

# SANGAM (INDIA) LIMITED

CIN : L17118RJ 1984PLC 003173

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Website : www.sangamgroup.com | Ph : +91-1482-245400-06



Value through values

Ref: SIL/SEC/2026

Date: 22<sup>nd</sup> April, 2026

The Manager Department of Corporate Services <b>The National Stock Exchange of India Ltd.</b> Exchange Plaza, 5th Floor, Plot No. C/1, G Block Bandra Kurla Complex, Bandra (E) <u>Mumbai – 400051</u> <b>Scrip Code: SANGAMIND</b>	The Manager, Department of Corporate Services, <b>Bombay Stock Exchange Ltd.</b> Phiroze Jeejeebhoy Towers 25th Floor, Dalal Street, <u>MUMBAI - 400 001</u> <b>Scrip Code: 514234</b>
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**Ref.: Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”)**

**Sub.: Outcome of Board Meeting held on Wednesday, 22<sup>nd</sup> April, 2026**

Dear Sir/Madam,

Pursuant to the Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of the Company in their meeting held toady i.e. Wednesday, 22<sup>nd</sup> April, 2026 at the registered office of the Company which commenced at 11:30 A.M. and concluded at 2:15 P.M., considered and approved the following items:

1. The Audited (Standalone and Consolidated) Financial Results of the Company for the quarter and year ended 31<sup>st</sup> March, 2026 along with Statement of Assets and Liabilities as at that date and Statement of Cash Flows for the year ended on 31<sup>st</sup> March, 2026. A Copy of Audited (Standalone and Consolidated) Financial Results along with Auditors' Report thereon and Declaration pursuant to regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are enclosed herewith.
2. Recommendation of Dividend @ 20% i.e. Rs. 2/- per equity share of Rs. 10/- each for the financial year ended 31<sup>st</sup> March, 2026, subject to the approval of shareholders of the company at ensuing Annual General Meeting.
3. The re-appointment of M/s. Protiviti India Member Private Limited as Internal Auditors of the Company for the financial year 2026-27.
4. The re-appointment of M/s K.G. Goyal & Co., Cost Accountants (FRN - 000017) as Cost Auditors for the purpose of cost audit of the Company for financial year 2026-27.

The details as required under Regulation 30 of the Listing Regulations read with SEBI Master Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 regarding re-appointment of Internal Auditors and Cost Auditors are being enclosed herewith in Annexure – I.

Kindly take same on record.

**Yours faithfully,  
For Sangam (India) Limited**

**(Arjun Agal)  
Company Secretary &  
Compliance Officer  
ICSI Mem. No.: 74400**

**Independent Auditors' Report on the Quarterly and Year-to-Date Audited Standalone Financial Results of Sangam (India) Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**To  
The Board of Directors of  
Sangam (India) Limited**

**Report on the audit of the Standalone Financials Results**

**Opinion**

We have audited the accompanying Statement of quarterly and year to date Standalone Financials Results of **SANGAM (INDIA) LIMITED** ("the Company"), for the quarter ended 31<sup>st</sup> March, 2026 and the year-to-date results for the period from 1<sup>st</sup> April 2025 to 31<sup>st</sup> March 2026, (the "Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "LODR Regulations").

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

- (i) are presented in accordance with the requirements of Regulation 33 of the LODR Regulations, and;
- (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the net profit, other comprehensive income and other financial information of the Company for the quarter ended 31<sup>st</sup> March, 2026 and the year-to-date results for the period from 1<sup>st</sup> April 2025 to 31<sup>st</sup> March 2026

**Basis for Opinion**

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

## **Management's Responsibilities for the Standalone Financial Results**

The Statement has been prepared on the basis of the standalone financial statements.

The Company's Management and the Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the recognition and measurement principal laid down in Ind AS 34 , ' Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

## **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

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

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 Statement, 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 with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Statement of the Company to express an opinion on the Standalone financial results.

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

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

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

## **Other Matters**

The Statement includes the results for the quarter ended 31<sup>st</sup> March, 2026 being the balancing figure between the audited figures in respect of full financial year ended 31<sup>st</sup> March, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations. Our Opinion is not modified in respect of this matter.

**For R Kabra & Co. LLP**  
Chartered Accountants  
Firm Registration No:104502W/W100721

**For O.P. Dad & Co.**  
Chartered Accountants  
Firm Registration No: 002330C

**Deepa Rathi**  
(Partner)  
Membership No: 104808  
UDIN: 26104808UUCEBF8600  
Camp: Bhilwara  
Dated: 22<sup>nd</sup> April, 2026

**Abhishek Dad**  
(Partner)  
Membership No: 409237  
UDIN: 26409237TGHFRJ4827  
Place: Bhilwara  
Dated: 22<sup>nd</sup> April, 2026



Value through values

**SANGAM (INDIA) LIMITED**

Regd.Off. : Atun, Chittorgarh Road, Bhilwara-311001 (Raj.), Phone: 01482-245400, Fax: 01482-245450

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**AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31<sup>st</sup> MARCH, 2026**

(₹ in Lakhs, except per equity share data)

