Date: 07th September, 2026

To,
The General Manager
Listing Department
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400001

BSE Code: 511563

Sub: Notice of 42nd Annual General Meeting (AGM) and Annual Report for FY 2025-2026

Dear Sir/Madam,

Pursuant to the Regulation 34 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclosed herewith the following documents relating to the 42nd Annual General Meeting of the Company scheduled to be held on Wednesday, 30th September, 2026 at 09:00 A.M. at 3rd Floor, Rajarshee Shahu Maharaj Hall, above Disha hospital, Opp Vikas College, Kannamwar Nagar 2, Vikhroli East.

1. Notice of the 42nd Annual General Meeting and
2. 42nd Annual Report 2025-2026

The aforesaid documents are also available on the website of the Company i.e.
https://stratmontind.com/annual_reports.php

This is for your information and record.

Thanking You.

Yours Faithfully,
For Stratmont Industries Limited

VATSAL AGARWAAL
Digitally signed by VATSAL AGARWAAL
Date: 2026.09.08 01:24:49 +05'30'

Vatsal Agarwaal
Director
DIN: 07252960

STRATMONT INDUSTRIES LIMITED

(L24319MH1984PLC339397)

42^{ND} ANNUAL REPORT

FY 2025-26

CORPORATE INFORMATION

Board of Directors

Mr. Sudhanshu Kumar Binod Kumar Mishra	Managing Director
Mr. Vatsal Agarwaal	Executive Director
Ms. Saumya Varma	Independent Non – Executive Director
Mr. Ashok Kumar Tyagi	Independent Non – Executive Director
Mr. Abhilash Bhaurao Borkar	Independent Non – Executive Director

Corporate Details

CIN: L24319MH1984PLC339397
Email: stratmontindustriesltd@gmail.com
Website: www.stratmontind.com
Contact: 022-44505596

Equity Share listed

BSE Limited
Scrip Code – 530495
Symbol – STRATMONT
ISIN: INE473C01025

Chief Financial Officer

Ms. Ganesh Yadav
(Resigned w.e.f 25th June, 2026)

Company Secretary and Compliance Officer

Mr. Prasanta Kumar Prahalad Prasad Mohanty

Registered Office and Corporate Office

303, Tower A, Peninsula Business Park,
GK Marg, Delisle Road, Lower Parel,
Mumbai, Maharashtra – 400013.

Registrar and Share Transfer Agent

Purva Sharegistry (India) Pvt. Ltd.
Unit No. 9, Shiv Shakti Ind. Estate. J.R. Boricha Marg Opp. Kasturba Hospital Lane Lower Parel (E) Mumbai- 400 011.

Secretarial Auditors

M/s. Shravan A Gupta
A-102, 1st Floor, Suryakiran CHS, Near HDFC Bank, Borivali West - 400092

Statutory Auditors

M/s Bhatter & Associates, Chartered Accountants
302, 3rd Floor, Kapadia Chamber, 599, JSS Road, Chira Bazar, Marine Lines, Mumbai-400002

Banker

Union Bank of India

NOTICE

42ND ANNUAL GENERAL MEETING

NOTICE is hereby given that the **42nd (Forty Second)** Annual General Meeting of **STRATMONT INDUSTRIES LIMITED (L24319MH1984PLC339397)** will be held on Wednesday, 30th day of September, 2026 at 09:00 A.M. at 3rd Floor, Rajarshee Shahu Maharaj Hall, above Disha hospital, Opp Vikas College, Kannamwar Nagar 2, Vikhroli East, to transact the following business:

ORDINARY BUSINESS:

1. **To consider and adopt the Audited Financial Statement of the Company for the financial year ended March 31, 2026 and the reports of the Board of Directors and Auditors thereon.**

2. **To appoint Mr. Sudhanshu Kumar Binod Kumar Mishra (DIN: 10686675), who retires by rotation and being eligible, offers himself for re-appointment** and in this regard, to consider and if thought fit, pass the following Resolution as an **Ordinary Resolution.**

3. **Re-appointment of the Statutory Auditors of the Company, t**o consider and if thought fit, to pass the following resolution as an **Ordinary Resolution:**

   "**RESOLVED THAT** pursuant to the provisions of Sections 139, 142 and other applicable provisions, if any, of the Companies Act, 2013, (''Act'') and the Companies (Audit and Auditors) Rules, 2014, ("Rules") (including any statutory amendment(s), modification(s) or re-enactment(s) thereof for the time being in force) and as recommended by the Audit Committee and subsequently by the Board of Directors of the Company, M/s. Bhatter & Associates, Chartered Accountants (Firm Registration No.: 131411W) be and are hereby re-appointed as the Statutory Auditors of the Company for term of 5 (Five) consecutive years, to hold office from the conclusion of this Annual General Meeting ("AGM") i.e 42nd till the conclusion of the 47th AGM to be held in the year 2031, at such remuneration plus taxes, as applicable and reimbursement of out of pocket expenses, if any, as may be mutually agreed between the Board of Directors of the Company and the Statutory.

   RESOLVED FURTHER THAT any one Director of the Company or Key Managerial Personnel of the Company be and is hereby severally authorised to do all acts and deeds and take all such steps as may be necessary, proper or expedient to give effect to this resolution."

SPECIAL BUSINESS:

4. **To appoint Mr. Abhilash Bhaurao Borkar (DIN: 10797617) as an Independent Director of the company** and in this regard, to consider and if thought fit, to pass the following resolution as a **Special Resolution:**

"**RESOLVED THAT** pursuant to the provisions of Sections 149, 152 and 161 read with Schedule IV and other applicable provisions of the Companies Act, 2013 ('Act'), if any and the Companies (Appointment and Qualification of Directors) Rules, 2014 and Regulations 16, 25 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI LODR Regulations') (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) and the enabling provisions of Articles of Association of the Company, Mr. Abhilash Bhaurao Borkar (DIN: 10797617), who was appointed as an Additional Director (in the category of Non-Executive Independent Director) by the Board of Directors with effect from February 20, 2026 and who holds office upto the date of this Annual General Meeting and in respect of whom the Company has received a notice in writing from a Member proposing his candidature for the office of Director and who has submitted a declaration that he meets the criteria of independence as provided under the Act and SEBI LODR Regulations, be and is hereby appointed as an Independent Director of the Company, not liable to retire by rotation, to hold office for a term of upto 5 (Five) consecutive years with effect from February 20, 2026.

RESOLVED FURTHER THAT the Board of Directors of the Company, be and is hereby authorized to do all such acts, deeds, things and to sign all such documents and writings as may be necessary to give effect to this resolution and for matters connected therewith or incidental thereto."

5. **Appointment of Mr. Ashok Kumar Tyagi (DIN: 08473107) as an independent director for a second term** and in this regard, to consider and if thought fit, to pass, with or without modification(s), the following resolution as a **Special Resolution**:

   "**RESOLVED THAT** pursuant to the provisions of Sections 149, 150, 152, 161 and other applicable provisions, if any, of the Companies Act, 2013 ("Act"), read with Schedule IV to the Act and the Companies (Appointment and Qualification of Directors) Rules, 2014, and Regulation 17 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), as amended from time to time, and the Articles of Association of the Company, and based on the recommendation of the Nomination and Remuneration Committee and the approval of the Board of Directors of the Company, the consent of the Members be and is hereby accorded to the appointment of Mr. Ashok Kumar Tyagi (DIN: 08473107), who has been appointed by the Board of Directors as an Additional Director in the category of Non-Executive Independent Director with effect from 05th September, 2026, and who has submitted the requisite declarations and confirmations and meets the criteria of independence prescribed under Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI Listing Regulations, as an Independent Director of the Company for a second term of five consecutive years commencing from 05th September, 2026 up to 05th September, 2031 (both days inclusive), and that he shall not be liable to retire by rotation.

   RESOLVED FURTHER THAT the Board of Directors of the Company or the Company Secretary be and are hereby authorised to do all such acts, deeds, matters and things and execute all such documents, forms and writings as may be necessary, proper, expedient or desirable to give effect to this resolution.

6. **Approval for enhancement of limit for the loan, guarantee and investment by the company under section 186 of the Companies Act, 2013.**

To consider and, if thought fit, to pass, the following resolution as a Special Resolution:

"**RESOLVED THAT** pursuant to the provisions of Section 186 of the Companies Act, 2013, read with The Companies (Meetings of Board and its Powers) Rules, 2014 as amended from time to time and other applicable provisions of the Companies Act, 2013 (including any amendment thereto or re-enactment thereof for the time being in force), if any, consent of the shareholders of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as 'Board' which term shall be deemed to include the Audit Committee and/or any duly constituted/ to be constituted Committee by Board thereof to exercise its powers including powers conferred under this resolution) to (a) give any loan to any person(s) or other body corporate(s); (b) give any guarantee or provide security in connection with a loan to any person(s) or other body corporate(s); and (c) to invest/acquire securities or interest of any partnership, limited liability partnership, unincorporated association, trust, body corporate, company by way of subscription, purchase or otherwise, in one or more tranches, from time to time as the Board of Directors may deem fit, in excess of the limits prescribed under Section 186 of the Companies Act, 2013, up to an aggregate amount not exceeding Rs. 200 Crores (Rupees Two Hundred Crores only), notwithstanding that such investments, loans, guarantees and securities together with the Company's existing investments, loans, guarantees or securities may exceed sixty percent of its paid-up share capital, free reserves and securities premium account or one hundred percent of its free reserves and securities premium account, whichever is more.

RESOLVED FURTHER THAT Board of Directors of the Company and/or the Directors of the Company as authorized by the Board be and are hereby severally authorised to negotiate and finalise the terms and conditions of such investments, to sign or execute the necessary agreements, documents as the case may be, obtain necessary permission, approvals statutory, contractual or otherwise, if any, as the case may be, to settle all matters arising out of and incidental thereto and to do all such acts, deeds and things as may be necessary, incidental and/or consequential to give effect to the above resolution."

7. **Approval for increase the borrowing limit under section 180(1)(c) of the companies act, 2013.**

To consider and, if thought fit, to pass, the following resolution as a Special Resolution:

"**RESOLVED THAT** in supersession of all the earlier resolutions passed in this regard and pursuant to section 180(1) (c) and other applicable provisions, if any, of the Companies Act, 2013, and the Rules made there under (including any statutory modification(s) or re-enactment thereof for the time being in force) and the Article of Association of the Company, consent of the shareholders be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as the "Board" which term shall be deemed to include any Committee or delegated authority thereof), to borrow money in any form including but not limited to by way of loans, financial facility, through the issuance of debentures/ bonds, commercial paper or such other form on such terms and conditions as the Board may deem fit from time to time provided that the total amount upto which monies may be borrowed together with the money already borrowed by the Company (apart from the temporary loans obtained from the Company's Bankers in the ordinary course of business) shall not exceed the higher of (i) sum of Rs. 200 Crores (Rupees Two Hundred Crores only) or (ii) aggregate of the paid-up share capital of the Company, its free reserves and securities premium account.

RESOLVED FURTHER THAT Board of Directors of the Company and/or the directors or any other official of the Company as authorized by the Board be and are hereby severally authorised to negotiate, finalise, sign and execute the necessary agreements, documents as the case may be, obtain necessary permission, approvals as the case may be, and to do all such acts, deeds and things as may be necessary, incidental and/or consequential to give effect to the above resolution."

8. Appointment of Secretarial Auditor M/s. Shravan A. Gupta & Associates, Practicing Company Secretaries, For Term of Five (5) Financial Years:

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

"**RESOLVED THAT** pursuant to the provisions of Section 204 and other applicable provisions, if any, of the Companies Act, 2013 ("Act"), read with Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 (including any statutory modification or re-enactment thereof for the time being in force) and Regulation 24A of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") and such other applicable provisions if any, and on the recommendation of Audit Committee and Board of Directors of the company, CS Shravan A. Gupta, Practicing Company Secretary (Membership No. ACS: 27484 & COP: 9990) from M/s Shravan A. Gupta & Associates, Practicing Company Secretaries, a peer reviewed firm, being eligible, be and is hereby appointed as Secretarial Auditor of the Company for a term of Five (5) consecutive financial years commencing from the conclusion of the ensuing 42nd Annual General Meeting till the conclusion of 47th Annual General Meeting to be held in the year 2031 (i.e. to conduct the Secretarial Audit for 5 financial year from 2026-27 to 2030-31), on such remuneration as recommended by the Audit Committee and as may be mutually agreed between the Board of Directors of the Company and Secretarial Auditors from time to time;

RESOLVED FURTHER THAT the Board of Directors be and is hereby authorized to take all such steps as may be necessary, proper and expedient to give effect to this Resolution."

Registered Office:
303 Tower A Peninsula Business Park, GK Marg, Delisle Road, Lower Parel, Mumbai – 400013.

Date: 05th September, 2026
Place: Mumbai

For and on behalf of
Stratmont Industries Limited

Sd/-
Sudhanshu Kumar Binod Kumar Mishra
Managing Director
DIN: 10686675

NOTES:

1. The Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 ("Act") and/or Regulation 36(3) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), setting out the material facts concerning the special businesses to be transacted at the 42nd Annual General Meeting ("AGM" or "Meeting") is annexed hereto.

2. Additional information, pursuant to Regulations 26(4) and 36(3) of the SEBI Listing Regulations and the Secretarial Standard on General Meetings ("SS-2") issued by the Institute of Company Secretaries of India, in respect of Directors retiring by rotation and seeking appointment/re-appointment at this AGM as Ordinary Business and appointment/re-appointment of Independent Directors and other Directors, wherever applicable, as Special Business, is furnished under the relevant Explanatory Statement annexed to this Notice.

3. A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE INSTEAD OF HIMSELF/HERSELF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY. The instrument appointing a proxy, in order to be effective, must be duly completed and deposited at the Registered Office of the Company not less than 48 hours before the commencement of the Meeting.

4. A person can act as a proxy on behalf of Members not exceeding 50 (fifty) and holding in the aggregate not more than 10% (ten percent) of the total share capital of the Company carrying voting rights. A Member holding more than 10% (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 Member.

5. The 42nd Annual General Meeting of the Company will be held through physical mode at the venue specified in the Notice of AGM. Members are requested to attend the Meeting at the venue and are advised to reach the venue sufficiently in advance to complete the necessary registration and security formalities.

6. Members/proxies attending the AGM in person are requested to bring their duly completed and signed Attendance Slip along with a valid identity proof for registration at the venue. Members who hold shares in dematerialised form are requested to bring their Client ID and DP ID details for verification.

7. Corporate Members intending to send their authorised representatives to attend the Meeting are requested to send a certified true copy of the Board Resolution authorising their representative to attend and vote on their behalf at the Meeting, to the Company Secretary of the Company by email through its registered email address at stratmontindustriesltd@gmail.com, or deposit the same at the Registered Office of the Company before the commencement of the Meeting.

8. The Notice of AGM is being sent to those Members/Beneficial Owners whose names appear in the Register of Members/List of Beneficial Owners received from the Depositories as on **Friday, 28th August, 2026**.

9. The copy of the Annual Report for the Financial Year 2025-26, Notice of the 42nd Annual General Meeting and details/instructions relating to e-Voting are being sent to the Members through electronic mode to those Members whose email addresses are registered with the Company/Depository Participant(s) ("DPs")/Registrar and Transfer Agent ("RTA"). Members are requested to update their email addresses with the Company/DP/RTA, as applicable, to facilitate receipt of future communications electronically.

10. Members whose email addresses are registered with the Company and who wish to receive a physical copy of the Annual Report may send their request to the Company at its Registered Office or through email at stratmontindustriesltd@gmail.com.

11. All documents referred to in this Notice, the Annual Report and the Register of Directors and Key Managerial Personnel and their shareholding, as required under the Act and applicable regulations, shall be available for inspection by the Members at the Registered Office of the Company during business hours on all working days up to and including the date of the AGM. The relevant documents shall also be available for inspection at the AGM venue during the Meeting.The Register of Members and Share Transfer Books of the Company shall remain closed from **Thursday, 24th September, 2026** to **Wednesday, 30th September, 2026**, both days inclusive.

12. CS Shravan A. Gupta, Practicing Company Secretary (Membership No. ACS: 27484 & COP: 9990) from M/s Shravan A. Gupta & Associates, has been appointed as the Scrutinizer to scrutinize the remote e-Voting process and the voting process conducted at the AGM in a fair and transparent manner.

13. The Scrutinizer shall, after the conclusion of the AGM, scrutinize the votes cast through remote e-Voting and the votes cast at the AGM and shall submit his report to the Chairman or a person authorised by him. The Scrutinizer shall maintain the requisite records and documents relating to the voting process in accordance with the applicable provisions of the Act and rules made thereunder.

14. The Results of the voting shall be declared by the Chairman or a person authorised by him after the conclusion of the AGM. The Results declared along with the Scrutinizer's Report shall be placed on the Company's website at www.stratmontind.com and on the website of Purva within the prescribed period and shall also be communicated to the Stock Exchange(s), in accordance with the applicable provisions of the Act and the SEBI Listing Regulations.

15. The Securities and Exchange Board of India ("SEBI") has mandated the submission of Permanent Account Number ("PAN") by every participant in the securities market. Members holding shares in electronic form are therefore requested to submit their PAN details to their respective Depository Participant(s) with whom they maintain their demat accounts. Members holding shares in physical form may submit their PAN details to the Company/RTA.

16. Members holding shares in the same name(s) and in the same order of names under different folios are requested to send their share certificates/details to the Company/RTA for consolidation of such shareholdings into a single folio, wherever applicable.

17. In case of joint holders attending the Meeting, the joint holder who is higher in the order of names will be entitled to vote at the Meeting.

18. Members who have not yet registered their email addresses are requested to register the same with their Depository Participants ("DPs") in case the shares are held in electronic form and with the Company's RTA in case the shares are held in physical form. Members holding shares in identical names and in the same order of names in more than one folio are requested to write to the Company/RTA to consolidate their holdings into one folio.

19. The Notice of the 42nd Annual General Meeting and the Annual Report of the Company for the Financial Year 2025-26 are also available on the Company's website at www.stratmontind.com.

20. Since the AGM is being conducted through physical mode, the Attendance Slip and Route Map to the venue are annexed to this Notice. Members/proxies attending the Meeting are requested to bring the duly completed Attendance Slip for registration at the venue. The Proxy Form is also annexed to this Notice.

21. In compliance with the provisions of Section 108 of the Act read with the rules made thereunder and Regulation 44 of the SEBI Listing Regulations, the Company is pleased to provide its Members with the facility to cast their votes electronically through remote e-Voting in respect of all resolutions proposed to be transacted at the AGM.

22. A person whose name is recorded in the Register of Members or in the Register of Beneficial Owners maintained by the Depositories as on the **cut-off date, i.e., Wednesday, 23rd September, 2026**, shall be entitled to avail the facility of remote e-Voting as well as voting at the AGM.

23. Purva shall be facilitating the remote e-Voting facility to enable the Members to cast their votes electronically. The remote e-Voting period shall commence on **Sunday, 27th September, 2026 at 9:00 A.M.** and shall end on **Tuesday, 29th September, 2026 at 5:00 P.M.** During this period, Members holding shares either in physical or dematerialised form, as on the cut-off date, may cast their votes electronically. The remote e-Voting facility shall be disabled by Purva immediately upon expiry of the aforesaid period.

