CENTUPLE GLOBAL LIMITED

(Formerly known as Checkpoint Treads Limited)

Reg. Office: Office No.306, Shreenath Enclave Sr No.609/1Part, Plot No. 6 7 8, Shreehari Kute Marg Nr Samdeep Hotel, Mumbai Naka, Tidke Colony, Gole Colony, Nashik, Maharashtra, India,422002

Email ID: rubraltd@gmail.com | **Website:** www.rubramed.com

CIN: L46307MH1991PLC326598| **Tel:** +91 9167469649

September 05, 2026

To,
BSE Limited,
P.J. Towers, Dalal Street,
Mumbai – 400 001

Scrip Code: 531099

Sub: Annual Report of the Company for the FY 2025-26

Dear Sir / Madam,

In compliance with Reg. 34 of the SEBI (LODR) Regulations, 2015, please find attached herewith Annual Report of the Company for the FY 2025-26.

Date of Annual General Meeting - Wednesday, September 30, 2026.

This is for your record and information.

Thanking you,
Yours faithfully,

For **Centuple Global Limited**
(Formerly known as Checkpoint Treads Limited)

Shubham Chaudhary Digitally signed by Shubham Chaudhary Date: 2026.09.05 19:59:00 +05'30'

Shubham Chaudhary
Managing Director
DIN – 09298013

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CIN: L46307MH1991PLC326598; **Website:** www.rubramed.com
Email Id: rubraltd@gmail.com; **Tel.:** +91 9167469649

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CORPORATE INFORMATION

➤ REGISTERED OFFICE	Office No.306, Shreenath Enclave Sr No.609/1Part, Plot No. 6 7 8, Shreehari Kute Marg Nr Samdeep Hotel, Mumbai Naka, Tidke Colony, Gole Colony, Nashik Maharashtra, India, 422002
➤ CORPORATE OFFICE	Office No.306, Shreenath Enclave Sr No.609/1Part, Plot No. 6 7 8, Shreehari Kute Marg Nr Samdeep Hotel, Mumbai Naka, Tidke Colony, Gole Colony, Nashik, Maharashtra, India, 422002
➤ CIN	L46307MH1991PLC326598
➤ WEBSITE	www.rubramed.com
➤ BOARD OF DIRECTORS	**Mr. Shubham Chaudhary** | Managing Director and CFO **Mr. Gunjan Gangwal** | Independent Director **Mr. Gaurav Kaushik** | Independent Director **Mr. Ashish Jain** | Independent Director
➤ KEY MANAGERIAL PERSONNEL	Mr. Shubham Chaudhary | Chief Financial Officer Ms. Artee Sahu | Company Secretary
➤ STATUTORY AUDITOR	M/s. L K Ajmera & Associates
➤ SECRETARIAL AUDITOR	M/s. Payal Dhamecha & Associates
➤ INTERNAL AUDITOR	Mr. Arun Mulya
➤ REGISTRAR & SHARE TRANSFER AGENT	Bigshare Services Pvt. Ltd, G-10, Left Wing, Amruta Ville, Opp Yashoda Hospital, Raj Bhavan Road, Somajiguda, Hyderabad, Telangana, 500082 Email: bsshyd@bigshareonline.com

CONTENTS

DIRECTOR'S REPORT

To,
The Members,
Centuple Global Limited
(Formerly known as Checkpoint Trends Limited)

Your director's have pleasure in presenting Annual Report together with the Audited Accounts of the Company for the year ended 31st March, 2026.

1. FINANCIAL RESULTS

Your Company financial performance during the year 2025-26 is summarized below:

(Rs. In Lakhs)

Particulars	2025-26	2024-25
Income from Operations	57,380.92	50.00
Other Income	0.17	0.12
Total Income	**57,381.09**	**50.12**
Less: Expenses	57,152.88	45.38
Profit/(Loss) Before Extraordinary Items and Tax	**228.21**	**4.74**
Less: Extraordinary Items	-	-
Less: Exceptional Items	-	-
Profit/(Loss) Before Tax	**228.21**	**4.74**
Less: Current Tax	77.54	1.47
Less: Deferred Tax	(0.06)	0.73
Profit/(Loss) After Tax	**150.72**	**2.54**
EPS (in Rs.)	2.76	0.05

2. FINANCIAL SUMMARY

The Company earned income from operation of Rs. 57,380.92 (In Lakhs) during the FY 2025-26, as compared to the income from operation of Rs. 50.00 (In lakhs) earned in the previous FY 2024-25. The Company's Net Profit for the Financial Year ended March 31, 2026 stood at Rs. 150.72 (In Lakhs) as against a Net Profit of Rs. 2.54 (In Lakhs) in the previous year.

3. CHANGE IN NAME OF THE COMPANY

During the financial year under review, the name of the Company was changed from "**Checkpoint Trends Limited**" to "**Centuple Global Limited**" in the Meeting of Members through Postal Ballot dated Saturday, January 17, 2026.

The Fresh Certificate of Incorporation issued by the Registrar of Companies dated **February 3, 2026.**

4. **CHANGE IN NATURE OF BUSINESS**

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

The Company has filed the Waiver Application in the Financial Year 2025-26.

5. **CHANGE IN THE OBJECT OF THE COMPANY**

During the year under, there was change in the object of the company.

The Company and the Board in view to diversify and explore new business opportunities, proposed to amend the Object Clause to broaden its scope of activities and expand into new areas of business which align with and are complementary to its existing operations. The amendment empowers the Company to respond more effectively to emerging market opportunities, improve competitiveness, and create sustainable value for its stakeholders.

Thus, the Main Object Clause 3(A), 3(B), 3(C) of the Memorandum of Association was substituted with new clauses 3(A), 3(B) by way of (01/2025-26) Postal ballot dated May 19, 2025 in accordance with applicable provisions of the Companies Act, 2013.

Further, the existing Main Object Clause 3(A) and 3(B) be re-numbered as 3A(i) and 3A(ii) and new additional main object be numbered as 3A(iii) of the Memorandum of Association was amended by way of (02/2025-26) Postal ballot dated September 20, 2025 in accordance with applicable provisions of the Companies Act, 2013.

6. **SHIFTING OF THE REGISTERED OFFICE OF THE COMPANY**

During the financial year under review, there is change in the registered office of the Company.

The company through its (01/2025-26) postal ballot dated May 19, 2025 and in compliance with the provisions of Section 12 and other applicable provisions of the Companies Act, 2013, passed special resolution for shifting of the registered office of the company within the same state from **604, 6th floor, Meghdoot, Gulmohar Cross Road No. 6, JVPD Scheme, Mumbai – 400049** to **Office No. 306, Shreenath Enclave Sr No.609/1Part, Plot No. 6 7 8, Shreehari Kute Marg Nr Samdeep Hotel, Mumbai Naka, Tidke Colony, Nashik 422002.**

The shifting has been made to improve operational efficiency, administrative convenience, and access to better infrastructure and connectivity.

7. **WEB LINK OF ANNUAL RETURN**

The Annual Return for FY 2025-26 as required under Section 92(3) of the Act read with The Companies (Management and Administration) Rules, 2014 is available at https://www.rubramed.com

8. **TRANSFER TO RESERVES**

No amount has been transferred to Reserves during the year under review.

9. CHANGES IN SHARE CAPITAL

During the year under review, there was change in the Share Capital of the Company.

The following changes are made:-

1. The company through its (01/2025-26) postal ballot dated May 19, 2025 for F.Y. 2025-26 increased its authorized share capital from the existing Rs. 8,20,00,000/- (Rupees Eight Crore and Twenty Lakhs only) divided into 82,00,000 (Eighty-Two Lakhs) equity shares of Rs.10/- (Rupees Ten) each to Rs. 75,00,00,000/- (Rupees Seventy-Five Crores only) divided into 7,50,00,000 (Seven Crores and Fifty Lakhs) equity shares of Rs. 10/- (Rupees Ten) each.

   Pursuant to the above, Clause V of the Memorandum of Association and Clause 3 of the Articles of Association of the Company were amended through the (01/2025-26) postal ballot dated May 19, 2025, in accordance with the applicable provisions of the Companies Act, 2013.

2. Further, the company through its (02/2025-26) postal ballot dated September 20, 2025 for F.Y. 2025-26 increased its authorized share capital from Rs. 75,00,00,000/- (Rupees Seventy-Five Crores only) divided into 7,50,00,000 (Seven Crores and Fifty Lakhs) equity shares of Rs. 10/- (Rupees Ten) each to Rs. 3,00,00,00,000/- (Rupees Three Hundred Crores) divided into 30,00,00,000 (Thirty Crores) equity shares of Rs. 10/- (Rupees Ten) each.

   Pursuant to the above, Clause V of the Memorandum of Association and Clause 3 of the Articles of Association of the Company were amended through the (02/2025-26) postal ballot dated September 20, 2025, in accordance with the applicable provisions of the Companies Act, 2013.

3. Further, the company through its (05/2025-26) postal ballot dated January 17, 2026 for F.Y. 2025-26 has increases in its authorized share capital from Rs. 3,00,00,00,000/- (Rupees Three Hundred Crores) divided into 30,00,00,000 (Thirty Crores) equity shares of Rs. 10/- (Rupees Ten) each to Rs. 7,50,00,00,000/- (Rupees Seven Hundred and Fifty Crores) divided into 75,00,00,000 (Seventy-Five Crores) equity shares of Rs. 10/- (Rupees Ten) each.

   Pursuant to the above, Clause V of the Memorandum of Association and Clause 3 of the Articles of Association of the Company were amended through the (05/2025-26) postal ballot dated January 17, 2026, in accordance with the applicable provisions of the Companies Act, 2013.

4. However, currently the Authorized Share Capital of the Company stands at Rs. 7,50,00,00,000/- and the Paid-Up Share Capital of the Company stands at Rs. 5,46,83,000/-.

The number of convertible warrants 1,66,74,072 on a preferential basis issued in the Extra Ordinary General Meeting dated October 27, 2025.

10. DIVIDEND

The Board of Directors expressed their inability to recommend any dividend on equity shares for the year ended March 31, 2026.

11. PUBLIC DEPOSITS

During the year, the Company has not accepted any deposits from public nor during the previous financial year.

12. BUY-BACK / SWEAT EQUITY / BONUS SHARES

The Company has neither bought back its shares nor has issued any sweat equity or Bonus shares during the year under review.

13. EMPLOYEES STOCK OPTION PLAN

The Company has not provided any Stock Option Scheme to the Employees.

14. ISSUE OF DEBENTURES, BONDS OR ANY NON-CONVERTIBLE SECURITIES

The Company has not issued any debenture, bonds or non-convertible securities.

15. STATUTORY AUDITORS

M/s. L K Ajmera & Associates Chartered Accountants resigned as Statutory Auditors of the company with effect from the August 14, 2026, due to pre-occupation.

The New Statutory Auditor is yet to be appointed

16. INTERNAL AUDITOR

In the Board Meeting held on August 30, 2023, the Board appointed Mr. Arun Mulya as the Internal Auditor for a period of three years from FY 2023-2024 to FY 2025-2026.

Mr. Arun Mulya is the Internal Auditor of the Company for the FY 2025-26.

17. STATUTORY AUDIT REPORT

The Auditor's Report on the financial statement for the current year is self-explanatory, therefore does not require any further explanation. The Company has already submitted declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 to the Stock Exchange(s).

18. COST AUDITOR REPORT AND COST RECORD

Appointment of Cost Auditor and maintenance of cost records is not applicable to the company.

19. SECRETARIAL AUDITOR AND SECRETARIAL AUDIT REPORT

M/s. MNB & Co. LLP, Practising Company Secretaries, **ceased** to be the Secretarial Auditors of the Company with effect from August 28, 2025, due to pre-occupation.

Further, at the Extra Ordinary General Meeting of the members of the company M/S. Payal Dhamecha & Associates, Company Secretaries appointment as the Secretarial Auditor of the Company for a period of 5 years from the financial year 2025-26 to financial year 2029-30 to conduct the secretarial audit as prescribed under the Companies Act, 2013, at such remuneration as may be decided by the Board of Directors in consultation with the Secretarial Auditor.

The SEBI has amended the Listing Regulations with effect from December 12, 2024 by way of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations 2024 (SEBI Notification) on the Secretarial Audit and provides that every Listed Entity and its Material Unlisted Subsidiary incorporated in India shall undertake Secretarial Audit by a Secretarial Auditor who shall be a Peer-reviewed Company Secretary and shall be recommended by the Board for the approval of the Shareholders. The appointment of an individual as Secretarial Auditor shall not be more than one term of five consecutive years or a Secretarial Audit firm as Secretarial Auditor for not more than two terms of five consecutive years each with the approval of the Shareholders in the Annual General Meeting.

In line with the above SEBI amendment, the member appoint M/s. Payal Dhamecha & Associates, Company Secretaries as Secretarial Auditors of the Company for a period of five consecutive financial years i.e., from FY 2025-26 to FY 2029-30 on such terms of remuneration, including reimbursement of out-of-pocket expenses, as may be mutually agreed between the Board of Directors of the Company and the Secretarial Auditor.

In connection with the proposed appointment, M/s. Payal Dhamecha & Associates, Company Secretaries have confirmed their eligibility and independence to conduct the Secretarial Audit of Centuple Global Limited.

The Secretarial Audit Report for the Financial Year 2025-26 forms part of the Annual Report and attached herewith as **Annexure- X.**

The Secretarial Audit report for the current year is self-explanatory, therefore does not require any further explanation and listing fees has not paid due to financial crises faced by the company.

20. **DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS UNDER SUB-SECTION (12) OF SECTION 143 OF THE COMPANIES ACT, 2013**

There are no frauds reported by the Statutory Auditors of the Company under Section 143 (12) of the Companies Act, 2013.

21. **DIRECTORS AND KEY MANAGERIAL PERSONNEL**

In accordance with the Companies Act, none of the Directors are liable to retire by rotation at the ensuing Annual General Meeting.