Sr. No.	Particulars	Quarter Ended			Financial Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	
<b>I</b>	<b>Income</b>					
	a. Revenue from Operations	86,621	76,161	72,507	3,18,950	2,84,301
	b. Other income	(256)	122	1,306	1,189	1,926
	<b>Total Income</b>	<b>86,365</b>	<b>76,283</b>	<b>73,813</b>	<b>3,20,139</b>	<b>2,86,227</b>
<b>II</b>	<b>Expenses</b>					
	a. Cost of materials consumed	44,816	42,586	44,979	1,75,117	1,67,195
	b. Purchases of stock in trade	1,059	1,566	1,695	11,642	6,764
	c. Change in inventories of Finished Goods, WIP and Stock-in-Trade	5,737	(24)	59	6,482	765
	d. Employees benefits expense	7,541	6,953	6,125	27,767	25,242
	e. Finance costs	2,603	2,637	2,446	11,016	9,210
	f. Depreciation and amortisation expense	2,315	2,312	2,793	8,987	10,680
	g. Power & Fuel	8,696	8,401	7,267	31,564	29,663
	h. Other Expenses	8,846	8,616	7,037	35,243	32,164
	<b>Total Expenses</b>	<b>81,613</b>	<b>73,047</b>	<b>72,401</b>	<b>3,07,818</b>	<b>2,81,683</b>
<b>III</b>	<b>Profit/(Loss) before Exceptional Items &amp; Tax (I-II)</b>	<b>4,752</b>	<b>3,236</b>	<b>1,412</b>	<b>12,321</b>	<b>4,544</b>
<b>IV</b>	Exceptional Items (Refer Note no. 4)	166	166	166	664	664
<b>V</b>	<b>Profit/(Loss) before Tax (III-IV)</b>	<b>4,586</b>	<b>3,070</b>	<b>1,246</b>	<b>11,657</b>	<b>3,880</b>
<b>VI</b>	<b>Tax expense:</b>					
	Current tax	671	114	(168)	1,098	455
	Deferred tax	560	546	475	1,984	588
	Earlier Years	-	-	2	5	90
		<b>1,231</b>	<b>660</b>	<b>309</b>	<b>3,087</b>	<b>1,133</b>
<b>VII</b>	<b>Profit/(Loss) after tax (V-VI)</b>	<b>3,355</b>	<b>2,410</b>	<b>937</b>	<b>8,570</b>	<b>2,747</b>
<b>VIII</b>	<b>Other Comprehensive Income/(Loss)</b>					
A.(i)	Items that will not be reclassified to profit or loss	355	12	30	391	48
(ii)	Income Tax on Items that will not be reclassified to profit or loss	(89)	(3)	(7)	(98)	(12)
B.(i)	Items that will be reclassified to profit or loss	(549)	(14)	(524)	(779)	(2)
(ii)	Income Tax on Items that will be reclassified to profit or loss	138	4	132	196	0
	<b>Total Other Comprehensive Income/(Loss) (Net of Tax)</b>	<b>(145)</b>	<b>(1)</b>	<b>(369)</b>	<b>(290)</b>	<b>34</b>
<b>IX</b>	<b>Total Comprehensive Income for the period (VII+VIII)</b>	<b>3,210</b>	<b>2,409</b>	<b>568</b>	<b>8,280</b>	<b>2,781</b>
<b>X</b>	Paid-up Equity Share Capital (Face Value of ₹ 10 per Share)	5,025	5,025	5,025	5,025	5,025
<b>XI</b>	Other Equity				1,02,590	95,316
<b>XII</b>	Earning per Equity Share (Refer Note no. 5):					
	(1) Basic EPS before exceptional items	7.01	5.13	2.20	18.38	6.79
	(2) Basic EPS after exceptional items	6.68	4.80	1.86	17.06	5.47
	(3) Diluted EPS before exceptional items	7.01	5.13	2.20	18.38	6.79
	(4) Diluted EPS after exceptional items	6.68	4.80	1.86	17.06	5.47

**Notes:-**

- The above audited Standalone financial results for the quarter & year ended 31st March, 2026 have been prepared by the Company in accordance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 (as amended) and were reviewed by the Audit Committee and thereafter were approved and taken on record by the Board of Directors in their meeting held on 22nd April, 2026.
- The Board of Directors have recommended a dividend @ 20% on equity shares, subject to approval from the shareholders at the ensuing Annual General Meeting of the Company.
- Based on the management approach as defined in Ind AS 108 - Operating Segments, the Chief Operating Decision Maker (CODM) evaluates the company's performance and allocates resources based on an analysis of various performance indicators of business segment/s in which the company operates. The Company is primarily engaged in the business of textile manufacturing which the management and CODM recognise as the sole business segment. Hence, disclosure of segment-wise information is not required and accordingly not provided.
- The Exceptional items includes proportionate value of sweat equity shares issued during the year ended 31st March, 2023.
- The EPS for the quarter ended 31st March, 2026, 31st December, 2025 & 31st March, 2025 are not annualised.
- The figures of the previous period have been re-grouped / rearranged and / or recast wherever considered necessary. The figures of the last quarter are the balancing figures between audited figures in respect of full financial year and reviewed year to date figures up to the third quarter of the current / previous financial year.