24. Members who have already cast their votes by remote e-Voting may attend the AGM but shall not be entitled to cast their vote again at the Meeting. Members who have not cast their vote through remote e-Voting may cast their vote at the AGM through the voting facility provided by the Company.

25. The Company shall provide the facility for voting at the AGM to those Members who are present at the Meeting and have not already cast their votes through remote e-Voting. The voting at the AGM shall be conducted in accordance with the applicable provisions of the Act, Rules made thereunder and the SEBI Listing Regulations.

26. Members holding shares in dematerialised form are requested to intimate changes, if any, pertaining to their name, postal address, email address, telephone/mobile numbers, Permanent Account Number ("PAN"), mandates, nominations, power of attorney, bank details and other relevant particulars to their respective Depository Participant(s).

27. Members holding shares in physical form are requested to intimate changes, if any, pertaining to their postal address, email address, telephone/mobile numbers, PAN, bank details, nominations and other relevant particulars to the Company's RTA/Company.

28. Members/proxies are requested to cooperate with the Company and venue authorities in completing the security and registration formalities before entering the Meeting Hall. Members are also requested to carry the Notice of AGM and the Attendance Slip to the Meeting.

29. Members are requested to avoid carrying or using mobile phones, cameras or other electronic recording devices inside the Meeting Hall, except as may be permitted by the Company.

30. The AGM shall be conducted in accordance with the provisions of the Companies Act, 2013, the rules made thereunder, the SEBI Listing Regulations, Secretarial Standards and other applicable laws and regulations, as amended from time to time.

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

The following Explanatory Statement sets out all material facts relating to the Special Business mentioned in Item Nos. 4, 5, 6, 7and 8 of the accompanying Notice of the 42nd Annual General Meeting of the Company.

ITEM NO. 4 – TO APPOINT MR. ABHILASH BHAURAO BORKAR (DIN: 10797617) AS AN INDEPENDENT DIRECTOR OF THE COMPANY

The Board of Directors of the Company, based on the recommendation of the Nomination and Remuneration Committee, at its meeting held on February 20, 2026, approved the appointment of Mr. Abhilash Bhaurao Borkar (DIN: 10797617) as an Additional Director in the category of Non-Executive Independent Director of the Company with effect from February 20, 2026, subject to the approval of the Members of the Company.

In terms of Section 161 of the Companies Act, 2013, Mr. Abhilash Bhaurao Borkar holds office as an Additional Director up to the date of this Annual General Meeting. The Company has received a notice in writing from a Member under Section 160 of the Companies Act, 2013 proposing his candidature for appointment as a Director of the Company.

The Company has received from Mr. Abhilash Bhaurao Borkar his consent to act as a Director in Form DIR-2, declaration that he is not disqualified from being appointed as a Director under Section 164 of the Act, and such other declarations and confirmations as are required under the applicable provisions of the Act and the SEBI Listing Regulations.

Mr. Abhilash Bhaurao Borkar has also furnished a declaration confirming that he meets the criteria of independence as prescribed under Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI Listing Regulations. He has further confirmed that he is not aware of any circumstance or situation which exists or may be reasonably anticipated to exist that could impair or impact his ability to discharge his duties with an objective and independent judgement.

Mr. Abhilash Bhaurao Borkar has confirmed that he is not debarred from holding the office of Director by virtue of any order passed by the Securities and Exchange Board of India or any other statutory authority. He has also confirmed that he is not disqualified from being appointed as a director under the provisions of the Companies Act, 2013.

The proposed appointment of Mr. Abhilash Bhaurao Borkar as an Independent Director is for a term of up to five consecutive years commencing from February 20, 2026, and he shall not be liable to retire by rotation.
The Company has also received the requisite declarations and confirmations from Mr. Abhilash Bhaurao Borkar regarding compliance with the applicable provisions relating to Independent Directors, including confirmation regarding his inclusion in the databank of Independent Directors, wherever applicable.

The Board is of the view that the appointment of Mr. Abhilash Bhaurao Borkar as an Independent Director would be in the best interests of the Company and its Members. Accordingly, the Board recommends the Special Resolution set out at Item No. 4 of the accompanying Notice for approval by the Members.

Except Mr. Abhilash Bhaurao Borkar, being the appointee, none of the Directors, Key Managerial Personnel of the Company or their respective relatives is concerned or interested, financially or otherwise, in the resolution set out at Item No. 4.

The brief profile and other requisite particulars of Mr. Rohit Mishra, as required under the Act, SS-2 and Regulation 36(3) of the SEBI LODR Regulations, are provided below:

Particulars	Details
Name of Director	Mr. Abhilash Bhaurao Borkar
DIN	10797617
Age	44 Years
Date of Birth	26 July 1982
Date of first appointment on the Board	September 26, 2026
Qualifications	MBA in HR & Finance (2013), MCA (2007), and B.Sc. (2003)
Brief Resume / Experience	Seasoned banking professional with 13+ years of managerial experience in branch operations, credit assessment, and loan administration across retail, home, and agriculture sectors. Proven expertise in credit appraisal, documentation, compliance, and post-sanction monitoring, with strong relationship management and international trade exposure.
Expertise in specific functional areas	Funds Management, Accounts & Financial Management, Banking Operations, Financial Planning & Analysis, Institutional Finance, Budgeting & Financial Control, Regulatory & Statutory Compliance, Risk Management, Financial Administration, Corporate Governance, Strategic Financial Decision-Making, Team & Stakeholder Management
Terms and conditions of appointment	Appointment as Non-Executive Independent Director for a term of up to five consecutive years with effect from September 05, 2026; not liable to retire by rotation.
Remuneration proposed to be paid	As mutually agreed,
Remuneration last drawn	Not applicable, being newly appointed
Shareholding in the Company	Nil
Relationship with other Directors, Manager and KMP	None
Number of Board Meetings attended during the financial year	2 (Two)
Membership/Chairmanship of Committees of other Boards	NA
Listed entities in which he holds directorship	NA
Listed entities from which he has	NA

Particulars	Details
resigned during the preceding three years	
Nature of expertise in specific functional areas	Mr. Abhilash Bhaurao Borkar possesses extensive expertise in banking and financial services, Funds Management, Accounts and Financial Management, Financial Planning and Analysis, Institutional Finance, Budgeting and Financial Control, Regulatory and Statutory Compliance, Risk Management, Financial Administration, Corporate Governance and strategic financial decision-making.

ITEM NO. 5 – APPOINTMENT OF MR. ASHOK KUMAR TYAGI (DIN: 08473107) AS AN INDEPENDENT DIRECTOR FOR A SECOND TERM

Mr. Ashok Kumar Tyagi (DIN: 08473107) was appointed as an Independent Director of the Company for a first term of five consecutive years commencing. His first term as an Independent Director was completed and expired.

Considering the valuable contribution made by Mr. Ashok Kumar Tyagi during his earlier tenure, his experience, knowledge, expertise and professional capabilities, the Nomination and Remuneration Committee ("NRC") of the Company considered his candidature for further association with the Company and recommended his appointment as an Independent Director for a second term.

Based on the recommendation of the NRC, the Board of Directors of the Company, at its meeting held on 05 September 2026, approved the appointment of Mr. Ashok Kumar Tyagi as an Additional Director in the category of Non-Executive Independent Director, with effect from 05 September 2026, subject to approval of the Members of the Company.

The Board has proposed the appointment of Mr. Ashok Kumar Tyagi as an Independent Director of the Company for a second term of five consecutive years commencing from 05 September 2026 up to 04th September 2031 (both days inclusive), subject to approval of the Members by way of Special Resolution. He shall not be liable to retire by rotation.

The proposed appointment is being made prospectively and does not seek to extend or otherwise regularise the tenure of Mr. Ashok Kumar Tyagi for the period subsequent to the expiry of his first term.

The Company has received from Mr. Ashok Kumar Tyagi his consent to act as a Director in Form DIR-2, declaration that he is not disqualified from being appointed as a Director under Section 164 of the Companies Act, 2013 ("Act"), and such other declarations, confirmations and disclosures as are required under the applicable provisions of the Act and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations").

Mr. Ashok Kumar Tyagi has also furnished a declaration confirming that he meets the criteria of independence as prescribed under Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI Listing Regulations.

The Company has also received confirmation from Mr. Ashok Kumar Tyagi that he is not debarred from holding the office of Director by virtue of any order passed by the Securities and Exchange Board of India or any other statutory authority.

The Board has, based on the recommendation of the NRC and after considering his qualifications, experience, expertise, performance during his earlier tenure and the skills and capabilities required by the Board, formed an opinion that the appointment of Mr. Ashok Kumar Tyagi as an Independent Director for a second term would be in the best interests of the Company.

The Board recommends the Special Resolution set out at Item No. 5 of the accompanying Notice for approval by the Members.

Except Mr. Ashok Kumar Tyagi, being the proposed appointee, and his relatives, to the extent of their shareholding interest, if any, in the Company, none of the other Directors, Key Managerial Personnel of the Company or their respective relatives is concerned or interested, financially or otherwise, in the resolution set out at Item No. 5.

The brief profile and other requisite particulars of Mr. Gaurang Karmakar, as required under the Act, SS-2 and Regulation 36(3) of the SEBI LODR Regulations, are provided below:

Particulars	Details
Name of Director	Mr. Ashok Kumar Tyagi
DIN	08473107
Date of Birth	08th January, 1986
Date of first appointment on the Board	18 June 2020
Qualifications	Undergraduate degree from Maulana Azad National Institute of Technology
Brief Resume / Experience	Mr. Ashok Kumar Tyagi is an experienced professional with extensive knowledge and expertise in business management, corporate affairs, corporate governance and strategic decision-making. He brings valuable professional experience and an independent perspective to the deliberations of the Board.
Expertise in specific functional areas	Business Management, Corporate Affairs, Corporate Governance and Strategic Decision-Making.
Terms and conditions of appointment	Appointment as Non-Executive Independent Director for a term of up to five consecutive years with effect from September 05, 2026; not liable to retire by rotation
Remuneration proposed to be paid	As mutually agreed,
Shareholding in the Company	Nil
Relationship with other Directors, Manager and KMP	None
Number of Board Meetings attended during the financial year	NIL

Particulars	Details
Membership/Chairmanship of Committees of other Boards	NIL
Listed entities in which he holds directorship	NIL
Listed entities from which he has resigned during the preceding three years	NIL

ITEM NO. 6 – APPROVAL FOR ENHANCEMENT OF LIMIT FOR THE LOAN, GUARANTEE AND INVESTMENT BY THE COMPANY UNDER SECTION 186 OF THE COMPANIES ACT, 2013.

In order to make optimum use of funds available with the Company and also to achieve long term strategic and business objectives including organic or inorganic growth, the Board of Directors of the Company proposes to make use of the same by acquiring/making investment in other bodies corporate or granting loans, giving guarantee or providing security to other persons or other body corporate as and when required.

The shareholders may note that pursuant to Section 186 of the Companies Act, 2013 ("Act"), the Company can give loan or give any guarantee or provide security in connection with a loan to any other body corporate or person and acquire securities of any other body corporate, in excess of 60% of its paid up share capital, free reserves and securities premium account or 100% of its free reserves and securities premium account, whichever is more, with approval of shareholders by special resolution passed at the general meeting.

In view of the aforesaid, it is proposed to take approval under Section 186 of the Act by way of special resolution, to an amount which is Rs. 200 Crores over and above the limits available to the Company under Section 186 and other applicable provisions of the Act.

None of the Directors or Key Managerial Personnel or their relatives (to the extent of their shareholding in the Company, if any) are in any way concerned with or interested, financially or otherwise in the resolution at Item no. 6 of the accompanying notice.

The Board of Directors recommends the Special Resolution set out at Item No. 6 of the Notice for approval by the members.

ITEM NO. 7 – APPROVAL FOR INCREASE THE BORROWING LIMIT UNDER SECTION 180(1)(C) OF THE COMPANIES ACT, 2013.

Keeping in view the Company's existing and future financial requirements to support its business operations, the Company needs additional funds. For this purpose, the Company may raise finance via debentures/bonds/commercial papers or such other form or by way of loan and other facilities from various Banks and/or Financial Institutions and/or any other lending institutions and/or Bodies Corporate and/or such other persons/ individuals, as may be considered fit.

As per the provisions of Section 180(1)(c) of the Act and its rules thereunder, the Board of Directors of a Company shall not, except with the consent of shareholders by special resolution borrow money together with the money already borrowed, if any (apart from temporary loans obtained from the Company's bankers in the ordinary course of business), exceeding the aggregate of the paid-up capital, its free reserves and securities premium account. In order to provide sufficient limit for borrowings, it is proposed to increase the borrowing limits to the higher of (i) sum of Rs. 200 Crores (Rupees Two Hundred Crores only) or (ii) aggregate of the paid-up share capital of the Company, its free reserves and securities premium account.

The proposed enhancement in borrowing limits will enable the Company to meet its funding requirements for business operations, capital expenditure, expansion activities, investments, working capital needs, and other general corporate purposes.

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 proposed resolution, except to the extent of their shareholding, if any, in the Company.

The Board of Directors recommends the Special Resolution set out at Item No. 7 of the Notice for approval by the members.

ITEM NO. 8 – APPOINTMENT OF SECRETARIAL AUDITOR FOR A TERM OF FIVE CONSECUTIVE FINANCIAL YEARS

Pursuant to Section 204 and other applicable provisions of the Companies Act, 2013 ("Act"), read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, and Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"), every listed entity is required to appoint a Secretarial Auditor in accordance with the applicable provisions.

The Audit Committee of the Company after considering the eligibility, experience, expertise, peer review status and other relevant factors, recommended the appointment of M/s. Shravan A. Gupta & Associates, Practicing Company Secretaries, as the Secretarial Auditor of the Company.

Based on the recommendation of the Audit Committee, the Board of Directors, at its meeting held on 13th August, 2026, approved and recommended to the Members the appointment of CS Shravan A. Gupta, Practicing Company Secretary (Membership No. ACS: 27484; Certificate of Practice No. 9990), proprietor/representative of M/s. Shravan A. Gupta & Associates, Practicing Company Secretaries, a Peer Reviewed Firm, as the Secretarial Auditor of the Company for a term of five consecutive financial years commencing from the financial year 2026-27 and ending with the financial year 2030-31.

Accordingly, approval of the Members is sought for the appointment of M/s. Shravan A. Gupta & Associates as Secretarial Auditor of the Company for five consecutive financial years from FY 2026-27 to FY 2030-31, commencing from the conclusion of the ensuing 42nd Annual General Meeting until the conclusion of the 47th Annual General Meeting to be held in the year 2031.

M/s. Shravan A. Gupta & Associates has confirmed its eligibility and consent to act as the Secretarial Auditor of the Company and has confirmed that its appointment, if made, will be in accordance with the applicable provisions of the Act, the Rules made thereunder and the SEBI LODR Regulations. The firm has also confirmed that it holds a valid Peer Review Certificate and is eligible to be appointed as Secretarial Auditor of the Company.

The proposed remuneration of the Secretarial Auditor shall be as recommended by the Audit Committee and approved by the Board of Directors, and as may be mutually agreed between the Board of Directors of the Company and the Secretarial Auditor from time to time, subject to applicable laws and regulations.

The proposed appointment is in accordance with the applicable provisions governing appointment of Secretarial Auditors of listed entities and is intended to ensure continuity and quality in the conduct of the Secretarial Audit of the Company.

Details of the proposed Secretarial Auditor

Particulars	Details
Name of Secretarial Auditor / Firm	M/s. Shravan A. Gupta & Associates
Name of Proprietor	CS Shravan A. Gupta
Membership No.	ACS: 27484
Certificate of Practice No.	9990
Peer Review Status	Peer Reviewed Firm
Proposed term	Five consecutive financial years
Period	FY 2026-27 to FY 2030-31
Date of commencement	From conclusion of 42nd AGM
Date of conclusion	Conclusion of 47th AGM to be held in 2031
Proposed remuneration	As may be mutually agreed
Basis of remuneration	As mutually agreed
Eligibility	Eligible under applicable provisions of Companies Act, 2013 and SEBI LODR Regulations

The Board considers the appointment of M/s. Shravan A. Gupta & Associates as Secretarial Auditor to be in the best interests of the Company and recommends the Ordinary Resolution set out at Item No. 8 of the accompanying Notice for approval by the Members.

None of the Directors, Key Managerial Personnel of the Company or their respective relatives is concerned or interested, financially or otherwise, in the proposed resolution.

The relevant documents relating to the proposed appointment, including the consent and eligibility confirmation of the Secretarial Auditor, will be available for inspection by the Members in physical or electronic form during the prescribed business hours and shall also be available at the venue of the Meeting, in accordance with applicable provisions.

GENERAL DISCLOSURE

The Directors and Key Managerial Personnel of the Company and their relatives may be deemed to be concerned or interested in the respective resolutions only to the extent of their respective office, directorship or shareholding, if any, in the Company.

Except as specifically stated in the respective items above, none of the Directors, Key Managerial Personnel of the Company or their respective relatives is concerned or interested, financially or otherwise, in the resolutions set out at Item Nos. 4, 5, 6, 7 and 8 of the accompanying Notice.

PURVA E-VOTING SYSTEM - FOR REMOTE E-VOTING

THE INTRUCTIONS OF SHAREHOLDERS FOR REMOTE E-VOTING:

Step 1 : Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

Step 2 : Access through PURVA e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

(i) The voting period begins on <Date and Time> and ends on <Date and Time>. During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) of <Record Date> may cast their vote electronically. The e-voting module shall be disabled by PURVA 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.

Step 1 : Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

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 **for Individual shareholders holding securities in Demat mode CDSL/NSDL** is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with **CDSL Depository**	1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login to Easi / Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at cdsl website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders holding securities in demat mode with **NSDL Depository**	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.

	4) Shareholders/Members can also download NSDL Mobile App "**NSDL Speede**" facility by scanning the QR code mentioned below for seamless voting experience. NSDL Mobile App is available on App Store Google Play 5) For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on **company name or e-Voting service provider name** and you will be re-directed to **e-Voting service provider website** for casting your vote during the remote e-Voting period or joining virtual 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 22 55 33
Individual Shareholders holding securities in Demat mode with **NSDL**	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at : 022 - 4886 7000 and 022 - 2499 7000

Step 2 : Access through PURVA e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

(i) Login method for e-Voting and joining virtual meeting for **shareholders other than individual shareholders holding in Demat form & physical shareholders.**

1) The shareholders should log on to the e-voting website https://evoting.purvashare.com.

2) Click on "Shareholder/Member" 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 EVENT Number followed by Folio Number registered with the company. For example if folio number is 001*** and EVENT is 8 then user ID is 8001***

4) If you are holding shares in demat form and had logged on to www.evotingindia.com or www.evoting.nsdl.com and voted on an earlier e-voting of any company, then your existing password is to be used.

