



CIL/SE/R-13/2026-27/77

29.05.2026

The Manager-Listing Department
BSE Limited
1st Floor, New Trade Wing
Rotunda Building, PhirozeJeejeebhoy Towers
Dalal Street Fort, Mumbai- 400001

Ref.: BSE Scrip Code No. 522251: ISIN INE627F01011

Sub: Outcome of Board Meeting under Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations")

Dear Sir/Madam,

This is to inform you that the Board of Directors in its meeting held today, i.e. on Friday, 29th May 2026, has inter-alia considered, recommended and approved the following:

1. Approval of Audited Financial Results/Statements (Standalone) for the fourth quarter and financial year ended 31st March 2026:

- Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and based on the recommendation of the Audit Committee, the Board of Directors of the Company has approved the Standalone Audited Financial Results for the fourth quarter and financial year ended 31st March 2026.

A copy of the aforesaid Audited Financial Results, together with the Statutory Auditor's Report thereon is enclosed herewith as **Annexure-A** for your information and record.

We further confirm that M/s Singla Tayal & Co., Chartered Accountants (Firm Registration No. 000882N, the Statutory Auditors of the Company, have issued their Audit Report with an unmodified opinion on the Standalone Financial Results for the financial year ended 31st March 2026.

Further, in terms of Regulation 33(3) of the SEBI Listing Regulations, a declaration confirming the Unmodified opinion on Audited Financial Results/ statements for the financial year ended 31st March 2026 duly signed by the Chief Financial Officer of the Company, is enclosed herewith as **Annexure-B**.

2. Recommendation of Dividend

The Board of Directors of the company has not recommended any Dividend for the year.

Page 1 of 7



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CIL/SE/R-13/2026-27/77

29.05.2026

3. Appointment of Internal Auditors:

Pursuant to the provisions of Section 138 of the Companies Act, 2013 and rules made thereunder, and Based on the recommendations of the Audit Committee, the Board has approved the appointment of M/s Sanjeev Meenu & Co, Chartered Accountants, Internal Auditors of the Company for the Financial year 2026-27.

The brief particulars of M/s Sanjeev Meenu & Co, Chartered Accountants, as per the Regulation 30 (2) & Part -A of Schedule III of SEBI (LODR), 2015 are enclosed as **Annexure C**.

The meeting commenced at 03:30 P.M. and concluded at 5.40 P.M.

This is for your information and records please.

Thanking You,

Yours faithfully,

FOR CENLUB INDUSTRIES LIMITED


ANSH MITTAL
WHOLE TIME DIRECTOR
DIN: 00041986
Encl: As above





CIL/SE/R-13/2026-27/77

29.05.2026

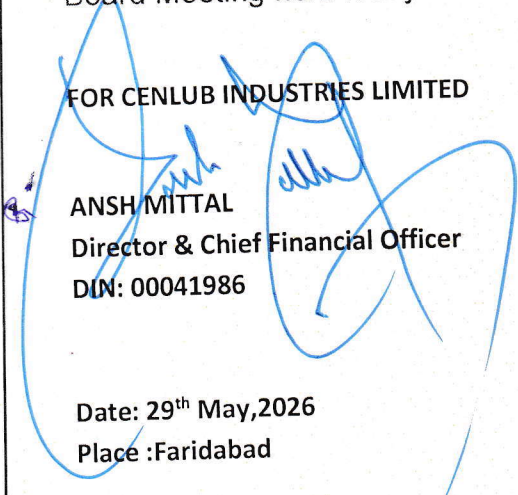
Annexure B

DECLARATION ON AUDITED FINANCIAL RESULTS

(Pursuant to the second provision to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to the second provision to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby confirm that the Statutory Auditors of the Company, *M/s. Singla Tayal & Co.*, Chartered Accountants (Firm Registration No.- 000882N) have issued the Audit Reports with unmodified opinion on the Standalone Annual Audited Financial Results of the Company for the financial year ended 31st March, 2026 which was approved at the Board Meeting held today i.e. on 29th May, 2026.