For Sangam (India) Limited

Date : 22<sup>nd</sup> April, 2026

Place : Bhilwara

(R. P. Soni)

Chairman

DIN: 00401439



# SANGAM (INDIA) LIMITED

Regd. Office : Atun, Chittorgarh Road, Bhilwara-311001 (Raj.), Phone: 01482-245400, Fax: 01482-245450  
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Audited Standalone Statement of Assets and Liabilities as on 31<sup>st</sup> March, 2026

₹ in Lakhs

Sr. No.	Particulars	As at 31.03.2026	As at 31.03.2025
		Audited	Audited
	<b>ASSETS</b>		
<b>1</b>	<b>Non-Current Assets</b>		
	(a) Property, Plant and Equipment	1,41,728	1,18,857
	(b) Right of use of Assets	156	303
	(c) Capital Work-in-Progress	8,157	17,035
	(d) Other Intangible Assets	739	197
	(e) Intangible Assets under Development	196	645
	(f) Financial Assets		
	(i) Investments	6,381	3,997
	(ii) Other Non-Current Financial Assets	3,660	3,585
	(g) Other Non-Current Assets	6,448	7,597
	<b>Total Non-Current Assets</b>	<b>1,67,465</b>	<b>1,52,216</b>
<b>2</b>	<b>Current Assets</b>		
	(a) Inventories	56,443	55,859
	(b) Financial Assets		
	(i) Investments	12,916	7,883
	(ii) Trade Receivables	65,219	49,975
	(iii) Cash and Cash Equivalents	5,089	3,208
	(iv) Bank Balance (other than (iii) above)	1,459	1,778
	(v) Other Current Financial Assets	6,241	3,346
	(d) Current Tax Assets (Net)	367	461
	(e) Other Current Assets	10,033	11,482
	<b>Total Current Assets</b>	<b>1,57,767</b>	<b>1,33,992</b>
	<b>Total Assets</b>	<b>3,25,231</b>	<b>2,86,208</b>
	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
	(a) Equity Share Capital	5,025	5,025
	(b) Other Equity	1,02,590	95,316
	<b>Total Equity</b>	<b>1,07,614</b>	<b>1,00,341</b>
	<b>Liabilities</b>		
<b>1</b>	<b>Non-Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	67,240	66,668
	(ii) Lease Liabilities	44	213
	(iii) Other Non-Current Financial Liabilities	75	86
	(b) Other Non Current Liabilities	150	-
	(c) Provisions	1,902	2,152
	(d) Deferred Tax Liabilities (Net)	6,155	4,269
	<b>Total Non-Current Liabilities</b>	<b>75,566</b>	<b>73,388</b>
<b>2</b>	<b>Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	54,823	39,707
	(ii) Lease Liabilities	126	100
	(iii) Trade Payables (Includes Acceptances)		
	a) Due to Micro and Small Enterprises	3,534	2,132
	b) Other than Micro and Small Enterprises	65,896	56,737
	(iv) Other Financial Liabilities	14,536	11,060
	(b) Provisions	1,531	1,275
	(c) Other Current Liabilities	1,606	1,468
	<b>Total Current Liabilities</b>	<b>1,42,051</b>	<b>1,12,479</b>
	<b>Total Equity and Liabilities</b>	<b>3,25,231</b>	<b>2,86,208</b>

For Sangam (India) Limited

Date : 22nd April, 2026

Place : Bhilwara

(R. P. Soni)

Chairman

DIN: 00401439



# SANGAM (INDIA) LIMITED

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Audited Standalone Statement of Cash Flow for the Year Ended on 31<sup>st</sup> March, 2026