5) If you are a first-time user follow the steps given below:

	For Shareholders holding shares in Demat Form other than individual and Physical Form
PAN	Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders). ● 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 as mentioned in instruction (v).

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

(ii) Shareholders holding shares in physical form will then directly reach the Company selection screen.

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

(iv) Click on the EVENT NO. for the relevant <Company Name> on which you choose to vote.

(v) On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO/ABSTAIN" for voting. Select the option YES or NO or ABSTAIN as desired. The option YES implies that you assent to the Resolution, option NO implies that you dissent to the Resolution and option ABSTAIN implies that you are not voting either for or against the Resolution.

(vi) Click on the "NOTICE FILE LINK" if you wish to view the Notice.

(vii) 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.

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

(ix) **Facility for Non – Individual Shareholders and Custodians – Remote Voting**

- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to https://evoting.purvashare.com and register themselves in the "Custodians / Mutual Fund" module.
- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to evoting@purvashare.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.
- 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; stratmontindustriesltd@gmail.com, if they have voted from individual tab & not uploaded same in the Purva 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 Purva e-Voting System, you can write an email to evoting@purvashare.com or contact at 022-49614132 and 022-35220056.
All grievances connected with the facility for voting by electronic means may be addressed to Ms. Deepali Dhuri, Compliance Officer, Purva Sharegistry (India) Private Limited, Unit No. 9, Shiv Shakti Industrial Estate, J. R. Boricha Marg, Lower Parel (East), Mumbai - 400011 or send an email to evoting@purvashare.com or contact at 022- 022-49614132 and 022-35220056.

DIRECTORS' REPORT

To
The Members,
Stratmont Industries Limited

Your directors are pleased to present the 42nd (Forty Second) Annual Report of **Stratmont Industries Limited** ("the Company") together with the Audited Financial Statements for the period ended on March 31, 2026.

FINANCIAL SUMMARY AND HIGHLIGHTS:

(Rs. In lakhs)

Particulars	**F.Y 2025-26**	**F.Y 2024-25**
Revenue from operation	18,661.73	9,270.17
Other Income	10.67	13.79
Total Revenue	**18,672.40**	**9,283.95**
Total Expenditure	**18,309.18**	**9,140.46**
Profit before tax	**363.21**	**143.50**
Total Tax Expenses	-	-
Net Profit	**262.17**	**(16.65)**
Earnings Per Share		
Basic	(0.07)	(0.31)
Diluted	(0.07)	(0.31)

STATE OF THE COMPANY'S AFFAIRS:

During the year under review, the Company has earned total income of **Rs. 18,672.40** lakhs/- for the Financial Year ended March 31, 2026 as against a **9,283.95 Lakhs** income for the Financial Year ended March 31, 2025. The Company incurred a profit before tax of Rs. 363.21 lakhs/- for the Financial Year ended March 31, 2026 as against a Profit before tax of Rs. 143.50 lakhs/- for the Financial Year ended March 31, 2025. The Company reported a Net Profit of Rs. 262.17 lakhs/- for the Financial Year ended March 31, 2026 as against a Net Loss of Rs. 103.58 lakhs/- for the Financial Year ended March 31, 2025.

The Board of Directors continues to closely monitor the financial and operational performance of the Company and remains committed to strengthening its business operations and improving its financial performance in the ensuing years.

TRANSFER TO RESERVE:
During the year under review, the Company has not transferred any amount to the General Reserve.

DIVIDEND:
During the financial year under review, the Board of Directors of the Company, at its meeting held on 14 February 2026, declared an Interim Dividend of ₹0.10/- (Rupees Ten Paise only) per Equity Share of ₹10/- each, equivalent to 1% of the face value of the Equity Shares, for the financial year 2025-26.

The Record Date for determining the eligibility of Members entitled to receive the aforesaid Interim Dividend was fixed as 26 February 2026. The Interim Dividend was payable to those Members whose names appeared in the Register of Members of the Company / records of the Depositories as on the Record Date, in accordance with the applicable provisions of the Companies Act, 2013 and SEBI Regulations.

The Interim Dividend declared by the Board was paid to the eligible Members within the prescribed period.

Further, the Board of Directors has not recommended any further/final dividend for the financial year ended 31 March 2026.

Accordingly, the total dividend declared for the financial year 2025-26 comprises the aforesaid Interim Dividend of ₹0.10/- per Equity Share.

TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND:
Since there was no unpaid/unclaimed Dividend in the books or any Unpaid Dividend declared and paid last year, the provisions of Section 125 of the Companies Act, 2013 do not apply to your Company.

CHANGE IN NATURE OF BUSINESS:
There was no change in the nature of business of the Company during the year. The company is mainly into the business of broking activities and cash and derivatives segment at BSE. The Company's main business is Investment in shares and Investment in Equity / Debt Mutual Funds.

CHANGE IN NAME OF THE COMPANY:
During the year under review, there was no change in name of the Company.

SUBSIDIARY/ JOINT VENTURE/ ASSOCIATE COMPANY:
The Company does not have any Subsidiary, Associates or Joint Venture Companies as on 31st March 2026. Hence, clause is not applicable.

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

There have been no material changes or commitments affecting the financial position of the Company which have occurred between the end of the financial year ended 31 March 2026 and the date of this Report.

Further, there have been no significant events or developments during the aforesaid period which would have a material impact on the financial position or operations of the Company and which are required to be reported pursuant to the provisions of Section 134(3)(l) of the Companies Act, 2013.

Accordingly, no material changes or commitments affecting the financial position of the Company have occurred between 31 March 2026 and the date of this Report.

SHARE CAPITAL:

During the financial year under review, there was no change in the Authorised, Issued, as at 31 March 2026, the Authorised Share Capital of the Company stood at ₹30,00,00,000/- (Rupees Thirty Crores only) divided into 3,00,00,000 (Three Crores) Equity Shares of ₹10/- each.

The Paid-up Equity Share Capital of the Company as at 31 March 2026 stood at ₹28,49,78,800/- (Rupees Twenty-Eight Crores Forty-Nine Lakhs Seventy-Eight Thousand Eight Hundred only) comprising 2,84,97,880 Equity Shares of ₹10/- each.

During the financial year under review, there was no change in the Authorised Share Capital or Paid-up Share Capital of the Company. The Company has neither issued nor allotted any Equity Shares or other securities during the financial year ended 31 March 2026.

ANNUAL RETURN:

Pursuant to Section 92(3) and Section 134(3) (a) of the Act, read with Rule 12(1) of the Companies (Management and Administration) Rules, 2014, the extract of Annual Return has been uploaded on the Company's website on stratmontindustriesltd@gmail.com.

DIRECTORS AND KEY MANAGERIAL PERSONNEL:

The Company's Board of Directors consists of distinguished individuals with proven competence and integrity. Besides strong financial acumen, strategic astuteness, experience and leadership qualities, they have a significant degree of dedication to the Company and invest adequate time to Meetings and preparation. In terms of requirement of Listing Regulations, 2015, the Board has defined fundamentals, skills, expertise and competencies of the Directors in the context of the Company's business for effective functioning and how the current Board of Directors is fulfilling the required skills and competences. As of March 31, 2026, the Board consisted of Five (5) Directors, following are as follow:

Sr. No	Name and DIN	Designation
1.	Mr. Sudhanshu Kumar Binod Kumar Mishra	Managing Director
2.	Mr. Vatsal Agarwaal	Executive Director
3.	Mr. Saumya Varma	Independent Director
4.	Mr. Ashok Kumar Tyagi	Independent Director
5.	Mr. Abhilash Bhaurao Borkar	Independent Director

A. CHANGE IN DIRECTORSHIP:

During the financial year ended 31 March 2026, there were changes in the composition of the Board of Directors of the Company.

Mr. Ganesh Yadav was appointed as a Director of the Company with effect from 30 April 2025, pursuant to the approval of the Board of Directors at its meeting held on the said date.

Subsequently, Mrs. Saumya Varma was appointed as an Additional Director in the category of Non-Executive Independent Woman Director of the Company with effect from 7 May 2025, subject to the approval of the Members of the Company, in accordance with the applicable provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Further, Mr. Chinmoy Kumar Guha (DIN: 07706047), Independent Director of the Company, resigned from the office of Director of the Company with effect from the close of business hours on 20 February 2026, due to personal reasons. Consequent upon his resignation, he also ceased to be a member of the various Committees of the Board with effect from the said date.

Thereafter, Mr. Abhilash Bhaurao Borkar was appointed as an Additional Director in the category of Non-Executive Independent Director of the Company with effect from 20 February 2026, subject to the approval of the Members of the Company.

Consequent upon the aforesaid appointment, the Committees of the Board were reconstituted accordingly.

Accordingly, except for the aforesaid changes, there was no other change in the composition of the Board of Directors of the Company during the financial year ended 31 March 2026.

SUBSEQUENT CHANGES IN DIRECTORSHIP

Subsequent to the close of the financial year, there were further changes in the management/key managerial personnel of the Company. Mr. Ganesh Yadav ceased to hold the office of Chief Financial Officer of the Company with effect from 25 June 2026. Since such cessation relates to his position as CFO/KMP and not to his directorship, the same is not considered as a change in directorship.

B. DIRECTORS RETIRING BY ROTATION:

Pursuant to section 152 of the Companies Act 2013 and Regulation 36 SEBI (LODR) Regulations 2015 read with Secretarial Standard-2 on General Meetings the relevant rules made thereunder, **Mr. Sudhanshu Kumar Mishra (DIN: 10686675)** Director is liable to retire by rotation at the ensuing Annual General Meeting ("AGM") and being eligible for re-appointment, and has sought re-appointment.

Based on recommendation of the Nomination and Remuneration Committee, the Board of Directors has recommended their re-appointment and the matter is being placed for seeking approval of members at the ensuing Annual General Meeting of the Company.

None of the Directors of the Company are disqualified for being appointed as Directors as specified in Section 164(2) of the Companies Act, 2013 and Rule 14(1) of the Companies (Appointment and Qualification of Directors) Rules, 2014.

C. KEY MANAGERIAL PERSONNEL:

There has no change in designation of the Key Managerial Personnel. Pursuant to the provisions of Sections 2(51) and 203 of the Act, read with the Rules framed thereunder, the following are the Key Managerial Personnel of the Company as on 31st March, 2026:

1. Mr. Sudahnshu Kumar Mishra – Managing Director
2. Mr. Prashanta Kumar Mohanty – Company Secretary
3. Mr. Ganesh Yadav – Chief Financial Officer

INDEPENDENT DIRECTORS:

Statement on Declaration given by Independent Directors:

The Company has Three Independent Directors, namely Ms. Saumya Verma, Ashok Kumar Tyagi, and Mr. Abhilash Borkar. Each of them has submitted the requisite declarations under Section 149(7) of the Act, affirming that they meet the criteria of independence as outlined in Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI Listing Regulations.

In accordance with Regulation 25(8) of the SEBI Listing Regulations, all Independent Directors have further confirmed that they are not aware of any circumstances or situations that could impair their independence or affect their ability to exercise objective judgment free from external influence.

The Board of Directors has reviewed and duly noted these declarations and confirmations after conducting a thorough assessment of their accuracy. The Independent Directors have also affirmed compliance with the provisions of Schedule IV of the Act (Code for Independent Directors) and the Company's Code of Conduct. There has been no change in the status or circumstances that would affect their designation as Independent Directors during the reporting period.

Additionally, the Company has received confirmation from all Independent Directors regarding their registration in the Independent Directors' databank, maintained by the Indian Institute of Corporate Affairs, in accordance with Rule 6 of the Companies (Appointment and Qualification of Directors) Rules, 2014.

Familiarization Programme for Independent Directors: -

Your Company has adopted a formal Familiarization Programme for Independent Directors to support their effective participation on the Board. As part of the familiarization process, the Company provides detailed insights into its business operations, industry dynamics, organizational structure, and group-level businesses. Independent Directors are also informed about the regulatory and compliance obligations under the Companies Act, 2013 and the SEBI Listing Regulations.

ANNUAL BOARD EVALUATION:

The Company has established a comprehensive framework for evaluating the performance of the Board of Directors, its Committees, and Individual Directors, in line with the requirements of Sections 134 and 178 of the Act, Regulation 17(10) of the SEBI Listing Regulations, and the Company's Nomination and Remuneration Policy.

As part of this evaluation process, structured and confidential questionnaires were circulated to all Directors to obtain feedback on various aspects of the Board's functioning, the effectiveness of its committees, and the performance of each Director.

The observations and responses received were compiled, analyzed, and subsequently presented to the Chairman of the Board for review and discussion.

The Evaluation of Directors covered several aspects, including their attendance and participation in meetings, understanding of the Company's operations and business environment, application of knowledge and expertise, quality of contributions to discussions, maintenance of confidentiality, integrity, and independent judgment. Directors were also evaluated on their alignment with the Company's core values, commitment to fiduciary responsibilities, and adherence to the Code of Conduct.

The Board's performance was assessed based on criteria such as the effectiveness of its oversight on compliance and governance matters, clarity in the roles of the Chairman and Executive/Non-Executive Directors, the diversity and mix of skills and expertise, strategic involvement, and overall guidance in areas such as risk management, financial reporting, ethics, and succession planning. Particular emphasis was placed on the Board's ability to provide strategic foresight and review the implementation of key initiatives and policies.

The evaluation of Committees considered their structure, independence, frequency of meetings, adherence to defined procedures, effectiveness in fulfilling their responsibilities, and the extent of their contribution to Board decisions. The Committees were also assessed on their ability to engage meaningfully with internal and external auditors, and their role in supporting oversight functions.

Based on the outcome, the Board concluded that the overall performance of the Board, its committees, and individual Directors, including Independent Directors, was found to be satisfactory.

BOARD COMMITTEES:

The Company has Three Board Committees as on March 31, 2026:

1) Audit Committee
2) Nomination and Remuneration Committee
3) Stakeholders Relationship Committee

During the year, all recommendations made by the committees were approved by the Board.

Details of all the committees along with their main terms, composition and meetings held during the year under review are provided in the Report on Corporate Governance, a part of this Annual Report.

PERFORMANCE OF THE BOARD AND COMMITTEES:

During the year under review, the performance of the Board & Committees and Individual Director(s) based on the below parameters was satisfactory:

i. All Directors had attended the Board meetings;
ii. The remunerations paid to Executive Directors are strictly as per the Company and industry policy.
iii. The Independent Directors only received sitting fees.
iv. The Independent Directors contributed significantly in the Board and committee deliberation and business and operations of the Company and subsidiaries based on their experience and knowledge and independent views.
v. The compliances were reviewed periodically;
vi. Risk Management Policy was implemented at all critical levels and monitored by the Internal Audit team who places report with the Board and Audit committee.

NUMBER OF MEETINGS OF THE BOARD:

During FY 2025-26, the Board of Directors met eight (8) times. The meetings were held on 07 May 2025, 29 May 2025, 26 July 2025, 13 August 2025, 11 November 2025, 14 November 2025, 14 February 2026 and 20 February 2026. The intervening gap between two consecutive meetings was within the prescribed statutory limit.

The particulars of attendance of the Directors at the said meetings are detailed in the Corporate Governance Report of the Company, which forms a part of this Report.
The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013.

REMUNERATION OF DIRECTORS, KEY MANAGERIAL PERSONNEL AND SENIOR MANAGEMENT:

The remuneration paid to the Directors, Key Managerial Personnel and Senior Management is in accordance with the Nomination and Remuneration Policy formulated in accordance with Section 178 of the Act and Regulation 19 read with Schedule II of the Listing Regulations. Further details on the same are given in the Corporate Governance Report which forms part of this Annual Report.

DIRECTORS' RESPONSIBILITY STATEMENT:

Pursuant to the provisions of Section 134(3)(c) read with Section 134(5) of the Act, the Directors of the Company state and confirm that:

i. in the preparation of the annual accounts for the financial year 2023-24, the applicable accounting standards had been followed and there are no material departures from the same.

ii. the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2024 and of the profit of the Company for that period;

iii. the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.

iv. the directors had prepared the annual accounts on a going concern basis.

v. the directors had laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively; and

vi. the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

PARTICULARS OF LOANS, GUARANTEE, AND INVESTMENTS:

The particulars of loans, guarantees and investments as per Section 186 of the Act read with the Companies (Meeting of Board and its powers) Rules, 2014 as on March 31, 2026, have been disclosed in the Notes to the Financial Statements of the Company and is in compliance with provision of the Act and rules made thereunder.

VIGIL MECHANISM / WHISTLE BLOWER POLICY:

Your Company is committed to fostering a work environment that upholds the highest standards of safety, ethics, and legal compliance across all levels of its operations. To this end, a structured Vigil Mechanism / Whistle blower Policy have been implemented in line with the provisions of the Companies Act, 2013 and the SEBI (LODR) Regulations 2015. The Policy is also available on the Company's official website i.e. stratmontindustriesltd@gmail.com.

There were no Complaints received for the financial year ended 31st March, 2026.

CORPORATE SOCIAL RESPONSIBILITY:

During the financial year under review, the provisions of Section 135 of the Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended from time to time, were not applicable to the Company.

Accordingly, the Company was not required to undertake any Corporate Social Responsibility (CSR) activities during the financial year under review.

MANAGEMENT DISCUSSION AND ANALYSIS REPORT:

The Management Discussion and Analysis Report for the year under review, as stipulated under the Regulation 34 read with Schedule V of SEBI Listing Regulations, forms part of this Annual Report and is annexed.

The states of the affairs of the business along with the financial and operational developments have been discussed in detail in the Management Discussion and Analysis Report.

ENERGY CONSERVATION, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO:

Section 134(3)(m) of the Companies Act, 2013 read with Rule 8 (3) of the Companies (Accounts) Rules, 2014 requires disclosure of the particulars regarding conservation of Energy and Technology absorption. The Company on continues basis undertakes programs of conserving energy. The details of the same are as follows:

Conservation of Energy

(i)	The steps taken or impact on conservation of energy	Not Applicable
(ii)	The steps taken by the company for utilizing alternate sources of energy	
(iii)	The capital investment on energy conservation equipment's	

Technology absorption:

(i)	The efforts made towards technology absorption	Not Applicable
(ii)	The benefits derived like product improvement, cost reduction, product development or import substitution.	
(iii)	in case of imported technology (imported during the last three years reckoned from the beginning of the financial year) The details of technology imported; The year of import; Whether the technology been fully absorbed; If not fully absorbed, areas where absorption has not taken place, and the reasons thereof;	
(iv)	The expenditure incurred on Research and Development	NIL

Foreign Exchange Earnings/ Outgo:

The details of Foreign Exchange Earnings and outgo are as follows:

Particulars	FY 2025-26	FY 2024-25
Foreign Exchange Earnings	Nil	Nil
Foreign Exchange Outgo	Nil	Nil

RISK MANAGEMENT:

The Audit Committee has been delegated the responsibility for monitoring and reviewing risk management, assessment and minimization procedures, developing, implementing and monitoring the risk management plan and identifying, reviewing and mitigating all elements of risks which the Company may be exposed to.

APPLICATION / PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 ("IBC"):

During the financial year under review, no application was made and no proceeding was pending against the Company under the Insolvency and Bankruptcy Code, 2016 ("IBC") before the National Company Law Tribunal ("NCLT") or any other competent authority.