FOR CENLUB INDUSTRIES LIMITED


ANSH MITTAL
Director & Chief Financial Officer
DIN: 00041986

Date: 29th May, 2026
Place :Faridabad



CIL/SE/R-13/2026-27/77

29.05.2026

ANNEXURE-C

Details as required to be given as per SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. HO/49/14/14(7.)2025-CFD-POD2/I/3762/2026 dated 30th January 2026

Sr. No.	Name of the Person	Details
a)	Reason for change viz. appointment, re-appointment, resignation, removal, death, or otherwise	Appointment of M/s Sanjeev Meenu & Co as Internal Auditors of the Company.
b)	Date of appointment re-appointment and term of appointment /re-appointment	Appointed on 29 th May, 2026 for the financial year 2026-2027.
c)	Brief Profile (in case of appointment)	M/s Sanjeev Meenu & Co is a Chartered Accountants Firm based in Faridabad. Mr. Sanjeev Agarwal is the Proprietor of the firm who is a Member of the Institutes of Chartered Accountants of India since 1998. The firm offers a wide range of services including auditing, taxation, advisory and corporate finance.
d)	Disclosure of relationships between directors (in case of appointment of a director)	Not applicable



SINGLA TAYAL & CO

Chartered Accountants

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INDEPENDENT AUDITOR'S REPORT

To the Members of
CENLUB INDUSTRIES LIMITED

I. Report on the Standalone Financial Statements

OPINION

- a) We have audited the accompanying Standalone Financial Statements of **Cenlub Industries Limited** ("the Company"), which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the Financial Statements").
- b) In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, the profit and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for opinion

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

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the 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, and we do not provide a separate opinion on these matters.

Information other than the financial statements and auditors' report thereon

- a) The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, 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



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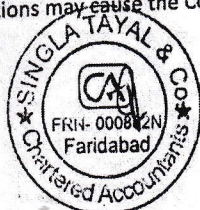
- b) In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Financial Statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's responsibility for the financial statements

- a) 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 and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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.
- b) In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
- c) The Board of Directors are responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

- a) Our responsibility is to express an opinion on these standalone financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.
- b) An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.
- c) We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.
- d) As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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.



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Chartered Accountants

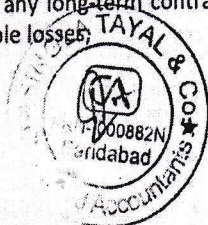
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- v) Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.
- e) Materiality is the magnitude of misstatements in the Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Statements.
- f) We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- g) We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.
- h) From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

II. Report on Other Legal and Regulatory Requirements

1. 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 purpose of our audit;
 - b. In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
 - c. the Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account;
 - d. In our opinion, the aforesaid financial statements comply with the Ind-AS specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
 - e. On the basis of written representations received from the directors as on May 29, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.
 - f. With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls with reference to financial statements.
2. 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.
 - a. 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 has disclosed the impact of pending litigations as at March 31, 2026 on its financial position;
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.



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iii. There has been no delay in transferring amounts, required to be transferred to the Investor Education and Protection Fund by the Company.

iv) (a) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on audit procedures which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

(v) The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.

(vi) Based on our examination which included test checks, the Company has used accounting softwares for maintaining its books of account, which have a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software and the audit trail feature has not been tampered with.

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

PLACE: Faridabad

DATE: 29.05.2026

UDIN: 26508049TYUFFW3095

For SINGLA TAYAL & CO

Firm Reg. No. 000882N

(Chartered Accountants)

(CA. ARPIT SINGLA)

Partner

M.NO: 508049

(CA. ARPIT SINGLA)

Partner

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SINGLA TAYAL & CO

Chartered Accountants

"Annexure A" to the Independent Auditors' Report First Floor, SCO-107, Sector-16
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Report as required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013. Based on the audit procedures performed for the purpose of reporting a true and fair view on the financial statements of the Company and taking into consideration the information and explanations given to us and the books of account and other records examined by us in the normal course of audit, we report that:

1. **In respect of the fixed assets of the Company:**
 - (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
 - (b) The Fixed Assets have been physically verified by the management in a phased manner, 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 nature of its business. Pursuant to the program, a portion of the fixed asset has been physically verified by the management during the year and no material discrepancies between the books records and the physical fixed assets have been noticed.
 - (c) According to the information and explanations given to us, the records examined by us and based on the examination of the conveyance deeds/registered sale deed provided to us, we report that, the title deeds, comprising all the immovable properties of land and buildings which are freehold, are held in the name of the Company as at the balance sheet date.
 - (d) The Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.
 - (e) There are no proceedings initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
2. As explained to us, the inventories have been physically verified by the management at reasonable intervals and no material discrepancies were noticed on physical verification.
3. The Company has been sanctioned working capital limits in excess of five crore rupees during the year, in aggregate, from banks or financial institutions on the basis of security of current assets. The Statements submitted to Bank are in reconciliation with Books of Accounts.
4. The Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability partnerships or other parties covered in the Register maintained under section 189 of the Act. Accordingly, the provisions of clause 3 (iii) (a) to (C) of the Order are not applicable to the Company and hence not commented upon.
5. In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 In respect of loans, investments, guarantees, and security.
6. The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.
7. As informed to us, the maintenance of Cost Records has been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company.



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8. **According to the information and explanations given to us, in respect of statutory dues:**
- (a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has generally been regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income-Tax, GST, Sales tax, Service Tax, Duty of Customs, Duty of Excise, Value added Tax, Cess and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2026 for a period of more than six months from the date on when they become payable.
- (b) According to the information and explanation given to us, there are no dues of income tax, sales tax, service tax, duty of customs, duty of excise and Value Added Tax.
9. According to the information and explanation given to us, company has no transactions, not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961);
10. (a) In our opinion, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year;
(b) Company is not declared willful defaulter by any bank or financial institution or other lender;
(c) According to the information and explanation given to us, term loans were applied for the purpose for which the loans were obtained;
(d) According to the information and explanation given to us, funds raised on short term basis have not been utilised for long term purposes;
(e) According to the information and explanation given to us, 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 explanation given to us, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies;
11. Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments and term Loans. Accordingly, the provisions of clause 3 (ix) of the Order are not applicable to the Company and hence not commented upon.
12. (a) According to the information and explanation given to us, any fraud by the company or any fraud on the company has not been noticed or reported during the year;
(b) According to the information and explanation given to us, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;
(c) According to the information and explanation given to us, no whistle-blower complaints, received during the year by the company;
13. In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 3 (xii) of the Order are not applicable to the Company.
14. In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Ind-AS financial statements as required by the applicable accounting standards.



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15. (a) According to the information and explanations given to us, the company has an internal audit system commensurate with the size and nature of its business;
(b) We have considered the reports of the Internal Auditors for the period under audit;
16. According to the information and explanations given to us, we are of the opinion that the company has not entered into any non-cash transactions with directors or persons connected with him and accordingly, the provisions of clause 3(xv) of the Order is not applicable.
17. 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 of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.
18. According to the information and explanations given to us and based on the audit procedures conducted we are of opinion that the company has not incurred any cash losses in the financial year and the immediately preceding financial year;
19. There has been no resignation of the statutory auditors during the year and accordingly, the provisions of clause 3(xviii) of the Order is not applicable;
20. On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that company is incapable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.
21. The provisions of Section 135 towards corporate social responsibility are applicable on the company. The company has identified the projects falling under CSR and spent the required amount till 31st March 2026. Refer notes to accounts for the amount required to be spent and the amount spent.
22. The company has not made investments in subsidiary company. Therefore, the company does not require to prepare consolidated financial statement. Therefore, the provisions of Clause (xxi) of paragraph 3 of the order are not applicable to the Company

PLACE: Faridabad
DATE: 29.05.2026

UDIN: 26508049 T YUFFW 3095

For SINGLA TAYAL & CO.
Firm Reg. No. 000882N
(Chartered Accountants)



