31ST

ANNUAL REPORT

2024 – 2025

PEETI SECURITIES LIMITED

31st ANNUAL GENERAL MEETING

Tuesday, 30th September, 2025, At 11.00 A.M.
At Registered office : Door No-7-3-81/1, Beside MP Hardware lane, Old Kurnool Road, Kattedan, Hyderabad- 500077, Telangana.

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CORPORATE INFORMATION

BOARD OF DIRECTORS

- SRI SANDEEP PEETI : CHAIRMAN & MANAGING DIRECTOR
- SRI RAJESH PITTY : WHOLE- TIME DIRECTOR & CFO
- SMT NISHA PEETI : DIRECTOR (WOMEN DIRECTOR)
- SRI RAVINDER AGARWAL *(w.e.f 30/09/2024) : INDEPENDENT DIRECTOR
- SRI OMESH AGARWAL *(w.e.f 30/09/2024) : INDEPENDENT DIRECTOR
- SRI AKSHAY GUPTA *(w.e.f 30/09/2024) : INDEPENDENT DIRECTOR
- SRI RAJ KUMAR AGRAWAL *(Till 30/09/2024) : INDEPENDENT DIRECTOR
- SRI AJAY GARG *(Till 30/09/2024) : INDEPENDENT DIRECTOR
- SRI RAJEEV PEETI *(Till 30/09/2024) : INDEPENDENT DIRECTOR

INTERNAL AUDITORS
MKA ASSOCIATES,
CHARTERED ACCOUNTANTS

COMPANY SECRETARY AND
COMPLIANCE OFFICER
PRIYANKA KHANDELWAL

REGISTERED OFFICE & WORKS
DOOR NO: 7-3-81/1,
BESIDE M.P.HARDWARE LANE,
OLD KURNOOL ROAD, KATTEDAN
HYDERABAD - 500077
CIN: L67190TG1994PLC018779

BANKERS
HDFC BANK LTD,
SHAMSHABAD,
HYDERABAD - 501218

LISTED AT
THE BSE LIMITED

REGISTRARS AND SHARE TRANSFER AGENTS
CIL SECURITIES LIMITED
II FLOOR, 214, RAGHAVARATNA
TOWERS CHIRAG ALI LANE
HYDERABAD - 500001

AUDITORS
M/S. MKPS & ASSOCIATES,
F110, BHANU ENCLAVE, 1ST,
FLOOR, ABOVE MARUTI
SHOWROOM, ERRAGADA,
HYDERABAD - 500038

BOARD COMMITTEES

AUDIT COMMITTEE	REMUNERATION COMMITTEE	INVESTORS & SHAREHOLDERS GRIEVANCES COMMITTEE
SRI OMESH AGARWAL - CHAIRMAN	SRI OMESH AGARWAL - CHAIRMAN	SRI OMESH AGARWAL - CHAIRMAN
SRI RAVINDER AGARWAL - MEMBER	SRI RAVINDER AGARWAL - MEMBER	SRI RAVINDER AGARWAL - MEMBER
SRI AKSHAY GUPTA - MEMBER	SRI AKSHAY GUPTA - MEMBER	SRI AKSHAY GUPTA - MEMBER

NOTICE

Notice is hereby given that the **31st Annual General Meeting** of the members of the Company will be held on **Tuesday, 30th September, 2025 at 11.00 A.M.** at **Registered office Door No:7-3-81/1, Beside MP hardware lane, Old Kurnool Road, Kattedan, Hyderabad- 500077, Telangana** to transact the following items of business:

ORDINARY BUSINESS:

1. To consider and adopt the audited financial statement of the Company for the financial year ended March 31, 2025, the reports of the Board of Directors and Auditors thereon;
2. To appoint a Director in place of Mr. Rajesh Pitty (DIN- 00488722) who retires by rotation and being eligible offers himself for re-appointment as a Directors in the company.

SPECIAL BUSINESS:

3. APPOINTMENT OF SECRETARIAL AUDITORS.

To consider and, if thought fit, to pass the following resolution as an Ordinary Resolution:

"RESOLVED THAT pursuant to the provisions of Section 204 and other applicable provisions, if any, of the Companies Act, 2013 read with Rule 9 of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014, and Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force), and subject to receipt of such other approvals, consents and permissions as may be required, M/s. P.S Rao & Associates, Firm of Company Secretaries in Practice be and are hereby appointed as Secretarial Auditors of the Company for a term of up to 5 (Five) consecutive years, to hold office from the conclusion of this Annual General Meeting ('AGM') till the conclusion of 36th Annual General Meeting of the Company to be held in the Year 2030, at a remuneration to be fixed by the Board of Directors of the Company or any Committee of the Board of Directors ('the Board')."

RESOLVED FURTHER THAT the Board of Directors of the Company (hereinafter referred to as "Board", which term shall include any Committee duly constituted by the Board or which the Board may constitute to exercise its powers, including the powers conferred by this resolution) be and is hereby authorized to do all such acts, deeds, matters and things and to take all such steps as may be necessary, proper or expedient for the purpose of giving effect to this resolution."

BY THE ORDER OF THE BOARD OF DIRECTORS
PEETI SECURITIES LIMITED

Sd/-
SANDEEP PEETI
CHAIRMAN & MANAGING DIRECTOR
DIN:00751377

Sd/-
RAJESH PITTY
Wholetime Director & CFO
DIN: 00488722

Place: Hyderabad
Date : 03.09.2025

Notes:

1. A member entitled to attend and vote at the meeting is entitled to appoint one or more proxies to attend and vote on poll instead of him/her and such proxy need not be a member of the Company. Appointing a proxy does not prevent a member from attending the meeting in person if he/she so wishes.
2. A person can act as a proxy on behalf of members not exceeding fifty and holding in the aggregate not more than ten percent of the total share capital of the Company carrying voting rights. A member holding more than ten percent of the total share capital of the Company carrying voting rights may appoint a single person as proxy and such person shall not act as a proxy for any other person or shareholder.
3. Proxies in order to be effective must be delivered at the Registered Office of the Company not less than 48 hours before the commencement of the meeting.
4. Corporate members intending to send their authorised representatives to attend the meeting are requested to send to the Company a certified copy of the Board resolution authorizing their representative to attend and vote on their behalf at the meeting.
5. In case you are holding the Company's shares in dematerialized form, please contact your depository participant and give suitable instructions to update your bank details in your demat account and to notify any changes with respect to their addresses email id, ECS mandate. In case you are holding Company's shares in physical form, please inform Company's STA viz. M/s. CIL Securities Limited, Raghav Ratna Towers, 214, Chirag Ali Lane, Abids, Hyderabad, Telangana 500001, by enclosing a photocopy of blank cancelled cheque of your bank account.
6. M/s. CIL Securities Limited, Raghav Ratna Towers, 214, Chirag Ali Lane, Abids, Hyderabad, Telangana-500001, Phones :40-23203155 Email:advisors@cilsecurites.com is the Registrar & Share Transfer Agent (STA) of the Company. All communications in respect of share transfers and change in the address of the members may be communicated to them.
7. Members holding shares in the same name under different Ledger Folios are requested to apply for consolidation of such Folios and send the relevant share certificates to the Share Transfer Agent/ Company.
8. Members holding shares in physical form are informed to furnish their bank account details to the STA to have printed the same on the dividend warrants so as to avoid any possible fraudulent encashment / misuse of dividend warrants by others.
9. Members seeking any information or clarification on the accounts are requested to send queries in writing to the Registered Office of the company, at least one week before the date of the meeting. Replies will be provided in respect of such written queries at the meeting.
10. Members/Proxies are requested to bring the attendance slip filled in for attending the Meeting. Members are requested to come to the venue of the meeting well in advance for registration. No registration will be entertained after fifteen minutes from the scheduled time of the commencement of the meeting.
11. The annual report for the financial year 2024-2025 is being sent through email to those members who have opted to receive electronic communication or who have registered their email addresses with the Company/depository participants. The annual report is also available on our website, i.e. http://www.peetisecuritieslimited.com The physical copy of the annual report has been sent to those members who have either opted for the same or have not registered their email addresses with the Company/depository participant. The members will be entitled to a physical copy of the annual report for the financial year 2024-2025, free of cost, upon sending a request to the Company Secretary at Door No 7-3-81/1, Beside MP hardware lane, Old Kurnool Road, Kattedan, Hyderabad -500077. Telangana.

12. The Securities and Exchange Board of India has mandated submission of Permanent Account Number (PAN) by every participant in securities market for transaction of transfer, transmission/transposition and deletion of name of deceased holder. Members holding shares in demat form are, therefore, requested to submit PAN details to the Depository Participants with whom they have demat accounts. Members holding shares in physical form can submit their PAN details to the Registrar & Share Transfer Agents of the Company i.e., CIL Securities Limited

13. Members who hold shares in physical form can nominate a person in respect of all the shares held by them singly or jointly. Members who hold shares in single name are advised, in their own interest to avail of the nomination facility. Members holding shares in dematerialized form may contact their respective depository participant(s) for recording nomination in respect of their shares.

14. Section 108 of the Companies Act, 2013, read with rules made thereunder and Sub-regulation (1) of Regulation 44 of SEBI (LODR) Regulations, 2015, requires a listed Company to provide e-voting facility to its shareholders, in respect of all shareholders' resolutions, to be passed at General Meetings. Accordingly, the Company is pleased to offer e-voting facility as an alternate, for all its Members to enable them to cast their vote electronically.

15. In case a Member desires to exercise his/her/its vote by using e-voting facility then he/she/it has to carefully follow the instructions as given for E-Voting. He/she/it can use the facility and log in any number of times till he/she/it has voted on the Resolution or till the end of the voting period whichever is earlier. The detailed instructions for E-Voting are given as part of this Notice.

16. Since E-Voting facility is provided to the Members pursuant to Sub-regulation (1) of Regulation 44 of SEBI (LODR) Regulations, 2015 and pursuant to the provisions of Section 108 of the Companies Act, 2013, read with Companies (Management and Administration) Rules, 2014, as amended, the chairman shall call for voting by poll at the meeting and upon such call being made, the voting by show of hands will not be allowed at the meeting.

17. The members of the Company, holding shares either in physical form or in dematerialized form, as on Tuesday, 23rd day of September 2025, being the cut-off date, may cast their vote (for or against) electronically.

18. The facility for voting through poll shall be made available at the meeting and the members attending the meeting who have not already cast their vote electronically through e-voting shall be able to exercise their voting right at the Meeting.

19. The members who have cast their vote by e-voting prior to the meeting may also attend the meeting but shall not be entitled to cast their vote again.

20. Mr. Anand Kumar C Kasat, Practising Company Secretary has been appointed by the Board as Scrutinizer for the purpose of ascertaining the requisite majority for all the businesses in a fair and transparent manner. The results declared along with the scrutinizer's report shall be placed on the website of the Company.

21. Pursuant to Regulation 36(3) of SEBI (LODR) Regulations, 2015, brief profile of the Directors proposed to be appointed, re-appointed, is annexed to this notice.

22. The Proxy Form and the Attendance slip are enclosed with this notice.

INTRUCTIONS TO SHAREHOLDERS FOR E-VOTING

(i) The voting period begins on Saturday, 27th September 2025 at 9:00 AM and ends on Monday, 29th September, 2025 at 5:00 PM. During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date Tuesday 23rd September 2025 may 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 shareholders/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 abovesaid SEBI Circular, Login method for e-Voting and joining virtual meetingsfor Individual shareholders holding securities in Demat mode CDSL/NSDLis 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 arehttps://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 ofall e-Voting Service Providers i.e. CDSL/NSDL/KARVY/LINKINTIME, so that the user can visit the e-Voting service providers' website directly. 3) If the user is not registered for Easi/Easiest, option to register is available at cdsl website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option.

Type of shareholders	Login Method
	4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders holding securities in demat mode with NSDL	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 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 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 (DP)	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.

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

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. 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 toll free no. 1800 21 09911.
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 : 022 - 4886 7000 and 022 - 2499 7000

(v) Login method for e-Voting and joining virtual meetings for **Physical shareholders and shareholders other than individual holding in Demat form.**

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 10 digit 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 Details OR Date of Birth (DOB)	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. • 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.

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

(vii) 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.

(viii) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.

(ix) Click on the EVSN for the relevant <Company Name> on which you choose to vote.

(x) 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.

(xi) Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.

(xii) 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.

(xiii) Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.

(xiv) You can also take a print of the votes cast by clicking on "Click here to print" option on the Voting page.

(xv) 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.

(xvi) 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.
- It is Mandatory that, 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; peetisecuritiesltd@gmail.com , if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

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 Company/RTA email id.
2. For Demat shareholders -, Please update your email id & mobile no. with your respective Depository Participant (DP)
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 1800 22 55 33.

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 at toll free no.1800 22 55 33.

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

Item No-2:
To appoint a Director in place of Mr. Rajesh Pitty (DIN- 00488722) who retires by rotation and being eligible offers himself for re-appointment as a Directors in the company.

Annexure to the Notice ***Details of Directors seeking appointment/re-appointment at the ensuing Annual General Meeting on Tuesday, 30th September, 2025.*** ***[Pursuant to Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard 2 on General Meetings issued by the Institute of Company Secretaries of India]***	
Name of Director	*Mr. Rajesh Pitty*
DIN	00488722
Date of first appointment	*17/11/1994*
Date of birth/age	*25/09/1969; 56 years*
Nature of Appointment	*Retires by rotation and offers himself for re-appointment.*
Expertise in specific functional areas	*Vast Experience in General management and Business Adminstration.*
Educational qualification *Chairman/member of the committees* of*board of Directors of the company*	*Graduate in commerce* *Nil*
List of Directorships, Committee Chairmanship, Membership held in other companies as on date	*Nil*
Details of Remuneration sought to be paid and the remuneration last drawn by such person	*41.87 Lakhs p.a*
Shareholding in the Company as on 31.03.2025	*2,67,800 shares*
Relationship between Directors inter-se/ Manager and KMPs	*Sri Rajesh Pitty is Brother of Sri Sandeep Peeti, Chairman and Managing Director of the company*
Number of Meetings of the Board attended during the year	*5/5*

ITEM NO .3

Pursuant to the provisions of Section 204 of the Act, read with the Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, every listed company and other specified class of companies, are required to annex with its Board's report made in terms of Section 134(3) of the Act, a report on secretarial audit given by a company secretary in practice.

Further, Regulation 24A of the Listing Regulations, requires listed companies and its material unlisted subsidiaries incorporated in India to undertake secretarial audit by a secretarial auditor who is required to be a peer reviewed company secretary and annex the secretarial audit report in such form as specified, with its annual report.