Further, there was no instance of initiation of Corporate Insolvency Resolution Process ("CIRP") against the Company during the financial year ended 31 March 2026.

Accordingly, the disclosures relating to applications made or proceedings pending under the IBC, including details of their status at the end of the financial year, are not applicable to the Company.

DISCLOSURE ON ONE TIME SETTLEMENT:

During the year under review, there was no one-time settlement entered into by the Company with any bank, financial institution, or other lender. Accordingly, there is no disclosure required in respect of any one-time settlement or any corresponding amount of difference between the amount due and the amount actually settled. The Board confirms that no such event occurred during the financial year under review.

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS:

During the year under review, there are no significant material orders passed by the Regulators/Courts that would impact the going concern status of the Company and its future operations.

AUDITORS:

A) Statutory Auditors & their Report:

M/s. Bhatter & Associates, Chartered Accountants (Firm Registration No. 131411W), are the Statutory Auditors of the Company and have audited the financial statements of the Company for the financial year ended 31 March 2026.

The Statutory Auditors' Report on the financial statements of the Company for the financial year ended 31 March 2026 forms part of the Annual Report.

The observations made by the Statutory Auditors in their Report, read together with the relevant Notes to Accounts forming part of the financial statements, are self-explanatory and, therefore, do not call for any further explanation or comments from the Board.

The Statutory Auditors' Report does not contain any qualification, reservation, adverse remark or disclaimer.

Further, the Statutory Auditors have not reported any instance of fraud under Section 143(12) of the Companies Act, 2013, during the financial year under review.

B) <u>Secretarial Auditor & their Report:</u>

Pursuant to the provisions of Section 204 of the Companies Act, 2013 and the rules made thereunder, the Company has appointed M/s. Shravan A. Gupta & Associates, Practicing Company Secretaries, to conduct the Secretarial Audit of the Company for the financial year ended 31 March 2026.
The Secretarial Audit Report in Form MR-3 for the financial year 2025-26, as issued by the Secretarial Auditor, forms part of this Annual Report and is annexed herewith as Annexure.
The observations, if any, made in the Secretarial Audit Report, read together with the relevant explanations and disclosures contained in the Annual Report, are self-explanatory and do not call for any further explanation or comments from the Board.

C) <u>Reporting of Frauds:</u>

There was no instance of fraud during the year under review, which required the Auditors to report to the Audit Committee and / or Board under Section 143(12) of Act and Rules framed thereunder.

<u>DISCLOSURE UNDER PREVENTION OF SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT:</u>

The Company is firmly committed to fostering a safe, respectful, and inclusive workplace and maintains a zero-tolerance policy towards any form of discrimination or harassment. In alignment with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, the Company has implemented a comprehensive Anti-Harassment and Grievance Redressal Policy.

To ensure proper handling of such matters, an Internal Complaints Committee (ICC) is constituted at the Group level to address and resolve complaints related to sexual harassment in a timely and fair manner. The policy clearly outlines the procedures, roles, and responsibilities involved in addressing such concerns and aims to offer guidance and support to employees across all offices of the Company. The policy covers all women employees, including those who are permanent, temporary, or contractual. It is introduced to all employees during their induction.

During the financial year under review, the Company has not received any complaints pertaining to sexual harassment.

The details of complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 during F.Y 2025-26 are as follows:

1. Number of complaints at the beginning of the financial year -Nil
2. Number of complaints filed and resolved during the financial year -Nil
3. Number of complaints pending at the end of the financial year -Nil

PUBLIC DEPOSITS:

During the year under review, your Company has not accepted any deposits within the meaning of Sections 73 to 76A of the Act read with the Companies (Acceptance of Deposits) Rules, 2014.

CORPORATE GOVERNANCE:

The Company is committed to maintaining high standards of Corporate Governance and ensuring transparency, accountability and integrity in all its business operations. The Company has complied with the applicable provisions relating to Corporate Governance as prescribed under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Companies Act, 2013 and other applicable laws, to the extent applicable to the Company.

A separate Corporate Governance Report, containing the requisite disclosures as prescribed under the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, forms an integral part of the Annual Report.

The Corporate Governance Report provides, inter alia, details regarding the composition of the Board of Directors, Board Meetings, various Board Committees and their meetings, attendance of Directors, related disclosures, compliance with applicable regulations and other matters relating to Corporate Governance.

The Company continues to endeavour to adopt and follow best practices in Corporate Governance and believes that sound Corporate Governance practices are essential for enhancing stakeholder confidence and ensuring sustainable growth of the Company.

The Corporate Governance Report for the financial year ended 31 March 2026 is annexed to and forms an integral part of this Annual Report.

INTERNAL CONTROL SYSTEM AND THEIR ADEQUACY:

The Company has in place adequate internal financial controls with reference to the financial statements. Internal audits are undertaken on a quarterly basis by Internal Auditors covering all units and business operations to independently validate the existing controls. Reports of the Internal Auditors are regularly reviewed by the management and corrective action is initiated to strengthen the controls and enhance the effectiveness of the existing systems. The Audit Committee evaluates the efficiency and adequacy of the financial control system in the Company and strives to maintain the standards in the Internal Financial Control.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTY TRANSACTIONS:

All transactions entered with related parties as defined under the Act during the FY were in the ordinary course of business and on an arm's length pricing basis and do not attract the provisions of Section 188 of the Act. There were no materially significant transactions with the related parties during the FY which were in conflict with the interest of the Company and hence, enclosing Form AOC-2 is not required. Suitable disclosure as required by the Accounting Standard (AS 18) has been made in the notes to the Financial Statements.

PARTICULARS OF EMPLOYEES:

During the year under review, no employee was in receipt of remuneration exceeding the limits as prescribed under provisions of Section 197 of the Companies Act, 2013 and Rule 5(2) and 5(3) of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014. The information pursuant to Section 197 of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 relating to median employee's remuneration is made available at the corporate office of the Company during working hours for a period of twenty-one (21) days before the date of the meeting.

COMPLIANCE WITH SECRETARIAL STANDARDS:

The Company has complied with the applicable mandatory Secretarial Standards.

ACCOUNTING STANDARDS:

The Company has followed Indian Accounting Standards (IND AS) issued by the Ministry of Corporate Affairs in the preparation of its financial statements.

APPRECIATION & ACKNOWLEDGEMENTS:

The Board wishes to express its gratitude and record its sincere appreciation for the commitment and dedicated efforts put in by all the employees of the Company. The Directors take this opportunity to express their grateful appreciation for the encouragement, cooperation and support received from all the stakeholders including but not limited to the Government authorities, bankers, customers, suppliers and business associates. The Directors are thankful to the esteemed shareholders for their continued support and the confidence reposed in the Company and its management.

For and on behalf of
Stratmont Industries Limited

	Sd/-	Sd/-
	Vatsal Agarwaal	**Sudhanshu Kumar Binod Kumar Mishra**
Date: 05th September, 2026	Director	Managing Director
Place: Mumbai	DIN: 07252960	DIN: 10686675

STRATMONT INDUSTRIES LIMITED
REPORT ON CORPORATE GOVERNANCE

For the Financial Year ended 31 March 2026

Prepared pursuant to Regulation 34(3) read with Schedule V – Part C
of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

1. CORPORATE GOVERNANCE PHILOSOPHY

Stratmont Industries Limited (“the Company”) is committed to conducting its business with integrity, transparency, accountability and fairness and to maintaining high standards of corporate governance. The Company recognises that effective corporate governance is founded on an engaged and appropriately constituted Board, well-defined Board Committees, timely disclosures, robust internal controls and responsible engagement with shareholders and other stakeholders.

The Company seeks to conduct its affairs in accordance with the Companies Act, 2013, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”), the Secretarial Standards issued by the Institute of Company Secretaries of India and other applicable laws and regulations. The Company endeavours to ensure that its governance framework supports sustainable growth and protection of stakeholder interests.

2. BOARD OF DIRECTORS

As on 31st March 2026, the Board comprised five Directors, including two Executive Directors and three Non-Executive Independent Directors, including a Woman Independent Director. The composition provides an appropriate balance of executive knowledge and independent oversight.

Name of Director	DIN	Category	Designation
Mr. Sudhanshu Kumar Binodkumar Mishra	10686675	Executive	Managing Director
Mr. Vatsal Agarwaal	07252960	Executive / Promoter	Executive Director
Mr. Ashok Kumar Tyagi	08473107	Non-Executive Independent	Independent Director
Mrs. Saumya Varma	11087724	Non-Executive Independent	Independent Woman Director
Mr. Abhilash Bhaurao Borkar	10797617	Non-Executive Independent	Independent Director

During the year, Mr. Chinmoy Kumar Guha (DIN: 07706047), Independent Director, resigned from the Board and from all Board Committees with effect from 20th February 2026. Mr. Abhilash Bhaurao Borkar (DIN: 10797617) was appointed as an Additional Director in the category of Non-Executive Independent Director with effect from 20th February 2026, subject to approval of the members. The Board reconstituted its committees accordingly.

The Board has reviewed the independence declarations furnished by the Independent Directors and, based on the declarations and information available to it, is of the opinion that the Independent Directors fulfil the applicable criteria of independence under the Companies Act, 2013 and the SEBI Listing Regulations.

3. BOARD MEETINGS AND ATTENDANCE

During FY 2025-26, the Board of Directors met eight (8) times. The meetings were held on 07 May 2025, 29 May 2025, 26 July 2025, 13 August 2025, 11 November 2025, 14 November 2025, 14 February 2026 and 20 February 2026. The intervening gap between two consecutive meetings was within the prescribed statutory limit.

Director	Meetings held during tenure	Meetings attended	Attendance at 41st AGM
Mr. Sudhanshu Kumar Binodkumar Mishra	8	8	Yes
Mr. Vatsal Agarwaal	8	8	Yes
Mr. Ashok Kumar Tyagi	8	8	Yes
Mrs. Saumya Varma	8	8	Yes
Mr. Chinmoy Kumar Guha	7	7	Yes
Mr. Abhilash Bhaurao Borkar	1	1	N.A.

4. OTHER DIRECTORSHIPS AND COMMITTEE POSITIONS

The details of other directorships and committee positions held by the Directors, as required under Schedule V of the SEBI Listing Regulations, shall be disclosed as at 31 March 2026. For this purpose, the Company has obtained declarations from the Directors and the information shall be reconciled with the latest MCA records and disclosures furnished by each Director.

Director	No. of other Boards / Directorships*	Committee Memberships / Chairmanships*	Listed entities other than Company*
Mr. Sudhanshu Kumar Binodkumar Mishra	NIL	NIL	NIL
Mr. Vatsal Agarwaal	NIL	NIL	NIL
Mr. Ashok Kumar Tyagi	NIL	NIL	NIL
Mrs. Saumya Varma	NIL	NIL	NIL
Mr. Abhilash Bhaurao Borkar	NIL	NIL	NIL

5. DIRECTORS' INTER-SE RELATIONSHIP

Based on declarations received from the Directors, there is no relationship between the Directors inter-se within the meaning of the applicable provisions of the Companies Act, 2013, except as specifically disclosed, if any.

6. SKILLS, EXPERTISE AND COMPETENCIES OF THE BOARD

The Board has identified the following core skills, expertise and competencies considered necessary for the effective functioning of the Company, having regard to its business and sector: strategic leadership, finance and accounting, banking and financial services, risk management, corporate governance and regulatory compliance, business development, operations and commercial/trading experience.

Director	Strategic / Business	Finance / Banking	Risk & Governance	Regulatory / Compliance	Commercial / Operations
Mr. Sudhanshu Kumar Binodkumar Mishra	✓	✓	✓	✓	✓
Mr. Vatsal Agarwaal	✓	✓	✓	✓	✓
Mr. Ashok Kumar Tyagi	✓	✓	✓	✓	✓
Mrs. Saumya Varma	✓	✓	✓	✓	✓
Mr. Abhilash Bhaurao Borkar	✓	✓	✓	✓	✓

7. FAMILIARISATION PROGRAMME FOR INDEPENDENT DIRECTORS

The Company familiarises its Independent Directors with the Company, its business model, operations, financial performance, regulatory environment, governance framework, policies and the roles and responsibilities of Independent Directors. The programme also includes updates, as appropriate, on material developments affecting the Company and its industry.
The details of familiarisation programmes imparted to Independent Directors are made available on the Company's website.

8. BOARD COMMITTEES

The Board has constituted the Audit Committee, Nomination and Remuneration Committee and Stakeholders' Relationship Committee in accordance with the Companies Act, 2013 and the SEBI Listing Regulations. The committees assist the Board in discharging its responsibilities through focused review and oversight.

The Company has not constituted a Risk Management Committee under Regulation 21 as a mandatory committee, the applicability threshold prescribed under the SEBI Listing Regulations not being attracted to the Company. Risk management oversight is undertaken through the Board/Audit Committee and the Company's internal risk-management processes.

9. AUDIT COMMITTEE

The Audit Committee is constituted in accordance with Section 177 of the Companies Act, 2013 and Regulation 18 of the SEBI Listing Regulations. The Committee, inter alia, oversees the financial reporting process, reviews financial statements and internal controls, considers the internal and statutory audit functions, reviews related party transactions and performs such other functions as prescribed by law and its terms of reference.

Name	Position as at 31 March 2026
Mr. Abhilash Bhaurao Borkar	Chairperson
Mr. Ashok Kumar Tyagi	Member
Mrs. Saumya Varma	Member

The Audit Committee met 4 times during FY 2025-26. The meeting dates and attendance shall be inserted from the signed Committee minutes.

Member	Meetings held during tenure	Meetings attended
Mr. Ashok Kumar Tyagi	4	4
Mrs. Saumya Varma	4	4
Mr. Abhilash Bhaurao Borkar	Nil	Nil
Mr. Chinmoy Kumar Guha	4	4

10. NOMINATION AND REMUNERATION COMMITTEE

The Nomination and Remuneration Committee ("NRC") is constituted in accordance with Section 178 of the Companies Act, 2013 and Regulation 19 of the SEBI Listing Regulations. The NRC considers matters relating to appointment and remuneration of Directors, Key Managerial Personnel and Senior Management, succession planning, performance evaluation and other matters within its terms of reference.

Name	Position as at 31 March 2026
Mr. Ashok Kumar Tyagi	Chairperson
Mr. Abhilash Bhaurao Borkar	Member
Mrs. Saumya Varma	Member

The NRC met four times during FY 2025-26. Meeting dates and attendance
Performance evaluation criteria for Independent Directors include knowledge, participation, preparedness, independent judgement, contribution to Board deliberations, understanding of the Company's business and regulatory environment, adherence to ethical standards and effective discharge of fiduciary responsibilities.

11. STAKEHOLDERS' RELATIONSHIP COMMITTEE

The Stakeholders' Relationship Committee ("SRC") is constituted in accordance with Section 178(5) of the Companies Act, 2013 and Regulation 20 of the SEBI Listing Regulations. The Committee oversees resolution of grievances and requests of security holders and monitors the quality and timeliness of investor services.

Name	Position as at 31 March 2026
Mr. Ashok Kumar Tyagi	Chairperson
Mr. Abhilash Bhaurao Borkar	Member
Mrs. Saumya Varma	Member
Investor Grievances	**Number**
Pending at beginning of FY 2025-26	0
Received during FY 2025-26	0
Disposed during FY 2025-26	0
Pending at 31 March 2026	0

Compliance Officer during FY 2025-26: Mr. Prasanta Kumar Mohanty, Company Secretary & Compliance Officer (appointed w.e.f. 11 November 2025).

12. BOARD EVALUATION

Pursuant to the Companies Act, 2013 and the SEBI Listing Regulations, the Board carried out an annual evaluation of its own performance, the performance of its Committees and individual Directors. The evaluation considered, among other matters, Board composition and diversity, quality and timeliness of information, participation and contribution at meetings, strategic oversight, effectiveness of the Committees, governance standards and discharge of fiduciary responsibilities.

The Independent Directors, at their separate meeting, evaluated the performance of the Non-Independent Directors, the Board as a whole and the Chairperson, and assessed the quality, quantity and timeliness of the flow of information between management and the Board. The Board was satisfied with the evaluation process and the overall performance of the Board and its Committees.

14. INDEPENDENT DIRECTORS' MEETING

A separate meeting of the Independent Directors was held during FY 2025-26 without the attendance of Non-Independent Directors and members of management, in accordance with Schedule IV to the Companies Act, 2013 and Regulation 25(3) of the SEBI Listing Regulations.

15. RELATED PARTY TRANSACTIONS

All related party transactions entered into during FY 2025-26 were reviewed by the Audit Committee and approved by the Board, wherever required, in accordance with the applicable provisions of the Companies Act, 2013 and the SEBI Listing Regulations. The Company has a Related Party Transactions Policy, which is available on its website.
Details of related party transactions are disclosed in the Notes to the Financial Statements and Form AOC-2, as applicable. The Company confirms that there were no materially significant related party transactions that had potential conflict with the interests of the Company, except as disclosed in the financial statements.

16. VIGIL MECHANISM / WHISTLE BLOWER POLICY

The Company has established a Vigil Mechanism / Whistle Blower Policy in accordance with Section 177(9) and (10) of the Companies Act, 2013 and Regulation 22 of the SEBI Listing Regulations. The mechanism enables Directors and employees to report genuine concerns relating to unethical behaviour, actual or suspected fraud, violation of the Company's Code of Conduct and other concerns. Adequate safeguards are provided against victimisation and direct access to the Chairperson of the Audit Committee is available in appropriate or exceptional cases.

17. SUBSIDIARY / MATERIAL SUBSIDIARY

As at 31 March 2026, the Company did not have a material subsidiary within the meaning of the SEBI Listing Regulations. The Company had completed the disinvestment of its entire shareholding in Stratmont Coal and Commodity Private Limited on 06 March 2026; accordingly, the entity was no longer a subsidiary as at the financial year-end.

18. LOANS / ADVANCES TO FIRMS OR COMPANIES IN WHICH DIRECTORS ARE INTERESTED

As required under Schedule V of the SEBI Listing Regulations, details of loans and advances in the nature of loans to firms/companies in which Directors are interested shall be disclosed below. Based on the audited financial statements, the Company had no such outstanding loans/advances as at 31 March 2026.

19. OTHER STATUTORY / GOVERNANCE DISCLOSURES

Particular	Status / Disclosure
Code of Conduct	The Company has adopted a Code of Conduct for Board Members and Senior Management.
Insider Trading Code	The Company has adopted a Code of Conduct for Prevention of Insider Trading.
Secretarial Audit	Annual Secretarial Audit Report forms part of the Annual Report.
Secretarial Compliance Report	Filed with BSE for FY 2025-26.
Investor Grievance Mechanism	Through SRC, Compliance Officer and RTA.
Dematerialisation	RTA: Purva Sharegistry (India) Pvt. Ltd.; Regulation 74(5) certificates filed.
Website	www.stratmontind.com

20. SEXUAL HARASSMENT OF WOMEN AT WORKPLACE

The Company has constituted the Internal Committee and has adopted the requisite policy under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

Particular	Number
Complaints received during FY 2025-26	Nil
Complaints disposed of during FY 2025-26	Nil
Complaints pending as at 31 March 2026	Nil

21. MEANS OF COMMUNICATION

The quarterly and annual financial results and other material disclosures are filed with BSE Limited in accordance with the applicable provisions of the SEBI Listing Regulations. The Company also publishes financial results in newspapers wherever required and makes relevant investor information available on its website.