(CA. ARPIT SINGLA)
Partner
M.NO: 5080A9

SINGLA TAYAL & CO

Chartered Accountants

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"Annexure B" to the Independent Auditor's Report

Report on the Internal Financial Controls under Clause (l) 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 Cenlub Industries Limited ("the Company") as of March 31, 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI').] These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

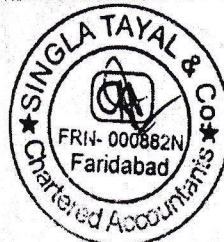
Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, 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 Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of 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



SINGLA TAYAL & CO

Chartered Accountants

First Floor, SCO-107, Sector-16
Faridabad 121002

Phone: +91-129-4103600
E-mail: singlasatish@gmail.com

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.

Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. There is always scope for further improvement.

PLACE: Faridabad
DATE: 29.05.2026

UDIN: 26508049TYUFFW3095

For SINGLA TAYAL & CO.

Firm Reg. No. 000882N

(Chartered Accountants & Co.)

Faridabad

Partner

(CA. ARPIT SINGLA)

M.NO: 508049



CENLUB Industries Limited

Ref No; CIL/SE/R-13/2026-27/77; May 29, 2026

CENLUB INDUSTRIES LIMITED

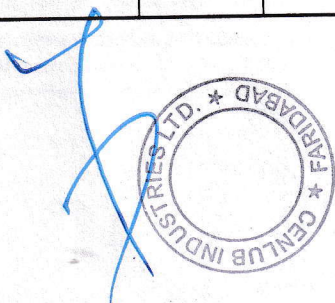
Registered Office:Plot No. 233-234-235,Sector-58, Ballabgarh Faridabad-121004(Haryana)

Tel:+91-8826794470-71 Website:www.cenlub.in

E-mail:cenlub@cenlub.in,Cin:L67120HR1992PLC035087

STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE QUARTER AND FINANCIAL YEAR ENDED MARCH 31, 2026

Part 1-Statement of Standalone Audited Financial Results for the Quarter and Year Ended 31st March,2026							(Rs. in Lacs)
Sr. No	Particulars	STANDALONE					
		Quarter Ended			Year Ended		
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25	
		Audited	Unaudited	Audited	Audited	Audited	
1	Income						
	Revenue from operations	2,308.87	1593.49	2,068.03	7,412.89	7,337.10	
	Other income	95.07	60.39	95.59	265.31	253.69	
	Total Income	2,403.94	1,653.88	2,163.62	7,678.20	7,590.79	
2	Expenses:						
	(a) Cost of material consumed	1,019.52	1146.51	1,065.58	4,151.89	3,923.84	
	(b) Purchase of stock in-trade	-	-	-	-	-	
	(c) Changes in inventories of finished goods, work-in-progress and stock in trade	174.17	(235.16)	(10.24)	(100.09)	(59.54)	
	(d) Employee benefit expense	362.17	328.62	406.29	1,311.38	1,313.81	
	(e) Finance costs	11.95	16.12	10.58	54.73	40.05	
	(f) Depreciation and amortization expense	31.95	22.90	27.51	100.65	82.64	
	(g) Other expenses	433.71	231.31	255.92	1,179.77	996.06	
	Total expenses	2,033.47	1,510.30	1,755.64	6,698.33	6,296.86	
3	Profit /(Loss) from ordinary activities before exceptional Items (1-2)	370.47	143.58	407.98	979.87	1,293.93	
4	Exceptional items	-	0.00	0.00	-	0.00	
5	Profit /(Loss) from ordinary activities before tax (3+4)	370.47	143.58	407.98	979.87	1,293.93	
	Tax Expense :						
	Current Tax	93.24	36.14	102.69	246.63	325.68	
	Previous Year Tax	-12.47	-	-0.28	-12.47	32.54	
	Deferred Tax	-47.42	-	41.74	-47.42	41.74	
6	Total Tax Expenses	33.35	36.14	144.15	186.74	399.96	
7	Net Profit / (Loss) from ordinary activities after tax (5-6)	337.12	107.44	263.83	793.13	893.97	
8	Extra Ordinary Items	-	-	-	-	-	
9	Net Profit / (Loss) after Taxes & Extraordinary Items (7-8)	337.12	107.44	263.83	793.13	893.97	
	Other Comprehensive Income ,Net of Tax						
	A (i) Items that will not be reclassified to profit or loss	7.28	0.00	(28.90)	7.28	(28.90)	
	(ii) Incometax relating to items that will not be reclassified to profit	(1.83)	0.00	7.27	(1.83)	7.27	
	B (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	
	(ii) Income tax relating to items that will be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	
10	Total Other Comprehensive Income	5.45	0.00	(21.63)	5.45	(21.63)	
11	Total Comprehensive Income for the period (9+10)	342.57	107.44	242.20	798.58	872.34	
12	Paid of Equity Share Capital (Face Value of Rs.10/-each)	466.29	466.29	466.29	466.29	466.29	
13	Reserves excluding Revaluation Reserves as at Balance Sheet date	0.00	0.00	0.00	6,796.37	5,997.79	
14	Earnings per share (EPS) In Rs.) (EPS before & after extraordinary items for the period and for the previous period (not annualizes) -						
	Basic	7.23	2.30	5.66	17.01	19.17	
	Diluted	7.23	2.30	5.66	17.01	19.17	