Details of Composition of Board and KMP's as on March 31, 2026 are given below:-

Sr. No.	Name of the Director	Category	Date of Appointment	Directorship in Other Companies#	Membership of Committee*	Member as Chairman of Committee
1.	Mr. Shubham Chaudhary	Whole time Director	06/03/2025	1	0	0
2.	Mr. Gunjan Gangwal	Non-Executive - Independent Director	17/12/2025	1	2	0
3.	Mr. Kumar Anubhav Upadhyay	Whole time Director	03/12/2025	1	0	0
4.	Ms. Shruti Gupta	Non-Executive Independent Director	04/04/2025	5	4	1
5.	Mr. Gaurav Kaushik	Non-Executive - Independent Director	18/03/2026	0	2	0
6.	Mr. Ashish Jain	Non-Executive - Independent Director	18/03/2026	0	2	0
7.	Ms. Artee Sahu	Company Secretary	16/09/2024	0	0	0

During the year under review, the following changes were made in the composition of board of Directors:-

1. Following changes were made to the composition of the Board of Directors through a (01/2025-26) postal ballot dated May 19, 2025: -

   Mr. Pradeep Kumar (DIN: 00209355), Whole Time Director is associated with a company undergoing Corporate Insolvency Resolution Process (CIRP) namely: -

Alpha Pecific Engineers Private Limited

2. Mr. Pradeep Kumar (DIN: 00209355) was appointed as Whole Time Director of the Company for a period of 3 years from March 06, 2025 to March 05, 2028 in the board meeting held on March 06, 2025 and confirmed by the members through (01/2025-26) postal ballot dated May 19, 2025.

3. Mr. Shubham Chaudhary (DIN: 09298013) was appointed as Whole Time Director of the Company for a period of 3 years from March 06, 2025 to March 05, 2028 in the board meeting held on March 06, 2025 and confirmed by the members through (01/2025-26) postal ballot dated May 19, 2025.

4. Mr. Saurabh (DIN: 10790325) was appointed as a Non-Executive Independent Director of the Company for a period of 5 years from March 06, 2025 to March 05, 2030 in the board meeting held on March 06, 2025 and confirmed by the members through (01/2025-26) postal ballot dated May 19, 2025.

5. Ms. Bhawna Saunkhiya (DIN: 10683032) was appointed as a Non-Executive Independent Director of the Company for a period of 5 years from April 04 2025 to April 03, 2030 in the board meeting held on April 04, 2025 and confirmed by the members through (01/2025-26) postal ballot dated May 19, 2025.

6. Ms. Shruti Gupta (DIN: 10310259) was appointed as a Non-Executive Independent Director of the Company for a period of 5 years from April 04 2025 to April 03, 2030 in the board meeting held on April 04, 2025 and confirmed by the members through (01/2025-26) postal ballot dated May 19, 2025.

7. Ms. Abha Rajesh Kapoor (DIN: 02799429) resigned from the position of Whole-Time Director and Chief Financial Officer of the Company with effect from September 16, 2025.

8. Mr. Shubham Chaudhary (DIN: 09298013) was appointed as Chief Financial Officer of the Company with effect from September 17, 2025.

9. Mr. Gopal Kumar Sahu (DIN: 08478039) resigned as Non-Executive Independent Director of the Company with effect from November 10, 2025, due to personal reasons.

10. Mr. Pradeep Kumar (DIN: 00209355) resigned as Whole-Time Director of the Company with effect from December 3, 2025, due to personal reasons.

11. Re-designation of Mr. Shubham Chaudhary (DIN: 09298013) from Whole-Time Director and Chief Financial Officer to Managing Director and Chief Financial Officer, in the board meeting held on December 3, 2025 and confirmed by the members through (03/2025-26) postal ballot dated January 19, 2026.

12. Appointment of Mr. Anubhav Kumar Upadhyay (DIN: 09519842) as Whole-Time Director for a period of three years in the board meeting held on December 3, 2025

and confirmed by the members through (03/2025-26) postal ballot dated January 19, 2026.

13. Appointment of Mr. Gunjan Gangwal (DIN: 11413389) as Non-Executive Independent Director is confirmed by the members through (03/2025-26) postal ballot dated January 19, 2026.

14. Resignation of Ms. Bhawna Saunkhiya (DIN: 10683032) as Non-Executive Independent Director w.e.f. March 18, 2026.

15. Resignation of Mr. Saurabh (DIN: 10790325) as Non-Executive Independent Director w.e.f. March 18, 2026.

16. Appointment of Mr. Ashish Jain (DIN: 11613144) as Additional Non-Executive Independent Director for a period of five years, subject to approval of the members w.e.f. March 18, 2026.

17. Appointment of Mr. Gaurav Kaushik (DIN: 11613118) as Additional Non-Executive Independent Director for a period of five years, subject to approval of the members w.e.f. March 18, 2026.

Subsequent to the year under review, the following changes were made to the composition of the Board of Directors:

1. Appointment of Mr. Ashish Jain (DIN: 11613144) as Non-Executive Independent Director for a period of five years w.e.f. March 18, 2026 and confirmed by the members through (01/2026-27) postal ballot dated June 18, 2026.

2. Appointment of Mr. Gaurav Kaushik (DIN: 11613118) as Non-Executive Independent Director for a period of five years w.e.f. March 18, 2026 and confirmed by the members through (01/2026-27) postal ballot dated June 18, 2026.

3. Mr. Kumar Anubhav Upadhyay (Din: 09519842) resigned as Whole-Time Director of the Company, w.e.f. May 26, 2026

4. Ms. Shruti Gupta (DIN: 10310259) resigned as Non-Executive Independent Director of the Company, w.e.f. July 13, 2026

22. DETAILS OF SUBSIDIARIES/ASSOCIATES/JOINT VENTURES, IF ANY:

As on March 31, 2026, the Company does not have any subsidiary, associate or joint venture.

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

The information pertaining to Conservation of Energy, Technology Absorption and Foreign Exchange earnings and outgo as required under section 134(3)(m) of the

Companies Act, 2013 read with rule 8(3) of the Companies (Accounts) Rules, 2014 is annexed to this report as **Annexure II.**

24. VIGIL MEGHANISM

The Company has established a Vigil Mechanism that enables the Directors and Employees to report genuine concerns. The Vigil Mechanism provides for

(a) adequate safeguards against victimization of persons who use the Vigil Mechanism; and

(b) direct access to the Chairperson of the Audit Committee of the Board of Directors of the Company in appropriate or exceptional cases.

The web link for the policy is as under:
https://www.rubramed.com/policies/Vigil-Mechanism-Policy.pdf

25. CORPORATE SOCIAL RESPONSIBILITY

The provisions of Corporate Social Responsibility are not applicable to the Company as it does not fall within the purview of Section 135(1) of the Companies Act, 2013.

26. RELATED PARTY TRANSACTIONS

There were no contracts or arrangements entered into by the Company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013. The related party transactions as per IND AS 24 are given in the notes to the financial accounts and forms part of the Annual Report.

The policy on Related Party Transactions is part of the website of the Company. The web link for the policy on related party transaction is as under:
https://www.rubramed.com/policies/Related-Party-Transaction.pdf

27. RISK MANAGEMENT

The Company has devised and implemented a mechanism for risk management.

28. FAMILIARIZATION PROGRAMME FOR INDEPENDENT DIRECTORS

The Company proactively keeps its directors informed of the activities of the Company, its management and operations and provides an overall industry perspective as well as issues being faced by the industry. Details of the Familiarization program for Independent Directors form part of the website of the Company. The web link of Familiarization program is as under:
https://www.rubramed.com/policies/Familarisation-of-Independent-Director.pdf

29. MEETING OF BOARD OF DIRECTORS

The details of Board Meeting forms part of Corporate Governance Report.

30. CORPORATE GOVERNANCE

As per the provisions of Regulation 17 to 27 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, to the extent possible. A separate section on Corporate Governance forms part of the Director's Report as stipulated in Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, is included in the Annual Report as **Annexure IV.**

31. **MANAGEMENT DISCUSSION AND ANALYSIS REPORT**

Management discussion and analysis report is annexed as **Annexure V**.

32. **STATEMENT OF COMPLIANCE OF APPLICABLE SECRETARIAL STANDARDS:**

The Board hereby states that the Company has complied with all the applicable secretarial standards to the extent possible.

33. **INDEPENDENT DIRECTOR'S MEETING**

The Board of Directors of the Company meets once in every Financial Year without the presence of Executive Directors and Management of the Company. The role of the Directors is as per the provisions of Companies Act, 2013 as well as the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

34. **DECLARATION BY INDEPENDENT DIRECTOR**

Pursuant to Section 149(6) of the Companies Act, 2013 and SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, the Independent Directors of the Company have given the declaration to the Company that they qualify the criteria of independence as required under the Act.

35. **BOARD EVALUATION**

Pursuant to the provisions of Companies Act, 2013 and SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, the Board has carried out annual performance evaluation of its own performance, the directors individually as well the evaluation of the working of its Audit, Nomination & Remuneration and Stakeholder committee, including the Chairman of the Board who were evaluated on parameters such as level of engagement and contribution and independence of judgment thereby safeguarding the interest of the Company. The performance evaluation of the Independent Directors was carried out by the entire Board. The performance evaluation of the Chairman and the Non-Independent Directors was carried out by the Independent Directors. The Directors expressed their satisfaction with the evaluation process.

36. **PARTICULARS OF LOANS GIVEN, GUARANTEES GIVEN OR INVESTMENTS MADE UNDER SECTION 186 OF COMPANIES ACT, 2013**

Particulars of loans, guarantees and investments made by Company pursuant to Section 186 of the Companies Act, 2013 are given in the notes to the financial accounts forming part of the Annual Report. The loans and advances made by the Company, during the financial year under review, are within the limits prescribed in the section 186 of the Companies Act, 2013.

37. MATERIAL CHANGES BETWEEN THE DATE OF THE BOARD REPORT AND END OF FINANCIAL YEAR

Subsequent to year under review, no material changes were made between the date of the board report and end of financial year.

38. MATERIAL DEVELOPMENTS DURING THE FINANCIAL YEAR

Material changes subsequent to the end of the financial year is disclosed herein above.

39. SIGNIFICANT AND / OR MATERIAL ORDERS PASSED BY THE REGULATORS

No significant and/or material order was passed by any Regulator, any Court in India or any Tribunal, impacting the going concern status and the Company’s operations in future.

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

As on March 31, 2026, there is no proceeding pending under the Insolvency and Bankruptcy Code, 2016.

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

There is no one time settlement done with bank or any financial institution.

42. IN CASE THE SECURITIES ARE SUSPENDED FROM TRADING, THE DIRECTORS REPORT SHALL EXPLAIN THE REASON THEREOF

The trading of the company has not been suspended.

43. NOMINATION AND REMUNERATION POLICY

An extract of the Company’s policy relating to directors’ appointment, payment of remuneration and discharge of their duties is annexed herewith. The web link to the Nomination and Remuneration Policy is as under:
https://www.rubramed.com/policies/NominationandRemunerationPolicy.pdf

44. PARTICULARS OF EMPLOYEES AND RELATED DISCLOSURES

The Company does not have any employee/Director who is in receipt of remuneration exceeding the sum prescribed in Section 197 of the Companies Act, 2013 (“the Act”) read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

In terms of the provisions of Section 197(12) of the Act read with Rules 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, a statement showing the names of the top ten employees in terms of remuneration drawn and names and other particulars of the employees drawing remuneration in excess of the limits set out in the said rules is available for inspection.

Having regard to the second proviso to rule 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, such particulars shall be made available to any shareholder on a specific request made by him in writing before the date of such Annual General Meeting. Any member interested in obtaining such information may write to the company. The same is annexed herewith as **Annexure- IV.**

45. A STATEMENT REGARDING OPINION OF THE BOARD WITH REGARD TO INTEGRITY, EXPERTISE AND EXPERIENCE (INCLUDING THE PROFICIENCY) OF THE INDEPENDENT DIRECTORS APPOINTED DURING THE YEAR

In the opinion of the board, the independent directors fulfill the conditions specified in SEBI (LODR) Regulations, 2015, and are independent of the management of the Company. The Independent Directors have complied with the code prescribed in schedule IV of the Companies Act, 2013.

46. DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The company has in place a policy for prevention of sexual harassment in accordance with the requirements of the Sexual Harassment of women at workplace (Prevention, Prohibition & Redressal) Act, 2013. Internal Complaints Committee has been set up to redress complaints received regarding sexual harassment.

The Board thereafter constituted a sexual harassment committee. The Composition of sexual harassment Committee as on March 31, 2026 is as under:

Name of the Member	Status
Ms. Shruti Gupta – Non-Executive Independent Director	Chairperson
Ms. Bhawna Saunkhiya – Non-Executive Independent Director	Member
Mr. Saurabh – Non-Executive Independent Director	Member

Mr. Saurabh (DIN: 10790325) and Ms. Bhawna Saunkhiya (DIN: 10683032), Non-Executive Independent director of the Company has resigned from the Directorship of the Company w.e.f. March 18, 2026.

Hence the Sexual Harassment Committee of the Company is re-constituted w.e.f. March 18, 2026.

The Revised Composition of Sexual Harassment Committee is as under:

Name of the Member	Status
Shruti Gupta – Non-Executive Independent Director	Chairperson
Gunjan Gangwal – Non-Executive Independent Director	Member
Ashish Jain– Non-Executive Independent Director	Member

All employees (permanent, contractual, temporary, trainees) are covered under this policy.

a. number of complaints filed during the financial year - None
b. number of complaints disposed of during the financial year - None
c. number of complaints pending as on end of the financial year – None

47. TRANSFER OF AMOUNTS TO INVESTOR EDUCATION AND PROTECTION FUND

The Company does not have any funds lying unpaid or unclaimed for a period of seven years. Therefore, there were no funds which were required to be transferred to Investor Education and Protection Fund (IEPF).

48. MATERNITY BENEFIT

The Company affirms that it has duly complied with all provisions of the Maternity Benefit Act, 1961, and has extended all statutory benefits to eligible women employees during the year.

49. ADEQUACY OF INTERNAL FINANCIAL CONTROLS

The Company has adequate internal financial controls besides timely statutory audit and limited reviews of performance taking place periodically.

50. REGISTRATION WITH INDEPENDENT DIRECTORS' DATABANK

The Independent directors of the company are registered with independent director databank.