22. GENERAL SHAREHOLDER INFORMATION

Particular	Details
Corporate Identity Number	L28100MH1984PLC339397
BSE Scrip Code	530495
ISIN	INE473C01025
Financial Year	01 April 2025 to 31 March 2026
Face Value	₹10 per equity share
Paid-up Equity Share Capital	₹28,49,78,800
Stock Exchange	BSE Limited
Registered Office	303, Tower A, Peninsula Business Park, G.K. Marg, Lower Parel, Mumbai – 400013
Registrar & Share Transfer Agent	Purva Sharegistry (India) Pvt. Ltd.

23. SHAREHOLDING PATTERN AS AT 31 MARCH 2026

Category	% of Shareholding
Promoters	67.58%
Foreign Institutional Investors	27.88%
Public / Others	4.55 %
Total	100.00%

24. COMPLIANCE WITH CORPORATE GOVERNANCE REQUIREMENTS

The Company has complied with the applicable mandatory requirements of Regulations 17 to 23, 24A, 25, 26, 27 and other applicable provisions relating to corporate governance under the SEBI Listing Regulations, subject to the disclosures and qualifications, if any, stated in this Report.

Regulation	Subject	Applicability / Status
17	Board of Directors	Applicable – Complied
17A	Maximum number of directorships	Applicable – Complied
18	Audit Committee	Applicable – Complied
19	Nomination & Remuneration Committee	Applicable – Complied
20	Stakeholders' Relationship Committee	Applicable – Complied
21	Risk Management Committee	Not Applicable
22	Vigil Mechanism	Applicable – Complied
23	Related Party Transactions	Applicable – Complied
24	Corporate governance requirements relating to subsidiaries	Applicable as relevant; no material subsidiary as at year-end
25	Obligations with respect to Independent Directors	Applicable – Complied
26	Obligations of Directors and Senior Management	Applicable – Complied
27	Other corporate governance requirements	Applicable – Complied
46(2)(b)-(i)	Website disclosures	Applicable – Complied

25. NON-COMPLIANCE, PENALTIES AND STRICTURES

There were no material non-compliances by the Company in relation to capital markets during FY 2025-26 and no penalties or strictures were imposed on the Company by the stock exchanges, SEBI or any statutory authority on matters relating to the capital markets, except as may be specifically disclosed elsewhere in the Annual Report.

26. DISCRETIONARY REQUIREMENTS

The Company has adopted such discretionary requirements specified under Part E of Schedule II of the SEBI Listing Regulations as it considers appropriate. The extent of adoption shall be stated below:

Discretionary Requirement	Status
The Board – Non-Executive Chairperson's office / separate office, as applicable	Not Adopted
Shareholder Rights – sending half-yearly declaration of financial performance	Not Adopted
Modified opinion(s) in audit report	Complied
Separate posts of Chairperson and Managing Director / CEO	Complied
Reporting of Internal Auditor directly to Audit Committee	Complied

27. CEO / CFO CERTIFICATION

The certification by the Managing Director and Chief Financial Officer required under the applicable provisions of the SEBI Listing Regulations shall form part of the Annual Report.

28. CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

A certificate from a Practising Company Secretary confirming that none of the Directors on the Board have been debarred or disqualified from being appointed or continuing as Directors by SEBI, the Ministry of Corporate Affairs or any such statutory authority shall be annexed to in the Annual Report, as applicable.

29. AUDITORS' CERTIFICATE ON CORPORATE GOVERNANCE

The certificate from the Statutory Auditors regarding compliance with the conditions of Corporate Governance prescribed under the SEBI Listing Regulations shall be annexed to the Annual Report.

30. MANAGEMENT CONFIRMATION

The information contained in this Report has been prepared with reference to the applicable provisions of the Companies Act, 2013, the SEBI Listing Regulations and the Company's records and disclosures made to the stock exchange. The final version shall be approved by the Board and reconciled with the audited financial statements, Board/Committee minutes, BSE filings and statutory registers before publication.

Registered Office:
303 Tower A Peninsula Business
Park, GK Marg, Delisle Road, Lower
Parel, Mumbai – 400013.

Date: 05th September, 2026
Place: Mumbai

For and on behalf of
Stratmont Industries Limited

Sd/-
Sudhanshu Kumar Binod Kumar Mishra
Managing Director
DIN: 10686675

CERTIFICATE ON CORPORATE GOVERNANCE

[Pursuant to Regulation 34(3) and Schedule V Para E of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

To
The Members
STRATMONT INDUSTRIES LIMITED
CIN: L24319MH1984PLC339397
303 Tower A, Peninsula Business Park, G.K. Marg,
Lower Parel, Mumbai 400013

I have examined all relevant records of **STRATMONT INDUSTRIES LIMITED** ("the Company") for the purpose of certifying compliance of the conditions of Corporate Governance under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') for the financial year ended March 31, 2026. I have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of certification.

The compliance of the conditions of Corporate Governance is the responsibility of the Management. My examination was limited to the procedure and implementation process adopted by the Company for ensuring the compliance of the conditions of the corporate governance under the Listing Regulations.

In my opinion and to the best of my information and according to the explanations and information furnished to me:

I certify that the Company has complied with all the mandatory requirements of Corporate Governance as stipulated in Schedule II of the said Regulations. This certificate 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 Shravan A. Gupta & Associates
Company Secretary
A Peer Reviewed Firm

SD/-
Shravan A. Gupta
ACS: 27484 CP No.9990
Peer Review Certificate no. 2140/ 2022
UDIN: A027484H001260485
Place: Mumbai
Date: 27/08/2026

MANAGEMENT DISCUSION AND ANAYLSIS REPORT

Industry Structure & Developments:

The Company is mainly into broking activities and cash and derivatives segment at BSE. The related income is mainly from brokerage. During the year under review the income of the company has substantially reduced.

Opportunities & Threats:

The company anticipated growth because of the friendly economic policies of the government to give boost to the capital market. In the years to come the capital market will see a growth. RBI and the financial commission already hinted positive growth rate for the company.

Segment-wise Performance:

The Company's main business is Investment in shares and Investment in Equity / Debt Mutual Funds and all the activities of the Company are related to its main business. As such there are no separate reportable segments.

(a) Outlook:

The Company continues to explore the possibilities of expansion and will make the necessary investments when attractive opportunities arise.

(b) Risks and Concerns:

The Company is exposed to specific risks that are particular to its businesses and the environment within which it operates, including interest rate volatility, economic cycle, market risk and credit risk. The Company manages these risks by maintaining a conservative financial profile and by following prudent business and risk management policies.

(c) Internal Control Systems & their Adequacy:

The Company's operating and business control procedures have been framed in order that they ensure efficient use of resources and comply with the procedures and regulatory requirements.

The Company has a proper and adequate system of internal controls to ensure that all assets are safeguarded and protected against loss from unauthorized use or disposition and the transactions are authorized, recorded and reported correctly. The Audit

Committee reviews the quarterly and annual financial statements, adequacy of disclosures treatment of various items involving accounting judgments.

(d) Discussions on Financial Performance with respect to Operational Performance:

The turnover of the company during the year has Increased compared to last year.

(e) Human Resource Development:

The Company believes that the human resources are vital in giving the Company a competitive edge in the current business environment. The Company's philosophy is to provide congenial work environment, performance-oriented work culture, knowledge acquisition/ dissemination, creativity and responsibility. As in the past, the Company has enjoyed cordial relations with the employees at all levels.

(f) Cautionary Statement:

Statements in this report on Management Discussion and Analysis describing the Company's objectives, projections, estimates, expectations or predictions may be "forward-looking statements" within the meaning of applicable securities laws and regulations. Actual results could differ materially from those expressed or implied.

Registered Office:
303 Tower A Peninsula Business Park, GK Marg, Delisle Road, Lower Parel, Mumbai – 400013.

Date: 05th September, 2026
Place: Mumbai

For and on behalf of
Stratmont Industries Limited

Sd/-
Sudhanshu Kumar Binod Kumar Mishra
Managing Director
DIN: 10686675

Form No. MR-3
SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026

[Pursuant to section 204(1) of the Companies Act, 2013 and rule No.9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To
The Members
STRATMONT INDUSTRIES LIMITED
CIN: L24319MH1984PLC339397
303 Tower A, Peninsula Business Park,
G.K. Marg, Lower Parel, Mumbai 400013

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **STRATMONT INDUSTRIES LIMITED** (hereinafter called the "Company"). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, I hereby report that in my opinion, the Company has, during the audit period covering the financial year ended on March 31, 2026, complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

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

(i) The Companies Act 2013 and the Rules made thereunder
(ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the Rules made thereunder;
(iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
(iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of foreign direct investments, overseas direct investments, external commercial borrowings; - **(Foreign Direct Investment and External Commercial Borrowings are not applicable to the Company during the Audit Period).**

(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;
  (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 client; **Not Applicable during the audit period**
  (g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 - **Not Applicable during the audit period** and
  (h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 - **Not Applicable during the audit period**
(vi) The other laws as are applicable specifically to the Company are compiled as per representation made by the management of Company during the audit period.

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

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

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

a) Mr. Robin Keshri (ACS: 25288) Resign from the post of Company Secretary of the company w.e.f. November 11, 2025

b) Mr. Prasanta Kumar Prahalad Prasad Mohanty (ACS:76804), appointed as Company Secretary & Compliance Officer of the Company w.e.f. November 11, 2025
c) Mr. Abhilash Bhaurao Borkar (Din:10797617) Appointed as Non-Executive Independent Director w.e.f. 20th February.2026
d) Mr. Saumya Varma (Din:11087724) Appointed as Non-Executive Independent Women Director w.e.f. 07th May, 2025
e) Mr. Chinmoy Kumar Guha (DIN: 07706047), has resigned as the Independent Director of the Company, with effect from the close of business hours on 20th February, 2026
f) Mr. Ganesh Yadav Appointed as CFO W.e.f. 07th May, 2025

I further report that, during the audit period:

The Board of Directors of the Company is duly constituted with proper balance of, Executive Directors, Non-Executive Directors and Independent Directors. There were no changes in the composition of the Board of Directors during the audit period, apart from re-appointment of directors.

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, 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.

I 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.

I Further report that following changes took place during the period under review;

a) *The Company has approved and declared an interim dividend of Rs. 0.10/- per equity share of the face value of Rs. 10/- each (i.e., 1%) for the financial year 2025-26*
b) *The Company Subscribed in 19,90,000 Shares of Its Subsidiary Company Stratmont Coal and Commodity Private Limited*

Shravan A. Gupta & Associates
Practicing Company Secretary
P.R. No. 2140/2022

Shravan A. Gupta
ACS: 27484, CP: 9990
Place: Mumbai
UDIN: A027484H001222480
Date: May 30, 2025

Note: 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
STRATMONT INDUSTRIES LIMITED
CIN: L28100MH1984PLC339397
303 Tower A, Peninsula Business Park, G.K. Marg,
Lower Parel, Mumbai 400013
My report of even date is to be read along with this letter:

1. Maintenance of secretarial records is the responsibility of the management of the Company. My responsibility is to express an opinion on these secretarial records based on my audit.

2. I 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. I believe that the process and practices, I followed provide a reasonable basis for my opinion.

3. I have not verified the correctness and appropriateness of financial records and books of accounts of the Company.

4. Wherever required, I have obtained 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. My examination was limited to the verification of the procedures on test basis.

6. The Secretarial Audit report is neither an assurance as to future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

Shravan A. Gupta & Associates
Practicing Company Secretary
P.R. No. 2140/2022

Shravan A. Gupta
ACS: 27484, CP: 9990
Place: Mumbai
UDIN: A027484H001222480
Date: May 30, 2025

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

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

To
The Members
STRATMONT INDUSTRIES LIMITED
CIN: L24319MH1984PLC339397
303 Tower A, Peninsula Business Park,
G.K. Marg, Lower Parel, Mumbai 4000133

I have examined the relevant registers, records, forms, returns and disclosures received from the Directors of **STRATMONT INDUSTRIES LIMITED** having CIN: **L24319MH1984PLC339397** and having registered office at 303, Tower A, Peninsula Business Park, G.K. Marg, Lower Parel, Mumbai, Delisle Road, Mumbai, Maharashtra, India, 400013, (hereinafter referred to as 'the Company'), produced before me by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Sub-clause 10(i) of Para – C of Schedule – V of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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

Sr. No.	Names of Director	DIN	Date of Appointment in Company
1.	Mr. Ashok Kumar Tyagi	08473107	18/06/2020
2.	Mr. Vatsal Agarwaal	07252960	11/06/2020
3.	Mr. Abhilash Bhaurao Borkar	10797617	20/02/2026
4.	Mrs. Saumya Varma	11087724	30/04/2025
5.	Mr. Sudhanshu Kumar Binodkumar Mishra	10686675	27/07/2024

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

Shravan A. Gupta & Associates
Practicing Company Secretary
P.R. No. 2140/2022
SD/-
Shravan A. Gupta
ACS: 27484, CP: 9990
Place: Mumbai
UDIN: A027484H001260584
Date: 27.08.2026

MANAGING DIRECTOR (MD) COMPLIANCE CERTIFICATE

Pursuant to Regulation 17(8) read with Part B of Schedule II of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors
Stratmont Industries Limited
CIN: L24319MH1984PLC339397

We do hereby certify that:

A. We have reviewed Financial Statements and the cash flow statement for the Financial Year ended March 31, 2026 and to the best of our knowledge and belief:

   i. These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;

   ii. These statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

B. There are, to the best of our knowledge and belief, no transactions entered into by the Company during the year, which are fraudulent or illegal or violative of the Company's Code of Conduct.

C. We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of the internal control systems of the Company pertaining to financial reporting and we have disclosed to the Auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.

D. We have indicated to the Auditors and the Audit Committee:

   i. There have been no significant changes in the above-mentioned internal controls over financial reporting during the relevant period;

   ii. Significant changes in accounting policies during the year and that the same have been disclosed in the notes to the financial statements; and

   iii. We have not noticed any significant fraud, particularly those involving the management or an employee having a significant role in the Company's internal control system over Financial Reporting.

For **Stratmont Industries Limited** **Sd/-** **Sudhanshu Kumar BinodKumar Mishra** Managing Director DIN: 10686675	**Sd/-** **Ganesh Yadav** Managing Director DIN: 10118884

Place: Mumbai
Date: 30th May, 2026

CODE OF CONDUCT DECLARATION

DECLARATION UNDER REGULATION 26 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To,
The Members,
Stratmont Industries Limited
CIN: L24319MH1984PLC339397
303 Tower A, Peninsula Business Park,
GK Marg Lower Parel, Delisle Road,
Mumbai – 400013

In terms of Regulation 26(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and based on the affirmations provided by the Directors and Senior Management Personnel of the Company to whom Code of Conduct is made applicable, it is declared that the Board of Directors and the Senior Management Personnel have complied with the Code of Conduct for the **year ended March 31, 2026.**

Registered Office:
303 Tower A Peninsula Business Park,
GK Marg, Delisle Road, Lower Parel,
Mumbai – 400013.

Date: 05th September, 2026
Place: Mumbai

For and on behalf of
Stratmont Industries Limited

Sd/-
Sudhanshu Kumar Binod Kumar Mishra
Managing Director
DIN: 10686675

INDEPENDENT AUDITORS' REPORT

To,

The Members of **STRATMONT INDUSTRIES LIMITED**
Report on the standalone Financial Statements

Opinion

We have audited the financial statements of **STRATMONT INDUSTRIES LIMITED ("the Company"**), which comprise the balance sheet as at March 31, 2026, and the statement of profit and loss (including other comprehensive income), statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (Collectively referred to as 'standalone financial statements').
in our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs (financial position) of the Company as at March 31, 2026, and its profit (financial performance including other comprehensive income), changes in equity and its cash flows for the year ended on that date:-

a. In the case of the balance sheet, of the state of affairs of the company as at 31st March 2026,
b. In the case of the statement of profit and loss, of the profit (financial performance including other comprehensive income), changes in equity; and
c. In the case of the cash flow statement, of the cash flow statement 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 am 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 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 financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, we have determined that there are no key audit matters to communicate in our report.

Other Information

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements and our auditor's report thereon.
Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Responsibility of Management for the Standalone Financial Statements

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

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

Boards 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 Standards on Auditing ('SAs'), we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3} 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.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Government of India – Ministry of Corporate Affairs in terms of sub-section (11) of section 143 of the Act, we enclose in the **"Annexure A"** a statement on the matters specified in paragraphs 3 and 4 of the said Order, to the extent applicable.

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

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

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

   c. The Balance Sheet, the Statement of Profit and Loss (including other comprehensive income), the Statement of Changes In Equity and the Cash Flow Statement dealt with by this Report are in agreement with the books of accounts;

   d. In our opinion, the aforesaid standalone financial statements comply with the Indian Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting Standard), Rules 2015 as amended.

   e. On the basis of the written representations received from the directors as on 31 March 2026, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2026, from being appointed as a director in terms of section 164(2) of the Act ;

   f. With respect to the adequacy of the internal financial controls over financial Reporting of the Company and the operating effectiveness of such controls, Refer to our separate Report in "**Annexure B".**

   g. With respect to the other matters to be included in the Auditor's Report in accordance with 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 in 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, 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 contract including derivative contract ; as such the question of commenting on any material foreseeable losses thereon does not arise;

      iii. There has not been any occasion in case of the Company during the year under report to transfer any sums to the investor education and protection fund. The question of delay in transferring such sums does not arise.

      iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("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, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("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;
(c)Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement

For M/s. Bhatter and Associates
Chartered Accountants
Firm Reg. No.131411W

CA Gopal Bhatter
(Partner)
Membership No. 411226
UDIN: 25411 226 BMIQLP 4175

Place: Mumbai
Date: 30th May 2026

Annexure "A" to Auditors Report

STRATMONT INDUSTRIES LIMITED
For the year ended 31st March 2026

Referred to in paragraph 14 of the Independent Auditors' Report of even date to the members of Stratmont Industries Ltd. on the standalone financial statements as of and for the year ended March 31, 2026.

i. (a) (A) The Company is maintaining proper records showing full particulars, including quantitative details and situation, of Property, Plant and Equipment.

(B) The Company is maintaining proper records showing full particulars of Intangible Assets.

(b) The Property, Plant and Equipment are physically verified by the Management according to a phased programme designed to cover all the items over a period of three years which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the programme, a portion of the Property, Plant and Equipment has been physically verified by the Management during the year and no material discrepancies have been noticed on such verification.

(c) The title of all the Property, plant and equipment are held in the name of the Company

(d) The Company has not revalued its Property, Plant and Equipment (including Right-of-use assets) or intangible assets during the year. Accordingly, the reporting under Clause 3(i)(d) of the Order is not applicable to the Company.