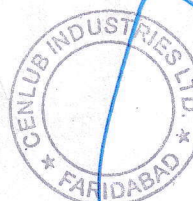


Standalone Audited Balance Sheet		
Amount in 'Lacs'		
Particulars	Audited As at 31.03.2026	Audited As at 31.03.2025
A ASSETS		
1 Non-current assets		
(a) Property, plant and equipment	2,489.50	1,523.19
(b) Capital work-in-progress	42.98	2.17
(c) Investment property	1,039.37	797.18
(d) other intangible assets	28.09	25.19
(e) Financial Assets		
(i) Investments	0.02	0.02
(ii) Other financial Assets	1,256.04	1,006.63
(iii) other balances with banks	1,790.41	2,693.00
(f) Income tax assets (net)		
(g) Other non-current assets	65.35	65.35
Sub-total non-current assets	6,711.76	6,112.73
2 Current assets		
(a) Inventories	1,125.44	885.27
(b) Financial assets		
(i) Investments		
(ii) Trade Receivables	1,813.45	1,634.22
(iii) Cash and cash equivalents	50.74	51.22
(iv) Other Bank Balance	397.71	292.35
(v) Loans		
(vi) Other current assets	209.64	52.22
Sub-total current assets	3,596.98	2,915.28
TOTAL ASSETS	10,308.74	9,028.01
B EQUITY AND LIABILITIES		
I Equity		
(a) Equity share capital	466.29	466.29
(b) Other equity	6,796.37	5,997.79
Sub-total equity	7,262.66	6,464.08
II Liabilities		
(1) Non - current liabilities		
(a) Financial Liabilities Borrowings	58.04	
(b) Provisions	97.89	114.96
(c) Deferred tax liabilities(Net)	61.67	109.09
Sub-total non -current liabilities	217.60	224.05
(2) Current liabilities		
(a) Financial liabilities		
(i) Borrowings	1,071.27	451.90
(ii) Trade payables		
(a) total outstanding dues of micro and small enterprises	210.63	169.15
(b) total outstanding dues of creditors other than micro and small enterprises	545.84	464.52
(iii) Other Financial Liabilities	22.24	9.77
(b) Provisions	167.75	164.51
(c) Other current liabilities	810.75	1,080.03
Sub-total current liabilities	2,828.48	2,339.88
TOTAL EQUITY AND LIABILITIES	10,308.74	9,028.01

Notes:

- The above audited standalone financial results for the quarter & year ended 31st March, 2026 were reviewed by the Audit Committee of the Board on 29th May, 2026 and thereafter approved by the Board of Directors of the Company at their meeting held on 29th May, 2026.
- The above audited standalone financial results for the quarter & year ended 31st March, 2026 were reviewed by the Statutory Auditor of the Company, under Regulation 33 of Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. An unqualified report was issued by them thereon.
- The Board of Directors of the company has considered to skip the dividend for the year.
- The Company operates in a single segment and in line with Ind AS 108-"Operating Segments", the operations of the Company fall under Lubrication System, which is considered to be the only reportable business segment.
- The figures for the Quarter ended 31st March, 2026 and the corresponding quarter ended in the previous year as reported in this financial results are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto the end of the third quarter of the relevant financial year.
- The Financial results of the company for the quarter/year ended March 31, 2026 are also available on the Company's website (www.cenlub.in) and on the website of BSE (www.bseindia.com)
- Previous period figures have been regrouped / reclassified, wherever necessary, to make them comparable with current period figures.

Place : Faridabad
Dated: May 29, 2026



FOR CENLUB INDUSTRIES LIMITED

ANSH MITTAL
WHOLE TIME DIRECTOR
DIN:00041986

Standalone statement of cash flows

(Rs. in Lacs)

PARTICULAR	FOR THE YAER ENDED 31 MARCH 2026	FOR THE YAER ENDED 31 MARCH 2025
	(Audited)	(Audited)
Cash flows from operating activities		
Net profit before tax	979.87	1,293.93
Adjustments for:		
- Depreciation and amortisation expense	100.65	82.64
- (Profit)/Loss on disposal of property, plant and equipments (net)	(1.00)	(10.31)
- (Profit)/Loss on sale of shares	14.65	12.43
- Finance Costs	(261.67)	(240.80)
- Interest & Dividends Received	832.50	1,137.89
Operating profit before working capital changes		
Changes in working capital	(179.23)	(680.12)
(Increase)/decrease in trade receivables	(157.42)	30.58
(Increase)/decrease in other financial and non-financial assets	(240.17)	30.88
(Increase)/decrease in inventories	122.81	(125.46)
Increase/(decrease) in trade payables	(252.72)	384.81
Increase/(decrease) in other financial and non-financial liabilities and provisions	(706.73)	(359.31)
Net change in working capital	125.77	778.58
Cash generated from operations	(246.63)	(325.68)
Direct taxes paid and others	(120.86)	452.90
Net cash flow from operating activities (A)		
Cash flow from investing activities		
Payments for property, plant and equipment and intangible assets	(1,127.48)	(71.60)
Proceeds from disposal of property, plant and equipment and intangible assets	17.81	14.10
Loan (paid)/taken to/from Govt. Authorities & others	-	1.53
Proceeds from redemption/ sale of equity shares	-	-
Other financial assets	(249.41)	(64.22)
Interest / dividends received	261.67	240.80
Purchase of Investment property	(242.20)	(620.05)
Investment in Term Deposit	797.23	(91.07)
Net cash flow from investing activities (B)	(542.38)	(590.51)
Cash flow from financing activities		
Repayment of long-term borrowings	58.04	(1.71)
Net increase / (decrease) in working capital and short-term borrowings	619.37	38.14
Interest paid on borrowings	(14.65)	(12.43)
Payment of dividend & Tax	-	-
Net cash generated from financing activities (C)	662.76	24.00
Net increase / (decrease) in cash and cash equivalents (A+B+C)	(0.48)	(113.61)
Cash and cash equivalents at the beginning of the year	51.22	164.83
Effect of fair valuation of cash and cash equivalents	-	-
Cash and cash equivalents on account of business combinations	(0.48)	(113.61)
Cash and cash equivalents at the end of the year	50.74	51.22
Reconciliation of cash and cash equivalents with the balance sheet		
Cash and cash equivalents as per balance sheet	50.74	51.22
Cash on hand	4.68	2.17
Cash on hand	46.07	49.05
Balance with banks	50.74	51.22
Total		

Place : Faridabad

Dated: May 29, 2026



FOR CENLUB INDUSTRIES LIMITED

ANSH MITTAL
WHOLE TIME DIRECTOR
DIN:00041986