51. DIRECTOR'S RESPONSIBILITY STATEMENT

Pursuant to Section 134 of the Act, the Directors state that:

(a) In the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures, if any;

(b) Appropriate accounting policies have been selected and applied consistently and have 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, 2026 and of the profit for the Company for the year ended March 31, 2026;

(c) Proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

(d) The annual accounts have been prepared on a going concern basis;

(e) Proper internal financial controls were followed by the Company and such internal financial controls are adequate and were operating effectively;

(f) Proper systems are devised to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

52. ACKNOWLEDGEMENT

Your Director's takes opportunity to show gratitude towards the assistance and co-operation received from Shareholders.

For and on Behalf of the Board of Directors of
Centuple Global Limited
(Formerly known as Checkpoint Trends Limited)

	Sd/-	**Sd/-**
	Gunjan Gangwal	**Shubham Chaudhary**
Place: Nashik	**Director**	**Whole time Director**
Date: September 05, 2026	**DIN: 11413389**	**DIN: 09298013**

ANNEXURES TO THE DIRECTOR'S REPORT

Annexure I Details of Contracts and Arrangement made with Related Parties in terms of provisions of Section 188 **"AOC-2"**

Annexure II Particulars of energy conservation, technology absorption and foreign exchange earnings and outgo required under the section 134 (3)(m) of the companies act and companies (accounts) rules, 2014

Annexure III The information required under Section 197 (12) of the Companies Act, 2013 and the Rule 5 of the Companies (Appointment and remuneration of Managerial personnel) Rules, 2014, in respect of employees of the Company

Annexure IV Corporate Governance Report

Annexure V Management Discussion and Analysis Report

Annexure VI Chief Financial Officer (CFO) Certification

Annexure VII Certificate of Non-Disqualification of Directors

Annexure VIII Practicing Company Secretary's Certificate Regarding Compliance of Conditions of Corporate Governance

Annexure IX Nomination and Remuneration Policy

Annexure X Secretarial Audit Report in Form MR 3

ANNEXURE I

FORM NO. AOC -2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014

Form for Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub section (1) of section 188 of the Companies Act, 2013 including certain arm's length transaction under third proviso thereto.

1. Details of contracts or arrangements or transactions not at Arm's length basis.

SL. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	NOT APPLICABLE
b)	Nature of contracts/arrangements/transaction	NOT APPLICABLE
c)	Duration of the contracts/arrangements/transaction	NOT APPLICABLE
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	NOT APPLICABLE
e)	Justification for entering into such contracts or arrangements or transactions'	NOT APPLICABLE
f)	Date of approval by the Board	NOT APPLICABLE
g)	Amount paid as advances, if any	NOT APPLICABLE
h)	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	NOT APPLICABLE

2. Details of contracts or arrangements or transactions at Arm's length basis.

Sr. No	Particular	Details
a)	Name (s) of the related party & nature of relationship	NA
b)	Nature of contracts / arrangements / transaction	NA
c)	Duration of the contracts / arrangements / transaction	-
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	-
e)	Date of approval by the Board	NA
f)	Amount paid as advances, if any	-

For and on Behalf of the Board of Directors of
Centuple Global Limited
(Formerly known as Checkpoint Trends Limited)

Sd/-
Gunjan Gangwal
Director
DIN: 11413389

Sd/-
Shubham Chaudhary
Whole time Director
DIN: 09298013

Place: Nashik
Date: September 05, 2026

ANNEXURE II

DETAILS OF CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

A. CONSERVATION OF ENERGY

(a) Major energy conservation measures taken during the year:

The Company has taken adequate measures to conserve energy by continuous monitoring and effective use of energy, which is a continuous process.

(b) Additional investment and proposals, if any, being implemented for reduction of consumption of energy:

No additional investment proposed.

(c) Impact of measures at (a) and (b) above for reduction of energy consumption and consequent impact on the cost of production of goods:

Since it is continuous process of monitoring and usage, the impact is not quantifiable.

(d) During the year company has only consumed electricity as follows:

		Rs. in Lakhs
	2025-26	**2024-25**
Total Electricity Expenses	0.63	0.01

B. TECHNOLOGY ABSORPTION

Particulars with respect to technology absorption are given below:

a. Research and Development (R & D)

i. Specific areas in which R & D carried out by the Company:

The Company has not carried out any research and development activities during the year under review.

ii. Benefits derived as a result of the above R & D : Not Applicable

iii. Future plan of Action : NIL

iv. Expenditure on R & D.: NIL

b. Technology absorption, adoption and innovations: NIL

A. FOREIGN EXCHANGE EARNINGS AND OUTGO: NIL

For and on Behalf of the Board of Directors of
Centuple Global Limited
(Formerly known as Checkpoint Trends Limited)

	Sd/-	Sd/-
	Gunjan Gangwal	Shubham Chaudhary
Place: Nashik	Director	Whole time Director
Date: September 05, 2026	DIN: 11413389	DIN: 09298013

ANNEXURE- III

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

a) **The ratio of the remuneration of each director to the median remuneration of the employees of the company for the financial year**
As no director is drawing any remuneration, the above is not applicable in our case.

b) **The percentage increase in remuneration of each Director, Chief Financial Officer, Company Secretary and Whole Time Director during the financial year 2025-26, ratio of the remuneration of each Director to the median remuneration of the employees of the Company for the financial year 2025-26 are as under:**

Sr. No.	Name of Director/KMP and designation	Remuneration of Director/KMP for Financial Year 2025-26 (Rs. in Lakhs)	% increase/ (decrease) in Remuneration for Financial Year 2025-26	Ratio of remuneration of each Director to median remuneration of employees
	-	-	-	-

c) **Percentage increase in the median remuneration of employees in the financial year**
In the financial year 2025-26, there was no increase in the median remuneration of employees.

d) **Number of permanent employees on the rolls of Company**
There are 4 permanent employees on the rolls of Company as on March 31, 2026.

e) **Average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration:**
There has been no increase in the salaries of employees and the managerial personnel for the financial year i.e. 2025-26.

f) **Affirmation that the remuneration is as per the remuneration policy of the Company.**
As no director is drawing any remuneration, the above is not applicable in our case.

For and on Behalf of the Board of Directors of
Centuple Global Limited
(Formerly known as Checkpoint Trends Limited)

	Sd/-	**Sd/-**
	Gunjan Gangwal	**Shubham Chaudhary**
Place: Nashik	**Director**	**Whole time Director**
Date: September 05, 2026	**DIN: 11413389**	**DIN: 09298013**

ANNEXURE IV

CORPORATE GOVERNANCE

COMPANY'S PHILOSOPHY ON CORPORATE GOVERNANCE

The Company firmly believes that Corporate Governance and compliance practices are of paramount importance in order to maintain the trust and confidence of the stakeholders, clients, and the good reputation of the Company and the unquestioned integrity of all personnel involved with the Company.

Pursuant to Regulation 15(2) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) 2015, compliance of Corporate Governance is not mandatory. However, the company has complied with the provisions of Regulation 17 to 27 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, to the extent possible.

The Company's philosophy on Corporate Governance envisages the attainment of highest levels of transparency, accountability and equity, in all facets of its operations and in all interactions with its stakeholders, including shareholders, employees, the government and lenders.

BOARD OF DIRECTORS

The Board of Directors along with its committees provides leadership and vision to the management and supervises the functioning of the Company. In terms of the Company's Corporate Governance Policy, all statutory and other significant and material information are placed before Board to enable it to discharge its responsibilities of strategic supervision of the Company as trustees of stakeholders.

Details of Composition of Board as on March 31, 2026 are given below:-

Sr. No.	Name of the Director	Category	Date of Appointment	Directorship in Other Companies#	Membership of Committee*	Member as Chairman of Committee
8.	Mr. Shubham Chaudhary	Whole time Director	06/03/2025	1	0	0
9.	Mr. Gunjan Gangwal	Non-Executive - Independent Director	17/12/2025	1	2	0
10.	Mr. Kumar Anubhav Upadhyay	Whole time Director	03/12/2025	1	0	0
11.	Ms. Shruti Gupta	Non-Executive Independent Director	04/04/2025	5	4	1

12.	Mr. Gaurav Kaushik	Non-Executive - Independent Director	18/03/2026	0	2	0
13.	Mr. Ashish Jain	Non-Executive - Independent Director	18/03/2026	0	2	0

During the year under view, following changes were made in the composition of board of directors of the company:-

1. Mr. Pradeep Kumar (DIN: 00209355) was appointed as Whole Time Director of the Company for a period of 3 years from March 06, 2025 to March 05, 2028 in the board meeting held on March 06, 2025 and confirmed by the members through (01/2025-26) postal ballot dated May 19, 2025.

2. Mr. Shubham Chaudhary (DIN: 09298013) was appointed as Whole Time Director of the Company for a period of 3 years from March 06, 2025 to March 05, 2028 in the board meeting held on March 06, 2025 and confirmed by the members through (01/2025-26) postal ballot dated May 19, 2025.

3. Mr. Saurabh (DIN: 10790325) was appointed as a Non-Executive Independent Director of the Company for a period of 5 years from March 06, 2025 to March 05, 2030 in the board meeting held on March 06, 2025 and confirmed by the members through (01/2025-26) postal ballot dated May 19, 2025.

4. Ms. Bhawna Saunkhiya (DIN: 10683032) was appointed as a Non-Executive Independent Director of the Company for a period of 5 years from April 04 2025 to April 03, 2030 in the board meeting held on April 04, 2025 and confirmed by the members through (01/2025-26) postal ballot dated May 19, 2025.

5. Ms. Shruti Gupta (DIN: 10310259) was appointed as a Non-Executive Independent Director of the Company for a period of 5 years from April 04 2025 to April 03, 2030 in the board meeting held on April 04, 2025 and confirmed by the members through (01/2025-26) postal ballot dated May 19, 2025.

6. Ms. Abha Rajesh Kapoor (DIN: 02799429) resigned from the position of Whole-Time Director and Chief Financial Officer of the Company with effect from September 16, 2025.

7. Mr. Shubham Chaudhary (DIN: 09298013) was appointed as Chief Financial Officer of the Company with effect from September 17, 2025.

8. Mr. Gopal Kumar Sahu (DIN: 08478039) resigned as Non-Executive Independent Director of the Company with effect from November 10, 2025, due to personal reasons.

9. Mr. Pradeep Kumar (DIN: 00209355) resigned as Whole-Time Director of the Company with effect from December 3, 2025, due to personal reasons.

10. Re-designation of Mr. Shubham Chaudhary (DIN: 09298013) from Whole-Time Director and Chief Financial Officer to Managing Director and Chief Financial Officer, in the board meeting held on December 3, 2025 and confirmed by the members through (03/2025-26) postal ballot dated January 19, 2026.

11. Appointment of Mr. Anubhav Kumar Upadhyay (DIN: 09519842) as Whole-Time Director for a period of three years in the board meeting held on December 3, 2025 and confirmed by the members through (03/2025-26) postal ballot dated January 19, 2026.

12. Appointment of Mr. Gunjan Gangwal (DIN: 11413389) as Non-Executive Independent Director is confirmed by the members through (03/2025-26) postal ballot dated January 19, 2026.

13. Resignation of Ms. Bhawna Saunkhiya (DIN: 10683032) as Non-Executive Independent Director w.e.f. March 18, 2026.

14. Resignation of Mr. Saurabh (DIN: 10790325) as Non-Executive Independent Director w.e.f. March 18, 2026.

15. Appointment of Mr. Ashish Jain (DIN: 11613144) as Additional Non-Executive Independent Director for a period of five years, subject to approval of the members w.e.f. March 18, 2026.

16. Appointment of Mr. Gaurav Kaushik (DIN: 11613118) as Additional Non-Executive Independent Director for a period of five years, subject to approval of the members w.e.f. March 18, 2026.

Details of Composition of Board as on the date of Director's Report are given below:-

Sr. No.	Name of the Director	Category	Date of Appointment	Directorship in Other Companies#	Membership of Committee*	Member as Chairman of Committee
1.	Mr. Shubham Chaudhary	Whole time Director	06/03/2025	1	0	0
2.	Mr. Gunjan Gangwal	Non-Executive - Independent Director	17/12/2025	1	2	0
3.	Ms. Shruti Gupta	Non-Executive Independent Director	04/04/2025	5	4	1
4.	Mr. Gaurav	Non-	18/03/2026	0	2	0

	Kaushik	Executive - Independent Director				
5.	Mr. Ashish Jain	Non-Executive - Independent Director	18/03/2026	0	2	0

Subsequent to the year under review, the following changes were made to the composition of the Board of Directors:

1. Appointment of Mr. Ashish Jain (DIN: 11613144) as Non-Executive Independent Director for a period of five years w.e.f. March 18, 2026 and confirmed by the members through (01/2026-27) postal ballot dated June 18, 2026.

2. Appointment of Mr. Gaurav Kaushik (DIN: 11613118) as Non-Executive Independent Director for a period of five years w.e.f. March 18, 2026 and confirmed by the members through (01/2026-27) postal ballot dated June 18, 2026.

3. Mr. Kumar Anubhav Upadhyay (Din: 09519842) resigned as Whole-Time Director of the Company, w.e.f. May 26, 2026

4. Ms. Shruti Gupta (DIN: 10310259) resigned as Non-Executive Independent Director of the Company, w.e.f. July 13, 2026

#Includes Private Companies but excludes Limited Liability Partnership, Foreign Companies, Section 8 Companies & Alternate Directorship
*Includes Audit Committee and Stakeholders Relationship Committee only, of all companies including this company

Note: None of the Director is a member of more than 10 committees or acting as Chairman of more than 5 committees across all companies in which he is a director.

During the financial year 2024-25, Seventeen (17) Board Meetings were held i.e. on April 4 2025, April 15 2025, April 30 2025, May 28, 2025, August 6, 2025, August 18, 2025, August 28, 2025, September 10, 2025, September 16, 2025, September 24, 2025, October 06, 2025, November 12, 2025, December 03, 2025, December 17, 2025, January 28, 2026, March 05, 2026 and March 18, 2026.