(e) Based on the information and explanations furnished to us, no proceedings have been initiated on or are pending against the Company for holding benami property under the Prohibition of Benami Property Transactions Act, 1988 (as amended in 2016) (formerly the Benami Transactions (Prohibition) Act, 1988 (45 of 1988)) and Rules made thereunder, and therefore the question of our commenting on whether the Company has appropriately disclosed the details in its standalone financial statements does not arise.

ii. (a)The inventory has been physically verified during the year by the management. In our opinion, the frequency of verification, coverage & procedure of such verification is reasonable and appropriate. No material discrepancies were noticed on such verification.

(b) The Company has been enjoying working capital limits in excess of 5 crore, in aggregate, from banks on the basis of security of current assets and collateral assets.

iii. According to the information explanation provided to us, the Company has not made any investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Hence, the requirements under paragraph 3(iii) of the Order are not applicable to the Company.

iv. In our opinion and according to the information and explanations given to us, the Company has not either directly or indirectly, granted any loan to any of its directors or to any other person in whom the director is interested, in accordance with the provisions of section 185 of the Act and the Company has not made investments through more than two layers of investment companies in accordance with the provisions of section 186 of the Act. Accordingly, provisions stated in paragraph 3(iv) of the Order are not applicable to the Company.

v. The Company has not accepted any deposits or amounts which are deemed to be deposits within the meaning of Sections 73, 74, 75 and 76 of the Act and the Rules framed there under to the extent notified.

vi. The provisions of sub-section (1) of section 148 of the Act are not applicable to the Company as the Central Government of India has not specified the maintenance of cost records for any of the products of the Company. Accordingly, the provisions stated in paragraph 3 (vi) of the Order are not applicable to the Company.

vii. (a)According to the information and explanations given to us and the records of the Company examined by us, in our opinion, undisputed statutory dues including goods and service tax, provident fund, employees' state insurance, income-tax, duty of customs, duty of excise, cess have been regularly deposited by the company with appropriate authorities in all cases during the year.

(b) According to the information and explanation given to us and the records of the Company examined by us, there are no dues of income tax, goods and service tax, customs duty, cess and any other statutory dues which have not been deposited on account of any dispute.

viii. According to the information and explanations given to us, there are no transactions which are not accounted in the books of account which have been surrendered or disclosed as income during the year in Tax Assessment of the Company. Also, there are no previously unrecorded income which has been now recorded in the books of account. Hence, the provision stated in paragraph 3(viii) of the Order is not applicable to the Company.

ix. (a) According to the records of the Company examined by us and the information and explanations given to us, the Company has not defaulted in repayment of loans or other borrowings or in the payment of interest to any lender during the year.

(b) According to the information and explanations given to us and on the basis of our audit procedures, we report that the Company has not been declared Wilful Defaulter by any bank or financial institution or government or any government authority.

(c) In our opinion, and according to the information and explanations given to us, the bank facility have been applied, on an overall basis, for the purposes for which they were obtained.

(d) According to the information and explanations given to us, and the procedures performed by us, and on an overall examination of the standalone financial statements of the Company, we report that no funds raised on short-term basis have been used for long-term purposes by the Company.

(e) According to the information and explanations given to us and on an overall examination of the standalone financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

(f) According to the information and explanations given to us and procedures performed by us, the provisions stated in paragraph ix (f) of the Order is not applicable to the Company.

x. (a) The company did not raise any money by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, the provisions stated in paragraph 3 (x) (a) of the Order are not applicable to the Company.

xi. (a)During the course of our audit, examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of fraud by the Company nor on the Company.

(b) We have not come across of any instance of fraud by the Company or on the Company during the course of audit of the standalone[1] financial statement for the year ended March 31, 2026, accordingly the provisions stated in paragraph (xi)(b) of the Order is not applicable to the Company.

(c) As represented to us by the management, there are no whistle-blower complaints received by the Company during the year. Accordingly, the provisions stated in paragraph (xi) (c) of the Order is not applicable to company.

xii. In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, the provisions stated in paragraph 3(xii) (a) to (c) of the Order are not applicable to the Company.

xiii. The Company has entered into transactions with related parties in compliance with the provisions of Sections 177 and 188 of the Act. The details of such related party transactions have been disclosed in the standalone financial statements as required under Indian Accounting Standard 24 “Related Party Disclosures” specified under Section 133 of the Act.

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

(b) We have not obtained the in-house internal audit reports for the year under audit. Therefore, we were unable to consider these reports in determining the nature, timing, and extent of our audit procedures.

xv. According to the information and explanations given to us, in our opinion during the year the Company has not entered into non-cash transactions with directors or persons connected with its directors and hence, provisions of section 192 of the Act are not applicable to company. Accordingly, the provisions stated in paragraph 3(xv) of the Order are not applicable to the Company.

xvi. (a)In our opinion, the Company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions stated in paragraph clause 3 (xvi)(a) of the Order are not applicable to the Company.

(b)In our opinion, the Company has not conducted any Non-Banking Financial or Housing Finance activities without any valid Certificate of Registration from Reserve Bank of India. Hence, the reporting under paragraph clause 3 (xvi) (b) of the Order are not applicable to the Company.

(c)The Company is not a Core investment Company (CIC) as defined in the regulations made by Reserve Bank of India. Hence, the reporting under paragraph clause 3 (xvi) (c) (d) of the Order are not applicable to the Company.

xvii. Based on the overall review of standalone financial statements, the Company has not incurred cash losses in the current financial year and in the immediately preceding financial year. Hence, the provisions stated in paragraph clause 3 (xvii) of the Order are not applicable to the Company.

xviii. According to the information and explanations given to us and based on our examination of financial ratios, ageing and expected date of realization of financial assets and payment of liabilities, other information accompanying the standalone financial statements, our knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of audit report and the Company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.

xix. According to the information and explanations given to us, the provisions of section 135 of the Act are not applicable to the Company. Hence, the provisions of paragraph (xx)(a) to (b) of the Order are not applicable to the Company.

xx. The reporting under clause 3(xxi) of the Order is not applicable in respect of audit of standalone financial statements. Accordingly, no comment in respect of the said clause has been included in the report.

For M/s. Bhatter and Associates
Chartered Accountants
Firm Reg. No.131411W

CA Gopal Bhatter
(Partner)
Membership No. 411226
UDIN: 25411 226 BMIQLP 4175

Place: Mumbai
Date: 30th May 2026

Annexure B

To The Independent Auditor's Report Of Even Date On The Financial Statements of STRATMONT INDUSTRIES LIMITED

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

We have audited the Internal Financial Controls over financial reporting of STRATMONT INDUSTRIES LIMITED ("the Company") as of March 31, 2026 in conjunction with our audit of the IND AS 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 criteria established by the Company considering the size of company and 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 ("the Guidance Note"). 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 IND AS 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 with reference to financial statements

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 IND AS 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 IND AS 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 IND AS financial statements.

Inherent Limitations of Internal Financial Controls with reference to financial statements

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 were operating effectively as at March 31, 2026, based on the assessment of essential components of internal controls over financial reporting stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India

For M/s. Bhatter and Associates
Chartered Accountants
Firm Reg. No.131411W

CA Gopal Bhatter
(Partner)
Membership No. 411226
UDIN: 25411 226 BMIQLP 4175

Place: Mumbai
Date: 30th May 2026

Notes to the financial statements for the year ended March 31, 2026.

(All amounts are in **Indian Rupees in Lacs** unless otherwise stated)

1. Company Overview

1.1 General Information

Stratmont Industries Limited ("The Company") formerly known as Chhattisgarh Industries Limited is a public limited company incorporated in India under the provisions of Companies Act, 1956 and validly existing under Companies Act, 2013. Equity shares of the Company are listed with BSE Limited. The Company is presently engaged in the business of trading of coking coal/LAMC/Steel etc. and hiring of Piling Rig.

1.2 Basis of preparation

The financial statements of the Company have been prepared in accordance with Indian Accounting Standards ("Ind AS") notified under Section 133 of the Companies Act, 2013 [the Companies (Indian Accounting Standards) Rules, 2015, as amended] and other relevant provisions of the Act.

The financial statements were authorized for issue by the Board of Directors on 30th May, 2026.

a) Basis of measurement

The financial statements have been prepared on a historical cost basis.

b) Current versus non-current classification

The company presents assets and liabilities in the balance sheet based on current and non-current classification. All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle (twelve months) and other criteria set out in the Schedule III to the Act.

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

c) Functional and presentation currency

These financial statements are presented in Indian Rupees (INR), which is the company's functional currency. All amounts have been rounded-off to the nearest Indian Rupee in Lacs.

2. Summary of significant accounting policy:

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

a) Use of estimates

The preparation of the financial statements in conformity with Ind AS requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenue, expenses, assets and liabilities at the end of period / year. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

b) Property, plant and equipment

- **Recognition and measurement**

  Freehold land if any is carried at historical cost. All other items of property, plant and equipment if any are stated at cost less accumulated depreciation and accumulated impairment loss, if any. Cost comprises of purchase price and any directly attributable costs of bringing the asset to its working condition for the intended use. Any trade discounts and rebates are deducted in arriving at the purchase price.

  Borrowing costs attributable to construction or acquisition of a qualifying asset for the period up to the date, the asset is ready for its intended use are included in the cost of the asset to which they relate. Capital work-in-progress if any is comprises of the cost of property, plant and equipment that are not yet ready for their intended use as at the balance sheet date.

- **Subsequent costs**

  The cost of replacing a part of an item of property, plant and equipment is recognized in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the company and its cost can be measured reliably. The carrying amount of the replaced part is de recognized. The costs of the day-to-day servicing of property, plant and equipment are recognized in the statement of profit and loss as incurred.

- **Derecognition**

  An item of property, plant and equipment is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Gains and losses on disposal of an item of property, plant and equipment are determined by comparing the proceeds from disposal with the carrying amount of property, plant and equipment, and are recognized net and disclosed within other income or expenses in the statement of profit and loss.

  Depreciation is calculated over the depreciable amount, which is the cost of an asset, or other amount substituted for cost, less its residual value. Depreciation is recognized wherever applicable in the statement of profit and loss on a straight-line basis over the estimated useful lives of each part of an item of property, plant and equipment as prescribed in Schedule II of the Companies Act2013.

c) Impairment of non-financial assets

The carrying amounts of assets are reviewed at each balance sheet date if there is any indication of impairment based on internal/external factors.

An impairment loss is recognized wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the asset's fair value less costs to sell and its value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and risks specific to the asset.

d) Inventories

Inventories if any which comprise of coal/coke are valued at lower of cost and net realizable value. Cost is determined using FIFO Method.

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

e) Cash and cash equivalents

Cash and cash equivalents in the balance sheet comprise cash at banks and cash on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.

f) Revenue recognition

Revenue from sale of goods is recognized when all significant risks and rewards of ownership of the goods are passed on to the buyer, recovery of the consideration is probable, the associated costs can be estimated reliably, there is no continuing effective control over, or managerial involvement with, the goods, and the amount of revenue can be measured reliably. It also includes custom/cess and excludes Goods and Service tax (GST). Sales are stated net of discounts, rebates and returns.

g) Other income

Interest income

Interest income from debt instruments is recognized using effective interest rate method (EIR).EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset or to the amortized cost of a financial liability.

Any other income is accounted for on accrual basis.

h) Borrowing costs

Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Borrowing cost also includes exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost.Borrowing costs that are not directly attributable to the acquisition, construction or production of a qualifying asset, are expensed in the period in which they are incurred.

i) Employee Benefits

Short-term employee benefits

All employee benefits payable wholly within twelve months of rendering the services are classified as short-term employee benefits. Benefits such as salaries, wages, expected cost of bonus and short-term compensated absences, ex-gratia, performance pay etc. are recognized in the period in which the employee renders the related service.

j) Income tax

Tax expense comprises current and deferred tax. Current income tax is measured at the amount expected to be paid to the tax authorities. The tax rates and tax laws used to compute the amount are those that are enacted at the reporting date. Current income tax relating to items recognized directly in equity is recognized in equity and not in the statement of profit and loss.

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

Deferred tax liabilities are recognized for all taxable temporary differences, except deferred tax liability arising from initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and, affects neither accounting nor taxable profit/ loss at the time of transaction. Deferred tax assets are recognized for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses, except deferred tax assets arising from initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and, affects neither accounting nor taxable profit/ loss at the time of transaction. Deferred tax assets are recognized only to the extent that sufficient future taxable income will be available against which such deferred tax assets can be realized.

At each reporting date, the Company re-assesses unrecognized deferred tax assets. It recognizes unrecognized deferred tax asset to the extent that sufficient future taxable income will be available against which such deferred tax assets can be realized.

The carrying amount of deferred tax asset is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available against which such deferred tax assets can be realized.

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

Deferred tax relating to items recognized outside the statement of profit and loss is recognized in co-relation to the underlying transaction either in other comprehensive income or directly in equity.

k) Provisions and contingencies

A provision is recognized when the company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

When the company expects some or all of a provision to be reimbursed, the reimbursement is recognized as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of profit and loss net of any reimbursement.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost in the statement of profit and loss.

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises where there is a liability that cannot be recognized because it cannot be measured reliably. The Company does not recognize a contingent liability but discloses its existence in the financial statements.

Contingent assets are not recognized in financial statements, unless they are virtually certain. However, contingent assets are disclosed where inflow of economic benefits are probable.

Provisions, contingent liabilities and contingent assets are reviewed at each balance sheet date.

l) Fair value measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability, or
- In the absence of a principal market, in the most advantageous market for the asset or liability

The company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs.

- Level 1-Quoted(unadjusted) market prices in active markets for identical assets or liabilities
- Level 2 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
- Level 3 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is un observable

For assets and liabilities that are recognized in the financial statements on a recurring basis, the company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorization (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period. For the purpose of fair value disclosures, the company has determined classes of assets and liabilities based on the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy.

m) Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Financial assets

Initial recognition and measurement

Financial assets are recognized initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

Subsequent measurement

For the purpose of subsequent measurement, financial assets are classified as:

Financial assets at amortized cost

Financial assets that are held within a business model whose objective is to hold assets for collecting contractual cash flows and whose contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding are subsequently measured at amortized cost using the effective interest rate method. The change in measurements are recognized as finance income in the statement of profit and loss.

Financial assets at fair value through other comprehensive income (FVTOCI)

Financial assets that are held within a business model whose objective is achieved both by collecting contractual cash flows and selling the financial assets and the assets' contractual cash flows represent solely payments of principal and interest on the principal amount outstanding are subsequently measured at fair value. Fair value movements are recognized in other comprehensive income.

Financial assets at fair value through profit or loss (FVTPL)

Any financial asset which does not meet the criteria for categorization as financial instruments at amortized cost or as FVTOCI, is classified as financial instrument at FVTPL. Financial instruments included within the FVTPL category are subsequently measured at fair value with all changes recognized in the statement of profit and loss.

Financial liabilities

Initial recognition and measurement

Financial liabilities are recognized initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

Subsequent measurement

For the purpose of subsequent measurement, financial liabilities are classified as:

Financial liabilities at amortized cost

Financial liabilities such as loans and borrowings are subsequently measured at amortized cost using the effective interest rate method. The change in measurements are recognized as finance costs in the statement of profit and loss.

Financial liabilities at fair value through profit or loss (FVTPL)

Financial liabilities include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss if the recognition criteria as per Ind AS 109 are satisfied. Gains or losses on liabilities held for trading are recognized in statement of profit and loss. Fair value gains or losses on liabilities designated as FVTPL attributable to changes in own credit risk are recognized in other comprehensive income. All other changes in fair value of liabilities designated as FVTPL are recognized in the statement of profit and loss.

Impairment of financial assets

The company applies Expected Credit Loss (ECL) model for measurement and recognition of impairment loss on the financial assets mentioned below:

- Financialassetsthataredebtinstrumentandaremeasuredatamortizedcost
- Financial assets that are debt instruments and are measured as at FVOCI
- Trade receivables under Ind AS18

ECL is the difference between contractual cash flows that are due and the cash flows that the Company expects to receive, discounted at the original effective interest rate.

For impairment of trade receivables, the company chooses to apply practical expedient of providing expected credit loss based on provision matrix and does not require the Company to track changes in creditrisk.Percentage of ECL under provision matrix is determined based on historical data as well as futuristic information.

n) Earnings per share (EPS)

Basic EPS is calculated by dividing the profit for the year attributable to equity holders of the company by the weighted average number of equity shares outstanding during the financial year, adjusted for bonus elements inequity shares issued during the year and excluding treasury shares.

Diluted EPS adjust the figures used in the determination of basic EPS to consider

- The after-income tax effect of interest and other financing costs associated with dilutive potential equity shares and
- The weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilutive potential equity shares.

o) Property, plant and equipment: An item of property, plant and equipment is recognized as an asset if it is probable that future economic benefits associated with the item will flow to the Company and its cost can be measured reliably. This recognition principle is applied to costs incurred initially to acquire an item of property, plant and equipment and also to costs incurred subsequently to add to, replace part of, or service it. All other repair and maintenance costs, including regular servicing, are recognized in the statement of profit and loss as incurred. When a replacement occurs, the carrying value of the replaced part is de-recognized. Where an item of property, plant and equipment comprises major components having different useful lives, these components are accounted for as separate items. Property, plant and equipment is stated at cost or deemed cost applied on transition to Ind AS, less accumulated depreciation and impairment. Cost includes all direct costs and expenditures incurred to bring the asset to its working condition and location for its intended use. Trial run expenses are capitalized. Borrowing costs incurred during the period of construction is capitalized as part of cost of qualifying asset. The gain or loss arising on disposal of an item of property, plant and equipment is determined as the difference between sale proceeds and carrying value of such item, and is recognized in the statement of profit and loss.