₹ in Lakhs

Sr. No.	Particulars	As at 31.03.2026	As at 31.03.2025
		Audited	Audited
<b>A</b>	<b>Cash Flow from Operating Activities</b>		
	<b>Net Profit Before Tax</b>	<b>11,657</b>	<b>3,880</b>
	Adjustments for :-		
	Depreciation and Amortisation Expense	8,987	10,680
	Finance Costs	11,016	9,210
	Bad Debts / Allowance for Doubtful Debts	1,096	157
	Advances Written back / (Off) (Net)	497	204
	Consideration of Guarantee Commission	(11)	(11)
	Interest Income	(765)	(834)
	Foreign Exchange Fluctuation Gain/ (Loss) (Net)	1588	141
	Mutual fund (Gain)/ Loss (Net)	(348)	(144)
	Revenue from Capital Subsidy	(299)	
	Employee Retirement Benefits	391	48
	Profit on Sale of Property, Plant & Equipments (Net)	131	(147)
	<b>Operating Profit before working capital changes</b>	<b>33,939</b>	<b>23,184</b>
	<b>Movements in Working Capital :-</b>		
	(Increase) / Decrease in Inventories	(584)	9275
	(Increase) / Decrease in Trade Receivables	(17928)	(4790)
	(Increase) / Decrease in Other Financial Assets	(2427)	3413
	(Increase) / Decrease in Other Assets	1660	(13)
	Increase / (Decrease) in Trade Payables	10561	17,228
	Increase / (Decrease) in Other Financial Liabilities	1287	(2729)
	Increase / (Decrease) in Provisions	(773)	146
	Increase / (Decrease) in Other Liabilities	138	(2227)
	<b>Cash Generated from Operations</b>	<b>25,873</b>	<b>43,487</b>
	Taxes Paid / (Refund) (Net)	1009	145
	<b>Net Cash Inflow / (Out Flow) from Operating Activities</b>	<b>24,864</b>	<b>43,342</b>
<b>B</b>	<b>Cash Flow from Investing Activities</b>		
	Purchase of Property, Plant & Equipments (including CWIP, Capital Advances)	(22285)	(31183)
	Sale of Property, Plant & Equipments	1642	340
	Interest Income	746	653
	Investment made Sale / Purchase (Net)	(7068)	(6711)
	<b>Net Cash Inflow / (Outflow) from Investing Activities</b>	<b>(26966)</b>	<b>(36901)</b>
<b>C</b>	<b>Cash Flow from Financing Activities</b>		
	Proceeds from issue of Equity Share Capital (Including Share Premium)	-	-
	Proceeds from Long Term Borrowings	11,146	20,952
	Repayment of Long Term Borrowings	(7933)	(9716)
	Increase / (Decrease) in Short- Term Borrowings	12474	(5272)
	Finance Costs	(11016)	(9238)
	Fees for Corporate Guarantee (Subsidiary)	-	-
	Dividend Paid	(1008)	(1005)
	<b>Net Cash Inflow / (Out Flow) from Financing Activities</b>	<b>3664</b>	<b>(4279)</b>
	Net Increase/(Decrease) in Cash & Cash equivalents	1562	2162
	Cash and Cash Equivalents at the Beginning	4986	2,824
	Cash and Cash Equivalents at the End	<b>6,548</b>	<b>4,986</b>

For Sangam (India) Limited

Date : 22nd April, 2026

Place : Bhilwara

(R. P. Soni)  
Chairman  
DIN: 00401439

**Independent Auditors' Report on the Quarterly and Year-to-Date Audited Consolidated Financial Results of the Sangam (India) Limited pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**To  
The Board of Directors of  
Sangam (India) Limited**

**Report on the audit of the Consolidated Financial Results**

**Opinion**

1. We have audited the accompanying statement of Quarterly and Year-to-date Consolidated Financial Results of **SANGAM (INDIA) LIMITED** (“the Holding Company”) and its subsidiary (the Holding company and its subsidiary together referred to as “the Group”), for the quarter ended 31<sup>st</sup> March, 2026 and the year to-date results for the period from 1<sup>st</sup> April 2025 to 31<sup>st</sup> March 2026, (the “Statement”), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the “LODR Regulations”).
2. In our opinion and to the best of our information and according to the explanations given to us, the Financial Results:
  - (i) include the financial results of the subsidiary, associates and joint venture as given in the Annexure to this report
  - (ii) are presented in accordance with the requirements of Regulation 33 of the LODR Regulations, and;
  - (iii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (“Ind AS”) and other accounting principles generally accepted in India of the net profit, other comprehensive income and other financial information of the Company for the quarter ended 31<sup>st</sup> March, 2026 and year-to-date results for the period 1<sup>st</sup> April 2025 to 31<sup>st</sup> March 2026.

**Basis for Opinion**

3. We conducted our audit in accordance with the Standards on Auditing (“SAs”) specified under Section 143(10) of the Companies Act, 2013 (“the Act”). Our responsibilities under those SAs are further described in the “Auditors’ Responsibilities for the Audit of the Consolidated Financial Results” section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (“the ICAI”) together with the ethical requirements that are relevant to our audit of the Consolidated financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code

of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the Consolidated Financial Results

### **Management's Responsibilities for the Consolidated Financial Results**

4. The Statement has been prepared on the basis of the consolidated annual financial statements.

The Holding company's Management and its Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Holding Company and other financial information of the group in accordance with the recognition and measurement principle laid down in Ind AS 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 of the Listing Regulations. The respective Management and the Board of Directors of the companies included in the Group is responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have being used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

5. In preparing the Statement, the Management and the Board of Directors of the Companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the Companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

### **Auditor's Responsibilities for the Audit of the Consolidated Financial Results**

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

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 Statement, 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 with reference to financial statements in place and the operating effectiveness of such controls.
  - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
  - Conclude on the appropriateness of the Management and the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
  - Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
  - Obtain sufficient appropriate audit evidence regarding the Statement of the Group Companies included herein to express an opinion on the financial results.
7. Materiality is the magnitude of misstatement in Consolidated Financial Results, that individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Consolidated Financial Results.
8. We communicate with those charged with governance of the Holding Company and such other entity included in consolidated annual financial results of which we are the independent auditors 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.