ATTENDANCE OF DIRECTORS FOR THE YEAR 2025-26

Name of Director	Board Meeting	Audit Committee	Nomination and Remuneration Committee	Stakeholders Relationship Committee	AGM
Gopal Sahu	11 of 17	8 of 11	4 of 7	1 of 1	Yes
Abha Kapoor	8 of 17	0 of 11	0 of 7	0 of 1	Yes

Pradeep Kumar	13 of 17	0 of 11	0 of 7	0 of 1	No
Saurabh	16 of 17	11 of 11	6 of 7	1 of 1	No
Bhawna Saunkhiya	16 of 17	11 of 11	6 of 7	1 of 1	No
Gunjan Gangwal	4 of 17	2 of 11	1 of 7	0 of 1	Yes
Kumar Anubhav Upadhyay	4 of 17	0 of 11	0 of 7	0 of 1	No
Shruti Gupta	17 of 17	11 of 11	7 of 7	1 of 1	Yes
Shubham Chaudhary	17 of 17	0 of 11	0 of 7	0 of 1	Yes
Gaurav Kaushik	1 of 17	0 of 11	1 of 7	0 of 1	No
Ashish Jain	1 of 17	0 of 11	1 of 7	0 of 1	No

DISCLOSURE OF RELATIONSHIP BETWEEN DIRECTORS INTER-SE

None of the Directors of the Company are related to each other. None of the Directors hold any share in the Company.

NUMBER OF SHARES AND CONVERTIBLE INSTRUMENTS HELD BY NON- EXECUTIVE DIRECTORS;

None of the Directors/KMP holds any shares in the Company

CHART OF SKILLS/EXPERTISE/COMPETENCE OF THE BOARD OF DIRECTORS:

The following are the skills/competencies determined as required for the discharge of the obligations by the Board:

Major Classification	**Sub Classification**	**Remarks**
Industry Related	Specific Skills	Good knowledge about the trading business and industry and the issues specific to the Company.
	Technical Skills	Technical/professional skills and specialist knowledge about the Company, its market, process, operations, etc. (For Executive Directors).
Strategy & Policy	Strategy	Ability to identify and critically assess strategic opportunities and threats to the business. Guiding development of strategies to achieve the overall goals.
	Policies	Guidance for development of policies and other parameters within which the Company should operate for better control and management.
	Crisis Management	Ability to guide crisis management and provide leadership in hours of need.
Risk &	Operational	Identification of risks related to each area of

Compliance		operation.
	Legal	Monitor the risks and compliances and knowledge of regulatory requirements.
	Financial	Experience in accounting and finance, ability to analyze the financial statements presented, assess the viability of various financial proposals, oversea funding arrangements and budgets.

INDEPENDENT DIRECTORS

In the opinion of the board, the independent directors fulfill the conditions specified in SEBI (LODR) Regulations, 2015, and are independent of the management of the Company.

RESIGNATION OF INDEPENDENT DIRECTORS

1. Mr. Gopal Kumar Sahu (DIN: 08478039) resigned as Non-Executive Independent Director of the Company w.e.f. November 10, 2025
2. Ms. Bhawna Saunkhiya (DIN: 10683032) resigned as Non-Executive Independent Director w.e.f. March 18, 2026.
3. Mr. Saurabh (DIN: 10790325) resigned as Non-Executive Independent Director w.e.f. March 18, 2026.
4. Ms. Shruti Gupta (DIN: 10310259) resigned as Non-Executive Independent Director of the Company, w.e.f. July 13, 2026.

AUDIT COMMITTEE

The terms of reference of the Audit committee include the matters specified under SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 as well as in Section 177 of the Companies Act, 2013. The terms of reference of the Audit Committee, *inter alia*, include the following:

- oversight of the listed entity's financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible;
- recommendation for appointment, remuneration and terms of appointment of auditors of the listed entity;
- approval of payment to statutory auditors for any other services rendered by the statutory auditors;
- reviewing, with the management, the annual financial statements and auditor's report thereon before submission to the board for approval, with particular reference to:
  a. matters required to be included in the director's responsibility statement to be included in the board's report in terms of clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013;
  b. changes, if any, in accounting policies and practices and reasons for the same;
  c. major accounting entries involving estimates based on the exercise of judgment by management;
  d. significant adjustments made in the financial statements arising out of audit findings;
  e. compliance with listing and other legal requirements relating to financial statements;
  f. disclosure of any related party transactions;
  g. modified opinion(s) in the draft audit report;

- reviewing, with the management, the quarterly financial statements before submission to the board for approval;
- reviewing, with the management, the statement of uses / application of funds raised through an issue (public issue, rights issue, preferential issue, etc.), the statement of funds utilized for purposes other than those stated in the offer document / prospectus / notice and the report submitted by the monitoring agency, monitoring the utilization of proceeds of a public or rights issue, and making appropriate recommendations to the board to take up steps in this matter;
- reviewing and monitoring the auditor's independence, performance, and effectiveness of audit process;
- approval or any subsequent modification of transactions of the listed entity with related parties;
- scrutiny of inter-corporate loans and investments;
- valuation of undertakings or assets of the listed entity, wherever it is necessary;
- evaluation of internal financial controls and risk management systems;
- reviewing, with the management, performance of statutory and internal auditors, adequacy of the internal control systems;
- reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit;
- discussion with internal auditors of any significant findings and follow up there on;
- reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the board;
- discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern;
- to look into the reasons for substantial defaults in the payment to the depositors, debenture holders, shareholders (in case of non-payment of declared dividends) and creditors;
- to review the functioning of the whistle blower mechanism;
- approval of appointment of chief financial officer after assessing the qualifications, experience and background, etc. of the candidate;
- Carrying out any other function as is mentioned in the terms of reference of the audit committee.

The Audit Committee met Eleven (11) times during the year ended March 31, 2026, i.e. on April 30, 2025, May 28, 2025, August 6, 2025, August 18, 2025, August 28, 2025, September 10, 2025, September 24, 2025, October 6, 2025, November 12, 2025, December 17, 2025 and January 28, 2026.

The Composition of Audit Committee as on March 31, 2026 is as under:

Name of the Member	**Status**
Gunjan Gangwal – Non-Executive Independent Director	Chairperson
Shruti Gupta – Non-Executive Independent Director	Member
Gaurav Kaushik– Non-Executive Independent Director	Member
Ashish Jain– Non-Executive Independent Director	Member

NOMINATION AND REMUNERATION COMMITTEE

a) Brief description of terms of reference

1. formulation of the criteria for determining qualifications, positive attributes and independence of a director and recommend to the board of directors a policy relating to, the remuneration of the directors, key managerial personnel and other employees;
2. formulation of criteria for evaluation of performance of independent directors and the board of directors;
3. devising a policy on diversity of board of directors;
4. identifying persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down, and recommend to the board of directors their appointment and removal.
5. Whether to extend or continue the term of appointment of the independent director, on the basis of the report of performance evaluation of independent directors.

The Nomination & Remuneration Committee met Six (6) times during the year ended March 31, 2026 i.e., April 4, 2025, April 15, 2025, September 16, 2025, November 10, 2025, December 03, 2025, December 17, 2025, and March 18, 2026.

Composition

The Composition of Nomination & Remuneration Committee as on March 31, 2026 is as under:

Name of the Member	Status
Gunjan Gangwal – Non-Executive Independent Director	Chairperson
Shruti Gupta – Non-Executive Independent Director	Member
Gaurav Kaushik– Non-Executive Independent Director	Member
Ashish Jain– Non-Executive Independent Director	Member

STAKEHOLDERS RELATIONSHIP COMMITTEE

a. The Committee looks into issues relating to shareholders / investors, including complaints relating to transfer / transmission of shares, issue of duplicate share certificates, non-receipt of annual report etc. and their redressal.

b. The Composition of Stakeholders Relationship Committee as on March 31, 2026 is as under:

Name of the Member	Status
Gunjan Gangwal – Non-Executive Independent Director	Chairperson
Shruti Gupta – Non-Executive Independent Director	Member
Gaurav Kaushik– Non-Executive Independent Director	Member
Ashish Jain– Non-Executive Independent Director	Member

c. The Board has delegated power of approving transfer of shares to RTA.
d. The Company Secretary of the Company is the Compliance Officer.
e. During the year under review, no complaints were received from Shareholders / Investors.

The Stakeholder Relationship Committee met one (1) time during the year ended March 31, 2026, i.e. on May 28, 2025.

GENERAL MEETINGS

The details of Annual General Meetings (AGM) of the Company held in last 3 years are as under:

AGM	Date	Time	Venue
2023-24	30/09/2023	10:00 A.M.	Registered Office
2024-25	30/09/2024	10:00 A.M.	Registered Office
2025-26	29/09/2025	04:00 P.M.	Registered Office

Details of special resolution passed in last three Annual General Meetings:

Sr. No.	Particulars	Date
1.	Reappointment Of Ms. Abha Kapoor (DIN: 02799429) As Whole-Time Director	30.09.2023
2.	To Approve the Re-Appointment of Gopal Kumar Sahu as an Independent Director of the Company for a Period of 5 Years	30.09.2024
3.	To Approve the Appointment of M/S. DSM and Associates, Company Secretaries as the Secretarial Auditor of the Company	29.09.2025

Details of Extra- Ordinary General Meeting (EGM) of the Company held in last 3 years are as under:-

EGM	Date	Time	Venue
2023-24	-	-	-
2024-25	12.02.2025	11:00 A.M.	Registered Office
2025-26	27.10.2025	04:00 P.M.	Registered Office
2026-27	18.06.2026	09:00 A.M.	Registered Office

Details of special resolution passed in last three Extra- Ordinary General Meeting:

Sr. No.	Particulars	Date	Status
1.	Reduction of Equity Share Capital of the Company	Wednesday, February 12, 2025	The resolution failed to obtain the required 75% majority and was therefore not passed.
2.	a. Issuance of Convertible Warrants on a Preferential Basis b. To Consider and approve Capital Raising by issuance of Equity	Monday, October 27, 2025	Approved

	Shares through Qualified Institutions Placement		
3.	c. Appointment of Mr. Gaurav Kaushik (DIN: 11613118) as a Non-Executive Independent Director of the Company d. Appointment of Mr. Ashish Jain (DIN: 11613144) as a Non-Executive Independent Director of the Company e. To Approve the Appointment of M/S. Payal Dhamecha & Associates, Company Secretaries as the Secretarial Auditor of the Company	Thursday, June 18, 2026	Approved

Procedure adopted for postal ballot:

In accordance with General Circular Nos. 14/2020 dated April 8, 2020 and 17/2020 dated April 13, 2020 read with other relevant circulars, including General Circular No. 10/2021 dated June 23, 2021, issued by the Ministry of Corporate Affairs ("MCA Circulars"), above mentioned resolution was proposed to be passed by means of Postal Ballot, only by way of remote e-voting process ("e-voting").

In compliance with Regulation 44 of the SEBI LODR and pursuant to the provisions of Sections 108 and 110 of the Act read with the rules framed thereunder and the MCA Circulars, the manner of voting on the proposed resolution is restricted only to e-voting i.e., by casting votes electronically instead of submitting postal ballot forms. In compliance with the MCA Circulars, the postal ballot notice and instructions for e-voting are being sent only through electronic mode to those Members whose email addresses are registered with the Company / depository participant(s).

Details of Special Resolutions passed through postal ballot during the 3 previous Financial Year:

Sr. No.	**Particulars**	**Date**
1.	A. Increase in the Authorised Share Capital of the Company and Consequent Alteration to the Capital Clause of the Memorandum of Association B. Amendment Of Articles of Association of the Company C. Amendment to the Object Clause of Memorandum Of Association of the Company D. Shifting Of Registered Office of the Company E. To Appoint and Fix Remuneration of Mr. Pradeep Kumar (DIN: 00209355) As Whole Time Director of the Company	May 19, 2025 (Postal Ballot)

	F. To Appoint and Fix Remuneration of Mr. Shubham Chaudhary (DIN: 09298013) as Whole Time Director of the Company G. Appointment of Mr. Saurabh (DIN: 10790325) as Non - Executive Independent Director of the Company H. Appointment of Bhawna Saunkhiya (DIN: 10683032), as Non - Executive Independent Director of the Company I. Appointment of Shruti Gupta (DIN: 10310259) as Non - Executive Independent Director of the Company	
2.	A. Increase in the Authorised Share Capital of the Company and Consequent Alteration to the Capital Clause of the Memorandum of Association B. Addition to the Object Clause of Memorandum of Association of the Company	September 22, 2025 (Postal Ballot)
3.	A. Increase in the Authorised Share Capital of the Company and Consequent Alteration to the Capital Clause of the Memorandum of Association B. Re-Designation of Mr. Shubham Chaudhary (Din: 09298013) As Managing Director and Chief Financial Officer of the Company C. Appointment and fix remuneration of Mr. Anubhav Kumar Upadhyay (DIN: 09519842) as a Whole Time Director of the company D. Appointment of Mr. Gunjan Gangwal (DIN: 11413389) as Non -executive Independent Director of the company E. Change of Name of The Company and Consequent Alteration to the Name Clause of the Memorandum of Association and Articles of Association F. To Approve Creation of Mortgage or Charge on the Assets, Properties or Undertaking(S) of The Company Under Section 180(1)(A) of the Act G. To Approve Increase in Borrowing Limits Under Section 180(1)(C) of the Companies Act, 2013 (“Act”) H. Increase in Investment Limits for Non-Resident Indians and Overseas Citizens of India I. Increase in Investment Limits for Foreign Institutional Investors and Foreign Portfolio Investors	January 17, 2026 (Postal Ballot)

MEANS OF COMMUNICATION

Your Company regularly provides relevant information to the Stock Exchange as per the requirements of the provisions of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015.

- The quarterly, half-yearly and Annual financial results of the Company are published in leading newspapers in India and uploaded with BSE Limited.
- The results and official news are available on www.bseindia.com and the website of the Company www.rubramed.com
- Your Company has posted all its Official News releases on its website.
- No formal representations were made to Institutional Investors or Analysts during the year under review.