For and on behalf of
Stratmont Industries Limited

Sudhanshu Kumar Mishra **(Managing Director)** **DIN : 10686675**	**Vatsal Agarwaal** **(Executive Director)** **DIN : 07252960**
Ganesh Yadav **(Chief Financial Officer)** **PAN : ASUPY5642G**	**Mr. Prasanta Kumar Mohanty** **(Company Secretary)** **PAN : AMUPM4366P**

Place: Mumbai
Date: 30th May 2026

STRATMONT INDUSTRIES LIMITED

Balance Sheet

as at 31 March 2026

Statement of Audited Balance sheet for the year ended on 31st Mar. 2026

(Rs. in Lacs)

Particulars	**Note**	**31-Mar-26**	**31-Mar-25**
ASSETS			
Non-current assets			
Property, plant and equipment	**3**	718.29	796.92
Capital work-in-progress			
		718.29	796.92
Current assets			
Financial assets			
Inventories	**4**	64.37	76.39
Trade receivables	**5**	5,515.22	4,615.09
Cash and cash equivalents	**6**	317.27	18.87
Loans	**7**	254.46	596.80
Other current assets	**8**	315.41	42.87
Current income tax assets (net)		-	-
		6,466.72	5,350.02
TOTAL ASSETS		7,185.01	6,146.95
EQUITY AND LIABILITIES			
Equity			
Equity share capital	**9**	2,849.79	2,849.79
Other equity	**SOCIE**	357.27	123.60
		3,207.06	2,973.39
Share Application Money Pending Allotment			
Liabilities			
Non-current liabilities			
Deferred tax liabilities	**10**	35.93	24.53
Borrowings	**11**	579.07	612.24
		615.00	636.76
Current liabilities			
Financial liabilities			
Short term Borrowings	**12**	2,385.97	983.45
Trade payables	**13**	744.21	1,479.21
Other financial liabilities	**14**	10.02	6.01
Other current liabilities	**15**	132.69	40.86
Provisions		-	-
Current income tax liabilities (net)	**16**	90.06	27.27
		3,362.96	2,536.80
TOTAL EQUITY AND LIABILITIES		7,185.01	6,146.95
Notes referred to above form an integral part of the standalone financial statements	**1-34**		

As per our report of even date attached
For M/s. Bhatter and Associates
Chartered Accountants
Firm Reg. No.131411W

CA Gopal Bhatter
(Partner)
Membership No. 411226
UDIN: 25411 226 BMIQLP 4175

Place: Mumbai
Date: 30th May 2026

For and on behalf of
Stratmont Industries Limited

Sudhanshu Kumar Mishtra
(Managing Director)
DIN : 10686675

Vatsal Agarwaal
(Executive Director)
DIN : 07252960

Ganesh Yadav
(Chief Financial Officer)
PAN : ASUPY5642G

Mr. Prasanta Kumar Mohanty
(Company Secretary)
PAN : AMUPM4366P

STRATMONT INDUSTRIES LIMITED

Statement of Audited Profit and Loss for the year ended on 31st Mar. 2026

(Rs. in Lacs)

Particulars	Note	31-Mar-26	31-Mar-25
Revenue from operations	**17**	18,661.73	9,270.17
Other income	**18**	10.67	13.79
Total income		18,672.40	9,283.95
Expenses			
Purchases of stock in trade	**19**	17,831.49	8,705.82
Changes of inventory - stock in trade	**20**	12.02	13.43
Employee benefits expense	**21**	54.88	52.84
Finance costs	**22**	205.16	95.25
Depreciation and amortization expense	**3**	78.63	59.96
Other expenses	**23**	127.00	213.15
Total expenses		18,309.18	9,140.46
Profit before exceptional items and tax		363.21	143.50
Exceptional items		-	-
Profit before tax		363.21	143.50
Tax expense	**29**		
Provision for Current tax		-89.65	-27.27
Deferred tax (benefit)/charge		-11.40	-12.65
Total tax expense		-101.05	-39.92
Profit for the year		262.17	103.58
Appropriation of Profit :			
Interim Dividend		28.50	-
Total other comprehensive income		-	-
Total comprehensive income for the year		233.67	103.58
Earnings per equity share for continuing operations (face			
Basic		**0.92**	**0.36**
Diluted		**0.92**	**0.36**

Notes referred to above form an integral part of the standalone financial statements **1-34**

As per our report of even date attached
For M/s. Bhatter and Associates
Chartered Accountants
Firm Reg. No.131411W

For and on behalf of
Stratmont Industries Limited

CA Gopal Bhatter
(Partner)
Membership No. 411226
UDIN: 25411 226 BMIQLP 4175

Sudhanshu Kumar Mishtra
(Managing Director)
DIN : 10686675

Vatsal Agarwaal
(Executive Director)
DIN : 07252960

Place: Mumbai
Date: 30th May 2026

Ganesh Yadav
(Chief Financial Officer)
PAN : ASUPY5642G

Mr. Prasanta Kumar Mohanty
(Company Secretary)
PAN : AMUPM4366P

NOTE : 3

FIXED ASSETS

(Rs. in Lacs)

Particulars	Gross as on 01.04.2025	Addition / (Deletion)	Total As On 31.03.2026	Depreciation				Net Block 31.03.2026	Net Block 31.03.2025
				Up to 31.03.2025	For the Period	Deduction	Up to 31.03.2026		
Piling Rig Equipments	168.25	-	168.25	66.21	19.99	-	86.20	82.05	102.04
Piling Rig Equipments	340.68	-	340.68	32.60	26.98	-	59.58	281.10	308.08
Piling Rig Equipments	184.75	-	184.75	7.32	14.63	-	21.95	162.80	177.43
Piling Rig Equipments	215.05	-	215.05	5.68	17.03	-	22.71	192.34	209.37
Total Rs.	908.73	-	908.73	111.81	78.63	-	190.44	718.29	796.92
Previous Year	652.22	256.51	908.73	73.12	59.96	- 21.28	111.81	796.92	579.10

STRATMONT INDUSTRIES LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 March, 2026

(Rs. in Lacs)

PARTICULARS		Year ended 31.03.2026 (Rs)	Year ended 31.03.2025 (Rs)
A. CASH FROM OPERATING ACTIVITIES			
Net Profit before extra odinary items and Tax		363.21	143.50
Adjustment for:			
Depreciation		78.63	59.96
Preliminary Expenses written off		0.00	0.00
Interest debited to Profit and loss account		205.16	95.25
Non Operating Items (Income tax)		-89.65	-27.27
Loss/(Profit) on sale of Assets(Net)		0.00	42.01
Interest Credit to Profit and Loss Account		0.00	0.00
Operating Profit Before Working Capital Changes		557.36	313.45
Adjustment for:			
(Increase)/Decrease in Trade and other Receivables		-900.12	-699.94
(Increase)/Decrease in Inventories		12.02	13.43
(Increase)/Decrease in other Current Assets		69.80	255.76
Increase/(Decrease) Current Liabilities and Provisions		826.16	-2222.20
Cash Generated From Other Operations	**(A)**	565.21	-2339.50
B. CASH FLOW FROM INVESTING ACTIVITIES			
Sale (Purchase) of Fixed asset (Net)		0.00	-319.80
Interest/Dividend received		0.00	0.00
Investment Sold		0.00	0.00
Net Cash Used in Investing activities	**(B)**	0.00	-319.80
C. CASH FROM FINANCING ACTIVITY			
Dividend		-28.50	2406.40
Net Proceeds from Borrowings		-33.16	264.23
Interest paid		-205.16	-95.25
Net Cash Used in Financing Activities	**(C)**	-266.82	2575.39
Net Increase in Cash and Cash Equivalents (A)+(B)+(C)		298.40	-83.92
Cash & Cash Equivalents (Opening Balance)		18.87	102.79
Cash & Cash Equivalents (Closing Balance)		317.27	18.87

The above statement of cash flows should be read in conjunction with the accompanying notes.

For and on behalf of
Stratmont Industries Limited

As per our report of even date attached
For M/s. Bhatter and Associates
Chartered Accountants
Firm Reg. No.131411W

CA Gopal Bhatter
(Partner)
Membership No. 411226
UDIN: 25411 226 BMIQLP 4175

Place: Mumbai
Date: 30th May 2026

Sudhanshu Kumar Mishtra
(Managing Director)
DIN : 10686675

Vatsal Agarwaal
(Executive Director)
DIN : 07252960

Ganesh Yadav
(Chief Financial Officer)
PAN : ASUPY5642G

Mr. Prasanta Kumar Mohanty
(Company Secretary)
PAN : AMUPM4366P

STRATMONT INDUSTRIES LIMITED
Statement of changes in equity for the year ended on 31st Mar. 2026

(Rs. in Lacs)

A Equity share capital

Balance as at 1 April 2025	2,849.79	0.03
Changes in equity share capital during 2025-26	-	-
Balance as at 31 March 2026	2,849.79	0.03

B Other equity

	Reserves & surplus (2025-26)	2024-25
	Surplus / (Deficit) in the statement of profit or loss	
Balance as on 01st April 2025	123.60	20.02
Profit for the year	233.67	103.58
Other comprehensive income (net of tax)	-	-
Total comprehensive income for the year	233.67	103.58
Transactions with owners recognised directly in equity		
Dividends	-	-
Dividend distribution tax	-	-
Transfer to general reserve	-	-
Balance as on 31 March 2026	357.27	123.60

For and on behalf of
Stratmont Industries Limited

Sudhanshu Kumar Mishtra
(Managing Director)
DIN : 10686675

Vatsal Agarwaal
(Executive Director)
DIN : 07252960

Ganesh Yadav
(Chief Financial Officer)
PAN : ASUPY5642G

Mr. Prasanta Kumar Mohanty
(Company Secretary)
PAN : AMUPM4366P

STRATMONT INDUSTRIES LIMITED

Notes forming part of the standalone financial statements

For the year ended 31st Mar. 2026

(Rs. in Lacs)

	Particulars	31-Mar-26	31-Mar-25
4	**Inventories**		
	(Valued at lower cost or net relizable value)		
	LAM Coke	64.37	76.39
		64.37	76.39

	Particulars	31-Mar-26	31-Mar-25
5	**Trade receivables**		
	(Unsecured)		
	Trade receivables (Unsecured) :		
	- Considered good (Net)	5,515.22	4,615.09
	- Considered doubtful	-	-
		5,515.22	4,615.09
	Less: Allowance for bad and doubtful trade receivables	-	-
		5,515.22	4,615.09

No amount is due from any of the directors or officers of the Company, severally or jointly with any other person; or from firms where such director is a partner or from private companies where such director is a member.

	Particulars	31-Mar-26	31-Mar-25
6	**Cash and bank balances**		
	Cash and cash equivalents		
	Cash on hand	4.28	4.29
	Balances with banks		
	- In current accounts	101.84	1.29
	- In Fixed Deposit	210.74	13.30
	Dividend Account	0.41	-
		317.27	18.87
7	**Loans**		
	(Unsecured, considered good unless otherwise stated)		
	- Loan & Advances to others	69.46	105.26
	- Loan & Advances to Related Parties	185.00	491.53
		254.46	596.80

No amount is due from any of the directors or officers of the Company, severally or jointly with any other person; or from firms where such director is a partner or from private companies where such director is a member.

	Particulars	31-Mar-26	31-Mar-25
8	**Other current assets**		
	(Unsecured, considered good unless otherwise stated)		
	Advance to suppliers	259.10	19.65
	Balances with statutory authorities	56.31	22.22
	Deposits	-	1.00
		315.41	42.87

No amount is due from any of the directors or officers of the Company, severally or jointly with any other person; or from firms where such director is a partner or from private companies where such director is a member.

STRATMONT INDUSTRIES LIMITED

Notes forming part of the standalone financial statements

For the year ended 31st Mar. 2026

		31-Mar-26	31-Mar-25
9	**Share capital**		
	Authorised:		
	300,00,000 Equity Shares of ₹ 10/- each.	3,000.00	3,000.00
		3,000.00	3,000.00
	Issued subscribed and fully paid up:		
	2,84,97,880 (2024 : 3497880 ; 2023 : 3497880 ; Equity Shares of Rs. 10/- each, with voting rights)	2,849.79	2,849.79
2			
		2,849.79	2,849.79

(a) Terms/Rights attached to equity shares

9.1 The Company has only one class of issued share referred to as equity shares having a par value of Rs. 10/- each holder of equity shares is entitled to one vote per share In the event of liquidation of the Company, the holders of equity shares will be entitled to receive any of the remaining assets of the Company, after distribution of all preferential amount. The distribution will be proportionate to the number of equity shares held by the share holders.

9.2 **Reconciliation of the number of equity shares outstanding at the beginning and at the end of the year**:

Paritculars		**As at 31 March 2026**			As at 31 March 2025	
		Number of shares	**Rs.**		Number of shares	(Rs.)
Equity shares						
At the beginning of the year		**2,84,97,880**	2,849.79		**34,97,880**	349.79
Add: Shares issued during the year		-	-		2,50,00,000	2,500.00
Outstanding at the end of the year		**2,84,97,880**	2,849.79		2,84,97,880	2,849.79

9.3 The Company has only one class of shares referred to as equity shares having a par value of Rs. 10/- ; Each shareholder of equity shares is entitled to one vote per share.

9.4 Number of equity shares held by each shareholder holding more than 5% shares in the Company are as follows:

Name of the shareholders		**Number of shares as at 31 March 2026**	**% of shares held**	Number of shares as at 31 March 2025	% of shares held
Vatsal Agarwaal		**1,82,57,652**	**64.54%**	1,82,57,652	**64.07%**

STRATMONT INDUSTRIES LIMITED

Notes forming part of the standalone financial statements
For the year ended 31st Mar. 2026

	Particulars	31-Mar-26	31-Mar-25
10	**Deferred tax liabilities**		
	-Excess of depreciation/amortisation on fixed assets under income-tax law over depreciation/amortisation	24.53	24.53
	Net deferred tax liability	24.53	24.53
	Refer note 31 for further disclosures		
11	**Borrowings**		
	Unsecured Loan	172.87	-
	Secured Term Loan	406.20	612.24
		579.07	612.24
12	**Short Term Borrowings**		
	Loans repayable on demand		
	From Others	-	93.16
	Working capital loan from bank	2,385.97	890.28
		2,385.97	983.45

Notes :

(i) Borrowings are measured at amortised cost.

Net debt reconciliation and movement (Amendment to Ind AS 7)

Particulars	**Amount in (Rs.)**
As at 31 March 2025	612.24
Borrowed/(Repayed) during the year (Net)	33.16
As at 31 March 2026	579.07

STRATMONT INDUSTRIES LIMITED

Notes forming part of the standalone financial statements

For the year ended 31st Mar. 2026

Particulars	31-Mar-26	31-Mar-25
Particulars	**31-Mar-26**	**31-Mar-25**
13 Trade payables		
Total outstanding dues of micro enterprises and small enterprises (Refer note 34)	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	744.21	1,479.21
Creditors towards capital Goods		
	744.21	1,479.21

Notes:

(i) Trade payable are measured at amortised cost.

Particulars	31-Mar-26	31-Mar-25
14 Other current financial liabilities		
Other outstanding liabilities	10.02	6.01
	10.02	6.01

Note:

(i) Other financial liabilities are measured at amortised cost.

Particulars		
15 Other current liabilities		
Duties & Taxes	132.69	37.76
Other Current Liabilities	-	3.10
	132.69	40.86
16 Current Income Tax Liabilities		
Provision for Income Tax	89.65	27.27
Interim Dividend Payable	0.41	-
	90.06	27.27

STRATMONT INDUSTRIES LIMITED

Notes forming part of the standalone financial statements

For the year ended 31st Mar. 2026

(Rs. in Lacs)

	Particulars	31-Mar-26	31-Mar-25
17	**Revenue from operations**		
	Sale of products		
	Sales : Traded Goods	18,461.41	9,076.70
	Sales : Hiring Income	243.97	243.70
	Sub-Total	18,705.38	9,320.40
	Less : Returns/Shortages	43.65	50.23
	Total	18,661.73	9,270.17
18	**Other income**		
	Interest Income	-	10.10
	Profit on Sale of Assets (Net)		
	Interest on Fixed Deposits	8.57	0.52
	Brokerage & Commission	0.50	-
	Other Misc. Income	1.60	3.17
		10.67	13.79

STRATMONT INDUSTRIES LIMITED

Notes forming part of the standalone financial statements

For the year ended 31st Mar. 2026

(Rs. in Lacs)

	Particulars	31-Mar-26	31-Mar-25
19	**Purchases of stock in trade**		
	Purchases : Traded Goods	17,906.43	8,850.17
	Less : Purchase Return/Discounts/Shortages	74.94	144.35
		17,831.49	8,705.82
20	**Changes in Investores**		
	Inventories at the End of the Year (a)	64.37	76.39
	Inventories at the Beginning of the Year (b)	76.39	89.82
	Total (b-a)	12.02	13.43
21	**Employee benefits expense**		
	Salaries, Bonus, PF & ESIC	53.13	48.17
	Directors Sitting Fees	0.65	0.80
	Directors Remuneration	1.10	3.87
		54.88	52.84
22	**Finance Cost**		
	Bank & Finance Charges	47.70	10.27
	Interest on Cash Credit Facility from Bank	135.03	59.24
	Interest on Term Loan	22.43	25.73
		205.16	95.25
23	**Other expenses**		
	Site Expenses	9.91	11.31
	Auditors Remuneration (Refer note (i) below)	0.75	0.75
	Discounts	-	2.00
	Legal & Professional Fees	9.77	2.00
	Printing & Stationery Expenses	0.17	0.12
	Transport Charges	89.55	35.86
	Custodian & Listing Fees	6.73	5.50
	Advertisement & Business Promotion Expenses	1.13	2.47
	ROC Filing Fees	-	-
	Repair & Maintenance Expenses	3.47	1.19
	Stevdore and Port Charges	-	12.40
	Membership & Subscription	1.49	1.39
	Brokerage & Commission	0.50	-
	Foreign Exchange Loss	-	92.47
	Insurance Expenses	3.54	3.66
	Postage & Courier Expenses	-	0.02
	Loss on Sale of Fixed Assets	-	42.01
		127.00	213.15

STRATMONT INDUSTRIES LIMITED

Notes forming part of the standalone financial statements

for the year ended on 31 March 2026

(Amount in Rs.)

24 Financial Instruments

24.1 Financial Instruments by category

The carrying value of financial instruments by categories as on 31 March 2026 are as follows:

Particulars	Amortised cost	FVTPL	FVTOCI	Total carrying value
Assets				
Inventories	64.37	-	-	64.37
Trade receivables	5,515.22	-	-	5,515.22
Cash and cash equivalents	317.27	-	-	317.27
Loans	254.46	-	-	254.46
				-
Total Assets	6,151.31	**-**	**-**	**6,151.31**
				-
Liabilities				-
				-
Borrowings	2,385.97	-	-	2,385.97
Trade payables	744.21	-	-	744.21
Other financial liabilities	10.02	-	-	10.02
				-
Total Liabilities	3,140.20	**-**	**-**	**3,140.20**

The carrying value of financial instruments by categories as on 31 March 2025 are as follows:

Particulars	Amortised cost	FVTPL	FVTOCI	Total carrying value
Assets				
Inventories	76.39	-	-	76.39
Trade receivables	4,615.09	-	-	4,615.09
Cash and cash equivalents	18.87	-	-	18.87
Loans	596.80	-	-	596.80
Total Assets	**5,307.15**	**-**	**-**	**5,307.15**
Liabilities				
Borrowings	983.45	-	-	983.45
Trade payables	1,479.21	-	-	1,479.21
Other financial liabilities	6.01	-	-	6.01
Total Liabilities	**2,468.67**	**-**	**-**	**2,468.67**

24.2 Fair value hierarchy

Fair value of financial assets and financial liabilities measured at amortised cost :

The management believes that the fair values of current financial assets (e.g., cash and cash equivalents, trade receivables, loans and others and current financial liabilities (e.g. borrowings, trade payables and other payables excluding derivative liabilities) are approximate at their carrying amounts largely due to the short term nature.

24.3 Financial risk management

The Company's activities exposes it to market risks, credit risks and liquidity risks. The Company's management have overall responsibility for the establishment and oversight of the Company's risk management framework. The Company's risks are reviewed regularly to reflect changes in market conditions and the company's activities.