The aforementioned regulation apart from listing down the eligibility criteria for appointment of the secretarial auditor further stipulates that the appointment/ re-appointment of an individual as a secretarial auditor cannot be for more than one term of five consecutive years and in case the secretarial auditor is a secretarial audit firm, it cannot be for more than two terms of five consecutive years and such an appointment/re-appointment is required to be approved by the Members of the Company at its annual general meeting, basis recommendation of the Board of Directors.

It further stipulates that any association of the individual or the firm as the secretarial auditor of the listed entity before 31st March, 2025 is not required to be considered for the purpose of calculating the tenure of the secretarial auditor.

In view of the aforesaid, the Board of Directors of the Company at its meeting held on **3rd Day of September, 2025,** recommended the appointment of M/s. P S Rao and Associates, Company Secretaries (Peer Review No. 6678/2025) as the Secretarial Auditor of the Company, for a period of five (5) consecutive financial years commencing from FY 2025-26 to the FY 2029-30, to undertake Secretarial Audit of the Company and to issue the Secretarial Audit Report for the aforesaid period.

M/s. P S Rao and Associates is a firm of Practicing Company Secretaries, registered with The Institute of Company Secretaries of India and has Peer Review Certificate No. 6678/2025 issued by The Institute of Company Secretaries of India (ICSI). Their expertise includes conducting secretarial audits, Due Diligence Audits, Compliance Audits etc.

M/s. P S Rao and Associates have given their consent to act as the Secretarial Auditors of the Company and have confirmed that their appointment, if made, will be within the limit specified under Section 204 of the Act. They have also confirmed that they are not disqualified to be appointed as Secretarial Auditors in terms of the provisions of the Section 204 of the Act and the Rules made thereunder, read with Regulation 24A of the Listing Regulations.

In view of their qualifications and experience in undertaking Secretarial Audit, it is proposed to appoint M/ s. P S Rao and Associates as Secretarial Auditors of the Company with a remuneration as mutually agreed between the Board and secretarial auditors.

None of the Directors, Key Managerial Personnel of the Company or their relatives are in any way, concerned or interested, financially or otherwise, in the resolution set out at Item No. 3 of the Notice.

In the view of the aforesaid, the Board of Directors recommends the Ordinary Resolution set out in Item No. 3 for approval of the Members.

BY THE ORDER OF THE BOARD OF DIRECTORS
PEETI SECURITIES LIMITED

Sd/-
SANDEEP PEETI
CHAIRMAN & MANAGING DIRECTOR
DIN:00751377

Sd/-
RAJESH PITTY
Wholetime Director & CFO
DIN: 00488722

Place: Hyderabad
Date : 03.09.2025

DIRECTORS' REPORT

To,

The Members,

Your Directors have pleasure in presenting the **31st ANNUAL REPORT** together with the Audited Accounts of the company for the financial year ended 31st March, 2025.

1. FINANCIAL HIGHLIGHTS **(Rupees in Lakhs)**

PARTICULARS	Year ended 31.03.2025	Year ended 31.03.2024
Revenue from Operations	2315.57	2483.42
Other Income	39.75	43.08
Total Incomes	2355.32	2526.50
Expenditure	2364.73	2474.69
Net profit before tax	(9.41)	51.81
Tax	(0.27)	10.66
Net Profit	**(9.14)**	**41.15**

2. STATE OF COMPANY'S AFFAIR

During the year under review, your company has achieved a total income of Rs. 2315.57 lakhs as against previous year's income of Rs. 2483.42 Lakhs and recorded a net profit/(loss) of Rs. (9.14) Lakhs for the financial year 2024-25 when compared to a net profit of Rs. 41.15 lakhs during the previous year.

3. TRANSFER OF AMOUNT TO RESERVES

The Board of Directors do not propose to transfer any amount to the General Reserve for the Financial Year ended March 31, 2025.

4. DIVIDEND

Your Directors do not recommend any Dividend for the Financial Year 2024-2025 as the profits are planned to be ploughed back into the business operations.

5. DEPOSITS:

Company has neither accepted nor renewed any deposits falling within the provisions of Section 73 and 76 of the Companies Act, 2013 read with the Companies (Acceptance of Deposits) Rules, 2014 from the its member and public during the Financial Year 2024-2025.

6. LISTING OF EQUITY SHARES

The equity shares of the Company are listed on the trading platform of BSE Limited, a recognized stock exchange having a nationwide trading terminal.

7. SHARE CAPITAL

The Authorized Share Capital of the Company as on March 31, 2025, is Rs.4,50,00,000/- (Rupees Four Crores Fifty Lakhs only) divided into 45,00,000 (Fourty Five Lakhs Only) Equity Shares of Rs.10/- (Rupees Ten Only) each.

The Paid-up Share Capital of the Company as on March 31, 2025, is Rs. 3,75,04,000/-(Rupees Three Crores Seventy-Five Lakhs Four Thousand) divided into 37,50,400 (Thirty-Seven Lakhs Fifty Thousand Four Hundred) equity shares of Rs.10/- (Rupees Ten Only) each fully paid up.

There is no change in share capital:

- The company has not bought back any of its securities.
- The Company has not issued any Sweat Equity Shares.
- No Bonus shares were issued during the year.
- Company has not issued any Preference shares/Debentures.
- Has not provided any Stock Option Scheme

8. DETAILS OF SUBSIDIARIES, JOINT VENTURES, OR ASSOCIATE COMPANIES:

The Company does not have any Subsidiaries, Associates and Joint Ventures as on 31st March, 2025.

9. CHANGE IN THE NATURE OF BUSINESS

There was no change in the nature of the business of the Company during the FY 2024-25.

10. VARIATIONS IN NETWORTH:

The Standalone Net worth of the Company for the Financial Year ended March 31, 2025, is Rs. 1160.54 Lakhs as compared to Rs. 1182.40 Lakhs for the previous financial year ended March 31, 2024.

11. DEPOSITS

The Company has neither accepted nor renewed any deposits falling within the provisions of Section 73 and 76 of the Companies Act, 2013 read with the Companies (Acceptance of Deposits) Rules, 2014 from its member and public during the Financial Year.

12. NUMBER OF BOARD MEETINGS

During the year under review, five board meetings were held on as follows,

30th May 2024	13th August 2024	05th September 2024
14th November 2024	13th February 2025	

13. BOARD COMMITTEES AND THEIR COMPOSITION

We have in place all the Committees of the Board which are required to be constituted under the Companies Act, 2013, and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. A detailed note on the Board and its committees is provided under the Corporate Governance Report section in this Annual Report.

The Present Composition of various Committees of the Board is hereunder:

Audit Committee

Mr. Omesh Agarwal - Chairman
Mr. Ravinder Agarwal - Member
Mr. Akshay Gupta - Member

Nomination and Remuneration Committee

Mr. Omesh Agarwal - Chairman
Mr. Ravinder Agarwal - Member
Mr. Akshay Gupta - Member

Stakeholders Relationship Committee

Mr. Omesh Agarwal - Chairman
Mr. Ravinder Agarwal - Member
Mr. Akshay Gupta - Member

14. **BOARD EVALUATION**

The Board of Directors evaluated the annual performance of the Board as a whole, its committee's and the directors individually in accordance with the provisions of the Companies Act, 2013 and SEBI (LODR) Regulations, 2015 in the following manner:

i. Structured evaluation forms, as recommended by the Nomination and Remuneration Committee, after taking into consideration inputs received from the Directors, covering various aspects of the Board's functioning such as adequacy of the composition of the Board and its Committees, Board culture, execution and performance of specific duties, obligations and governance, for evaluation of the performance of the Board, its Committee's and each director were circulated to all the members of the Board along with the agenda papers.

ii. The members of the Board were requested to evaluate by filling the evaluation forms and the duly filled in evaluation forms were required to be sent to the Company Secretary in a sealed envelope or personally submitted to the Chairman at the concerned meeting.

iii. Based on the individual evaluation of the Directors, the Board initiated a detailed discussion at the concerned meeting on the performance of the Board / Committee/Individual Director, and formulated a final collective evaluation of the Board. The Board also provided an individual feedback to the concerned director on areas of improvement, if any.

A separate meeting of Independent Directors was held on 13th February 2025 to evaluate the performance evaluation of the Chairman, the Non Independent Directors, the Board and flow of information from management.

15. VIGIL MECHANISM/ WHISTLE BLOWER POLICY

Pursuant to the provisions of section 177 (9) and read with all other applicable provisions of the Companies Act, 2013 and the Companies (meetings of board and its powers) Rules, 2014 (including any statutory modification(s) or re-enactment thereof for the time being in force) and SEBI (LODR)Regulations,2015 the Company has a Whistle Blower Policy framed to deal with instance of fraud and mismanagement, if any in the Group and also posted on the website of the Company.

16. Reporting of Frauds by Auditors

During the year under review, the Statutory Auditors, Internal Auditors, Secretarial Auditors and Cost Auditors have not reported any instances of frauds committed in the Company by its Directors or Officers or Employees to the Audit Committee under Section 143(12) of the Companies Act, 2013, details of which needs to be mentioned in this Report.

17. REMUNERATION POLICY

The Board of Directors, on recommendation of the Nomination and Remuneration Committee framed a Nomination and Remuneration policy for selection, appointment and remuneration of Directors, KMP and Senior Management and matters covered u/s 178(3) of the Companies Act 2013.

18. BOARD OF DIRECTORS & KEY MANAGERIAL PERSONNEL

During the year under review, the following changes took place in the Board of Directors:

- **Resignation of Independent Directors:**

In accordance with the provisions of Section 149(10) and (11) of the Companies Act, 2013, and the applicable provisions of SEBI (LODR) Regulations, 2015, the following Independent Directors ceased to hold the office upon completion of their second consecutive term of five years each:

- **Mr. Rajkumar Agarwal (DIN: 02107735) (Till 30/09/2024)**
- **Mr. Ajay Garg (DIN: 00241771) (Till 30/09/2024)**
- **Mr. Rajeev Peeti (DIN: 01846071) (Till 30/09/2024)**

The Board places on record its sincere appreciation for their valuable contributions and guidance during their tenure.

- **Appointment of Independent Directors:**

The Board, on the recommendation of the Nomination and Remuneration Committee, appointed the following individuals as Independent Directors.:

- **Mr. Ravinder Agarwal *(w.e.f 30/09/2024)**
- **Mr. Omesh Agarwal *(w.e.f 30/09/2024)**
- **Mr. Akshay Gupta *(w.e.f 30/09/2024)**

The above directors possess appropriate skills, experience, and knowledge and have submitted declarations confirming that they meet the criteria of independence as prescribed under the Companies Act, 2013 and SEBI (LODR) Regulations, 2015.

Except the above changes, there were no other changes in the composition of the Board of Directors or Key Managerial Personnel during the year.

In accordance with the provisions of the Companies Act, 2013 and the Articles of Association of the Company, Mr. Rajesh Pitty (DIN- 00488722) retires by rotation at the ensuing Annual General Meeting and being eligible, offers himself for re-appointment and

19. DIRECTOR'S RESPONSIBILITY STATEMENT:

Pursuant to the requirement of Section 134(3) (c) of the Companies Act, 2013, and subject to disclosures in the Annual Accounts, as also on the basis of the discussion with the Statutory Auditors of the Company from time to time, and to the best of their knowledge and information furnished, the Board of Directors states:

i. That in preparation of the Annual Accounts for the year ended 31st March, 2025; all the applicable Accounting Standards Prescribed by the Institute of Chartered Accountants of India have been followed along with proper explanation relating to material departures, if any.

ii. That the Directors have adopted such accounting policies, as selected in consultation with Statutory Auditors, and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit of the Company for the financial year ended 31st March, 2025.

iii. That the Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013, for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.

iv. That the Annual Accounts for the year ended 31st March, 2025, has been prepared on a going concern basis.

v. Those proper internal financial controls were in place and that the financial controls were adequate and were operating effectively.

vi. That system to ensure compliance with the provisions of all applicable laws were in place and were adequate and operating effectively.

20. STATEMENT ON DECLARATION GIVEN BY INDEPENDENT DIRECTORS UNDER SECTION 149

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

21. POLICY ON APPOINTMENT, REMUNERATION OF DIRECTORS

The following policies are attached herewith as part of Corporate Governance as mentioned in **"Annexure-IV".**

1. Policy for selection of Directors and determining Directors Independence; and evaluation mechanism.
2. Remuneration Policy for Directors, Key managerial Personnel and other employees.

22. INTERNAL FINANCIAL CONTROL SYSTEMS

We have adopted policies and procedures which enables implementation of appropriate internal financial controls across the organization and also ensures the orderly and efficient conduct of business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of fraud, error reporting mechanism, the accuracy and completeness of the accounting records, and timely preparation of reliable financial disclosures. Internal Financial Controls are an integrated part of the Risk Management Process, addressing financial and financial reporting risks. The Internal Financial Controls have been documented, digitized and embedded in the business process.

Assurance on the effectiveness of the Internal Financial Controls is obtained through our management reviews; control self-assessment, continuous monitoring by functional experts as well as testing of the Internal Financial Control systems by the Internal Auditor during the course of audits. We believe that these systems provide reasonable assurance that our Internal Financial Controls are commensurate with the requirements of our organization.

23. REMUNERATION POLICY:

The Board of Directors, on recommendation of the Nomination and Remuneration Committee framed a Nomination and Remuneration policy for selection, appointment and remuneration of Directors, KMP and Senior Management and matters covered u/s 178(3) of the Companies Act 2013.

24. RISK MANAGEMENT

Pursuant to the provisions of section 134 (3) (n) and read with all other applicable provisions of the Companies Act, 2013 and the Companies (Accounts) Rules, 2014 (including any statutory modification(s) or re-enactment thereof for the time being in force) and SEBI (LODR) Regulations,2015 the Risk management is Not applicable to the company.

25. STATUTORY AUDITORS

Pursuant to the provisions of Section 139(2) of the Companies Act, 2013, M/s. MKPS & Associates, Chartered Accountants, (Registration No. 302014E) Hyderabad, appointed as Statutory Auditors of the Company for a period of 5 years to hold office from the conclusion of 28th Annual General Meeting till the conclusion of 33rd Annual General Meeting at such remuneration as decided by the Board. The Notes on Financial Statements referred to in the Auditor's Report are self-explanatory and do not call for any further comments. There are no qualifications in the report of the statutory auditors for the year 2024-25

26. INTERNAL AUDITORS:

The Board of Directors based on the recommendation of the Audit Committee has reappointed M/s. MKA Associates, Chartered Accountants as the Internal Auditors of your Company. The Internal Auditors are submitting their Reports on quarterly basis pursuant to the provisions of section 138 and rule 13 of Companies (Accounts) rules, 2014.