9. 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.
10. We also performed procedure in accordance with the Circular No CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities Exchange Board of India under Regulation 33 (8) of the LODR Regulations, to the extent applicable.
11. The accompanying statement includes the audited financial results/ statements and other financial information, in respect of subsidiary “Sangam Ventures Limited” whose financials results/ statements include (before consolidation) total assets of Rs. 13,029 lakhs as at March 31, 2026, total revenue of Rs. 2,200 lakhs and Rs. 6,575 lakhs, comprehensive loss of Rs. 36 lakhs and Rs. 15 lakhs for the quarter and year ended on that date respectively and net cash outflow of Rs 178 lakhs for the year ended March 31, 2026 as considered in the statement, in respect of Joint Venture “Goldenseams Sangam Private Limited”, the Group’s share of net loss of Rs. 0.30 lakhs for the year ended on that date respectively; and in respect of associate company “Clean Max Kenai Private Limited”, the Group’s share of net loss of Rs. 1.16 lakhs year ended on that date respectively. The audit of joint venture company and associate company has been audited by the other auditors. The subsidiary “Sangam Ventures Limited” has been audited by one of the joint auditors. All these reports have been furnished to us by the Management and our conclusion on the statement, in so far as it relates to the amount and disclosures included in respect of that subsidiary is based solely on the reports of the other auditor and procedures performed by other auditor with respect to the subsidiary and in addition to those procedures are performed as stated in paragraph 3 above.

Our opinion on the Consolidated financial results is not modified in respect of the above matters.

12. The Statement includes the Consolidated Financial Results for the quarter ended 31<sup>st</sup> March, 2026 being the balancing figure between the audited figures in respect of full financial year ended 31<sup>st</sup> March, 2026 and the published reviewed year-to-date consolidated figures up to the third quarter of the respective financial year.

Our opinion is not modified in respect of this matter.

**For R Kabra & Co. LLP**

Chartered Accountants

Firm Registration No:104502W/W100721

**For O.P. Dad & Co.**

Chartered Accountants

Firm Registration No: 002330C

**Deepa Rathi**

(Partner)

Membership No: 104808

UDIN: 26104808XGECEA1300

Camp: Bhilwara

Dated: 22<sup>nd</sup> April, 2026

**Abhishek Dad**

(Partner)

Membership No: 409237

UDIN: 26409237FDYJYB2513

Place: Bhilwara

Dated: 22<sup>nd</sup> April, 2026

## **Annexure to Auditors Report**

<b>Name of the Company</b>	<b>Relationship</b>
Sangam (India) Limited	Holding Company
Sangam Ventures Limited	Wholly Owned Subsidiary Company
Goldenseams Sangam Private Limited	Joint Venture
Clean Max Kenai Private Limited	Associate Company



# SANGAM (INDIA) LIMITED

Regd.Off. : Atun, Chittorgarh Road, Bhilwara-311001 (Raj.), Phone: 01482-245400, Fax: 01482-245450  
 CIN: L17118RJ1984PLC003173, Web: www.sangamgroup.com, Email: secretarial@sangamgroup.com  
 AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31<sup>st</sup> MARCH, 2026

(₹ in Lakhs, except per equity share data)