The Company has exposure to the following risks arising from financial instruments :

a. Credit risk

Credit risk is the risk of financial losses to the Company if a customer or counterparty to financial instruments fails to discharge its contractual obligations. It arises primarily from the Company's receivables from customers. To manage this, the Company periodically assesses the key accounts receivable balances as per Ind-AS 109 : Financial Instruments, the Company uses expected credit loss model to assess the impairment loss or gain.

The carrying amount of trade and other receivables and other financial assets represents the maximum credit exposure.

i. Trade receivables

The management has established accounts receivable policy under which customer accounts are regularly monitored. . The management reviews status of critical accounts on a regular basis. The Company measures the expected credit loss of trade receivables based on historical trend. Loss rates are based on actual credit loss experience and past trends. Based on the historical data, loss on collection of receivable is not material hence no provision considered.

24.3 Financial risk management

Trade receivables that were not impaired

Particulars	**Carrying amount**	
	31 March 2026	**31 March 2025**
Less Then 180 days	5,436.92	4,615.09
More than 180 days	78.30	-
Total	5,515.22	4,615.09

iii. Financial instruments and Cash deposits

Credit risk from balances with banks and financial institutions is managed by the Company's management. Company monitors credit spreads and financial strength of its counter parties. Based on ongoing assessment Company adjust it's exposure to various counterparties.

a. 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 damage to the Company's reputation.

The Company has a view of maintaining liquidity and to take minimum possible risk while making investments. The Company monitors its cash and bank balances periodically in view of its short term obligations associated with its financial liabilities.

The liquidity position at each reporting date is given below:

Particulars	**31 March 2026**	**31 March 2025**
Cash and cash equivalents	317.27	18.87
Total	317.27	18.87

The following are the remaining contractual maturities of financial liabilities as on 31 March 2026.

Particulars	Repayable on demand	Less than one year	More than one year	Total
Borrowings	2,385.97	-	-	2,385.97
Trade payables	-	744.21	-	744.21
Other financial liabilities	-	10.02	-	10.02

The following are the remaining contractual maturities of financial liabilities as on 31 March 2025.

Particulars	Repayable on demand	Less than one year	More than one year	Total
Borrowings	890.28	-	-	890.28
Trade payables	-	1,479.21	-	1,479.21
Other financial liabilities	-	6.01	-	6.01

24.3 Financial risk management

c. Market risk

Market risk is a risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimizing the return. Market risk comprises three types of risk interest rate risk, currency risk and other price risk such as equity price risk. Financial instruments affected by market risk include borrowings, trade and other payables, loans, trade and other receivables, deposits with banks.

i. Foreign currency risk

Foreign currency risk is the risk that fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rate. Company transacts business in its functional currency (INR) only. Accordingly, the company is not exposed to any foreign currency risk as neither operates internationally nor has any foreign currency transaction..

ii. Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. At the reporting date the interest rate profile of the Company's interest bearing financial instruments are follows:

Particulars	31 March 2026	31 March 2025
Fixed rate instruments		
Borrowings	-	-
Variable rate instruments		
Borrowings	2,385.97	890.28

As such there is no Interest Rate risk to the company.

25 Capital management

For the purpose of the Company’s capital management, capital includes issued equity capital and all other equity reserves attributable to the equity holders of the Company. The primary objective of the Company’s capital management is to ensure that it maintains a strong credit rating and healthy capital ratios in order to support its business and maximise shareholder value.

The Company manages its capital structure and makes adjustments to it in light of changes in economic conditions and the requirements of the financial covenants. To maintain or adjust the capital structure, the Company may adjust the dividend payment to shareholders, return capital to shareholders or issue new shares.

No changes were made in the objectives, policies or processes for managing capital during the years ended 31 March 2025.

	STRATMONT INDUSTRIES LIMITED [CIN : L28100MH1984PLC339397]		NOTES FORMING PART OF FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST MARCH 2026				
NOTE No.	**PARTICULARS**	**Unit of Measurement**	**AS AT 31ST MARCH 2026**		**AS AT 31ST MARCH 2025**		**Variation in %**
1	**ANALYTICAL RATIO**						
	Current Ratio =Current Assets / (Total Current Liabilities – Security Deposits payable on Demand – Current maturities of Long Term Debt)	**In Multiple**		1.92		2.11	(18.60)
A	Current Assets		6,466.72		5,350.02		
B	Current Liabilities		3,362.96		2,536.80		
2	**Debt-Equity Ratio = (Short Term Debt + Long Term Debt) / Shareholders' Equity**	**In Multiple**					
A	Short Term Debt+Long Term Debt		2,965.04	0.92	1,595.68	0.54	38.79
B	Shareholders Equity		3,207.06		2,973.39		
3	**Debt Service Coverage Ratio = EBID/ Total Debt Services**	**In Multiple**		1.50		1.14	36.33
A	EBID (Earning After Tax but before Interest and Dep.)		545.96		258.79		
B	**Total Debt Services**		363.49		227.26		
	Principal Repayment		206.04		142.29		
	Gross Interest on Loan		157.46		84.97		
4	**Return on Equity Ratio= Net Income/Shareholders Equity**	**In %**		0.08		0.03	4.69
A	Net Profit after tax		262.17		103.58		
B	Shareholders Equity		3,207.06		2,973.39		
5	**Inventory Turnover Ratio (COGS/Average Inventory)**	**No. of Times**		253		105	NA
A	Average Inventory		70.38		83.10		
B	Cost of Goods Sold		17,819.47		8,730.56		
6	**Trade Receivable Turnover Ratio**	**In Days**		108		182	NA
A	Trade Receivable		5,515.22		4,615.09		
B	Revenue From Operation		18,661.73		9,270.17		
7	**Trade Payable Turnover Ratio**	**In Days**		15		61	NA
A	Trade Payable		744.21		1,479.21		
B	Purchase and Labour Charges + Other Expenses		17,831.49		8,918.97		
8	**Net Capital Turnover Ratio= Revenue from Operation /Working Capital**	**No. of Times**		6.01		3.30	NA
A	Revenue From Operation		18,661.73		9,270.17		
B	Working Capital		3,103.77		2,813.23		
9	**Net Profit Ratio= Profit before tax/ Revenue from Operation**	**In %**		1.95		1.55	39.84
A	Net Profit before tax		363.21		143.50		
B	Revenue From Operation		18,661.73		9,270.17		
10	**Return on Capital Employed Ratio= Profit before Tax + Finance Cost /Capital Employed**	**In %**		15%		7%	8.26
A	Profir before tax+ Finance cost		568.37		238.74		
B	Capital Employed= Total Assets-Current Liabilities		3,822.06		3,610.15		
11	**Return on Investment Ratio**	**In %**		-		-	-
A	Income generated from invested funds		-		-		
B	Average invested funds in treasury investments		-		-		

Notes forming part of the standalone financial statements

for the year ended on 31 March 2026

26 Disclosure as per the requirement of section 22 of the Micro, Small and Medium Enterprise Development Act, 2006:

Disclosure of payable to vendors as defined under the "Micro, Small and Medium Enterprise Development Act, 2006" is based on the information available with the Company regarding the status of registration of such vendors under the said Act, as per the intimation received from them.There are no overdue principal amounts/ interest payable amounts for delayed payments to such vendors on the Balance Sheet date. There are no delays in payment made to such suppliers during the year or for any earlier years and accordingly there is no interest paid or outstanding interest in this regard in respect of payments made during the year or brought forward from previous years.

27 Segment information

The Company's operating business predominantly relates to trading of coking coal/ LAMC, ferrous and non ferrous metal and hiring of Piling Rig hence the Company has considered primarly "Trading in Commodites " as the single reportable segment.

28 Related party disclosures

A. List of Key Management Personnel :

	Mr. Vatsal Agarwaal	Executive Director
	Mr. Prasanta Kumar Mohanty	Company Secretary
	Mr. Ganesh Yadav	Chief Financial Officer
	Mr. Sudhanshu Kumar Mishra	Managing Director

B. Compensation to key management personnel :

Particulars	**FY 2025-26**	**FY 2024-25**
Employee benefits Expenses	-	-
Directors Remuneration / Sitting Fees	1.75	4.67
Post-employment benefits	-	-
Other long-term benefits	-	-
Total Compensation to key management personnel	1.75	4.67

C. Other related Parties with whom transactions have taken place

Mindspace Industries Pvt. Ltd.

Nature of Transaction	**FY 2025-26**	**FY 2024-25**
Purchases : Traded Goods	259.90	348.68
Purchases : Machine Hire Charges	-	-
Piling Rig Machine Purchases	-	-
Piling Rig Machine Sale	-	80.00
Sales : Machine Hire Charges	-	-
Sales : Traded Goods	-	-
Total	259.90	428.68

29 Basic and diluted earnings per share

Particulars		**FY 2025-26**	**FY 2024-25**
Nominal value per equity share	Rs.	10	10
Profit for the year	Rs.	262.17	103.58
Weighted average number of equity shares	No. of shares	2,84,97,880	2,84,97,880
Earnings per share - Basic	Rs.	0.92	0.36
Earnings per share - Diluted	Rs.	0.92	0.36

30 There are no contingent liabilities to disclose as at the balance sheet date.

Notes forming part of the standalone financial statements

for the year ended on 31 March 2026

31 Income taxes

The income tax expense consists of following: (Amount in Rs.)

Particulars	**FY 2025-26**	**FY 2024-25**
Tax expense		
Current tax	89.65	27.27
Deferred tax (benefit) / charge	11.40	12.65
Total tax expense	101.05	39.92
Other comprehensive income		
Income tax on items that will not be reclassified to profit or loss	-	-
Income tax on items that will be reclassified to profit or loss	-	-
Income tax expense reported in the statement of other comprehensive income	**-**	**-**

The deferred tax relates to origination/reversal of temporary differences.

The reconciliation of estimated income tax expense at Indian statutory income tax rate to income tax expense reported in Statement of Profit or Loss is as follows:

Particulars	**FY 2025-26**	**FY 2024-25**
Profit before tax	363.21	143.50
Indian statutory income tax rate	27.82%	27.82%
Expected tax expense	101.05	39.92
Tax Effect of adjustments to reconcile expected income tax expense to reported income tax expense		
Effects of exemptions, allowances, deductions and unrecognised deferred tax assets	-	-
Total tax expense as per P&L	101.05	27.27

Deferred Tax

Item wise movement in deferred tax expense recognised in profit or loss / OCI

Particulars	**FY 2025-26**	**FY 2024-25**
-Excess of depreciation/amortisation on fixed assets under income-tax law over depreciation/amortisation provided in accounts	40.97	45.47
Total expenses	40.97	45.47
- Recognised in Profit or Loss	11.40	12.65
- Recognised in Other Comprehensive Income	-	-
Total	11.40	12.65

The gross movement in the deferred tax for the year ended 31 March 2025 and 31 March 2024 are as follows:

Particulars	**FY 2025-26**	**FY 2024-25**
Net deferred tax liability at the beginning	24.53	11.88
Effect relating to temporary differences	11.40	12.65
Net deferred income tax asset at the end	35.93	24.53

32

33 Balance with Sundry Debtors, Sundry Creditors, loans and advances are subject to confirmation.

34 Previous year's figures have been re-grouped, re-classified and rearranged wherever necessary.

For M/s. Bhatter and Associates
Chartered Accountants
Firm Reg. No.131411W

For and on behalf of
Stratmont Industries Limited

CA Gopal Bhatter
(Partner)
Membership No. 411226
UDIN: 25411 226 BMIQLP 4175

Ganesh Yadav
Chief Financial Officer
PAN : ASUPY5642G

Sudhanshu Kumar Mishra
Managing Director
DIN : 10686675

Vatsal Agarwaal
(Executive Director)
DIN : 07252960

Place: Mumbai
Date: 30th May 2026

Mr. Prasanta Kumar Mohanty
(Company Secretary)
PAN : AMUPM4366P

42nd ANNUAL GENERAL MEETING

ATTENDANCE SLIP

PLEASE BRING THIS ATTENDENCE SLIP TO THE MEETING HALL AND HAND IT OVER AT THE ENTRANCE

I/ we hereby record my /our presence at the 42nd Annual General Meeting of STRATMONT INDUSTRIES LIMITED WILL BE HELD ON Wednesday 30th September 2026 AT 09 A.M AT 3rd Floor, Rajarshee Shahu Maharaj Hall, above Disha hospital, Opp Vikas College, Kannamwar Nagar 2, Vikhroli East

Sr. No.

{for office use only}

Name of the Share Holders :

Registered Address of the share Holder :

Ledger Folio No./CL /ID :

D.P.Id No. if any :

Number of shares Held :

Name of the proxy/ :

Representative if any :

Signature of Member/s Proxy : ____________________

Signature of the Representative : ____________________

FOR IMMIDIATE ATTENTION OF THE SHARE HOLDERS

Shareholders may please note that the user id and password given below for the purpose of e-voting in terms of section 108 of the companies Act,2013, read with rules 20 of the companies {Management and administration} Rules,2014. detailed instructions for e-voting are given in the AGM Notice.

EVEN (E-VOTING EVENT NUMBER	USER ID	PASSWORD/PIN

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: L24319MH1984PLC339397

Name of the company: Stratmont Industries Limited

Registered office: 303 Tower A Peninsula Business Park, GK Marg, Delisle Road, Lower Parel, Mumbai – 400013.

Name of the member(s): Registered address: E-mail 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: ____

E-mail Id: _______________________________________

Signature: _______________________, or failing him/her

2. Name: ________________________________

Address: ____

E-mail Id: _______________________________________

Signature: _______________________, or failing him/her

3. Name: ________________________________

Address: ____

E-mail Id: _______________________________________

Signature: _______________________

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 42nd Annual general meeting/ of the company, to be held on the 30th day of September 2026 at 9:00 A.M. at 3rd Floor, Rajarshee Shahu Maharaj Hall, above Disha hospital, Opp Vikas College, Kannamwar Nagar 2, Vikhroli East and at any adjournment thereof in respect of such resolutions as are indicated below:

Resolution No.

ORDINARY BUSINESS:

1. To consider and adopt the Audited Financial Statement of the Company for the financial year ended March 31, 2026 and the reports of the Board of Directors and Auditors thereon.

2. To appoint Mr. Sudhanshu Kumar Binod Kumar Mishra (DIN: 10686675), who retires by rotation and being eligible, offers himself for re-appointment and in this regard, to consider and if thought fit, pass the following Resolution as an Ordinary Resolution.

3. Re-appointment of the Statutory Auditors of the Company, to consider and if thought fit, to pass the following resolution as an Ordinary Resolution.

SPECIAL BUSINESS:

4. To appoint Mr. Abhilash Bhaurao Borkar (DIN: 10797617) as an Independent Director of the company and in this regard, to consider and if thought fit, to pass the following resolution as a Special Resolution.

5. Appointment of Mr. Ashok Kumar Tyagi (DIN: 08473107) as an independent director for a second term and in this regard, to consider and if thought fit, to pass, with or without modification(s), the following resolution as a Special Resolution.

6. Approval for enhancement of limit for the loan, guarantee and investment by the company under section 186 of the Companies Act, 2013.

7. Approval for increase the borrowing limit under section 180(1)(c) of the companies act, 2013.

8. Appointment of Secretarial Auditor M/s. Shravan A. Gupta & Associates, Practicing Company Secretaries, For Term of Five (5) Financial Years.

Signed this 30th day of September 2026

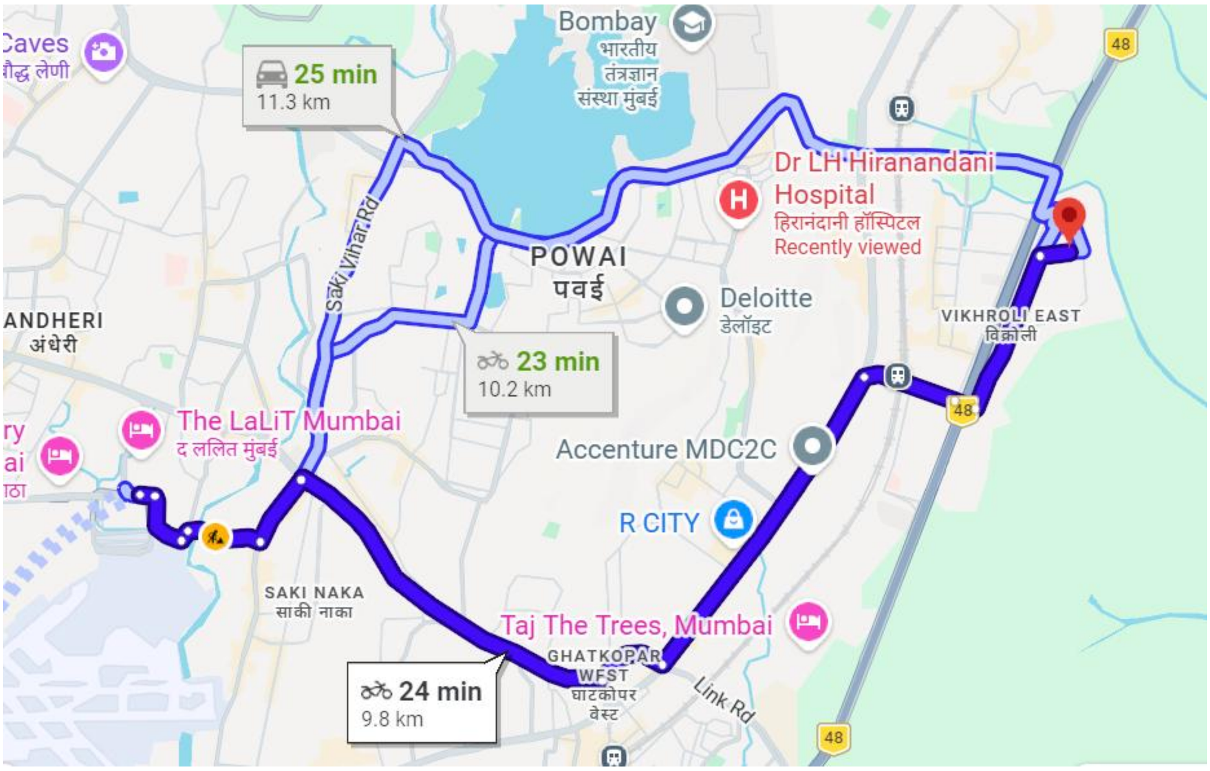
Signature of shareholder: _______________________

Signature of Proxy holder(s): _______________________

Affix
Revenue
Stamp

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.

Route Map



25 min
11.3 km
23 min
10.2 km
24 min
9.8 km
Bombay
भारतीय
तंत्रज्ञान
संस्था मुंबई
Saki Vihar Rd
POWAI
पवई
Dr LH Hiranandani Hospital
हिरानंदानी हॉस्पिटल
Recently viewed
Deloitte
डेलॉइट
ANDHERI
अंधेरी
The LaLiT Mumbai
द ललित मुंबई
Accenture MDC2C
R CITY
SAKI NAKA
साकी नाका
Taj The Trees, Mumbai
GHATKOPAR
WEST
घाटकोपर
वेस्ट
Link Rd
VIKHROLI EAST
विक्रोली
48