27. RELATED PARTY TRANSACTIONS

All related party transactions that were entered into during the financial year were on 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.

The Policy on Related Party Transactions as approved by the Board is uploaded on the website of the Company. The particulars of contracts or arrangements with related parties referred to in sub-section (1) of Section 188 of the Companies Act, 2013 is referred in Notes to Accounts.

28. MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY

There have been no material changes and commitments affecting the financial position of the Company which have occurred between the end of the financial year of the Company to which the financial statements relate and the date of the report.

29. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186

The Company has not provided any loan to any person or body corporate or given any guarantee or provided security in connection with such loan or made any investment in the securities of anybody corporate pursuant to Section 186 of the Companies Act, 2013. The Company has given advance against salary to some employees in terms of the applicable policies of the Company.

30. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO

A. Conservation of Energy: The present operation of the Company does not involve High-energy consumption. However steps being taken to minimize energy consumption where-ever possible.

B. Research & Development: The Research and Development division of Spices oils And Oleoresins department continues to focus on introducing of new brands.

C. Technology Absorption - Not Applicable

D. Foreign Exchange Earnings & Outgo: (Figures in Rs.)

	2024-25	2023-24
Foreign Exchange Earnings	Nil	Nil
Foreign Exchange Outgo	Nil	Nil

31. MANAGEMENT DISCUSSION AND ANALYSIS:

Aspects of Management Discussion and Analysis are enclosed as "Annexure-I" to this report.

32. CORPORATE GOVERNANCE:

Since the paid up capital of the Company is less than Rs.10 Crores and the net worth of the Company is less than Rs. 25 Crores, the provisions of Regulations 17, 18,19, 20, 21, 22, 23, 24, 25, 26, 27 and clauses

(b) to (i) of sub-regulation 2 of Regulation 46 and para C, D & E of Schedule V of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, are not applicable to the Company.

33. CORPORATE SOCIAL RESPONSIBILITY

Pursuant to the provisions of section 135 (1) and read with all other applicable provisions of the Companies Act, 2013 and the Companies (Corporate social responsibility policy) Rules, 2014 (including

any statutory modification(s) or re-enactment thereof for the time being in force), Corporate Social Responsibility is Not applicable to the Company.

34. SECRETARIAL AUDIT AND SECRETARIAL AUDITOR

Pursuant to the provisions of Section 204 of the Act, read with the Rules made thereunder, and Regulation 24A of the Listing Regulations, the Company has appointed M/s P S Rao & Asociates Company Secretary in Practice, to undertake the Secretarial Audit of the Company for the FY 2024-25. The Secretarial Audit Report in Form MR-3 is annexed as Annexure - (II) and forms a part of this Report.

SEBI vide notification dated 12th December, 2024, amongst other, amended Regulation 24A of the Listing Regulations. The said amended Regulation 24A stipulates that listed companies and its material unlisted subsidiaries incorporated in India shall undertake secretarial audit by a secretarial auditor who shall be a peer reviewed company secretary.

Further, as per Regulation 24A, the appointment/ re-appointment of an individual as a secretarial auditor cannot be for more than one term of five consecutive years and in case the secretarial auditor is a secretarial audit firm, it cannot be for more than two terms of five consecutive years and such an appointment/reappointment shall be approved by the members of the company at its AGM.

In view of the aforesaid, the Board of Directors of the Company, on the recommendation of the Audit Committee at its meeting held on 3rd day of September, 2025, appointed M/s. P.S. Rao and Associates, Company Secretaries (Peer Review No. 6678/2025 as the Secretarial Auditor of the Company, for a period of five consecutive financial years commencing from FY 2025-26 to the FY 2029-30, subject to approval of the Members of the Company at the forthcoming AGM.

35. ANNUAL RETURN

The accordance with Section 134 (3) (a) of the Companies Act, 2013, a copy of Annual Return in the prescribed format i.e., Form MGT -7 is placed on the website of the Company i.e., https:// peetisecuritieslimited.com.

36. LISTING FEE:

`Your Company's shares are presently listed and traded on the BSE Limited; Your Company is regular in paying the listing fee to the BSE Limited.

37. PARTICULARS OF EMPLOYEES:

The information required pursuant to Section 197 (12) read with Rule 5 (1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, in respect of employees of the Company is herewith annexed as Annexure-III. In terms of Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Company does not have any employee who is employed throughout the financial year and in receipt of remuneration of 102 Lakhs or more, or employees who are employed for part of the year and in receipt of 8.5 Lakhs or more per month.

38. POLICY ON PREVENTION, PROHIBITION AND REDRESSAL OF SEXUAL HARASSMENT AT WORK PLACE:

Your Company strongly supports the rights of all its employees to work in an environment, free from all forms of harassment. The Company has adopted a Policy on Prevention, Prohibition and Redressal of Sexual Harassment at workplace as per the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Rules made thereunder. The policy aims to provide protection to employees at the workplace and prevent and redress complaints of sexual harassment and for matters connected or incidental thereto, with the objective of providing a safe

working environment, where employees feel secure. The Company has also constituted an Internal Committee, known as Anti Sexual Harassment Committee to address the concerns and complaints of sexual harassment and to recommend appropriate action.

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

39. COMPLIANCE WITH SECRETARIAL STANDARDS ON BOARD AND ANNUAL GENERAL MEETINGS

During the year under review, the Company has complied with Secretarial Standards issued by the Institute of Company Secretaries of India on Board Meetings and Annual General Meetings.

40. DETAILS OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 (31 OF 2016) DURING THE YEAR ALONG WITH THEIR STATUS AS AT THE END OF THE FINANCIAL YEAR:

No application was made or any proceedings pending under the IBC, 2016 during the year ended on 31st March, 2025.

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

No application was made or any proceedings pending under the IBC, 2016 during the year ended on 31st March, 2025

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

Not Applicable

43. ACKNOWLEDGEMENTS:

Your Directors place on record, their appreciation for the co-operation and support from the Bankers, Financial institutions, the Stockiest and Distributors, Supplier, and Customers. Your Directors would also like to place on record their sincere appreciation and gratitude to the Shareholders, Central and State Government Agencies etc for their support and co-operation. Your Directors express their heartfelt gratitude to the employees for their exceptional commitment and loyalty to the company.

BY THE ORDER OF THE BOARD OF DIRECTORS
PEETI SECURITIES LIMITED

Sd/-
SANDEEP PEETI
CHAIRMAN & MANAGING DIRECTOR
DIN:00751377

Sd/-
RAJESH PITTY
Wholetime Director & CFO
DIN: 00488722

Place: Hyderabad
Date : 03.09.2025

Annexure-I

MANAGEMENT DISCUSSION AND ANALYSIS

1. INDUSTRY STRUCTURE AND DEVELOPMENTS:

India is the one of the world's largest producers of textiles and garments. Abundant availability of raw materials such as cotton, wool, silk and jute as well as skilled workforce have made the country a sourcing hub. It is the world's second largest producer of textiles and garments. The Indian textiles industry accounts for about 24 per cent of the world's spindle capacity and 8 per cent of global rotor capacity. According to a report. textile exports are expected to reach US$ 65 billion by FY26. The Indian textile and apparel industry is expected to grow at 10% CAGR from 2019-20 to reach US$ 190 billion by 2025-26.

The textiles industry has made a major contribution to the national economy in terms of direct and indirect employment generation and net foreign exchange earnings. The sector contributes about 14 per cent to industrial production, 4 per cent to the gross domestic product (GDP), and 27 per cent to the country's foreign exchange inflows. It provides direct employment to over 45 million people. The textiles sector is the second largest provider of employment after agriculture. Thus, the growth and all round development of this industry has a direct bearing on the improvement of the India's economy.

India's yarn production was pegged at 341.91 lakh bales in FY 2023-24. India's yarn exports declined in volume but increased in value during the first half of 2022. India exported 9.69 lakh ton yarn worth $3.472 during the year under review. Bangladesh remained the top buyer with 32.72% share, while Turkey stood second with import of 11.40% of all Indian exports during the period. The Indian home textile industry's revenue is expected to grow 11-12% in FY 2023-24 mainly because of higher price realizations. Domestic demand for home textiles is expected to grow by 13% fueled by sharp demand recovery in the domestic hospitality industry and continued focus on health and hygiene. Exports account for 60-70% of the Indian home textile industry's revenue. United States remains the largest market for Indian home textiles contributing for a sizeable 58% of the total exports. Global demand for home textiles is expected to be impacted in the near term by inflationary pressures with big retailers cutting down on inventory and consumers cutting down on discretionary spending. The growth in export demand is expected to moderate to 10% in 2023-24 compared to 25% in 2022-23 on the account of slower recovery in the international travel and hospitality segments globally. (Source: new indian express.com)

Indian Textile Industry can be divided into several segments, some of which can be listed as below

- Cotton Textiles
- Silk Textiles
- Woolen Textiles
- Readymade Garments
- Hand-crafted Textiles
- Jute and Coir

2. OPPORTUNITIES AND THREATS:

Opportunities

Replacement of the MFA and full integration of textile industry has resulted in huge opportunities for export.

Increase in consumption pattern across the country along with the rising demand for high quality premium fabrics.

Large and potential domestic and international market. Promising Export Potential.

Threats

Pricing pressure due to opening up of quotas. Enhanced competition from other countries.

Rising production cost from increasing wages, power and interest cost.

3. SEGMENT -WISE /PRODUCT -WISE:

The company doesn't have any other segment or products and it is mainly involved in trading of textiles and garments.

4. RISKS AND CONCERNS:

Risk is an inherent part of any business. There are various types of risks, that threat the existence of a company like Strategic Risk, Business Risk, Finance Risk, Environment Risk, Personnel Risk, Operational Risk, Reputation Risk, Regulatory Risk, Technology Risk, Political Risk, etc. Your company aims at enhanc- ing and maximizing shareholders value by achieving appropriate trade-off between risk & returns.

5. INDUSTRY OUTLOOK:

Though the company has achieved higher amount of net profit when compared to the last financial year. The board of directors of the company feels that textile sector is fast growing in India, hence due to increasing scope and demand for exports in India, the company at the same parallel will put all the efforts to improve the quality and productive to get more order at competitive rates and try to maintain high quality and productivity in the manufactured goods. Barring unforeseen circumstances the company is confident of achieving better results in the current year.

6. INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY:

The Company has proper and adequate systems of internal controls in order to ensure that all assets are safeguarded against loss from unauthorized use or disposition and that all transactions are authorized re- corded and reported correctly.

The Board of Directors has been entrusted with the responsibility of reviewing the findings and to investigate and take necessary actions wherever required.

7. DISCUSSION ON FINANCIAL PERFORMANCE WITH RESPECT TO OPERATIONAL PERFORMANCE:

During the financial year under review the difficulties which were faced in the last year is not effected much in the financial position of the company and the Company is able to achieve high turnover as compared to last financial year and due to high turnover and high expenditure the Company has recorded reasonable profits in the current financial year

The Company is hopeful that this fiscal the Company will achieve good turnover as the economy will witness upward trend and good business despite of huge competition in wholesale prices and doing trading with fewer margins to sustain in the market.

8. HUMAN RESOURCES/ INDUSTRIAL RELATIONS:

The Company firmly believes that motivated and empowered employees are the cornerstone of competitive advantage. The Company's employee value proposition is based on a strong focus on employee develop- ment, providing a satisfying work environment, performance appraisal and counseling and appropriate em- powerment.

The Company continues to maintain and enjoy a cordial relationship with its employees, providing positive environment to improve efficiency with regular investments in upgrading the knowledge and skills of the employees.

9. PERFORMANCE REVIEW:

Discussion on Financial Performance with respect to Operational Performance:

i. Total Income as on 31st March 2025 is 2355.32 Lakhs.

ii. Share Capital: The Paid-up share Capital as on 31st March, 2025 is 375.04 Lakhs.

iii. Net Profit as on 31st March, 2025 is (9.14) Lakhs.

iv. Earnings per Share (EPS) as on 31st March, 2025 are (0.24)

The Earning per Share for the Financial Year 2024-25 is Rs. (0.24) per share (Face Value: Rs.10/- each). Your directors are putting continuous efforts to increase the performance of the Company and are hopeful that the performance in coming year will overcome from the present situation.

10. CAUTIONARY STATEMENT:

Statements in this management discussion analysis describing the Company's objectives, projections,estimates, expectations may be forward looking within the meaning of applicable securities-laws and regulations. Actual results may differ materially from those expressed in the statement. Important factors that could make difference to Company's operations include economic conditions affecting the domestic market and the overseas markets in which the Company operates, changes in the Government regulations, tax laws and other statutes and other incidental factors.

Financial Ratios	Formula	Standalone		Deviation (%)	Reason for Change
		2024-25	2023-24		
DEBTORS Turnover Ratio (times)	[Revenue from operations/ Average Trade receivables]	2.67	2.61	0.51%	-
Inventories Turnover Ratio (times)	[COGS/Average Inventories]	3.51	3.95	-11.16	-
Interest Coverage Ratio (times)	[EBIT/Finance Cost]	NA	NA	NA	
Current Ratio (times)	[CurrentAsset/Current Liability]	15.12	12.08	25.18%	Due to decrease in "Current Assets "in the current year
Debt Equity Ratio (times)	[Debt/Shareholders Equity]	NA	NA	NA	
Net Profit Margin (%)	[Profit After Tax/Revenue from Operations]	-0.39%	1.66%	-123.83%	
Return on Investment (%)	[Profit for the year (before exceptional items and after tax)/Net Worth]	202.95%	213.68%	-5.02%	Due to decrease in "Earnings before interest and taxes " in the current year.

BY THE ORDER OF THE BOARD
PEETI SECURITIES LIMITED

Sd/-
SANDEEP PEETI
Chairman & Managing Director
DIN: 00751377

Sd/-
RAJESH PITTY
Wholetime Director & CFO
DIN: 00488722

Place: Hyderabad
Date : 03.09.2025

Annexure-II

Form MR-3

SECRETARIAL AUDIT REPORT

For the financial year ended 31st March, 2025
[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,

M/s PEETI SECURITIES LIMITED

Hyderabad.

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by M/s PEETI SECURITIES LIMITED (hereinafter called the company) having its registered office Door No.7-3-81/1, Old Kurnool Road, Kattedan, Hyderabad, Telangana- 500077. Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on our verification of the Company 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, 2025 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, 2025 according to the provisions of:

(i) The Companies Act, 2013 (the Act) and the rules made there under, as applicable

(ii) The Securities Contracts (Regulation) Act, 1956 (SCRA) and the rules made there under;

(iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;

(iv) Foreign Exchange Management Act, 1999 and the rules and regulations made there under 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) :-

a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; **(not applicable during the audit period)**

d) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 **(not applicable during the audit period)**

e) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **(not applicable during the audit period)**

f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with clien

g) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; (not applicable during the audit period) and

i) The SEBI (Listing Obligations & Disclosure Requirements) 2015, As applicable.