Sr. No.	Particulars	Quarter Ended			Financial Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	
<b>I</b>	<b>Income</b>					
	a. Revenue from Operations	88,392	77,466	73,430	3,23,453	2,85,695
	b. Other income	(361)	33	1,208	806	1,537
	<b>Total Income</b>	<b>88,031</b>	<b>77,499</b>	<b>74,638</b>	<b>3,24,259</b>	<b>2,87,232</b>
<b>II</b>	<b>Expenses</b>					
	a. Cost of materials consumed	45,279	43,262	44,738	1,76,375	1,64,394
	b. Purchases of stock in trade	1,059	1,568	1,642	11,644	6,764
	c. Change in inventories of finished goods, work-in-progress and stock-in-trade	5,957	(475)	418	6,103	973
	d. Employees benefits expense	7,975	7,411	6,441	29,347	26,625
	e. Finance costs	2,692	2,739	2,547	11,395	9,468
	f. Depreciation and amortisation expense	2,450	2,452	2,985	9,536	11,449
	g. Power & Fuel	8,765	8,460	7,323	31,818	29,924
	h. Other Expenses	9,179	8,802	7,098	36,093	32,551
	<b>Total Expenses</b>	<b>83,356</b>	<b>74,219</b>	<b>73,192</b>	<b>3,12,311</b>	<b>2,82,148</b>
<b>III</b>	<b>Profit/(Loss) before Exceptional Items &amp; Tax (I-II)</b>	<b>4,675</b>	<b>3,280</b>	<b>1,446</b>	<b>11,948</b>	<b>5,084</b>
<b>IV</b>	Exceptional Items (Refer Note No.4)	166	166	166	664	664
<b>V</b>	<b>Profit/(Loss) before Tax (III-IV)</b>	<b>4,509</b>	<b>3,114</b>	<b>1,280</b>	<b>11,284</b>	<b>4,420</b>
<b>VI</b>	Tax expense:					
	Current tax	671	114	(169)	1,098	455
	Deferred tax	550	553	495	1,920	695
	Earlier Years	-	-	2	5	90
		<b>1,221</b>	<b>667</b>	<b>328</b>	<b>3,023</b>	<b>1,240</b>
<b>VII</b>	<b>Profit/(Loss) after tax</b>	<b>3,288</b>	<b>2,447</b>	<b>952</b>	<b>8,261</b>	<b>3,180</b>
	<b>Share in Profit / (Loss) after Tax from Associate Company</b>	(1)	-	-	(1)	-
	<b>Net profit After tax including Share of Associate Company</b>	<b>3,287</b>	<b>2,447</b>	<b>952</b>	<b>8,260</b>	<b>3,180</b>
<b>VIII</b>	<b>Other Comprehensive Income/(Loss)</b>					
A.(i)	Items that will not be reclassified to profit or loss	311	21	63	372	81
(ii)	Income Tax on Items that will not be reclassified to profit or loss	(82)	(7)	(7)	(95)	(12)
B.(i)	Items that will be reclassified to profit or loss	(549)	(14)	(524)	(779)	(2)
(ii)	Income Tax on Items that will be reclassified to profit or loss	138	4	132	196	-
	<b>Total Other Comprehensive Income/(Loss) (Net of Tax)</b>	<b>(182)</b>	<b>4</b>	<b>(336)</b>	<b>(306)</b>	<b>67</b>
<b>IX</b>	<b>Total Comprehensive Income for the period (VII+VIII)</b>	<b>3,106</b>	<b>2,451</b>	<b>616</b>	<b>7,955</b>	<b>3,247</b>
<b>X</b>	Paid-up Equity Share Capital (Face Value of ₹ 10 per Share)	5,025	5,025	5,025	5,025	5,025
<b>XI</b>	Other Equity				1,02,602	95,653
<b>XII</b>	Earning per Equity Share (Refer Note no. 5)					
	(1) Basic EPS before exceptional items	6.87	5.20	2.23	17.76	7.65
	(2) Basic EPS after exceptional items	6.54	4.87	1.89	16.44	6.33
	(3) Diluted EPS before exceptional items	6.87	5.20	2.23	17.76	7.65
	(4) Diluted EPS after exceptional items	6.54	4.87	1.89	16.44	6.33

### Notes:-

- The above audited Consolidated Financial Results for the quarter and year ended 31st March, 2026 have been prepared by the Company in accordance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 (as amended) and were reviewed by the Audit Committee and thereafter were approved and taken on record by the Board of Directors in their meeting held on 22nd April, 2026.
- The Board of Directors have recommended a dividend @ 20% on equity shares, subject to approval from the shareholders at the ensuing Annual General Meeting of the Company.
- Based on the management approach as defined in Ind AS 108 - Operating Segments, the Chief Operating Decision Maker (CODM) evaluates the company's performance and allocates resources based on an analysis of various performance indicators of business segment/s in which the company operates. The Company is primarily engaged in the business of textile manufacturing which the management and CODM recognise as the sole business segment. Hence, disclosure of segment-wise information is not required and accordingly not provided.
- The Exceptional items includes proportionate value of sweat equity shares issued during the year ended 31st March, 2023.
- The EPS for the quarter ended 31st March, 2026, 31st December, 2025 & 31st March, 2025 are not annualised.
- The figures of the previous period have been re-grouped / rearranged and / or recast wherever considered necessary. The figures of the last quarter are the balancing figures between audited figures in respect of full financial year and reviewed year to date figures up to the third quarter of the current / previous financial year.

For Sangam (India) Limited

Date : 22nd April, 2026

Place : Bhilwara

(R. P. Soni)  
 Chairman  
 DIN: 00401439



Value through values

# SANGAM (INDIA) LIMITED

Regd. Office : Atun, Chittorgarh Road, Bhilwara-311001 (Raj.), Phone: 01482-245400, Fax: 01482-245450

CIN: L17118RJ1984PLC003173, Web: www.sangamgroup.com, Email: secretarial@sangamgroup.com

Audited Consolidated Statement of Assets and Liabilities as at 31<sup>st</sup> March, 2026