GENERAL SHAREHOLDER INFORMATION

Detailed information in this regard is provided in section "Shareholders Information" which forms part of this Annual Report.

a. **Annual General Meeting**
Day & Date: Wednesday, September 30, 2026
Venue: Registered Office
Time: 04:00 P.M.
Financial Calendar: 1st April, 2025 to 31st March, 2026

b. **Financial year April 01, 2025 – March 31, 2026 Calendar (tentative dates of declaration of Quarterly results)**

1st Quarter: Within 45 Days from end of respective quarter

2nd Quarter: Within 45 Days from end of respective quarter

3rd Quarter: Within 45 Days from end of respective quarter

4th Quarter: Within 60 Days from end of respective quarter

c. **Date of Book Closure** : September 24, 2026 till September 26, 2026 (Both days inclusive)
d. **Dividend Payment** : NIL
e. **Listing of Shares** : BSE Limited
P.J. Towers, Dalal Street, Mumbai – 400 001
f. **Listing Fees** : The Company has paid Listing Fees and depository fees for the financial year 2025-26
g. **Stock Code** : 531099
h. **Demat ISIN in NSDL & CDSL** : INE396H01019

i. **Market Price Data** :

Month	Open Price	High Price	Low Price	Close Price
Apr-25	12.22	28.88	12.22	27.76
May-25	27.21	27.21	19.69	19.69
Jun-25	18.9	26.91	16.06	26.91

Jul-25	27.44	42.02	27.44	42.02
Aug-25	41.18	45.45	29.7	29.7
Sep-25	28.47	48.85	28.22	48.85
Oct-25	49.82	68.23	49.82	68.23
Nov-25	69.59	99.26	68.2	99.26
Dec-25	101.24	114.26	98.71	114.26
Jan-26	119.95	144.4	115.15	119.1
Feb-26	116.75	116.75	65.9	65.9
Mar-26	62.61	62.61	40.79	46.99

j. BSE Sensex

Month	Open	High	Low	Close
Apr-25	76882.58	80661.31	71425.01	80242.24
May-25	80300.19	82718.14	78968.34	81451.01
Jun-25	81214.42	84099.53	80354.59	83606.46
Jul-25	83685.66	83935.01	80575.45	81185.58
Aug-25	81074.41	82231.17	79741.76	79809.65
Sep-25	79828.99	83141.21	79818.38	80267.62
Oct-25	80173.24	85290.06	80159.9	83938.71
Nov-25	83835.1	86055.86	82670.95	85706.67
Dec-25	86065.92	86159.02	84150.19	85220.6
Jan-26	85255.55	85883.5	81088.59	82269.78
Feb-26	82388.97	85871.73	79899.42	81287.19
Mar-26	78543.73	80632.55	71774.13	71947.55

k. Distribution of Holding as on March 31, 2026

Shareholding of Nominal Value	Shareholders	%	Shares	%
Upto 5,000	1884	74.6139	2226260	4.0712
5,001 – 10,000	240	9.5050	2048510	3.7462
10,001 – 20,000	136	5.3861	2151160	3.9339
20,001 – 30,000	58	2.2970	1478870	2.7044
30,001 – 40,000	36	1.4257	1289650	2.3584
40,001 – 50,000	42	1.6634	2025790	3.7046
50,001 – 1,00,000	59	2.3366	4339800	7.9363
1,00,001 and above	70	2.7723	39122960	71.5450
TOTAL	**2525**	**100**	**54683000**	**100**

l. Shareholding Pattern as on March 31, 2026

Categories	No. of Shares	% of Shareholding
Bodies Corporate	650,199	11.89

Foreign Portfolio Investor (Corporate) - Category I	469,877	8.59
N.R.I.	37,850	0.69
Public	42,15,127	77.09
Hindu Undivided Family	83,426	1.52
Clearing Member	11,821	0.21
Total	**54,68,300**	**100.00**

m. Registrar and Transfer Agent

Bigshare Services Pvt Ltd
G-10, Left Wing, Amruta Ville, Opp. Yashoda Hospital, Raj Bhavan Road, Somajiguda, Hyderabad, Telangana - 500082, Andhra Pradesh;
Tel.:040-23374967; **Fax:** 23370295;
Email: bsshyd1@bigshareonline.com ; **Website:** www.bigshareonline.com

n. Share Transfer System: Share Transfer in physical form are generally registered and returned within 15 days from the date of receipt in case if documents are complete in all respects.

o. Outstanding GDRs/ADRs/Warrants or any convertible instruments, conversion data likely impact on Equity: NIL

p. Dematerialization of shares and liquidity: 78.13% of the shares are held in DEMAT form. Company has DEMAT connectivity with CDSL & NSDL.

Bifurcations of shares held in physical and demat form as on 31st March, 2026.

Particulars	No. of Shares	%
Physical Segment	11,96,100	21.87%
Demat Segment		
NSDL	21,12,151	38.63%
CDSL	21,60,049	39.50%
Total	**54,68,300**	**100.00**

q. Nomination

Individual Shareholders holding shares singly or jointly in physical form can nominate a person in whose name the shares shall be transferable in case of death of the registered shareholder(s). Nomination facility in respect of shares held in electronic form is also available with the depository participants as per the bye-laws and business rules applicable to NSDL and CDSL. Nomination forms can be obtained from your Company's Registrar and Share Transfer Agent.

r. Address for Communication

Registered Office*	:	Office No.306, Shreenath Enclave Sr No.609/1Part, Plot No. 6 7 8, Shreehari Kute Marg Nr Samdeep Hotel, Mumbai Naka, Tidke Colony, Nashik, Maharashtra, India, 422002

Mobile No: +91 9167469649; Email ID: rubraltd@gmail.com

s. Credit Ratings: The Company has not obtained any credit rating for its securities.

s. Other Disclosures:

(i.) Disclosures on materially significant related party transactions:
The Company does not have any materially significant related party transactions, which may have potential conflict with the interest of the Company.

(ii.) Cases of Non-compliances / Penalties: None

(iii.) Vigil Mechanism / Whistle Blower: Information relating to Vigil mechanism has been provided in the Board's Report. The Company has adopted the Whistle Blower Policy with direct access to Chairman of Audit Committee. The policy is available on the website of the company.

(iv.) Details of compliance with mandatory requirements and adoption of the non-mandatory requirements: The Company has complied with all mandatory and applicable requirements. However there has been delay in LODR Compliance
The Company has complied with all mandatory and applicable requirements

(v.) Policy for determining material subsidiaries: The Company does not have any subsidiary. Hence, the Company does not require formulating Policy for determining material subsidiaries

(vi.) Policy on dealing with Related Party Transactions: Policy on dealing with Related Party Transactions is disseminated on the website of the company: http://www.rubramed.com/policies/Related-Party-Transaction.pdf

(vii.) Commodity Price Risk or Foreign Exchange Risk and Hedging Activities: The Company has not undertaken any Foreign Exchange or hedging activities.

(viii.) Details of utilization of funds raised through preferential allotment or qualified institutions placement as specified under Regulation 32 (7A): Not applicable

(ix.) Certificate from a company secretary in practice that none of the directors on the board of the company have been debarred or disqualified from being appointed or continuing as directors: Attached

(x.) Recommendations of the Committee which were not accepted by the Board of Directors: None

(xi.) Total fees for all services paid by the listed entity and its subsidiaries, on a consolidated basis, to the statutory auditor and all entities in the network firm/network entity of which the statutory auditor is a part:
There were no payments to the Statutory Auditor or other entities in the network firm/network entity of which the statutory auditor is a part by the Company, other than the audit fee and related payments as disclosed in the financial statements.

(xii.) Disclosures in relation to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 –
a. number of complaints filed during the financial year - NIL
b. number of complaints disposed of during the financial year - NIL
c. number of complaints pending as on end of the financial year - NIL

(xiii.) The Register of Contracts/ Statement of related party transactions are placed before the Board/ Audit Committee regularly.

(xiv.) None of the shares of the Company are held by the non-executive Directors of the Company.

(xv.) There were no pecuniary transactions of the Non-executive Directors viz-a-viz the Company.

(xvi.) The Auditors has given an unmodified opinion on the financial statement.

(xvii.) Internal Audit Report is placed before the Audit committee.

(xviii.) disclosure by listed entity and its subsidiaries of 'Loans and advances in the nature of loans to firms/companies in which directors are interested by name and amount: The details of loan are provided in AOC- 1.

(xix.) Details of material subsidiaries of the listed entity; including the date and place of incorporation and the name and date of appointment of the statutory auditors of such subsidiaries: The Company do not have any material subsidiary.

Disclosures with respect to demat suspense account/ unclaimed suspense account: Not Applicable

CODE OF CONDUCT

The Company's Board of Directors has adopted the code of conduct which governs the conduct of all Directors / Employees. All Directors and senior management personnel have affirmed compliance with respective codes for the year ended on March 31, 2026. The Declaration by Board of Directors to this effect is reproduced below.

CEO/CFO CERTIFICATION

A certificate signed by CFO is attached with this report.

DECLARATION

It is hereby declared that all the Board Members and Senior Managerial Personnel have affirmed compliance of code of conduct, pursuant to Corporate Governance, for the year ended 31st March 2026.

For and on Behalf of the Board of Directors of
Centuple Global Limited
(Formerly known as Checkpoint Trends Limited)

	Sd/-	**Sd/-**
	Gunjan Gangwal	**Shubham Chaudhary**
Place: Nashik	**Director**	**Whole time Director**
Date: September 05, 2026	**DIN: 11413389**	**DIN: 09298013**

ANNEXURE- V

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

The Company is into the business of trading. The key issues of the Management Discussion and Analysis are given hereunder:

Industry Structure and Development

The recent global economic situation has witnessed immense highs and lows including some unfortunate happenings. Timing is the most important factor while trading. This fluctuates on rapid basis. According to experts most of the time markets have overvalued or undervalued. With the help of Indian market today one need to test one's financial knowledge, analytical capabilities, thought process and mental strength.

Discussion on financial performance with respect to operational performance

As mentioned earlier in the report that the company as a strategy is currently not pursuing any manufacturing business.

Segment–wise or product-wise performance

The Company is into single reportable segment only.

Outlook

Centuple Global Limited remains confident of the long-term growth prospects & opportunities ahead of it in its business.

Internal control system and adequacy

The system of internal control has been established to provide reasonable assurance of safeguarding assets, maintenance of proper accounting records in compliance with applicable Laws and Regulations to ensure reliability of financial statements and reports. The Statutory Auditors and the Audit Committee review all financial statements and ensure adequacy of internal control systems.

Opportunities and Threats

The strength of a company is known from sound advices. It also depends on the Government policies of taxation. Introduction of GST may give a big boost to the market.

Risks Management

Risk evaluation and management of risk is an ongoing process in the company.

Human Resources

Since your Company is in the trading industry, the criticality of talented man-power and their retention needs no emphasis. Your company is in the process of working out a comprehensive plan to attract, motivate and retain highly skilled and technically competent man-power.

Details of Significant Changes

- Debtors Turnover	:	1.70
- Inventory Turnover	:	522.79
- Interest Coverage Ratio	:	-
- Current Ratio	:	1.07
- Debt Equity Ratio	:	-
- Operating Profit Margin	:	0.40
- Net Profit/Loss Margin	:	0.26

Details of change in Return on Net Worth as compared to immediately previous financial year along with the detailed explanation thereof: Due to decrease in revenue from operations
-Return on net worth
FY 2023-24: 5.67%
FY 2024-25: 4.56%
FY 2025-26: 6.49

Cautionary Statement
Statements in the Management discussion and analysis describing the company's objectives, projections, estimates and expectations may be "forward looking statements" within the meaning of applicable laws and regulations. Actual results could differ materially from those expressed or implied. Important factors that could make a difference to the company's operations include economic conditions affecting demand/supply and prices, conditions in the domestic and overseas markets in which the company operates/ going to operate, changes in government regulations, tax laws and other statutes and other incidental factors.

For and on Behalf of the Board of Directors of
Centuple Global Limited
(Formerly known as Checkpoint Trends Limited)

	Sd/-	**Sd/-**
	Gunjan Gangwal	**Shubham Chaudhary**
Place: Nashik	**Director**	**Whole time Director**
Date: September 05, 2026	**DIN: 11413389**	**DIN: 09298013**

ANNEXURE VI
CHIEF FINANCIAL OFFICER (CFO) CERTIFICATION

To
The Board of Directors,
Centuple Global Limited
(Formerly known as Checkpoint Trends Limited)

I, Chief Financial Officer of the Company, do hereby certify that:

1. I have reviewed the financial statements and the cash flow statement for the year 2025-26 and to the best of our knowledge and belief:
   a. These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading.
   b. These statements present a true and fair view of the Company's affair and are in compliance with existing accounting standards, applicable laws and regulations.

2. There are, to the best of my knowledge and belief, no transactions entered into by the Company during the year which are fraudulent, illegal or in violation of the Company's Code of Conduct.

3. We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting 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.

4. We have indicated to the auditors and the Audit committee:
   a. Significant changes in internal control over financial reporting during the year;
   b. Significant changes in accounting policies during the year and that the same have been disclosed in the notes to the financial statements; and
   c. Instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over financial reporting.

For and on Behalf of the Board of Directors of
Centuple Global Limited
(Formerly known as Checkpoint Trends Limited)

Sd/-
Shubham Chaudhary
Whole time Director
DIN: 09298013

Place: Nashik
Date: September 05, 2026

ANNEXURE VII

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

(pursuant to clause C of Schedule V read with Regulation 34(3) of the SEBI (Listing Obligations andDisclosure Requirement) Regulations, 2015).

To

The Members,

Centuple Global Limited
(Formerly known as Checkpoint Trends Limited)

Pursuant to item 10(i) of Part C of Schedule V of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations, 2015, we hereby certify that none of the directors on the board of CENTUPLE GLOBAL LIMITED (formerly known as Checkpoint Trends Limited) have been debarred or disqualified from being appointed or continuing as directors of companies by SEBI, Ministry of Corporate Affairs or any such statutory authority.

For, Payal Dhamecha & Associates
Practicing Company Secretary
Firm Registration Number: S2020GJ735800
Peer Review Number: 2115/2022

Payal Dhamecha
Proprietor

M. No.: 47303, COP: 20411
UDIN: - A047303H001388841

Date: - September 05, 2026
Place: - Ahmedabad

ANNEXURE VIII

Practicing Company Secretary's Certificate Regarding Compliance of Conditions of Corporate Governance

To
The Members of
Centuple Global Limited
(Formerly known as Checkpoint Trends Limited)
Office No 306 Shreenath Enclave Sr No 609
1 Part Plot No 6 7 8, Shreehari Kute Marg
Nr Samdeep Hotel, Mumbai Naka Tidke Colony,
Gole Colony, Nashik, Maharashtra, India, 422002

CIN: L46307MH1991PLC326598

We have examined the compliance of the conditions of Corporate Governance by Centuple Global Limited ('the Company') for the year ended on March 31, 2026. The company has complied with the provisions of Regulation 17 to 27 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, to the extent possible except mentioned in Secretarial Audit report of company for financial year 2025-26.