Other specifically applicable laws to the Company:

- Textiles Committee Act, 1963
- Textiles (Development and Regulation) Order, 2001
- Textiles (Consumer Protection) Regulations, 1988

We have also examined compliance with the applicable clauses of Secretarial Standards issued by the Institute of Company Secretaries of India.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above:

We further report that examination / audit of financial laws such as direct and indirect tax law has not been carried out by us as part of this Secretarial Audit.

We further report that

- The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. There are 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 Directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.
- All decisions at Board Meetings and Committee Meetings are carried out unanimously as recorded in the minutes of the meetings of the Board of Directors or Committee of the Board, as the case may be.

We further report that

- There are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.
- There were no such specific events/actions in pursuance of the above referred laws, rules, regulations, etc., having a major bearing on the Company's affairs.

For P S Rao & Associates
Company Secretaries

Sd/-
Jineshwar Kumar Sankhala
Company Secretary
M No : 21697
C P No : 18365
UIDN: A021697G001149318

Place: Hyderabad
Date : 03.09.2025

[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,
M/s PEETI SECURITIES LIMITED
Hyderabad.

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

1. Maintenance of secretarial record is the responsibility of the management of the company. Our responsibility is to express an opinion on these 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 the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.

3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the company

4. Where ever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.

5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of 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.

For P S Rao & Associates
Company Secretaries

Sd/-
Jineshwar Kumar Sankhala
Company Secretary
M No : 21697
C P No : 18365
UIDN: A021697G001149318

Place: Hyderabad
Date : 03.09.2025

Annexure-IV

Information pursuant to Section 197 of the Act

Read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

i. i. The percentage increase in remuneration of each director, Chief Financial Officer, Chief Executive Officer, Company Secretary during the financial year 2024-25 and Ratio of the remuneration of each director to the median remuneration of the employees of the company for the financial year 2024-25:

Name of the Director/ Key Managerial Personnel	*Remuneration of Director KMP for the Financial year 2024-25	% increase in Remuneration in the financial year 2024-25	Ratio of the remuneration to the median remuneration of the employees
Sandeep Peeti	41.87 Lakhs	21%	18.12%
Rajesh Pitty	41.87 Lakhs	21%	18.12%

Note: The median remuneration of employees of the Company during the financial year was Rs.232757 per annum

ii . In the financial year under review, there was a decrease of 9.98% in the median remuneration of employees.

iii. The number of permanent employees on the rolls of company: 25

(iv) **Average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration:**

The average decrease in the salaries of employees other than the managerial personnel in 2024-25 was 11%. The Percentage decrease in the managerial remuneration for the same financial year was Nil

(v) The company affirms that remuneration to the Directors and Key Managerial Personnel is as per the remuneration policy of the Company.

BY THE ORDER OF THE BOARD
PEETI SECURITIES LIMITED

Sd/-
SANDEEP PEETI
Chairman & Managing Director
DIN: 00751377

Sd/-
RAJESH PITTY
Wholetime Director & CFO
DIN: 00488722

Place: Hyderabad
Date : 03.09.2025

INDEPENDENT AUDITOR'S REPORT

To
The Members,
Peeti Securities Limited

Report on the Audit of the Financial Statements:

Opinion

We have audited the accompanying financial statements of **Peeti Securities Limited** ("the Company"), which comprise the Balance Sheet as at 31st March, 2025, the Statement of Profit and Loss (Including other comprehensive income), the Statement of Changes in Equity, and the Statement Cash Flow for the year then ended, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "Financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, the net loss and total comprehensive loss, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. We have determined that there are no Key audit matters to communicate in our report.

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

The Company's Board of Directors is responsible for the preparation of other information. The other information comprises the Management Discussion and Analysis and Board's Report including Annexures to Board's Report, but does not include the financial statements and our auditor's report thereon. The Board's Report including Annexures to Board's Report is expected to be made available to us after the date of this auditor's report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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

When we read the Board's Report including Annexures to Board's Report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

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 including other comprehensive income, cash flows and changes in Equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards specified under Section 133 of the Act, read with relevant rules issued there under. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls 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 system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

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

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

   (a) (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

   (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

   (c) The Balance Sheet, the Statement of Profit and Loss including other comprehensive income/ loss, the statement of changes in Equity and the statement of Cash flows and dealt with by this Report are in agreement with the relevant books of account.

   (d) In our opinion, the aforesaid financial statements comply with the Indian Accounting Standards specified under Section 133 of the Act, relevant rules issued there under.

   (e) On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.

   (f) with respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B"; and

   (g) With respect to the other matters to be included in the Auditor's report in accordance with the requirements of section 197(16) of the act, as amended:

   In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the company to its directors during the year is accordance with the provisions of section 197 of the act

(h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:

(h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:

i. The Company does not have any pending litigations which would impact its financial position;

ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

iv. (a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, 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, other than as disclosed in the notes to the accounts, no funds have been received by the Company from any persons or entities, 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 have 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 or paid any dividend during the year.

vi. Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2025 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with. Since audit trail feature was not available in previous year, the same has not been preserved by the company.

For **MKPS & Associates LLP**
Chartered Accountants
FRN: 302014E/W101061

Sd/-
CA Vikash Modi
Partner
M No. 216468
UDIN : 25216468BMIRDC1862

Place: Hyderabad
Date : 26.05.2025

"Annexure A" to the Independent Auditor's Report:

Referred to in our report of even date, to the members of Peeti Securities Limited for the year ended March 31, 2025

i. (a) (A) The company is maintaining proper records showing full particulars, including quantitative details and situation with respect to its property, plant and equipment.

(B) The Company is not having any intangible assets in its books of accounts.

(b) The property, plant and equipment of the company have been physically verified by the management at regular intervals, which in our opinion is reasonable considering the size of the company and the nature of its property, plant and equipment. No material discrepancies have been noticed on such verification during the year.

(c) According to the information and explanations provided to us and on the basis of our examination of the records of the company we report that the company does not hold any immovable property.

(d) The company has not revalued any of its Property, Plant & Equipment and Intangible assets during the year.

(e) According to the information and explanations provided to us and on the basis of our examination of the records of the company, we report that no proceedings have been initiated during the year or are pending against the company as at March 31, 2025 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

ii. (a) The inventory has been physically verified by the management during the year at reasonable intervals; no material discrepancies were noticed on such verification and have been properly dealt with in the books of account.

(b) The company has not been sanctioned any working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets and hence the reporting requirements under sub-clause (b) of clause (ii) of paragraph 3 of the order are not applicable.

iii. According to the information and explanations provided to us and on the basis of our examination of the records of the company, we report that the company has not made any investments in, nor provided any guarantee or security nor granted any loans or advances in the nature of loans, to companies, firms, Limited Liability Partnerships or any other parties. Hence, the reporting requirements under clause (iii) of paragraph 3 of the order are not applicable.

iv. In our opinion and according to the information and explanations given to us, the company has not advanced any loans to directors / to a company in which the Director is interested to which the provisions of section 185 of the Act apply and has not made any investments to which the provision of section 186 of the Act apply. Hence, the reporting requirements under clause (iv) of paragraph 3 of the order are not applicable.

v. In our opinion and according to the information and explanations given to us, the company has not accepted any deposits during the period under audit. Consequently, the directives issued by Reserve Bank of India and the provisions of sections 73 to 76 of the Act and the rules framed thereunder are not applicable.

vi. In our opinion and according to the information and explanations given to us, maintenance of cost records as specified by the Central Government under sub section (1) of section 148 of the Companies Act, 2013 is not applicable to the company.

vii. (a) In our opinion and according to the information and explanations given to us and based on our examination of the books of the company, the company has been generally regular in depositing undisputed applicable statutory dues including Goods and Services Tax, provident fund, income-tax, and any other material statutory dues to the appropriate authorities.

There are no undisputed amounts payable in respect of Goods and Services Tax, provident fund, employees' state insurance, income-tax, and any other material statutory dues in

arrears as at March 31, 2025 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us, there are no statutory dues referred to in clause (a) above which have not been deposited on account of any dispute.

viii. In our opinion and according to the information and explanations given to us, there are no transactions relating to previously unrecorded income that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961

ix. (a) According to the information and explanations given to us and as per the books of accounts and records examined by us, in our opinion, the company has not defaulted in the repayment of loans or other borrowings or in the payment of interest thereon to any lender.

(b) According to the information and explanations given to us and as represented to us by the management, the company has not been declared as a wilful defaulter by any bank or financial institution or other lender.

(c) In our opinion and according to the information and explanations given to us, no fresh term loans have been taken during the year.

(d) On an overall examination of the financial statements of the company, in our opinion, no funds raised on short term basis have been prima-facie being used for long term purposes during the year.

(e) The company does not have any subsidiary, joint venture or associate and hence the reporting requirements under sub-clause (e) of clause (ix) of paragraph 3 of the order are not applicable.

(f) The company does not have any subsidiary, joint venture or associate and hence the reporting requirements under sub-clause (f) of clause (ix) of paragraph 3 of the order are not applicable.

x. (a) According to the information and explanations provided to us and based on our examination of the books of accounts and other records, we report that the company has not raised any moneys raised by way of initial public offer or further public offer (including debt instruments) during the year. Hence, the reporting requirements under sub-clause (a) of clause (x) of paragraph 3 of the order are not applicable.

(b) According to the information and explanations provided to us and based on our examination of the books of accounts and other records, we report that the company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year.

xi. (a) Based on the audit procedures performed by us for the purpose of reporting the true and fair view of the financial statements and as per the information and explanations given to us by the management, we report that we have neither come across any instance of fraud by the company or on the company by its officers or employees, noticed or reported during the year, nor have we been informed of any such case by the management.

(b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government during the year and till the date of this report.

(c) According to the information and explanations provided to us, no whistle blower complaints have been received during the year and upto the date of this report.

xii. The company is not a Nidhi Company and hence the reporting requirements under clause (xii) of paragraph 3 of the order are not applicable.

xiii. According to the information and explanations given to us, all transactions entered into by the company with related parties are in compliance with section 177 and 188 of the Act where applicable and the details thereof have been disclosed in the financial statements as required by the applicable accounting standards.

xiv. (a) In our opinion, the company has an internal audit system commensurate with the size and nature of its business.

(b) We have considered the internal audit reports for the year under audit, issued to the company, in determining the nature, timing and extent of audit procedures.

xv. As per the information and explanations provided to us, the company has not entered into any non-cash transactions with directors or persons connected with them and hence the provisions of section 192 of the Act are not applicable to the company.

xvi. (a) In our opinion and according to the information and explanations given to us, the company is not required to be registered under Section 45 - IA of the Reserve Bank of India, 1934. Hence, the reporting requirements under sub-clause (a), (b) and (c) of clause (xvi) of paragraph 3 of the order are not applicable.

(b) According to the information and explanation given to us by the management, in our opinion, there is no Core Investment Company as part of the Group. Hence, the reporting requirements under sub-clause (d) of clause (xvi) of paragraph 3 of the order are not applicable.

xvii. The company incurred a cash loss of Rs. 1.21 lakhs and during the year ended March 31, 2025 (Nil during year ended March 31, 2024).

xviii. There has been no resignation of statutory auditors during the year.

xix. On the basis of the financial ratios, ageing and expected dates of realisation of assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that 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 upto the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.

xx. The provisions of section 135 of the Act are not applicable to the company for the year under audit and hence the reporting requirements under sub-clause (a) & (b) of clause (xx) of paragraph 3 of the order are not applicable.

For **MKPS & Associates LLP**
Chartered Accountants
FRN 302014E/W101061

Sd/-
CA Vikash Modi
Partner
M No. 216468
UDIN: 25216468BMIRDC1862

Place: Hyderabad
Date : 26.05.2025

"Annexure B" to the Independent Auditor's Report:

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 Peeti Securities Limited ("the Company") as of 31st March 2025 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('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, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March 2025, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For **MKPS & Associates LLP**
Chartered Accountants
FRN 302014E/W101061

Sd/-
CA Vikash Modi
Partner
M No. 216468
UDIN: 25216468BMIRDC1

Place: Hyderabad
Date: 26.05.2025

BALANCE SHEET AS AT 31st MARCH, 2025

(Rs In Lakhs)

PARTICULARS	Note No.	As on 31.03.2025	As on 31.03.2024
1. Assets			
Non-current assets			
(a) Property, plant and equipment	4	25.17	33.05
(b) Financial assets			
(i) Investments	5	254.23	244.64
(ii) Deposits	6	6.23	6.23
(iii) Other financial assets	7	50.00	-
(c) Deferred tax assets (net)	8	9.87	9.59
(d) Other Non-current assets		-	-
Total non-current assets		**345.50**	**293.51**
2. Current assets			
(a) Inventories		442.81	413.18
(b) Financial assets			
(i) Investments	5	0.10	0.10
(ii) Trade Receivables	9	220.38	224.94
(iii) Cash and cash equivalents	10	54.13	111.98
(iv) Loans and advances	11	27.26	30.24
(v) Other financial assets	12	182.58	228.85
(d) Current Tax assets			
(e) Other current assets	13	2.32	10.97
Total current assets		**929.58**	**1,020.27**
Total assets		**1,275.08**	**1,313.78**
EQUITY AND LIABILITIES			
Equity			
(a) Equity share capital	14	375.04	375.04
(b) Other equity	15		
(i) Retained earnings		620.85	629.99
(ii) Other comprehensive income		164.65	177.37
Total equity		**1,160.54**	**1,182.40**
Liabilities			
1. Non-current liabilities			
(a) Financial liabilities		-	-
(b) Provisions	16	53.07	46.94
(c) Other non-current liabilities		-	-
Total non-current liabilities		**53.07**	**46.94**
2. Current liabilities			
(a) Financial liabilities			
(i) Trade Payables and others	17	35.68	54.26
(b) Provisions	18	12.09	22.25
(c) Other current liabilities	19	13.69	7.94
Total current liabilities		**61.47**	**84.45**
Total liabilities		**114.54**	**131.39**
Total equity and liabilities		**1,275.08**	**1,313.78**

The notes 1 to 43 are an integral part of the financial statements.

In terms of our report attached.