₹ in Lakhs

Sr. No.	Particulars	As at 31.03.2026	As at 31.03.2025
		Audited	Audited
	<b>ASSETS</b>		
<b>1</b>	<b>Non-Current Assets</b>		
	(a) Property, Plant and Equipment	1,49,991	1,27,282
	(b) Right of use of Assets	183	303
	(c) Capital Work-in-Progress	8,156	17,229
	(d) Other Intangible Assets	740	200
	(e) Intangible Assets under Development	196	645
	(f) Financial Assets		
	(i) Investments	2,457	75
	(ii) Other Financial Assets	3,699	3,548
	(f) Other Non-Current Assets	6,456	7,673
	<b>Total Non-Current Assets</b>	<b>1,71,879</b>	<b>1,56,955</b>
<b>2</b>	<b>Current Assets</b>		
	(a) Inventories	58,657	57,591
	(b) Financial Assets		
	(i) Investments	12,916	7,883
	(ii) Trade Receivables	63,712	51,753
	(iii) Cash and Cash Equivalents	5,089	3,397
	(iv) Bank Balance (other than (iii) above)	1,491	1,798
	(v) Other Financial Assets	6,425	3,472
	(c) Current Tax Assets (Net)	380	476
	(d) Other Current Assets	10,933	12,200
	<b>Total Current Assets</b>	<b>1,59,603</b>	<b>1,38,570</b>
	<b>Total Assets</b>	<b>3,31,482</b>	<b>2,95,525</b>
	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
	(a) Equity Share Capital	5,025	5,025
	(b) Other Equity	1,02,602	95,653
	<b>Total Equity</b>	<b>1,07,627</b>	<b>1,00,678</b>
<b>1</b>	<b>Liabilities</b>		
	<b>Non-Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	71,940	72,169
	(ii) Lease Liabilities	71	213
	(iii) Other Financial Liabilities	-	-
	(b) Other Non Current Liabilities	150	-
	(c) Deferred Tax Liabilities (Net)	6,172	4,353
	(d) Provisions	1,934	2,172
	<b>Total Non-Current Liabilities</b>	<b>80,267</b>	<b>78,907</b>
<b>2</b>	<b>Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	55,654	41,300
	(ii) Lease Liability	130	100
	(iii) Trade Payables		
	a) Due to Micro and Small Enterprises	3,679	2,233
	b) Other than Micro and Small Enterprises	66,124	58,049
	(iv) Other Financial Liabilities	14,747	11,275
	(b) Other Current Liabilities	1,632	1,651
	(c) Current Tax Liabilities (Net)	-	-
	(d) Provisions	1,623	1,332
	<b>Total Current Liabilities</b>	<b>1,43,588</b>	<b>1,15,940</b>
	<b>Total Equity and Liabilities</b>	<b>3,31,482</b>	<b>2,95,525</b>

For Sangam (India) Limited

Date : 22nd April, 2026

Place : Bhilwara

(R. P. Soni)  
Chairman  
DIN: 00401439



# SANGAM (INDIA) LIMITED

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Audited Consolidated Statement of Cash Flow for the Year Ended 31<sup>st</sup> March, 2026

₹ in Lakhs

Sr. No.	Particulars	As at 31.03.2025	As at 31.03.2024
		Audited	Audited
<b>A</b>	<b>Cash Flow from Operating Activities</b>		
	<b>Net Profit Before Tax</b>	<b>11,285</b>	<b>4,420</b>
	Adjustments for :-		
	Depreciation and Amortisation Expense	9,536	11,449
	Finance Costs	11,395	9,468
	Bad Debts / Allowance for Doubtful Debts	1,096	157
	Advances Written back / (Off) (net)	497	223
	Interest Income	(769)	(838)
	Foreign Exchange Fluctuation Gain/ (Loss) (Net)	1,587	141
	Mutual fund (Gain)/ Loss (Net)	(348)	(144)
	Capital Subsidy income	(299)	-
	Employee Retirement Benefits	372	81
	Profit on Sale of Property, Plant & Equipments (Net)	126	(148)
	<b>Operating Profit before working capital changes</b>	<b>34,478</b>	<b>24,810</b>
	<b>Movements in Working Capital :-</b>		
	(Increase) / Decrease in Inventories	(1066)	9351
	(Increase) / Decrease in Trade Receivables	(14641)	(1768)
	(Increase) / Decrease in Other Financial Assets	(2485)	3493
	(Increase) / Decrease in Other Assets	1480	(108)
	Increase / (Decrease) in Trade Payables	9,522	12,181
	Increase / (Decrease) in Other Financial Liabilities	1338	(2695)
	Increase / (Decrease) in Provisions	(725)	137
	Increase / (Decrease) in Other Liabilities	(19)	(2082)
	<b>Cash Generated from Operations</b>	<b>27,880</b>	<b>43,319</b>
	Taxes Paid / (Refund) (Net)	1008	154
	<b>Net Cash Inflow / (Out Flow) from Operating Activities</b>	<b>26,872</b>	<b>43,165</b>
<b>B</b>	<b>Cash Flow from Investing Activities</b>		
	Purchase of Property, Plant & Equipments (including CWIP, Capital Advances)	(22565)	(31480)
	Sale of Property, Plant & Equipments	1674	340
	Interest Income	749	653
	Investment made / Sale (Net)	(7067)	(6711)
	<b>Net Cash Inflow / (Outflow) from Investing Activities</b>	<b>(27209)</b>	<b>(37198)</b>
<b>C</b>	<b>Cash Flow from Financing Activities</b>		
	Proceeds from issue of Equity Share Capital (Including Share Premium)	-	-
	Proceeds from Long Term Borrowings	11,146	20,952
	Repayment of Long Term Borrowings	(8233)	(10016)
	Increase / (Decrease) in Short- Term Borrowings	11213	(4021)
	Finance Costs	(11395)	(9509)
	Dividend Paid	(1008)	(1005)
	<b>Net Cash Inflow / (Out Flow) from Financing Activities</b>	<b>1723</b>	<b>(3599)</b>
	Net Increase/(Decrease) in Cash & Cash equivalents	1386	2368
	Cash and Cash Equivalents at the Beginning	5,195	2,827
	Cash and Cash Equivalents at the End	6,580	5,195

