms of repayment except as mentioned in note 14 of standalone financial statements
- (v) This clause is not applicable, as the company does not hold any Capital work in progress.
- (vi) This clause is not applicable, as the company does not hold any Intangible assets.
- (vii) The Company does not have any benami property, no proceedings have been initiated or pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- (viii) The Company has borrowings from banks on the basis of security of stock in trade and other current assets. The quarterly returns or statements filed by the Company with banks are in agreement with the books of accounts.
- (ix) The company has not been declared wilful defaulter by any bank or financial institution or other lender
- (x) The Company does not have any transactions during the period with the companies struck off under section 248 the Companies Act, 2013 or section 560 of companies act, 1956.
- (xi) There are no charges or satisfaction which are yet to be registered with the Registrar of Companies beyond the statutory period.
- (xii) The provisions of Companies (Restricting on number of Layers) Rules, 2017 are applicable to Holding Companies in terms of Rule 2 of the said Rules. Since the company is not a Holding or Subsidiary company, the clause is not applicable.
- (xiii) Information regarding the Ratios with explanation for any change in ratio for more than 25% as compared to preceeding year is given in note 26 of the standalone financial statements.
- (xiv) The Company has not entered into any scheme of arrangement which has an accounting impact on current or previous financial year.
- (xv) The Company has not advanced or loaned or invested funds to any other persons or entities, including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
 - a) 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
 - b) provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.
- (xvi) The Company has not received any fund from any persons or entities, including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
 - a) 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
 - b) provide any guarantee, security or the like on behalf of the ultimate beneficiaries
- (xvii) There is no income surrendered or disclosed as income during the current or previous year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of account.
- (xviii) The Company has not traded or invested in Crypto Currency or Virtual Currency during the current or previous year.
- (xix) Disclosure as required under Regulation 36 of SEBI (LODR), is not applicable to the company.

30 Previous year's figures have been regrouped /reclassified wherever required to make their classification comparable with that of the current year.

The accompanying notes form an integral part of these standalone financial statements
As per our report of even date.

For and on the behalf of Board of Directors of Aditya Consumer Marketing Limited

For Nirmal & Associates
Chartered Accountants
Firm Registration No 002523C

CA Nishant Maitin
Partner
Membership No: 079995
Place : Patna
Date: May 08, 2026

Yashovardhan Sinha
(Managing Director)
DIN: 01636599

Anil Kumar Singh
(Chief Financial Officer)

Meena Sharma
(Director)
DIN: 02004554

Hridaya Narayan Tiwari
(Company Secretary)



Thank
you



ADITYA CONSUMER MARKETING LIMITED
CIN: L52190BR2002PLC009872
Registered Office: Ground Floor, M-19, Road No.02
S.K. Nagar, Patna-800001(Bihar), Tel No.+91-612-2520874/54,
Email: cs@adityaconsumer.com Website: www.adityaconsumer.com

Date 10.08.2026

Folio no : _____

Name of Sole / First Holder :
Address

Dear Shareholder,

Sub: Weblink for accessing Annual Report FY 2025-26 of your Company ***

We hope this letter finds you and your family in good health.

The 24th Annual General Meeting of Shareholders of your Company will be held on Wednesday, September 02, 2026 at 03.30 P.M. (IST) through Video Conferencing (VC) / Other Audio Visual Means (OAVM).

The notice of the AGM and Annual Report of the Company for FY 2025-26 is being sent only in electronic form through e-mail to all the shareholders whose email addresses are registered in the Company's Shareholding Records/Depository Participants(s) Records as on July 31, 2026.

It has been observed from our records that your email address is not registered in the Company's Shareholding Records/Depository Participants(s) Records. Accordingly, in terms of amended provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we provide herebelow the weblink, for accessing the Annual Report of the Company for FY 2025-26.
https://adityaconsumer.com/file/investors/Annual-Reports/2025-26/ACML_Annual_Report_2025-26.pdf

We once again urge you to register the missing KYC details in your folio. The same can be submitted in prescribed forms along with supporting documents. The forms can also be downloaded from the Company's website at www.adityaconsumer.com and website of the Company's RTA – Cameo Corporate Services Limited at https://cambridge.cameoindia.com/module/Downloadable_Formats.aspx

In case of any further clarification, you may post it by visiting <https://wisdom.cameoindia.com/> - WISDOM - Webbased Investor Services DOMain – a portal developed by the Company's RTA - Cameo Corporate Services Limited for faster & transparent redressal of investor queries.

Thanking you,

Yours truly,
For Aditya Consumer Marketing Limited

Hridaya Narayan Tiwari
COMPANY SECRETARY

अंतर्देशीय पत्र कार्ड
INLAND LETTER CARD

To,

Second Fold दुसरा मोड

If not delivered, please return to:

Cameo Corporate Services Limited
Unit: **Aditya Consumer Marketing Limited**
Subramanian Building, 1, Club House Rd,
Chennai, Tamil Nadu – 600002

First Fold पहला मोड

Date:

Folio No. / DP ID - Client ID :

Second holder :

Third holder :

Fourth holder :