The compliance of the conditions of Corporate Governance is the responsibility of the management. Our examination was limited to the review of procedures and implementation thereof, as adopted by the Company for ensuring compliance with conditions of Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.

In our opinion and to the best of our information and according to the explanations given to us and the representations made by the directors and the management, we certify that the Company has complied with the conditions of Corporate Governance as stipulated in the Listing Regulations for the year ended on March 31, 2026.

We further state that such compliance 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.

The certificate is solely issued for the purpose of complying with the aforesaid Regulations and may not be suitable for any other purpose.

For, Payal Dhamecha & Associates
Practicing Company Secretary
Firm Registration Number: S2020GJ735800
Peer Review Number: 2115/2022

Payal Dhamecha
Proprietor
M. No.: 47303, COP: 20411
UDIN: - A047303H001389094
Date: - September 05, 2026
Place: - Ahmedabad

ANNEXURE IX

NOMINATION AND REMUNERATION POLICY

Extract of the Policy is as under:

Appointment of Directors:

The appointments of Directors are recommended by the Nomination and Remuneration Committee of the Company however all the appointments are subject to approval of Board of Directors of the Company.

Remuneration to Directors and Key Managerial Personnel:

None of the directors are entitled to any Remuneration or any sitting fees however reimbursement of expenses is allowed wherever expense is made for the Company.
The Company Secretary of the Company is entitled to fixed remuneration which is fixed by the Managing Director of the Company.

Discharge of Duties:

Directors and KMP are required to perform all the duties which are mentioned under the Articles and all other duties as may be prescribed by the Board of Directors of the Company.

The web link of the Nomination and Remuneration policy is as under:
https://www.rubramed.com/policies/NominationandRemunerationPolicy.pdf

For and on Behalf of the Board of Directors of
Centuple Global Limited
(Formerly known as Checkpoint Trends Limited)

	Sd/-	**Sd/-**
	Gunjan Gangwal	**Shubham Chaudhary**
Place: Nashik	**Director**	**Whole time Director**
Date: September 05, 2026	**DIN: 11413389**	**DIN: 09298013**

ANNEXURE- X

SECRETARIAL AUDIT REPORT
Form No. MR-3

For the financial year ended on March 31, 2026
[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule No. 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,
The Members,
CENTUPLE GLOBAL LIMITED
(Formerly known as Checkpoint Trends Limited)

Office No 306 Shreenath Enclave Sr No
609 1 Part Plot No 6 7 8, Shreehari
Kute Marg Nr Samdeep Hotel Mumbai
Naka Tidke Colony, Gole Colony,
Nashik, Maharashtra, India, 422002

CIN: L46307MH1991PLC326598

We have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by CENTUPLE GLOBAL LIMITED (hereinafter called the Company) for the Financial Year ended 31st March, 2026. Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

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

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

(i) The Companies Act, 2013 (the Act) and the Rules made there under;
(ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the Rules made there under: - (to the extent applicable during the period under review)
(iii) The Depositories Act, 1996 and the Regulations and Bye-Laws framed there under; (to the extent applicable during the period under review)
(iv) Foreign Exchange Management Act, 1999 and the Rules and Regulations made there under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings; (to the extent applicable during the period under review)

(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 **(to the extent applicable during the period under review);**

b) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021**; (to the extent applicable during the period under review);**

c) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; **(to the extent applicable during the period under review);**

d) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 **(to the extent applicable during the period under review);**

e) The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999; **(to the extent applicable during the period under review);**

f) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008 and The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **(to the extent applicable during the period under review);**

g) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client; **(to the extent applicable during the period under review)**

h) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 **(not applicable during the period under review);**

i) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 **(to the extent applicable during the period under review);**

j) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 **(to the extent applicable during the period under review)**

We have also examined compliance with the applicable Clauses of the following:

(i) The Company has complied with Secretarial Standards pursuant to Section 118(10) of the Companies Act, 2013 with regard to Members Meeting and Board of Directors Meetings.

(ii) Listing Agreements entered into by the Company with BSE Limited.

We further report that:

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

During the year under consideration, following are changes in Board of Directors and Key Managerial personnel:

1.The shareholders of the Company, through Postal Ballot dated May 19, 2025, approved the following matters:

a. Increase in authorised share capital and consequent alteration to the Capital Clause of the Memorandum of Association;

“From the existing Rs. 8,20,00,000/- (Rupees Eight Crores and twenty Lakhs only) divided into 82,00,000 (Eight Two Lakhs) equity shares of Rs. 10/- (Rupees Ten) to Rs. 75,00,00,000/- (Rupees Seventy-Five Crores) divided into 7,50,00,000 (Seven Crores and Fifty Lakhs) equity shares of Rs. 10/- (Rupees Ten) each”

b. Amendment to the Articles of Association by adding clause no 3 as per below;

“Power to increase or reduce the capital of the Company and to divide the shares in the capital for the time being into several classes and to attach there to respectively such preferential, deferred, qualified or special rights, privileges or conditions as may be determined and to vary, modify or abrogate any such rights privileges or conditions in such manner as may for the time being be provided by the articles of Associations of the Company”.

c. Amendment/addition to the Object Clause of the Memorandum of Association; i.e. The existing Clauses 3(A), 3(B), and 3(C) are hereby deleted and substituted with new Clauses 3(A), 3(B), and 3(C).

d. Shifting of the registered office of the Company within the same State from Mumbai to Nashik;

e. Appointment and remuneration of Mr. Pradeep Kumar (DIN: 00209355) as Whole-Time Director;

f. Appointment and remuneration of Mr. Shubham Chaudhary (DIN: 09298013) as Whole-Time Director;

g. Appointment of Mr. Saurabh (DIN: 10790325), Ms. Bhawna Saunkhiya (DIN: 10683032) and Ms. Shruti Gupta (DIN: 10310259) as Non-Executive Independent Directors.

As the Postal Ballot notice was revised due to Inadvertently and unintentionally typographical error the cut-off date for e-voting was mentioned as April 18, 2025 instead of April 11, 2025.

Further the Corrigendum to the Postal Ballot Notice dated April 15, 2025 has been filed 30-04-2025 for the amendment in item no 3 about the Amendment/addition to the Object Clause of the Memorandum of Association; i.e. The existing Clauses 3(A), 3(B), and 3(C) are hereby deleted and substituted with new Clauses 3(A), 3(B), and 3(C).

Further we inform that there is no E-form MGT 14 filed for the resolution passed by shareholders through postal ballot dated 19-05-2025.

2. M/s. MNB & Co. LLP, Practising Company Secretaries, ceased to be the Secretarial Auditors of the Company with effect from August 28, 2025, due to pre-occupation.

3. The Board of Directors, at its meeting held on September 10, 2025, approved shifting of books of accounts from the earlier office situated at Mumbai to the registered office of the Company.

4. Ms. Abha Rajesh Kapoor (DIN: 02799429) resigned from the position of Whole-Time Director and Chief Financial Officer of the Company with effect from September 16, 2025.

5. Mr. Shubham Chaudhary (DIN: 09298013) was appointed as Chief Financial Officer of the Company with effect from September 17, 2025.

6. The shareholders of the Company, through Postal Ballot dated September 22, 2025, approved the following matters;

a. Approved increase in the authorised share capital of the Company

From the existing Rs. ₹75,00,00,000 divided into 7,50,00,000 equity shares of ₹10 each to ₹300,00,00,000 divided into 30,00,00,000 equity shares of ₹10 each.”

b. addition to the Object Clause of the Memorandum of Association (addition to new object clause as 3A(iii).)

The existing main object clauses 3A [3(A)] and 3A [3(B)] be re-numbered as 3A(i) and 3A(ii). And the new additional main object be numbered as 3A(iii)

7. At the Annual General Meeting held on September 29, 2025, M/s. DSM and Associates, Company Secretaries, were appointed as the Secretarial Auditors of the Company.

8. The Board of Directors, at its meeting held on October 6, 2025, approved incorporation of a Wholly-Owned Subsidiary Company in the United Kingdom, proposed to be engaged in the business of FMCG and general trading, subject to necessary regulatory approvals. However, the company has not filed Eform MGT 14 with Registrar of Companies.

9. The shareholders, at the Extra-Ordinary General Meeting held on October 27, 2025, approved the following matters;

   a) issuance of convertible warrants on a preferential basis and
   b) raising of funds by issuance of equity shares through Qualified Institutions Placement.

10. Mr. Gopal Kumar Sahu (DIN: 08478039) resigned as Non-Executive Independent Director of the Company with effect from November 10, 2025, due to personal reasons.

11. The Board of Directors, at its meeting held on December 3, 2025, approved the following matters:

   - Resignation of Mr. Pradeep Kumar (DIN: 00209355) as Whole-Time Director;
   - Re-designation of Mr. Shubham Chaudhary (DIN: 09298013) from Whole-Time Director and Chief Financial Officer to Managing Director and Chief Financial Officer, subject to approval of the members;
   - Appointment of Mr. Anubhav Kumar Upadhyay (DIN: 09519842) as Whole-Time Director for a period of three years, subject to approval of the members.

12. The shareholders of the Company, through Postal Ballot dated January 19, 2026, approved the following matters:

   - Increase in authorised share capital from ₹300,00,00,000 divided into 30,00,00,000 equity shares of ₹10 each to ₹750,00,00,000 divided into 75,00,00,000 equity shares of ₹10 each;
   - Re-designation of Mr. Shubham Chaudhary as Managing Director and Chief Financial Officer;
   - Appointment and remuneration of Mr. Anubhav Kumar Upadhyay as Whole-Time Director;
   - Appointment of Mr. Gunjan Gangwal (DIN: 11413389) as Non-Executive Independent Director;
   - Change of name of the Company from Checkpoint Trends Limited to Centuple Global Limited and consequent alteration to the Memorandum of Association and Articles of Association;
   - Creation of mortgage/charge on the assets, properties or undertakings of the Company under Section 180(1)(a) of the Companies Act, 2013;
   - Increase in borrowing limits under Section 180(1)(c) of the Companies Act, 2013
   - Increase in investment limits for Non-Resident Indians, Overseas Citizens of India, Foreign Institutional Investors and Foreign Portfolio Investors.

13. The name of the Company was changed from Checkpoint Trends Limited to Centuple Global Limited pursuant to the fresh Certificate of Incorporation issued by the Registrar of Companies dated February 3, 2026.

14. The Board of Directors, at its meeting held on March 5, 2026, approved allotment of 1,66,74,072 convertible warrants, convertible into equal number of equity shares of the Company. The said warrants are locked-in for a period of 12 months and are pending dematerialisation with NSDL and CDSL.

15. The Board of Directors, at its meeting held on March 18, 2026, approved the following matters:

   - Resignation of Ms. Bhawna Saunkhiya (DIN: 10683032) as Non-Executive Independent Director;
   - Resignation of Mr. Saurabh (DIN: 10790325) as Non-Executive Independent Director;

- Appointment of Mr. Ashish Jain (DIN: 11613144) as Additional Non-Executive Independent Director for a period of five years, subject to approval of the members;
- Appointment of Mr. Gaurav Kaushik (DIN: 11613118) as Additional Non-Executive Independent Director for a period of five years, subject to approval of the members.

Adequate notice is given to all the Directors to schedule the Board Meetings and detailed notes on agenda were sent well in advance or with due consents for shorter notice from the Directors and adequate system exists for seeking and obtaining further information and clarifications on the agenda items for meaningful participation at the meeting.

Majority decision is carried through while the dissenting members' views are captured and recorded as part of the minutes.

We further report that during the audit period under review the Company:

We further report that no event occurred during the audit period having a major bearing on the affairs of the Company in pursuance of the above referred laws, rules, regulations, guidelines, standards, etc. except the following:

1. The Members of the Company, through Postal Ballot dated September 20, 2025, approved the increase in the Authorised Share Capital of the Company. Pursuant to the provisions of the Companies Act, 2013, Form SH-7 was required to be filed within 30 days from the date of approval. However, the Company filed the said form on November 04, 2025, with additional fees of ₹2,19,556/-.

2. The Members of the Company, through Postal Ballot dated January 17, 2026, approved the increase in the Authorised Share Capital of the Company. Pursuant to the provisions of the Companies Act, 2013, Form SH-7 was required to be filed within 30 days from the date of approval. However, the Company filed the said form on February 19, 2026, with additional fees of ₹8,460/-.

3. The SOP fine levied for late and/or non-compliance with certain provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as attached Annexure A. The Company has paid the aforesaid SOP fine amounting to Rs. 79,18,606/- via RTGS. The payment was made on January 05, 2026, with UTR No: INDBR32026010500146265.

4. *None of the Independent Directors of the Company are empaneled in Independent Director's Databank.*

5. *The Company had delayed in payment of fees to Depository Participants (CDSL and NSDL) annual maintenance fees and corporate action fees and BSE Limited listing fees and other corporate action fees.*

We further report that:

There are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable Laws, Rules, Regulations and guidelines.