For **M K P S & Associates LLP**
Chartered Accountants
Firm Registration No. 302014E/W101061

Sd/-
CA. Vikash Modi
Partner
M. No. : 216468
UDIN: 25216468BMIRDC1862

For and on behalf of the Board
PEETI SECURITIES LIMITED

Sd/-	**Sd/-**	**Sd/-**	**Sd/-**	**Sd/-**
Sandeep Peeti	**Rajesh Pitty**	**Rajesh Pitty**	**Priyanka Khandelwal**
Managing Director	Executive Director	Chief Financial Officer	Company Secretary
DIN : 00751377	DIN : 00488722		

Place: Hyderabad
Date: 26.05.2025

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31st MARCH, 2025

(Rs In Lakhs)

PARTICULARS	Note No.	For the year ending 31 March 2025	For the year ending 31 March 2024
Revenue			
Revenue from operations	20	2,315.57	2,483.42
Other income	21	39.75	43.08
Total income		**2,355.32**	**2,526.50**
Expenses			
Purchase of stock-in-trade		1,531.97	1,607.00
Changes in inventories of Finished goods, WIP and stock-in-Trade		(29.63)	(26.21)
Employee benefits expense	22	191.94	163.14
Finance costs		-	-
Depreciation and amortization expense	4	8.20	8.40
Other expenses	23	662.25	722.36
Total expenses		**2,364.73**	**2,474.69**
Profit before income tax		(9.41)	51.81
Current tax		-	10.38
Deferred tax		(0.27)	0.28
Income tax expense		(0.27)	10.66
Profit/(loss) for the year		**(9.14)**	**41.15**
Other comprehensive income			
Items that will be reclassified subsequently to profit or loss			
Gain/(loss) on fair value of investments and others		(12.73)	93.23
Income tax relating to items that will be reclassified to profit or loss			
Other comprehensive income/(loss) for the year, net of income tax		**(12.73)**	**93.23**
Total comprehensive income/(loss) for the year		**(21.87)**	**134.38**
Earnings per share			
Basic earnings per share (INR)	25	(0.24)	1.10
Diluted earnings per share (INR)	25	(0.24)	1.10

The notes 1 to 43 are an integral part of the financial statements.

In terms of our report attached.

For **M K P S & Associates LLP**
Chartered Accountants
Firm Registration No. 302014E/W101061

For and on behalf of the Board
PEETI SECURITIES LIMITED

Sd/-	**Sd/-**	**Sd/-**	**Sd/-**	**Sd/-**
CA. Vikash Modi	**Sandeep Peeti**	**Rajesh Pitty**	**Rajesh Pitty**	**Priyanka Khandelwal**
Partner	Managing Director	Executive Director	Chief Financial Officer	Company Secretary
M. No. : 216468	DIN : 00751377	DIN : 00488722		
UDIN: 25216468BMIRDC1862				

Place: Hyderabad
Date: 26.05.2025

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH, 2025

(Rs In Lakhs)

PARTICULARS	For the year ended 31 March 2025	For the year ended 31 March 2024
	Audited	Audited
Cash flows from operating activities		
Profit for the year (before tax)	(9.41)	51.81
Adjustments for:		
Depreciation and amortisation	8.20	8.40
Other comprehensive Income	(12.73)	93.23
Interest Income	(17.12)	(15.08)
Dividend Income	(0.97)	(0.84)
Profit on sale of shares	(19.29)	(27.16)
Other income	(2.37)	-
	(53.69)	**110.35**
Working capital adjustments:		
(Increase) decrease in inventories	(29.63)	(26.20)
(Increase) decrease in trade receivables and loans	7.55	25.16
(Increase) decrease in other current assets	8.65	9.76
(Increase) decrease in other financial assets	(3.73)	(225.85)
(Increase) decrease in deferred tax	(0.27)	0.27
Increase (decrease) in trade payables and others	(18.58)	(42.01)
Increase (decrease) in provisions	(4.03)	(12.73)
Increase (decrease) in other current liabilities	5.75	-
Cash generated from operating activities	**(87.98)**	**(161.24)**
Income tax paid (net)	0.27	(10.66)
Net cash from operating activities (A)	**(87.71)**	**(171.90)**
Cash flows from investing activities		
Additions of property, plant and equipment	(0.32)	(1.22)
Deletions of property, plant and equipment	-	0.22
(Increase) decrease in value of investments	(9.59)	(108.14)
Profit on sale of shares and assets	21.66	27.16
Dividend Received	0.97	0.84
Interest Income	17.12	15.08
Net cash used in investing activities (B)	**29.85**	**(66.06)**
Cash flows from financing activities		
Proceeds from /repayment of long-term borroiwngs	-	-
Interest expense	-	-
Net cash flow from (used in) financing activities (C)	**-**	**-**
Net decrease in cash and cash equivalents (A+B+C)	**(57.86)**	**(237.96)**
Cash and cash equivalents at 1 April 2024	111.98	349.94
Cash and cash equivalents at 31 March 2025	**54.13**	**111.98**

The notes 1 to 43 are an integral part of the financial statements.

In terms of our report attached.

For **M K P S & Associates LLP**
Chartered Accountants
Firm Registration No. 302014E/W101061

Sd/-
CA. Vikash Modi
Partner
M. No. : 216468
UDIN: 25216468BMIRDC1862

For and on behalf of the Board
PEETI SECURITIES LIMITED

Sd/-
Sandeep Peeti
Managing Director
DIN : 00751377

Sd/-
Rajesh Pitty
Executive Director
DIN : 00488722

Sd/-
Rajesh Pitty
Chief Financial Officer

Sd/-
Priyanka Khandelwal
Company Secretary

Place: Hyderabad
Date: 26.05.2025

Statement of changes in equity for the year ended March 31, 2025

A. Equity share capital

(Rs. in Lakhs)

Particulars	Amount
Balance as at the 1st April 2023	**375.04**
Changes in equity share capital during 2023-24	-
Balance as at the 1st April 2024	**375.04**
Changes in equity share capital during 2024-25	-
Balance as at the 31st March 2025	**375.04**

B. Other Equity

(Rs. in Lakhs)

	Reserves and surplus	Items of OCI	Total
	Retained earnings	OtherItems of OCI	
Balance at 1st April 2024	**629.99**	**177.37**	**807.36**
Changes during the year	(9.14)	(12.73)	(21.87)
Total comprehensive income	**(9.14)**	**(12.73)**	**(21.87)**
Transactions with owners, recorded"directly in equity	**-**	**-**	**-**
Balance at 31st March 2025	**620.85**	**164.65**	**785.50**

(Rs. in Lakhs)

	Reserves and surplus	Items of OCI	Total
	Retained earnings	OtherItems of OCI	
Balance at 1st April 2023	**588.84**	**84.14**	**672.98**
Changes during the year	41.15	93.23	134.38
Total comprehensive income	**41.15**	**93.23**	**134.38**
Transactions with owners, recorded"directly in equity	**-**	**-**	**-**
Balance at 31st March 2024	**629.99**	**177.37**	**807.36**

The notes 1 to 43 are an integral part of the financial statements.

In terms of our report attached.

For **M K P S & Associates LLP**
Chartered Accountants
Firm Registration No. 302014E/W101061

For and on behalf of the Board
PEETI SECURITIES LIMITED

Sd/-
CA. Vikash Modi
Partner
M. No. : 216468
UDIN: 25216468BMIRDC1862

Sd/-
Sandeep Peeti
Managing Director
DIN : 00751377

Sd/-
Rajesh Pitty
Executive Director
DIN : 00488722

Sd/-
Rajesh Pitty
Chief Financial Officer

Sd/-
Priyanka Khandelwal
Company Secretary

Place: Hyderabad
Date: 26.05.2025

NOTE. 1: STATEMENT ON ACCOUNTING POLICIES AND OTHER DISCLOSURES

1. Corporate Information:

The Company is a Public Company domiciled in India and incorporated under the Provision of Companies Act, 1956. Its Equity Shares are Listed on BSE. The Company is engaged in Trading of Textile [mainly used as Furnishing Fabrics].

2. Basis of preparation:

A. Statement of compliance:

These financial statements have been prepared in accordance with Indian Accounting Standards (Ind AS) as per the Companies (Indian Accounting Standards) Rules, 2015 notified under Section 133 of Companies Act, 2013, (the 'Act') and other relevant provisions of the Act.

The financial statements were authorized for issue by the Company's Board of Directors on 26.05.2025.

Details of the Company's accounting policies are included in Note 2.1.

B. Functional and presentation currency

These financial statements are presented in Indian Rupees (INR), which is also the Company's functional currency. All amounts have been rounded-off to the nearest lakh, unless otherwise indicated.

C. Basis of Measurement

The financial statements have been prepared on the historical cost basis except for the following items:

Items	Measurement Basis
Certain financial assets and liabilities	Fair value
Net defined benefit (asset) / liability	Present value of defined benefit obligations

D. Measurement of fair values

A number of the Company's accounting policies and disclosures require the measurement of fair values, for both financial and non-financial assets and liabilities.

Fair values are categorized into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows.

Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices).

Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

When measuring the fair value of an asset or a liability, the Company uses observable market data as far as possible. If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement.

The Company recognizes transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

2.1. Significant accounting policies

a. Financial instruments

Non-derivative financial instruments

All financial instruments are recognized initially at fair value. Transaction costs that are attributable to the acquisition of the financial asset (other than financial assets recorded at fair value through profit or loss) are included in the fair value of the financial assets. Purchase or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the market-place (regular way trade) are recognized on trade date. While loans and borrowings and payable are recognized net of directly attributable transactions costs.

For the purpose of subsequent measurement, financial instruments of the Company are classified in the following categories: non-derivative financial assets at amortized cost; non derivative financial liabilities at amortized cost.

The classification of financial instruments depends on the objective of the business model for which it is held. Management determines the classification of its financial instruments at initial recognition

Non- derivative financial assets

Financial assets are initially measured at fair value plus transaction costs and subsequently carried at amortized cost using the effective interest method, less any impairment loss.

The company's financial assets includes cash and cash equivalents, employee and other advances, trade receivables and eligible current and non-current assets.

Non-derivative financial liabilities

Financial liabilities at amortized cost are initially recognized at fair value, and subsequently carried at amortized cost using the effective interest method.

The company has the following financial liabilities: loans and borrowings, trade and other payables including deposits collected from various parties.

Offsetting

Financial assets and financial liabilities are offset, and the net amount presented in the balance sheet when, and only when, the Company currently has a legally enforceable right to set off the amounts and it intends either to settle them on a net basis or to realise the asset and settle the liability simultaneously

b. Property, plant and equipment

i. Recognition and measurement

Items of property, plant and equipment are measured at cost, which includes capitalized borrowing costs, less accumulated depreciation, and accumulated impairment losses, if any

Cost of an item of property, plant and equipment comprises its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.

The cost of a self-constructed item of property, plant and equipment comprises the cost of materials and direct labor, any other costs directly attributable to bringing the item to working condition for its intended use, and estimated costs of dismantling and removing the item and restoring the site on which it is located.

If significant parts of an item of property, plant and equipment have different useful lives, then they are accounted for as separate items (major components) of property, plant, and equipment.

Any gain or loss on disposal of an item of property, plant and equipment is recognized in profit or loss.

On transition to Ind AS, the Company has elected to continue with the carrying value of all of its property, plant and equipment recognised as at 1 April 2016, measured as per the previous GAAP, and use that carrying value as the deemed cost of such property, plant and equipment

ii. Subsequent expenditure

Subsequent expenditure is capitalized only if it is probable that the future economic benefits associated with the expenditure will flow to the Company.

iii. Depreciation

The estimated useful lives of items of property, plant and equipment for the current and comparative periods are as follows:

Asset	Management estimate of useful life (In years)	Useful life as per Schedule II (In years)
Office equipment	5 years	5 years
Computer	3	3
Furniture	10	10
Vehicles	8	8
Plant & Machinery	15	15

Depreciation method, useful lives and residual values are reviewed at each financial year-end and adjusted if appropriate. Based on technical evaluation and consequent advice, the management believes that its estimates of useful lives as given above best represent the period over which management expects to use these assets.

Depreciation on additions (disposals) is provided on a pro-rata basis i.e. from (upto) the date on which asset is ready for use (disposed of).

c. Inventories

Inventories are measured at the lower of cost and net realisable value. The cost of inventories is based on the first-in first-out formula, and includes expenditure incurred in acquiring the inventories, production or conversion costs and other costs incurred in bringing them to their present location and condition.

Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and selling expenses.

d. Investments:

Investments are valued at cost less provision for permanent diminution in value of such investments. Investments are carried at lower of cost and fair value.

e. Revenue recognition

i. Revenue is recognized on sale of grey cloth and finished cloth on dispatch of goods from the factory. Sales are recorded net of rebate, trade discounts and returns

ii. Dividend is accounted on an accrual basis when the right to receive the dividend is established.

iii. Interest income on loans & advances is recognized in the profit & loss account as it accrues.

f. Employee benefits

i. Short-term employee benefits

Short-term employee benefit obligations are measured on an undiscounted basis and are expensed as the related service is provided. A liability is recognised for the amount expected to be paid e.g., under short-term cash bonus, 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 amount of obligation can be estimated reliably.

ii. Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan. The Company's net obligation in respect of defined benefit plans is calculated separately for each plan by estimating the amount of future benefit that employees have earned in the current and prior periods and discounting that amount.

The calculation of defined benefit obligation is performed annually by a qualified actuary using the projected unit credit method. When the calculation results in a potential asset for the Company, the recognised asset is limited to the present value of economic benefits available in the form of any future refunds from the plan or reductions in future contributions to the plan ('the asset ceiling'). In order to calculate the present value of economic benefits, consideration is given to any minimum funding requirements.

Remeasurements of the net defined benefit liability, which comprise actuarial gains and losses, the return on plan assets (excluding interest) and the effect of the asset ceiling (if any, excluding interest), are recognised in OCI. The Company determines the net interest expense (income) on the net defined benefit liability (asset) for the period by applying the discount rate used to measure the defined benefit obligation at the beginning of the annual period to the then-net defined benefit liability (asset), taking into account any changes in the net defined benefit liability (asset) during the period as a result of contributions and benefit payments. Net interest expense and other expenses related to defined benefit plans are recognised in profit or loss.

When the benefits of a plan are changed or when a plan is curtailed, the resulting change in benefit that relates to past service ('past service cost' or 'past service gain') or the gain or loss on curtailment is recognised immediately in profit or loss. The Company recognises gains and losses on the settlement of a defined benefit plan when the settlement occurs.

g. Income tax

Income tax comprises of current and deferred tax. It is recognized in profit or loss except to the extent that it relates to an item recognized directly in equity or in other comprehensive income.

i. Current tax

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. The amount of current tax reflects the best estimate of the tax amount expected to be paid or received after considering the uncertainty, if any, related to income taxes. It is measured using tax rates (and tax laws) enacted or substantively enacted by the reporting date.