For Sangam (India) Limited

Date : 22nd April, 2026

Place : Bhilwara

(R. P. Soni)  
Chairman  
DIN: 00401439

# SANGAM (INDIA) LIMITED

CIN : L17118RJ 1984PLC 003173

E - mail : secretarial@sangamgroup.com

Website : www.sangamgroup.com | Ph : +91-1482-245400-06



Value through values

## Statement on deviation or variation pursuant to Regulation 32 of SEBI (LODR) Regulations, 2015

Statement on deviation or variation for proceeds of public issue, right issue, qualified institutions placement etc.	Not Applicable
Format for disclosing outstanding default on loans and debt securities.	Not Applicable
Format of disclosure of Related Party Transactions (applicable only for half yearly filings i.e. 2nd and 4th quarter).	It will be filed with Integrated Financial Statement in XBRL mode.
Statement on Impact of Audit Qualification (For Audit report with Modified Opinion) Submitted along-with Annual Audited Financial Results (Standalone and Consolidated separately) (applicable only for Annual Filing i.e. 4th Quarter).	Declaration on unmodified opinion of Statutory Auditor forms part of audited financial result.

**For Sangam (India) Limited**

**(Arjun Agal)**  
**Company Secretary &**  
**Compliance Officer**  
**ICSI Mem. No.: 74400**

# SANGAM (INDIA) LIMITED

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Value through values

Ref: SIL/SEC/2026

Date: 22<sup>nd</sup> April, 2026

The Manager Department of Corporate Services <b>The National Stock Exchange of India Ltd.</b> Exchange Plaza, 5th Floor, Plot No. C/1, G Block Bandra Kurla Complex, Bandra (E) <u>Mumbai – 400051</u> <b>Scrip Code: SANGAMIND</b>	The Manager, Department of Corporate Services, <b>Bombay Stock Exchange Ltd.</b> Phiroze Jeejeebhoy Towers 25th Floor, Dalal Street, <u>MUMBAI - 400 001</u> <b>Scrip Code: 514234</b>
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**Sub.: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir/Madam,

I, S.R. Dakhera, Chief Financial Officer of Sangam (India) Limited (CIN: L17118RJ1984PLC003173) having its Registered Office at Atun, Chittorgarh Road, Bhilwara, Rajasthan - 311001, hereby declare that, the Joint Statutory Auditors of the Company, M/s. R. Kabra & Co. LLP (Firm Registration No. 104502W/W100721) and M/s. O.P. Dad & Co (Firm Registration No. 002330C) have issued an Audit Report with unmodified opinion on Audited Financial Results (Standalone & Consolidated) of the Company for the year ended 31<sup>st</sup> March, 2026.

This Declaration is given in compliance to Regulation 33(3)(d) of the SEBI (Listing Obligations Disclosure Requirements) Regulations, 2015, as amended from time to time.

Kindly take the same on record.

Yours faithfully,  
For Sangam (India) Limited

(S.R. Dakhera)  
Chief Financial Officer





## Annexure – I

**Information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Schedule III therein and SEBI Master Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026**

Sr. No.	Particulars	Internal Auditors	Cost Auditors
1.	Reason for Change (viz., <del>appointment,</del> re-appointment, <del>resignation, removal,</del> death or otherwise)	Re-appointment of M/s. Protiviti India Member Private Limited as Internal Auditors of the Company.	Re-appointment of M/s K.G. Goyal & Co. as Cost Auditors of the Company.
2	Date & Terms of <del>appointment/</del> re-appointment/ <del>cessation</del>	Re-appointed by the Board of Directors in its Meeting held on April 22, 2026 for conducting the Internal Audit of the Company for the Financial Year 2026-27.	Re-appointed by the Board of Directors in its Meeting held on April 22, 2026 for conducting the Cost Audit of the Company for the Financial Year 2026-27.
3	Disclosure of relationship between directors	Not Applicable	Not Applicable
4	Brief profile (in case of appointment)	M/s. Protiviti India Member Private Limited is a globally recognized consulting firm offering internal audit, risk management, and business consulting services. The firm has extensive experience in conducting internal audits for companies across multiple sectors, including textiles and manufacturing.	K.G. Goyal & Co., Cost Accountants is engaged in practice of cost audit since last 37 years. It has 4 partners one of them Shri Mukesh Goyal is leading partner and qualified CA also passed out in 1991 and continuously engaged in practice of cost audit. The founder partner of firm was Shri K. G. Goyal who were holds senior position at various levels of Institute during his professional career.

**For Sangam (India) Limited**

**(Arjun Agal)**  
**Company Secretary &**  
**Compliance Officer**  
**ICSI Mem. No.: 74400**