For, Payal Dhamecha & Associates
Practicing Company Secretary
Firm Registration Number: S2020GJ735800
Peer Review Number: 2115/2022

Payal Dhamecha
Proprietor
M. No.: 47303, COP: 20411
UDIN: - A047303H000553644
Date: - May 30, 2026
Place: - Ahmedabad

ANNEXURE A

SOP fine of Checkpoint Trends Ltd as on 31-12-2025

Regulations	Quarter/ Month	Non Submission/ Late submission	Due Date	Submission Date / Suspension	No of Days	Fine Levied (In Rs)	Fine waived (In Rs)	Fine Paid (In Rs)	Outstanding Fine (In Rs)
SOP-Reg-13(3)	Dec-19	Late submission	21-01-2020	03-02-2020	13	13000		-	13000
SOP-Reg-13(3)	Mar-20	Late submission	15-05-2020	09-09-2020	117	117000	117000	-	0
SOP-Reg-13(3)	Jun-20	Late submission	21-07-2020	02-09-2020	43	43000	43000	-	0
SOP-Reg-23(9)	Mar-25				0	0		-	0
SOP-Reg-24A	Mar-22	Non Submission	30-05-2022	*Non Submission	1311	2622000		-	2622000
SOP-Reg-24A	Mar-25	Not Applicable	01-06-2025			0		-	0
SOP-Reg-27(2)	Dec-19	Late submission	15-01-2020	05-02-2020	21	42000		-	42000
SOP-Reg-27(2)	Mar-20	Late submission	15-05-2020	03-09-2020	111	222000	222000	-	0
SOP-Reg-27(2)	Jun-20	Late submission	15-07-2020	03-09-2020	50	100000	100000	-	0
SOP-Reg-31	Dec-19	Late submission	21-01-2020	19-02-2020	29	58000		-	58000
SOP-Reg-31	Mar-20	Late submission	15-05-2020	01-09-2020	109	218000	218000	-	0
SOP-Reg-31	Jun-20	Late submission	21-07-2020	01-09-2020	42	84000	84000	-	0
SOP-Reg-31	Jun-24	Late submission	22-07-2024	10-09-2024	50	100000		-	100000
SOP-Reg-33	Mar-15	Late submission	01-06-2015	26-12-2025	3861	19359683	18760000	-	599683
SOP-Reg-33	Mar-20	Late submission	31-07-2020	31-08-2020	31	155000	155000	-	0
SOP-Reg-33	Jun-23	Late submission	15-08-2023	29-09-2023	45	225000		-	225000
SOP-Reg-34	Mar-20	Late submission	09-09-2020	29-10-2020	50	100000	100000	-	0
SOP-Reg-34	Mar-25	Late submission	01-09-2025	02-09-2025	1	2000		-	2000
SOP-Reg-6(1)	Dec-19	-	-	-	-	92000	92000	-	0
SOP-Reg-6(1)	Mar-20	-	-	-	-	91000	91000	-	0
SOP-Reg-6(1)	Jun-20	-	-	-	-	91000	91000	-	0
SOP-Reg-6(1)	Sep-20	-	-	-	-	82000	82000	-	0
SOP-Reg-6(1)	Sep-24	-	-	-	-	77000		-	77000
SOP-Reg-7(1)	Dec-19	-	-	-	-	92000	92000	-	0
SOP-Reg-7(1)	Mar-20	-	-	-	-	91000	91000	455000	
SOP-Reg-76	-	-	-	-	-	460000	-	-	460000
SOP-Reg-17(1)	-	-	-	-	-	460000	-	-	455000
SOP-Reg-17(1)	-	-	-	-	-	-	-	-	455000
SOP-Reg-17(1)	-	-	-	-	-	-	-	-	184000
SOP-Reg-18(1)	-	-	-	-	-	-	-	-	0
SOP-Reg-18(1)	-	-	-	-	-	182000	-	-	182000
SOP-Reg-18(1)	-	-	-	-	-	184000	-	-	184000
SOP-Reg-19(1)/1	-	-	-	-	-	182000	-	-	182000
SOP-Reg-19(1)/1	-	-	-	-	-	182000	-	-	182000
SOP-Reg-19(1)/1	-	-	-	-	-	12000	-	-	12000
SOP-Reg-19(1)/1	-	-	-	-	-	184000	-	-	184000
SOP-Reg-20(2)/(	-	-	-	-	-		-	-	182000
SOP-Reg-20(2)/(	-	-	-	-	-	182000	-	-	182000
SOP-Reg-20(2)/(	-	-	-	-	-	128000	-	-	128000
									6710683
								Add GST 18%	**1207923**
								Total	**7918606**

ANNEXURE TO SECRETARIAL AUDIT REPORT

To,
The Members,
CENTUPLE GLOBAL LIMITED
(Formerly known as Checkpoint Trends Limited)
Office No 306 Shreenath Enclave Sr No609 1
Part Plot No 6 7 8, Shreehari Kute Marg
Nr Samdeep Hotel Mumbai Naka Tidke Colony,
Gole Colony, Nashik, Nashik, Maharashtra, India, 422002
CIN: L46307MH1991PLC326598

Our 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. Our responsibility is to express an opinion on these secretarial records based on our audit.

2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test check basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.

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

4. Wherever required, we have obtained the Management representations 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 and Standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.

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

For, Payal Dhamecha & Associates
Practicing Company Secretary
Firm Registration Number: S2020GJ735800
Peer Review Number: 2115/2022

Payal Dhamecha
Proprietor
M. No.: 47303, COP: 20411
UDIN: - A047303H000553644
Date: - May 30, 2026
Place: - Ahmedabad

L K AJMERA & ASSOCIATES

CHARTERED ACCOUNTANTS

Add : 2D 401, NG Suncity Phase 2, Thakur Village, Kandivali (E) Mumbai - 400101

Mail Id: calkajmera@lkajmera.com / lkajmera2013@gmail.com, Contact no- 9079256630

INDEPENDENT AUDITORS' REPORT FOR THE FINANCIAL YEAR ENDED ON 31/03/2026

To
The Members of
M/s Centuple Global Limited
(Formerly known as Checkpoint Trend Limited)
Mumbai

Report on the Audit of Financial Statements Opinion

We have audited the financial statements of **Centuple Global Limited** (FORMERLY KNOWN AS Checkpoint Trend Limited ("the Company"), which comprise the balance sheet as at 31st March 2026, and the statement of Profit and Loss, and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policiesand other explanatory information.

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 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and its financial performance, and its cash flows for the year endedon 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 evidencewe have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

The company's is having accumulated losses of Rs. 3,26,08,601/- in Profit & Loss Account as at end of the year. The company have losses in the Profit & Loss Account. As per the management the company is still a going concern entity and it is in process of identifying new plans to improve the performance of the company. Instead of the above factors there is no uncertainty on the company's ability to continue as a going concern. The company has prepared its financial statements on a going concern basis.

Information other than the Financial Statements and Auditors' Report thereon

The Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's annual report, but does not include the financial statements and our auditors' report thereon.

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

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

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, 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.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the 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.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are freefrom material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

design audit procedures thatare appropriate in the circumstances.

- 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, basedon 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.

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 thatwe identify during our audit.

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

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the CentralGovernment of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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

(1) 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.

(2) 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.

(3) 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.

(4) 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.

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

(6) With respect to the adequacy of the internal financial controls with reference to the financial statements and the operating effectiveness of such controls, it was observed that the Company does not have formally documented Standard Operating Procedures (SOPs) and internal financial control procedures in place.

(7) 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:

(a) The Company has disclosed details regarding pending litigations in note 28 of financial statements, which would impact its financial position.

(b) The Company does not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

(c) There were no amounts which were required to be transferred to the Investor

Education and Protection Fund by the Company.

(d) (i) The management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any otherperson(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 investin 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;

(ii) The management has represented, that, to the best of it's 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 personsor 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

(iii) 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.

(e) 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.

(8) With respect to the matter to be included in the Auditors' Report under Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration does not exceed in the current financial year.

(9) Based on our examination which included test checks, the Company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility except that, the audit trail was not enabled at the database level to log any direct data changes. For accounting software for which audit

trail feature is enabled, the audit trail facility has been operating throughout the year for all relevant transactions recorded in the software and we did not come across any instance of audit trail feature being tampered with during the course of our audit.

For LK Ajmera & Associates
Chartered Accountants
Firm Registration No: FRN 137051W

Lalit Kumar Ajmera
Proprietor
Membership No: 156116
UDIN: 26156116WUWEGO5828
Peer Review No. 014614

Place: Mumbai
Date: 30/05/2026

L K AJMERA & ASSOCIATES
CHARTERED ACCOUNTANTS
Add : 2D 401, NG Suncity Phase 2, Thakur Village, Kandivali (E) Mumbai - 400101
Mail Id: calkajmera@lkajmera.com / lkajmera2013@gmail.com, Contact no- 9079256630

ANNEXURE OF REPORT ON CARO, 2020 FORMING INTEGRAL PART OF THE INDEPENDENT AUDITORS' REPORT FOR THE FINANCIAL YEAR ENDED ON 31/03/2026

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 (Refer to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)With reference to the Annexure A referred to in the Independent Auditors' Report to the members of the Company on the financial statements for the year ended March 31, 2026, we report the following:

(1) (a) (A) The Company has proper records related to full particulars including quantitative details and situation of Property, Plant and Equipment. (B) the company is not having any intangible asset. Therefore, the provisions of Clause (i)(a)(B) of paragraph 3 of the order are not applicable to the company. Company has sold all its Property, Plant, and Equipment during the year, resulting in no closing balance for these assets in the financial statements as of 31st March 2026.

(b) In our opinion Property, Plant and Equipment have been physically verified by the management at reasonableintervals. No material discrepancies were noticed on such verification during the year.

(c) According to the information and explanations given to us and the records made available to us, we state that the title deeds of properties are held in the name of the Company.

(d) Details of immovable properties, which are not held in the name of the company, are given below: None

(e) The company has not revalued its Property, Plant and Equipment during the year. Therefore, the provisions ofClause (i)(d) of paragraph 3 of the order are not applicable to the company.

(f) No proceedings have been 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. Therefore, the provisions of Clause (i)(e) of paragraph 3 of the order are not applicable to the company.

(2) The inventories have been physically verified by the Management at reasonable intervals during the year. In our opinion, the coverage and procedure of such verification by the Management are appropriate having regard to the size of the Company and the nature of its operations. No discrepancies of 10% or more in the aggregate for each class of inventory were noticed on such physical verification..

(3) During any point of time of the year, the company has not been sanctioned any working capital limits, from banks or financial institutions on the basis of security of current assets. Therefore, the provisions of Clause(ii)(b) of paragraph 3 of the order are not applicable to the company.

(4) During the year, 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. Therefore, the provisions of clause 3(iii) of the said Order are not applicable to the company.

(5) The company has not made any loans, investments, guarantees and security on which provisions of section 185 and 186 of the Companies Act 2013 are applicable. Therefore, the provisions of clause 3(iv) of the said Order are not applicable to the company.

(6) In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits from public. Therefore, the provisions of Clause (v) of paragraph 3 of the order are not applicableto the Company.

(7) As explained to us, the Central Government of India has not specified the maintenance of cost records under sub-section (1) of Section 148 of the Act for any of the products of the Company. Therefore, the provisions of Clause (vi) of paragraph 3 of the order are not applicable to the Company.

(8) (a) The Company is generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income tax, Duty of Customs, Value Added Tax, GST, Cess and other statutory dues with the appropriate authorities to the extent applicable to it. There are no undisputed amounts payable in respect of income tax, duty of customs, GST or cess which have remained outstanding as at March 31, 2026 for a period of not more than 6 months from the date they became payable. However certain delays were observed in deposit of TDS relating to Quarter 4

subsequent to the year end, though no such dues were outstanding for a period exceeding six months as on the date of the audit report.

(b) According to the information and explanations given to us, there are not any statutory dues referred in sub- clause (a) which have not been deposited on account of any dispute.

(c) In our opinion and according to the information and explanations given to us, there is no any transaction 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).

(9) (a) In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of any loan or other borrowings or any interest due thereon to any lender.

(b) In our opinion and according to the information and explanations given to us, the company has not been a declared willful defaulter by any bank or financial institution or other lender.

(c) In our opinion and according to the information and explanations given to us, the company has not applied for any loan during the year.

(d) In our opinion and according to the information and explanations given to us, there are no funds raised on short term basis which have been utilized for long term purposes.

(e) In our opinion and according to the information and explanations 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) In our opinion and according to the information and explanations 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.

(10) (a) The Company has not raised money by way of initial public offer or further public offer (including debt instruments). Therefore, the provisions of Clause (x) (a) of paragraph 3 of the order are not applicable to the Company.

(b) During the year, the Company has made preferential allotment/private placement of warrants/shares in compliance with the requirements of Sections 42 and 62 of the Companies Act, 2013. According to the information and explanations given to us, the funds has been raised at the month of March 2026 and utilized for the purposes for which the funds were raised.

(11)(a) We have not noticed any case of fraud by the company or any fraud on the Company by its officers or employees during the year. The management has also not reported any case of fraud during the year.

(b)During the year 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)As auditor, we did not receive any whistle- blower complaint during the year.

(12) The company is not a Nidhi Company. Therefore, the provisions of Clause (xii) of paragraph 3 of the order are not applicable to the Company.

(13) As per the information and explanations received to us all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act where applicable, and the details have been disclosedin the financial statements, etc., as required by the applicable Ind AS. Identification of related parties were made and provided by the management of the company.

(14) The company is covered by section 138 of the Companies Act, 2013, related to appointment of internal auditor of the company. Therefore, the company is required to appoint any internal auditor and the provisions of Clause (xiv) of paragraph 3 of the order are applicable to the Company.

(15) The Company has not entered into any non-cash transactions with directors or persons connected with him for the year under review. Therefore, the provisions of Clause (xv) of paragraph 3 of the order are not applicable to the Company.

(16) (a) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

(b) The company has not conducted any Non-Banking Financial or Housing Finance activities during the year.

(c)The company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India (d) As per the information and explanations received, the group does not have any CIC as part of the group.

(17) The company has incurred cash profit of Rs. 2,20,80,178.93/- in current financial year and of cash profit Rs. 5,52,638/ in the immediately preceding financial year.

(18) There has been no resignation of the previous statutory auditors during the year.

(19) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and paymentof financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that 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.

(20) There is not liability of the company under the provisions of section 135 of the Companies Act, relating to Corporate Social Responsibility. Therefore, the provisions of Clause (xx) of paragraph 3 of the order are not applicable to the Company.

(21) 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.