Current tax assets and current tax liabilities are offset only if there is a legally enforceable right to set off the recognised amounts, and it is intended to realise the asset and settle the liability on a net basis or simultaneously.

ii. Deferred tax

Deferred tax is recognized in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the corresponding amounts used for taxation purposes. Deferred tax is also recognized in respect of carried forward tax losses and tax credits.

Deferred tax assets are recognized to the extent that it is probable that future taxable profits will be available against which they can be used. The existence of unused tax losses is strong evidence that future taxable profit may not be available. Therefore, in case of a history of recent losses, the Company recognizes a deferred tax asset only to the extent that it has sufficient taxable temporary differences or there is convincing other evidence that sufficient taxable profit will be available against which such deferred tax asset can be realised. Deferred tax assets - unrecognised or recognized, are reviewed at each reporting date, and are recognised/ reduced to the extent that it is probable/ no longer probable respectively that the related tax benefit will be realised.

Deferred tax is measured at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled, based on the laws that have been enacted or substantively enacted by the reporting date.

The measurement of deferred tax reflects the tax consequences that would follow from the manner in which the Company expects, at the reporting date, to recover or settle the carrying amount of its assets and liabilities.

Deferred tax assets and liabilities are offset if there is a legally enforceable right to offset current tax liabilities and assets, and they relate to income taxes levied by the same tax authority on the same taxable entity, or on different tax entities, but they intend to settle current tax liabilities and assets on a net basis, or their tax assets and liabilities will be realised simultaneously.

h. Segment reporting

The Board of Directors assess the financial performance of the Company and make strategic decisions. The Company has only one reportable segment i.e., Trading in Textile

i. Earnings per share

The basic earnings per share ("EPS") for the year is computed by dividing the net profit/ (loss) after tax for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. The Company has no potentially dilutive equity shares.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2025

3. Share Capital

(Rs in Lakhs)

Particulars	31 March 2025	31 March 2024
Authorised share capital		
45,00,000 (31 March 2024: 45,00,000) equity shares of Rs. 10 each.	450.00	450.00
Issued, subscribed and paid-up shares		
37,50,400 (31 March 2024: 37,50,400) equity shares of Rs. 10 each.	375.04	375.04
	375.04	**375.04**

(a) Reconciliation of equity shares outstanding at the beginning and at the end of the reporting year

(Rs in Lakhs)

Particulars	31 March 2025		31 March 2024	
	Number	Amount	Number	Amount
Balance at the beginning of the year	37.50	375.04	37.50	375.04
Add : Shares issued during the year	-	-	-	-
Balance at the end of the year	**37.50**	**375.04**	**37.50**	**375.04**

(b) Rights, preferences and restrictions attached to equity shares

The Company has a single class of equity shares having par value of Rs 10 per share. Accordingly, all equity shares rank equally with regard to dividend and share in the Company's residual assets after distribution of all preferential amounts, if any. The equity shareholders are entitled to receive dividend as declared from time to time. The voting rights of an equity shareholder are in proportion to its share of the paid-up equity capital of the Company. Voting rights cannot be exercised in respect of shares on which any call or other sums presently payable have not been paid.

On winding up of the Company, the holders of equity shares will be entitled to receive the residual assets of the Company, remaining after distribution of all preferential amounts in proportion to the number of equity shares held.

(C) Details of shares held by the holding company

(Rs in Lakhs)

Particulars	31 March 2025		31 March 2024	
	Number	**Amount**	**Number**	**Amount**
Equity shares of Rs 10 each fully paid-up held by Peeti Securities Limited	37.50	375.04	37.50	375.04

(d) Particulars of shareholders holding more than 5% shares in the Company

(Rs in Lakhs)

Particulars	31 March 2025		31 March 2024	
	Number	% Holding	Number	% Holding
Sandeep Peeti	5.87	15.64%	5.87	15.64%
Rajesh Pitty	2.68	7.14%	2.68	7.14%
Arihants Securities Limited	2.69	7.18%	2.69	7.18%
	11.24		**11.24**	

(e) Particulars of shareholders held by the promoter group

(Rs in Lakhs)

Particulars	31 March 2025		31 March 2024	
	Number	% Holding	Number	% Holding
Rajesh Pitty	2.68	7.14%	2.68	7.14%
Sandeep Peeti	5.87	15.64%	5.87	15.64%
Nisha Peeti	0.95	2.52%	0.95	2.52%
Sumitra Peeti	1.65	4.40%	1.65	4.40%
Sonika Pitty	0.23	0.61%	0.23	0.61%
Purushottam Peeti (HUF)	0.91	2.41%	0.91	2.41%
Purushottam Peeti	0.19	0.51%	0.19	0.51%
Peeti Holdings Pvt Ltd	0.17	0.45%	0.17	0.45%
	12.64	**33.70%**	**12.64**	**33.70%**

(f) Aggregate number of bonus shares issued, shares issued for consideration other than cash and shares bought back during the period of five years immediately preceding 31 March 2025

The Company has neither issued any shares issued for consideration other than cash including bonus shares nor has there been any buy back of shares during five years immediately preceding 31 March 2025.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2025

4. Property, plant and equipment

Reconciliation of carrying amount **(Rs in Lakhs)**

Particulars	Compu-ter	Office Equipment	Furni-ture	Vehicles	Plant & Machinery	Build-ings	Total
Deemed cost (gross carrying amount)							
Balance at 1st April 2023	**2.66**	**6.26**	**1.15**	**48.02**	**1.20**	**12.22**	**71.51**
Additions	-	1.22	-	-	-	-	1.22
Disposals	-	-	-	0.45	-	-	0.45
Balance at 31 March 2024	**2.66**	**7.48**	**1.15**	**47.57**	**1.20**	**12.22**	**72.28**
Additions	-	0.32	-	-	-	-	0.32
Disposals	-	-	-	-	-	-	-
Balance at 31 March 2025	**2.66**	**7.80**	**1.15**	**47.57**	**1.20**	**12.22**	**72.60**
Accumulated depreciation and impairment losses							
Balance at 1st April 2023	**1.82**	**4.11**	**0.88**	**21.96**	**1.06**	**1.24**	**31.06**
Additions	0.40	0.94	0.04	3.12	0.02	3.87	8.40
Disposals	-	-	-	0.23	-	-	0.23
Balance at 31 March 2024	**2.22**	**5.05**	**0.92**	**24.85**	**1.08**	**5.11**	**39.23**
Additions	0.21	0.93	0.04	3.12	0.02	3.87	8.20
Disposals	-	-	-	-	-	-	-
Balance at 31 March 2025	**2.43**	**5.98**	**0.96**	**27.97**	**1.10**	**8.98**	**47.43**
Carrying amounts (net)							
At 31 March 2024	**0.44**	**2.43**	**0.23**	**22.72**	**0.12**	**7.11**	**33.05**
At 31 March 2025	**0.23**	**1.81**	**0.19**	**19.60**	**0.10**	**3.24**	**25.17**

5. Investments

Current Investments **(Rs in Lakhs)**

Particulars	31 March 2025	31 March 2024
Other investments	0.10	0.10
Total (Equity Instruments)	**0.10**	**0.10**

Non- Current Investments **(Rs in Lakhs)**

Particulars	31 March 2025	31 March 2024
Investmenmts in equity Instruments (Fully Paid-up)		
Quoted	254.23	244.64
Total (Equity Instruments)	**254.23**	**244.64**

6. Deposits **(Rs in Lakhs)**

Particulars	31 March 2025	31 March 2024
Secured, considered good		
Power Deposit	0.21	0.21
Rent Deposit	6.00	6.00
Telephone Deposits	0.02	0.02
	6.23	**6.23**

7. Other Financial Assets- Non Current **(Rs in Lakhs)**

Particulars	31 March 2025	31 March 2024
Fixed Deposits having maturity more than 12 months	50.00	
	50.00	**-**

8. Deferred tax Assets/Liabiities, net

Movement in temporary differences **(Rs in Lakhs)**

Particulars	31 March 2025	31 March 2024
Deferred tax assets		
Opening	9.59	9.86
During the year	0.27	(0.28)
	9.87	9.59

9. Trade Receivables **(Rs in Lakhs)**

Particulars	31 March 2025	31 March 2024
Unsecured and Considered Good		
a) Outstanding more than 6 months	5.26	8.24
b) Outstanding less than 6 months	215.12	216.70
	220.38	**224.94**

Ageing

As at 31st March, 2025 (Rs in Lakhs)

Particulars	Outstanding for following periods from the due date				Total As on 31-03-2025
	Less than 6 months	6 months to 1 year	1-2 years	More than 2 years	
Undisputed Trade receivables considered good	215.12	0.42	0.76	4.08	220.38
which have significant increase in credit risk	-	-	-	-	-
credit impaired	-	-	-	-	-
Disputed Trade receivables considered good	-	-	-	-	-
which have significant increase in credit risk	-	-	-	-	-
credit impaired	-	-	-	-	-
Total	**215.12**	**0.42**	**0.76**	**4.08**	**220.38**

As at 31st March, 2024 (Rs in Lakhs)

Particulars	Outstanding for following periods from the due date				Total As on 31-03-2024
	Less than 6 months	6 months to 1 year	1-2 years	More than 2 years	
Undisputed Trade receivables considered good	216.70	0.10	0.16	7.98	224.94
which have significant increase in credit risk	-	-	-	-	-
credit impaired	-	-	-	-	-
Disputed Trade receivables considered good	-	-	-	-	-
which have significant increase in credit risk	-	-	-	-	-
credit impaired	-	-	-	-	-
Total	**216.70**	**0.10**	**0.16**	**7.98**	**224.94**

10. Cash and cash equivalents **(Rs in Lakhs)**

Particulars	31 March 2025	31 March 2024
a) Balances with banks :		
In Current Account	48.16	110.23
b) Cash on hand	**5.97**	**1.76**
	54.13	**111.98**

11. Loans **(Rs in Lakhs)**

Particulars	31 March 2025	31 March 2024
Unsecured and Doubtful		
Loans and advances (Hans Capital & Leasing Pvt Ltd)	9.40	18.79
Unsecured and Considered good		
Staff Advances	17.86	11.45
	27.26	**30.24**

12. Other Financial Assets- Current **(Rs in Lakhs)**

Particulars	31 March 2025	31 March 2024
a) Fixed Deposits having maturity less than 12 months	175.00	225.00
b) Accrued Interest HDFC Bank	7.58	3.85
	182.58	228.85

13. Other current assets **(Rs in Lakhs)**

Particulars	31 March 2025	31 March 2024
a) Prepaid Insurance	0.56	0.42
b) TDS / Advance Tax	1.76	10.56
	2.32	10.97

14 Share capital **(Rs in Lakhs)**

Particulars	31 March 2025	31 March 2024
Authorised		
Equity shares of ` 10 each	450.00	450.00
Issued, subscribed and paid-up		
Equity shares of ` 10 each	375.04	375.04
	375.04	**375.04**

A. Reconciliation of equity shares outstanding at the beginning and at the end of the reporting period

(Rs in Lakhs)

Particulars	31 March 2025		31 March 2024	
	Number	Amount (INR)	Number	Amount (INR)
At the commencement of the period	37.50	375.04	37.50	375.04
Shares issued for cash	-	-	-	-
At the end of the period	**37.50**	**375.04**	**37.50**	**375.04**

(B) Rights, preferences and restrictions attached to equity shares

The company has a single class of equity shares. Accordingly, all equity shares rank equally with regard to dividends and share in the company's residual assets on winding up. The equity shares are entitled to receive dividend as declared from time to time. The voting rights of an equity shareholder on a poll (not on show of hands) are in proportion to his/its share of the paid-up equity share capital of the company.

On winding up of the company, the holders of equity shares will be entitled to receive the residual assets of the company, remaining after distribution of all preferential amounts, in proportion to the number of equity shares held.

(C) Shareholders holding more than 5% of equity share capital **(Rs in Lakhs)**

Particulars	31 March 2025		31 March 2024	
	Number	% Holding	Number	% Holding
Sandeep Peeti	5.87	15.64%	5.87	15.64%
Rajesh Peeti	2.68	7.14%	2.68	7.14%
Arihants Securities Limited	2.69	7.18%	2.69	7.18%
	11.24	**29.97%**	**11.24**	**29.97%**

15. Other equity **(Rs in Lakhs)**

Particulars	31 March 2025	31 March 2024
Surplus in the statement of profit and loss		
Balance at the beginning of the year	629.99	588.84
Add: Profit for the year	(9.14)	41.15
Balance at the end of the year	**620.85**	**629.99**
Other comprehensive income		
Balance at the beginning of the year	177.37	84.14
Changes during the year	(12.73)	93.23
Balance at the end of the year	**164.65**	**177.37**
	785.50	807.36

16. Provisions **(Rs in Lakhs)**

Particulars	31 March 2025	31 March 2024
Provisions for employee benefits		
- Gratuity	53.07	46.94
Other provisions		
	53.07	**46.94**

17. Trade Payables and Other Payables **(Rs in Lakhs)**

Particulars	31 March 2025	31 March 2024
Trade Payables	6.00	32.70
Other Payables	29.68	21.56
	35.68	54.26

Refer note 30 for disclosure of transactions with related parties.

Trade payables ageing

Particulars	Undisputed		Disputed	
	Other than MSME	MSME	Other than MSME	MSME
As at 31 March 2025				
Less than 6 months	6.00	-	-	-
6 months to 1 year	-	-	-	-
1 year to 2 years	-	-		
	6.00			
As at 31 March 2024				
Less than 6 months	32.70	-		
6 months to 1 year	-	-		
1 year to 2 years	-	-		
	32.70			

18. Provisions **(Rs in Lakhs)**

Particulars	31 March 2025	31 March 2024
Provision for Income Tax	-	10.38
Provision for Gratuity	1.91	2.47
Provision for Bad and Doubtfull Debts	9.40	9.40
Other Provisions	0.79	-
	12.09	**22.25**

19. Other current liabilities **(Rs in Lakhs)**

	31 March 2025	31 March 2024
Payable to Statutory Authorities	13.69	7.94
	13.69	**7.94**

20. Revenue from operations **(Rs in Lakhs)**

	For the year ended 31 March 2025	For the year ended 31 March 2024
Sale of products	2315.57	2,483.42
	2,315.57	**2,483.42**

21. Other income **(Rs in Lakhs)**

	For the year ended 31 March 2025	For the year ended 31 March 2024
Interest Income	17.12	15.08
Dividend Income	0.97	0.84
Profit on sale of shares	19.29	27.16
Other income	2.37	-
	39.75	**43.08**

22. Employee benefits expense **(Rs in Lakhs)**

	For the year ended 31 March 2025	For the year ended 31 March 2024
Salaries, Wages and Others	92.41	81.85
Contribution to provident and other funds	7.71	7.34
Staff welfare expenses	1.04	1.14
Managerial Remuneration	85.19	77.33
Provision for gratuity	5.59	(4.52)
	191.94	**163.14**

23. Other expenses **(Rs in Lakhs)**

	For the year ended 31 March 2025	For the year ended 31 March 2024
(a) Power & Fuel	5.70	6.28
(b) Rent	25.17	23.52
(c) Repairs to Building	0.64	2.50
(d) Repairs to Machinery & Vehicles	0.60	0.97
(e) Insurance	0.79	0.71
(f) Rates & Taxes	1.42	0.78
(g) Other Expenses		
1. Job work charges	565.42	627.56
2. Misc Expenditue	0.17	0.16
3. Packing Material	11.55	10.74
4. Postage, Telegrams & Telephone	0.39	0.71
5. Commission	14.43	15.76
6. Traveling & Conveyance		
7. Professional Fees	2.98	2.22
8. Bad debts	4.06	0.05
9. Carriage Outward	5.19	5.75
10. Printing & stationery	1.21	0.73
11. Other Misc Expenses	10.94	11.73
(h) Audit Fee	2.20	2.75
(i) Prior period items (Income Tax)	-	0.07
(J) Provision	9.40	9.40
	662.25	**722.36**

24. Capital management

The Company's policy is to maintain a strong capital base so as to safeguard its ability to continue as a going concern, so that it can continue to provide returns for shareholders and benefits for other stakeholders and for the future development of the Company. In order to maintain or achieve an optimal capital structure, the Company may adjust the amount of dividend payment, return on capital to shareholders or issue of new shares.

The Company's adjusted net debt to equity ratio at 31 March 2025 was as follows:

(Rs in Lakhs)

Particulars	31 March 2025	31 March 2024
Total liabilities	114.54	131.39
Less: cash and cash equivalents	(54.13)	(111.98)
Adjusted net debt	**60.41**	**19.41**
Total equity	1,160.54	1,182.40
Adjustments	-	-
Adjusted equity	**1,160.54**	**1,182.40**
Adjusted net debt to adjusted equity ratio	**0.05**	**0.02**

25. Contingent liabilities and commitments

There are no contingent liabilities and commitments as on 31 March 2025. (31 March 2024- Rs.Nil)

26. Earnings per share

Basic earnings per share is calculated by dividing:

- the profit attributable to owners of the group

- by the weighted average number of equity shares outstanding during the financial year, adjusted for bonus elements in equity shares issued during the year and excluding treasury shares

(Rs in Lakhs)

Particulars	31 March 2025	31 March 2024
i. Profit (loss) attributable to equity shareholders(basic)	(9.14)	41.15
ii. Weighted average number of equity shares (basic)	37.50	37.50
Basic EPS	**(0.24)**	**1.10**

The Company does not have any potentially dilutive equity shares outstanding during the year.

27. Disclosure relating to employee benefits pursuant to Ind AS 19 - Employee Benefits

(a) Defined contribution plan

The Company's contribution to Provident and other Funds amounts to ` 7.71 lacs (March 31, 2024: `7.34 lacs) has been recognised in the Statement of Profit and Loss under the head Employee benefits expense.

The Company has a defined benefit gratuity plan in India, governed by the Payment of Gratuity Act, 1972 (Plan A). Plan A entitles an employee, who has rendered at least five years of continuous service, to gratuity at the rate of fifteen days wages for every completed year of service or part thereof in excess of six months, based on the rate of wages last drawn by the employee concerned. This defined benefit plans expose the Company to actuarial risks, such as longevity risk, currency risk, interest rate risk and market (investment) risk.

(b) Defined benefit plans (unfunded):

The Company provides for gratuity for employees in India as per Payment of Gratuity Act, 1972. Employees who are in continuous service for 5 years are eligible for gratuity. The amount of gratuity payable on retirement/termination is the employees last drawn basic salary per month completed proportionately for 15 days salary multiplied for number of completed years of service.

The gratuity scheme covers substantially all regular employees. Commitments are actuarially determined at year-end. The actuarial valuation is done based on "Projected Unit Credit" method. Gains and losses of changed actuarial assumptions are charged to Statement of Profit and Loss.

Plan A

Reconciliation of present value of defined benefit obligation for Gratuity

i. Reconciliation of the net defined benefit (asset) liability

The following table shows a reconciliation from the opening balances to the closing balances for the net defined benefit (asset) liability and its components.

(Rs in Lakhs)

Particulars	31 March 2025	31 March 2024
Balance at the beginning of the year	49.41	53.93
Benefits paid	-	-
Current service cost	2.12	3.03
Interest cost	3.47	3.85
Past service cost	-	-
Actuarial (gains) losses recognised in other comprehensive income		
- changes in demographic assumptions	(1.55)	-
- changes in financial assumptions	2.04	(12.11)
- experience adjustments	(0.51)	0.71
Balance at the end of the year	**54.98**	**49.41**

ii. Expense recognised in profit or loss

(Rs in Lakhs)

Particulars	31 March 2025	31 March 2024
Current service cost	2.12	3.03
Interest cost	3.47	3.85
Past service gain	-	-
	5.59	**6.88**

Remeasurements recognised in other comprehensive income **(Rs in Lakhs)**

Particulars	31 March 2025	31 March 2024
Actuarial (gain) loss on defined benefit obligation	(0.02)	(11.40)
	(0.02)	**(11.40)**

Principal actuarial assumptions

The following are the principal actuarial assumptions at the reporting date: **(Rs in Lakhs)**

Particulars	As at	
	31 March 2025	31 March 2024
Discount rate	6.70%	7.20%
Salary escalation	7.00%	7.00%
Retirement age	60	60

The following table summarises the position of assets and obligations relating to the gratuity benefit plan.

I Changes in defined benefit obligation **(Rs in Lakhs)**

Particulars	As at	
	31 March 2025	31 March 2024
Projected benefit obligation at the beginning of the year	49.41	53.93
Current service cost	2.12	3.03
Interest cost	3.47	3.85
Actuarial loss/ (gain) due to change in assumptions	(0.02)	(11.40)
Benefits paid	-	-
Projected benefit obligation at the end of the year	**54.98**	**49.41**

II Amount recognised in the Balance Sheet **(Rs in Lakhs)**

Particulars	As at	
	31 March 2025	31 March 2024
Projected benefit obligation at the end of the year	54.98	49.41
Fair value of plan assets at end of the year	-	-
Net liability recognised in the Balance Sheet	**54.98**	**49.41**

III Expense recognised in the Statement of Profit and Loss **(Rs in Lakhs)**

Particulars	For the year ended	
	31 March 2025	31 March 2024
Current service cost	2.12	3.03
Interest cost	3.47	3.85
Actual return on plan assets	-	-
Net actuarial loss/ (gain) to be recognised during the year	(0.02)	(11.40)
Expense recognised in the Statement of Profit and Loss	**5.57**	**(4.52)**

IV Amounts for the current and previous annual period are as follow: **(Rs in Lakhs)**

Particulars	As at	
	31 March 2025	31 March 2024
Present value of the obligation as at the end of the year	5.57	(4.52)
Fair value of plan assets as at the end of the year	-	-
Net liability recognised in the Balance Sheet	**5.57**	**(4.52)**

28 Fair value disclosures

(i) Fair values hierarchy

Financial assets and financial liabilities measured at fair value in the Balance Sheet are divided into three levels of a fair value hierarchy. The three levels are defined based on the observability of significant inputs to the measurement, as follows:

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

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

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

Financial assets/(liabilities) measured at fair value - recurring fair value measurements:

Year ended March 31, 2025	Level 1	Level 2	Level 3	Total
Assets at fair value				
Investmenmts in equity Instruments	254.23	-	0	254.23
Year ended March 31, 2024	**Level 1**	**Level 2**	**Level 3**	**Total**
Assets at fair value				
Investmenmts in equity Instruments	244.64	-	-	244.64

Valuation process and technique used to determine fair value

The fair value of investments in equity shares is determined based on the quoted market prices available on the recognised stock exchanges as at each reporting date. These quoted prices represent the value at which the shares can be traded in an active market between willing buyers and sellers, and accordingly reflect the fair value as required under Ind AS 113 – Fair Value Measurement.

The Company considers these prices as representative of the fair value of its equity investments at the balance sheet date.

(ii) **Fair value of instruments measured at amortised cost**

Fair value of instruments measured at amortised cost for which fair value is disclosed as follows:

	Year ended March 31, 2025		Year ended March 31, 2024	
Particulars		**Carrying value**	**Fair value**	**Carrying value**
Fair value				
Financial assets measured at amortised cost:				
Deposits	6.23	6.23	6.23	6.23
Investments	0.10	0.10	0.10	0.10
Trade Receivables	220.38	220.38	224.94	224.94
Cash and cash equivalents	54.13	54.13	111.98	111.98
Loans and advances	27.26	27.26	30.24	30.24
Other financial assets	232.58	232.58	228.85	228.85
Total Financial assets	**540.67**	**540.67**	**602.34**	**602.34**
Total financial assets:				
Trade payables and others	35.68	35.68	54.26	54.26
Total financial liabilities	35.68	35.68	54.26	54.26

The management assessed that cash and cash equivalents, Loans and advances, trade receivables, other current financial assets, trade payables and other current financial liabilities is approximate to their carrying amounts largely due to the short-term maturities of these instruments. The fair value of the financial assets and liabilities is included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2025

29 Financial risk management

(i) Financial instruments by category

Particulars	Year ended March 31, 2025			Year ended March 31, 2024		
	FVTPL	FVOCI	Amortised cost	FVTPL	FVOCI	Amortised cost
Financial assets:						
Deposits	-	-	6.23	-	-	6.23
Investments	-	254.23	0.10	-	244.64	0.10
Trade Receivables	-	-	220.38	-	-	224.94
Cash and cash equivalents	-	-	54.13	-	-	111.98
Loans and advances	-	-	27.26	-	-	30.24
Other financial assets	-	-	182.58	-	-	228.85
Total Financial assets	**-**	**254.23**	**490.67**	**-**	**244.64**	**602.34**
Financial Liabilities:						
Trade payables and others	-	-	35.68	-	-	54.26
Total financial liabilities	**-**	**-**	**35.68**	**-**	**-**	**54.26**

(ii) Risk management

The Company has exposure to the following risks arising from financial instruments:
a) credit risk
b) liquidity risk
c) market risk

Risk management framework

The The Company's board of directors has overall responsibility for the establishment and oversight of the Company's risk management framework. The Company's risk management policies are established to identify and analyse the risks faced by the Company, to set appropriate risk limits and controls and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to reflect changes in market conditions and the Company's activities. The Company, through its training and management standards and procedures, aims to maintain a disciplined and constructive control environment in which all employees understand their roles and obligations

The Company's Board oversees how management monitors compliance with the Company's risk management policies and procedures, and reviews the adequacy of the risk management framework in relation to the risks faced by the Company. The Board is assisted in its oversight role by internal audit. Internal audit undertakes both regular and ad hoc reviews of risk management controls and procedures, the results of which are reported to the audit committee.

a) Credit risk

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the Company's receivables from customers; loans and investments in debt securities

The carrying amounts of financial assets represent the maximum credit risk exposure.

Trade receivables and loans

The Company's exposure to credit risk is influenced mainly by the individual characteristics of each customer. However, management also considers the factors that may influence the credit risk of its customer base, including the default risk associated with the industry in which customers operate.

Cash and cash equivalents

The Company holds cash and cash equivalents of INR 54.13 Lakhs at 31 March 2025 (31 March 2024: INR 111.98 Lakhs). The credit risk on liquid funds is limited because the counterparties are banks with high credit ratings assigned by international credit rating agencies.

b) Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Company's approach to managing liquidity is to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation. The Company uses activity-based costing to cost its products and services, which assists it in monitoring cash flow requirements and optimising its cash return on investments.

The Company aims to maintain the level of its cash and cash equivalents at an amount in excess of expected cash outflows on financial liabilities (other than trade payables) over the next six months. The Company also monitors the level of expected cash inflows on trade receivables and loans together with expected cash outflows on trade payables and other financial liabilities.

Exposure to liquidity risk

The following are the remaining contractual maturities of financial liabilities at the reporting date. The amounts are gross and undiscounted, and include contractual interest payments and exclude the impact of netting agreements.

31 March 2025 **(Rs in Lakhs)**

		Contractual Cashflows					
	Carrying Amount	Total	6 months or less	6-12 months	1-2 Years	2-5 Years	More than 5 years
Non-derivative financial liabilities							
Secured bank loans	-	-	-	-	-	-	-
Unsecured loan from related party	-	-	-	-	-	-	-
Trade payables	6.00	6.00	6.00	-	-	-	-
Other Payables	29.68	29.68	29.68	-	-	-	-
	35.68	**35.68**	**35.68**	-	-	-	-

31 March 2024 **(Rs in Lakhs)**

		Contractual Cashflows					
	Carrying Amount	Total	6 months or less	6-12 months	1-2 Years	2-5 Years	More than 5 years
Non-derivative financial liabilities							
Secured bank loans	-	-	-	-	-	-	-
Unsecured loan from related party	-	-	-	-	-	-	-
Trade payables	32.70	32.70	32.70	-	-	-	-
Other Payables	21.56	21.56	21.56	-	-	-	-
	54.26	**54.26**	**54.26**	-	-	-	-

The interest payments on variable interest rate loans in the table above reflect market forward interest rates at the reporting date and these amounts may change as market interest rates change.

Except for these financial liabilities, it is not expected that cash flows included in the maturity analysis could occur significantly earlier, or at significantly different amounts.

c) Market risk

Market risk is the risk that changes in market prices – such as foreign exchange rates, interest rates and equity prices – will affect the Company's income or the value of its holdings of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return.

Interest rate risk

The Company adopts a policy of ensuring that between 80 and 90% of its interest rate risk exposure is at a fixed rate. This is achieved partly by entering into fixed-rate instruments and partly by borrowing at a floating rate instruments.

Exposure to interest rate risk

The interest rate profile of the Company's interest-bearing financial instruments as reported to management is as follows:

(Rs in Lakhs)

	31 March 2025	31 March 2024
Fixed rate instruments		
Financial assets	225.00	225.00
Financial liabilities	-	-
	225.00	**225.00**

Fair value sensitivity analysis for fixed-rate instruments

A reasonably possible increase/decrease of 100 basis points in interest rates at the reporting date would not have any significant impact. This analysis assumes that all other variables remains constant.

30. Related parties

A. List of related parties and nature of relationship

S. No.	Name of the related party	Nature of relationship
1	Sandeep Peeti	Managing Director
2	Rajesh Pitty	Executive Director
3	Nisha Peeti	Relative of Director
4	Sonika Pitty	Relative of Director

B. Transactions with related parties during the year ended

(Rs in Lakhs)

S.No.	Name of the related party	Nature of transactions	31 March 2025	31 March 2024
1	Sandeep Peeti	Salary - Managing Director	41.98	38.67
2	Rajesh Pitty	Salary - Executive Director	41.98	38.67
3	Nisha Peeti	Rent	12.58	11.76
4	Sonika Pitty	Rent	12.58	11.76

C. Balances outstanding

(Rs in Lakhs)

S. No.	Name of the related party	Nature of transactions	31 March 2025	31 March 2024
1	Sandeep Peeti	Salary - Managing Director	5.78	-
2	Rajesh Pitty	Salary - Executive Director	-	-
3	Nisha Peeti	Rent	2.83	-
4	Sonika Pitty	Rent	-	-

31. No proceedings have been initiated on or are pending against the group for holding benami property under the Benami Transactions Prohibition) Act, 1988 (45 of 1988) and Rules made thereunder.

32. The Company has not taken any loans from the banks and other financial institutions on the basis of security of current assets.

33. The company has not been declared the wilful defaulter by any bank, financial institution, government, or government authority.

34. The company has no transactions with the companies struck off under Companies Act, 2013 or Companies Act, 1956.

35. The company has not entered into any scheme of arrangement which has an accounting impact on current or previous financial year.

36. The company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the group (Ultimate Beneficiaries) or

provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries

37. The company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall:

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

38. 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.

39. The commpany has not traded or invested in crypto currency or virtual currency during the current or previous year

40. According to the records available with the Company, there were no dues to Micro and Small Enterprises under the Micro, Small and Medium Enterprises Development Act, 2006. Hence disclosures, if any, relating to amounts unpaid as at the period end together with the interest paid / payable as required under the said Act have not been given.

41. The Company has not revalued its property, plant and equipment (including right-of-use assets) or intangible assets or both during the current or previous year.

42. Analytical Ratios

Particulars	Metric	As at 31 March 2025	As at 31 March 2024	Variance %	Remarks
Current assets (a)	`	929.58	1,020.27		
Current liablities (b)	`	61.47	84.45		
Current ratio (a/b)	Times	**15.12**	**12.08**	**25.18%**	**Note A**
Total debt (c)	`	-	-		
Shareholder's equity (d)	`	1,160.54	1,182.40		
Debt equity ratio (c/d)	Times	**NA**	**NA**	NA	

Total debt = Long term borrowings + Short term borrowings

Earnings available for debt Service(e)	`	(0.95)	49.55		
Debt service (f)	`	-	-		
Debt service coverage ratio (e/f)	Times	**NA**	**NA**	NA	

Earnings available for debt service = Net profit after tax + Depreciation and amortization expense + Finance costs + other non operating adjustments.

Debt service = Short term borrowings + Interest accrued

Net profit after taxes (g)	`	(9.14)	41.15		
Average shareholder's equity (h)	`	1,171.47	1,115.21		
Return on equity ratio (g/h)	Times	**(0.01)**	**0.04**	-121.15%	**Note B**

Average shareholder's equity = (Opening + Closing / 2)

Cost of goods sold (i)	`	1,502.34	1,580.79		
Average inventory (j)	`	428.00	400.08		
Inventory turnover ratio (i/j)	Times	**3.51**	**3.95**	-11.16%	

Cost of goods sold = opening stock +purchases-closing stock

Average inventory = (Opening + Closing / 2)

Net sales (k)	`	2,315.57	2,483.42		
Average accounts receivable (l)	`	222.66	236.34		
Trade receivables turnover ratio (k/l)	Times	**10.40**	**10.51**	-1.03%	

Net sales = Revenue from operations

Average accounts receivable = (Opening + Closing / 2)

Net purchases (m)	`	1,531.97	1,607.00		
Average trade payables (n)	`	19.35	52.00		
Trade payables turnover ratio (m/n)	Times	**79.18**	**30.90**	156.20%	**Note C**

Average trade payables = (Opening + Closing / 2)

Net sales (o)	`	2,315.57	2,483.42		
Working capital (p)	`	868.12	935.82		
Net capital turnover ratio (o/p)	Times	**2.67**	**2.65**	0.51%	

Net sales = Total income

Working capital = Current assets - Current liablities

Net profit (q)	`	(9.14)	41.15		
Net sales (r)	`	2,315.57	2,483.42		
Net profit ratio (q/r)	%	**-0.39%**	**1.66%**	-123.83%	**Note D**

Net profit = Net profit after tax

Net sales = Total income

Analytical Ratios

Particulars	Metric	As at		Variance %	Remarks
		31 March 2025	31 March 2024		
Earnings before interest and taxes (s)	`	(9.41)	51.81		
Capital employed (t)	`	1,213.61	1,229.32		
Return on capital employed (s/t)	%	**-0.78%**	**4.21%**	-118.39%	**Note E**

Capital employed = Total assets - Current liabilities

Total income (u)	?	2,355.32	2,526.50		
Net worth (v)	?	1,160.54	1,182.40		
Return on investment (u/v)	%	**202.95%**	**213.68%**	-5.02%	

Notes for change in the ratio more than 25 % as compared to the preceding year

A. Due to decrease in "Current Assets" in the current year

B. Due to decrease in "Profit for the year" in the current year

C. Due to decrease in "Trade Payables" in the current year

D. Due to decrease in "Profit for the year" in the current year

E. Due to decrease in "Earnings before interest and taxes " in the current year.

43 Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.

The notes 1 to 43 are an integral part of the financial statements.

For **M K P S & Associates LLP**
Chartered Accountants

Sd/-
CA. Vikash Modi
Partner
M. No. : 216468
UDIN: 25216468BMIRDC1862

For and on behalf of the Board
PEETI SECURITIES LIMITED

Sd/-
Sandeep Peeti
Managing Director
DIN : 00751377

Sd/-
Rajesh Pitty
Executive Director
DIN : 00488722

Sd/-
Rajesh Pitty
Chief Financial Officer

Sd/-
Priyanka Khandelwal
Company Secretary

Place: Hyderabad
Date: 26.05.2025

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ATTENDANCE SLIP FOR ANNUAL GENERAL MEETING

(To be surrendered at the venue of the meeting)

I certify that I am a registered shareholder/proxy/representative for the registered shareholder(s) of Peeti Securities Limited.

I hereby record my presence at the 31st Annual General Meeting of the shareholders of M/s. Peeti Securities Limited on Tuesday, 30th September, 2025, AT 11.00 A.M. at Registered office Door No-7-3-81/1, Old Kurnool Road, Kattedan, Hyderabad- 500077, Telangana.

DP ID*	REG.FOLIO NO.
CLIENT ID*	NO OF SHARES

*Applicable if shares are held in electronic form

Name and Address of Member

Signature of Shareholder

Representative (Please Specify)

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FORM NO. MGT-11

PROXY FORM

[Pursuant to section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies (Management and Administration) Rules, 2014]

CIN	L67190TG1994PLC018779		
Name of the Company	PEETI SECURITIES LIMITED		
Registered Office	Door No.7-3-81/1, Old Kurnool Road, Kattedan, Hyderabad - 500077. Contact No: 9849027040		
Name of the Member			
Registered Address			
Email ID			
Folio No/ Client ID		DP ID.:	

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

1	Name:	
	Address	
	Email ID	Signature
	Or failing him	
2	Name:	
	Address	
	Email ID	Signature
	Or failing him	

As my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 31st Annual general meeting of the company, to be held on the Tuesday, 30th September, 2025, AT 11.00 A.M. at Registered office Door No-7-3-81/1, Old Kurnool Road, Kattedan, Hyderabad- 500077, Telangana, and at any adjournment thereof in respect of such resolutions as are indicated below:

Sl.No	Resolutions	For	Against
1.	Consider and adopt audited financial statements as at 31.03.2025 and profit and loss accounts for the year ended and the reports of the board of Directors and Auditors.		
2	To appoint a Director in place of Mr. Rajesh Pitty (DIN- 00488722) who retires by rotation and being eligible offers himself for re-appointment as a Directors in the company.;		
3	Appointment of Secretarial Auditors		

Signed this ____ day of _____2025.

Affix Revenue Stamp

Signature of shareholder: Signature of Proxy holder(s):

Note: This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.

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Form No. MGT-12

POLLING PAPER

[Pursuant to Section 109(5) of the Companies Act, 2013 and Rule 21(1)(c) of the Companies (Management and Administration) Rules, 2014]

PEETI SECURITIES LIMITED

(CIN: L67190TG1994PLC018779)

Registered Office: Door No.7-3-81/1, Old Kurnool Road, Kattedan, Hyderabad - 500077

BALLOT PAPER

1. Name of the First Named Shareholder (in block letters) .....

2. Postal address: .....

   .....

3. Registered Folio No./*Client ID No. .....
   (*Applicable to investors holding shares in dematerialized form)

4. Class of Share(s) .....

I hereby exercise my vote in respect of Ordinary/Special Resolution enumerated below by recording my assent or dissent to the said Resolution in the following manner:

Sl. No	Resolutions	No of SharesHeld	For	Against
1.	Consider and adopt audited financial statements as at 31.03.2025 and profit and loss accounts for the year ended and the reports of the board of Directors and Auditors.			
2.	To appoint a Director in place of Mr. Rajesh Pitty (DIN- 00488722) who retires by rotation and being eligible offers himself for re-appointment as a Directors in the company.			
3.	Appointment of Secretarial Auditors			

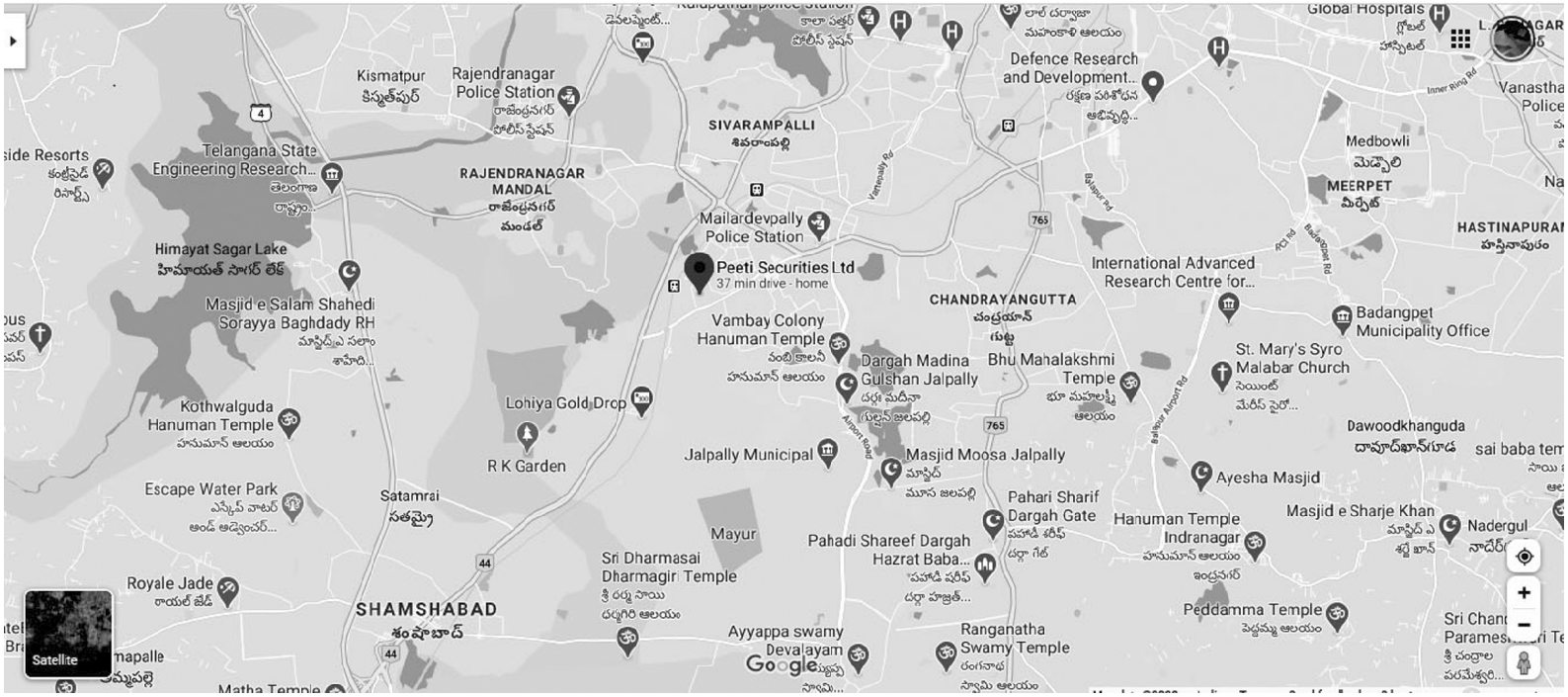
Place:

Date:

(Signature of shareholder)

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ROUTE MAP


Peeti Securities Ltd
37 min drive - home
Mailardevpally Police Station
SIVARAMPALLI
శివరాంపల్లి
RAJENDRANAGAR MANDAL
రాజేంద్రనగర్ మండల్
Telangana State Engineering Research...
Himayat Sagar Lake
హిమాయత్ సాగర్ లేక్
Masjid e Salam Shahedi Sorayya Baghdady RH
Kothwalguda Hanuman Temple
Escape Water Park
Royale Jade
SHAMSHABAD
శంషాబాద్
Satamrai
Lohiya Gold Drop
R K Garden
Vambay Colony Hanuman Temple
Dargah Madina Gulshan Jalpally
Jalpally Municipal
Masjid Moosa Jalpally
Mayur
Sri Dharmasai Dharmagiri Temple
Pahadi Shareef Dargah Hazrat Baba...
Ayyappa swamy Devalayam
Ranganatha Swamy Temple
CHANDRAYANGUTTA
Bhu Mahalakshmi Temple
Pahari Sharif Dargah Gate
Defence Research and Development...
International Advanced Research Centre for...
Badangpet Municipality Office
St. Mary's Syro Malabar Church
Dawoodkhanguda
Ayesha Masjid
Hanuman Temple Indranagar
Masjid e Sharje Khan
Peddamma Temple
Medbowli
MEERPET
HASTINAPURAM
Global Hospitals
Vanasthalipuram Police
Satellite
Google

If undelivered please return to:

Peeti Securities Limited
DOOR No. : 7-3-81/1, OLD KURNOOL ROAD,
KATTEDAN, HYDERABAD – 500077