For LK Ajmera & Associates
Chartered Accountants
Firm Registration No: FRN 137051W

Lalit Kumar Ajmera
Proprietor
Membership No: 156116
UDIN: 26156116WUWEGO5828
Peer Review No. 014614
Place: Mumbai
Date: 30/05/2026

Centuple Global Limited
(Formerly known as Checkpoint Trends Limited)

Regd Office: Office No.306, Shreenath Enclave Sr No.609/1Part, Plot No. 6 7 8,
Shreehari Kute Marg Nr Samdeep Hotel, Mumbai Naka, Tidke Colony, Nashik, Maharashtra, India, 422002
CIN : L46307MH1991PLC326598

Balance Sheet as at 31st March, 2026

(₹ in Lakhs)

Particulars	Note No.	As at 31.03.2026	As at 31.03.2025
ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment	3	1.61	-
(ii) Intangible assets			-
(b) Capital work-in-progress		-	-
(c) Other intangible assets		-	-
(b) Non-current investments		-	-
(d) Right of use assets	3	-	-
(e) Financial Assets			
(i) Investments	4	-	-
(ii) Loans		-	-
(iii) Other Financial Assets		-	-
(f) Deferred tax assets(net)	13	0.06	-
(g) Other non-current assets		-	-
(2) Current Assets			
(a) Inventories	5	109.76	-
(b) Financial Assets			
(i) Investments	4	-	-
(ii) Trade receivables	6	33,773.45	28.50
(iii) Cash and Cash Equivalents	7	8.76	2.50
(iv) Loans & Advances	8	11.50	31.25
(c) Other current assets	9	385.04	3.00
(d) Current Tax Assets (net)		-	-
TOTAL ASSETS		**34,290.18**	**65.25**
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital	10	546.83	546.83
(b) Share Warrant	12	2,116.25	-
(c) Other Equity	11	(340.30)	(491.01)
Liabilities			
(1) Non-current liabilities			
(a) Financial Liabilities			
(i) Borrowings	13	-	-
(ia) Lease Liabilities		-	-
(ii) Other financial liabilities		-	-
(b) Provisions		-	-
(c) Deferred tax liabilities (Net)	14	-	-
(2) Current liabilities			
(a) Financial Liabilities			
(i) Borrowings	13	673.50	-
(ii) Lease Liability		-	-
(ii) Trade payables:-	15		
(A) total outstanding dues of micro enterprises and small enterprises		-	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.		30,654.68	-
(b) Other Current Liabilities	16	561.68	7.96
(c) Provisions		-	-
(d) Current Tax Liabilities (net)	17	77.54	1.47
TOTAL EQUITY AND LIABILITIES		**34,290.18**	**65.25**

The accompanying notes 1 to 24 are an integral part of the Financial Statements.

As per our report of even date attached
For LK Ajmera & Associates
Chartered Accountants
FRN : 137051W

For & on behalf of the Board of Directors of
Centuple Global Limited

Lalit Kumar Ajmera
Proprietor
Membership No.156116
UDIN: 26156116WUWEGO5828

Shubham Chaudhary
Managing Director
DIN: 09298013

Gaurav Kaushik
Director
DIN: 11613118

Date: 30th May, 2026
Place: Nashik

Artee Sahu
Company Secretary

Centuple Global Limited
(Formerly known as Checkpoint Trends Limited)

Regd Office: Office No.306, Shreenath Enclave Sr No.609/1Part, Plot No. 6 7 8,
Shreehari Kute Marg Nr Samdeep Hotel, Mumbai Naka, Tidke Colony, Nashik, Maharashtra, India, 422002
CIN : L46307MH1991PLC326598

Statement of Profit and Loss for the year ended 31st March, 2026

(₹ in Lakhs)

Particulars	Note No.	For the year ended 31st March, 2026	For the year ended 31st March, 2025
I. Revenue from operations	18	57,380.92	50.00
II. Other Income	19	0.17	0.12
III. Total Income (I+II)		**57,381.09**	**50.12**
IV. Expenses			
Cost of materials consumed		-	-
Purchase of Stock-in-trade		-	-
Purchase of Stock-in-trade	20	57,032.97	-
Changes in inventories of finished goods, stock-in-trade and work in progress	21	(109.76)	-
Employee benefits expense	22	29.24	26.34
Finance Costs	23	0.01	0.05
Depreciation and amortization expense	3	0.33	0.78
Other expenses	24	200.09	18.22
Total expenses		**57,152.88**	**45.38**
V. Profit/(loss) before exceptional items and tax (III-IV)		**228.21**	**4.74**
VI. Exceptional Items		-	-
VII. Profit/ (loss) before tax (V-VI)		**228.21**	**4.74**
VIII. Tax expense:			
(1) Current tax		77.54	1.47
(2) Deferred tax		(0.06)	0.73
IX. Profit (Loss) for the period (VII - VIII)		**150.72**	**2.54**
X. Other Comprehensive income			
(A)(i) Items that will not be reclassified to profit or loss		-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-
Sub-Total (A)		-	-
(B)(i) Items that will be reclassified to profit or loss		-	-
(ii)Income tax relating to items that will be reclassified to profit or loss		-	-
Sub-Total (B)		-	-
Total Other Comprehensive income (A+B)		-	-
XI. Total Comprehensive Income for the period (IX+X) (Comprising Profit/(Loss) and Other Comprehensive Income for the period)		**150.72**	**2.54**
XII. Earnings per share (face value of `₹ 10 each):			
(1) Basic (`₹)		2.76	0.05
(2) Diluted (`₹)		2.76	0.05

The accompanying notes 1 to 25 are an integral part of the Financial Statements.

As per our report of even date attached
For LK Ajmera & Associates
Chartered Accountants
FRN : 137051W

For & on behalf of the Board of Directors of
Centuple Global Limited

Lalit Kumar Ajmera
Proprietor
Membership No.156116
UDIN: 26156116WUWEGO5828

Shubham Chaudhary
Managing Director
DIN: 09298013

Gaurav Kaushik
Director
DIN: 11613118

Artee Sahu
Company Secretary

Date: 30th May, 2026
Place: Nashik

Centuple Global Limited
(Formerly known as Checkpoint Trends Limited)
CIN : L46307MH1991PLC326598

Regd Office: Office No.306, Shreenath Enclave Sr No.609/1Part, Plot No. 6 7 8,
Shreehari Kute Marg Nr Samdeep Hotel, Mumbai Naka, Tidke Colony, Nashik, Maharashtra, India, 422002

Cash Flow Statement for the period ended 31st March, 2026

(₹ in Lakhs)

Particulars			Year ended 31.03.2026		Year ended 31.03.2025
A.	**Cash flow from Operations**				
	Profit before tax		228.21		4.74
	Adjustment for:				
	Depreciation and amortization expense	0.33		0.78	
	Prior period adjustment	-		-	
	Financial Charges	0.01		-	
	Provision for tax	-		-	
	(Profit)/loss on sale of Property, plant and equipment	-	0.34	4.47	5.25
	Operating profit before working capital changes		**228.55**		**9.99**
	(Increase)/ Decrease in Current Assets				
	Inventories	(109.76)		-	
	Trade receivables	(33,744.95)		42.23	
	Other current assets	(382.05)	(34,236.76)	(0.74)	41.49
	Increase /(Decrease) in Current Liabilities				
	Trade payables	30,654.68		-	
	Other Current Liabilities	553.71		(32.10)	
	Provisions	-	31,208.39	-	(32.10)
	Cash Inflow / (outflow) from Operations		**(2,799.82)**		**19.38**
	Income Tax paid	(1.46)	(1.46)	-	-
	Net Cash Inflow / (Outflow) from Operating Activities (A)		**(2,801.28)**		**19.38**
B.	**Cash flow from Investing activities**				
	Purchase of property, plant and equipment	(1.95)		-	
	Sale of property, plant and equipment	-		1.50	
	Interest received	-		-	
	Loans given/ realized	19.75		(19.75)	
	Sale/Purchase of Investments	-	17.80	-	(18.25)
	Net Cash Inflow / (Outflow) from Investing Activities (B)		**17.80**		**(18.25)**
C.	**Cash Flow form Financing Activities**				
	Proceed from issue of share warrant	2,116.25		-	
	Increase in Securities Premium	-		-	
	Proceed from short - term Borrowings	673.50		-	
	Payment of Lease Liabilities	-		-	
	Financial Charges	(0.01)		-	
			2,789.74		-
	Net Cash Inflow / (Outflow) from Financing Activities (C)		**2,789.74**		**-**
	Net Change in Cash or Cash Equivalents during the year (A+B+C)		6.26		1.13
	Cash and Cash Equivalents at the beginning of the year		2.50		1.37
	Cash and Cash Equivalents at the end of the year		**8.76**		**2.50**

Notes:
1. The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in Ind AS-7 'Statement of Cash Flows'.
2. Cash and Cash Equivalents represent cash and bank balances (Refer Note 6).
3. Previous year's figures have been regrouped/rearranged/recasted wherever necessary.

TOTAL EQUITY AND LIABILITIES

As per our report of even date attached
For LK Ajmera & Associates
Chartered Accountants
FRN : 137051W

For and on behalf of the Board of Directors of
Centuple Global Limited

Shubham Chaudhary
Managing Director
DIN: 09298013

Gaurav Kaushik
Director
DIN: 11613118

Lalit Kumar Ajmera
Proprietor
Membership No.156116
UDIN: 26156116WUWEGO5828

Artee Sahu
Company Secretary

Date: 30th May, 2026
Place: Nashik

Centuple Global Limited

(Formerly known as Checkpoint Trends Limited)

CIN : L46307MH1991PLC326598

Regd Office: Office No.306, Shreenath Enclave Sr No.609/1Part, Plot No. 6 7 8, Shreehari Kute Marg Nr Samdeep Hotel, Mumbai Naka, Tidke Colony, Nashik, Maharashtra, India, 422002

Statement of Changes in Equity

A. Equity share capital

(1) Current Reporting period **(₹ in Lakhs)**

Balance at the beginning of the current reporting period	Changes in equity share capital due to prior period errors	Restated balance at the beginning of the current reporting period	Changes in equity share capital during the current year	Balance at the end of the reporting year
546.83	-	-	-	546.83

(2) Previous reporting period **(₹ in Lakhs)**

Balance at the beginning of the previous reporting period	Changes in equity share capital due to prior period errors	Restated balance at the beginning of the current reporting period	Changes in equity share capital during the previous year	Balance at the end of the previous reporting year
546.83	-	-	-	546.83

B. Other Equity

(1) Current Reporting period **(₹ in Lakhs)**

			Reserves and surplus											
	Share application money pending allotment	Equity component of compound financial instruments	Capital Reserve	Securities Premium	Other reserves (Specify nature)	Retained earnings	Debt Instruments through Other Comprehensive Income	Equity Instruments through Other Comprehensive Income	Effective portion of cash flow hedges	Revaluation surplus	Exchange differences on translating the financial statements of a foreign operation	Other items of Other Comprehensive Income (Specify nature)	Money received against share warrants	Total
Balance at the beginning of the current reporting period	-	-	-	-	3.56	(494.57)	-	-	-	-	-	-	-	(491.01)
Changes in accounting policy or prior period errors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restated balance at the beginning of the current reporting period	`	-	-	-	3.56	(494.57)	-	-	-	-	-	-	-	(491.01)
Total comprehensive income for the year	-	-	-	-	-	150.72	-	-	-	-	-	-	-	150.72
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Equity Shares issued during the year	-	-	-	-	-	-	-	-	-	-	-	-	2,116.25	2,116.25
Balance at the end of the current reporting period	-	-	-	-	3.56	(343.85)	-	-	-	-	-	-	2,116.25	1,775.96

(2) Previous reporting period

(₹ in Lakhs)

	Share application money pending allotment	Equity component of compound financial instruments	Reserves and surplus: Capital Reserve	Reserves and surplus: Securities Premium	Reserves and surplus: Other reserves (Specify nature)	Reserves and surplus: Retained earnings	Debt Instruments through Other Comprehensive Income	Equity Instruments through Other Comprehensive Income	Effective portion of cash flow hedges	Revaluation surplus	Exchange differences on translating the financial statements of a foreign operation	Other items of Other Comprehensive Income (Specify nature)	Money received against share warrants	Total
Balance at the beginning of the previous reporting period	-	-	-	-	3.56	(497.11)	-	-	-	-	-	-	-	(493.55)
Changes in accounting policy or prior period errors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restated balance at the beginning of the previous reporting period	-	-	-	-	3.56	(497.11)	-	-	-	-	-	-	-	(493.55)
Total comprehensive income for the year	-	-	-	-	-	2.54	-	-	-	-	-	-	-	2.54
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Equity Shares issued during the year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance at the end of the previous reporting period	-	-	-	-	3.56	(494.57)	-	-	-	-	-	-	-	(491.01)

The accompanying notes 1 to 24 are an integral part of the Financial Statements.

As per our report of even date attached
For LK Ajmera & Associates
Chartered Accountants
FRN : 137051W

For and on behalf of the Board of Directors of
Centuple Global Limited

Lalit Kumar Ajmera
Proprietor
Membership No.156116
UDIN: 26156116WUWEGO5828

Shubham Chaudhary
Managing Director
DIN: 09298013

Gaurav Kaushik
Director
DIN: 11613118

Artee Sahu
Company Secretary

Date: 30th May, 2026
Place: Nashik

Notes to the Financial Statements

Note-1: Corporate Overview

Centuple Global Limited ('CGL') is engaged in trading of all kinds of FMCG & tobacco products and deals in any other articles and things commonly dealt in by tobacconists.

CGL is a public limited company incorporated and domiciled in India having its registered office at Office No.306, Shreenath Enclave Sr No.609/1Part, Plot No. 6 7 8, Shreehari Kute Marg Nr Samdeep Hotel, Mumbai Naka, Tidke Colony, Nashik, Maharashtra, India, 422002 . CGL is listed on the Bombay Stock Exchange Limited (BSE) .

2 Significant Accounting Policies

2.1 Basis of preparation of financial statements:

These financial statements have been prepared in accordance with Indian Accounting Standards (Ind AS), under the historical cost convention on accrual basis except for certain financial instruments which are measured at fair values. The Ind AS are prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules issued thereafter.

Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

2.2 Use of Estimates and judgments:

The preparation of financial statements in conformity with Ind AS requires management to make judgments, estimates and assumptions that affect the applications of the accounting policies and the reported amounts of assets and liabilities, disclosure of contingent assets & liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the year. The estimates and assumptions used in the accompanying financial statements are based upon management's evaluation of the relevant facts and circumstances. Actual results may differ from the estimates and assumptions used in preparing the accompanying financial statements.

2.3 Property, Plant and Equipment:

Property, plant and equipment are stated at cost of acquisition or construction less accumulated depreciation and impairment, if any. Cost is inclusive of inward freight, duties and taxes and incidental expenses related to acquisition which is not recoverable. All upgradation / enhancements are charged off as revenue expenditure unless they bring similar significant additional benefits.

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

Depreciation on property, plant & equipment is calculated on Written Down Method in accordance with the provisions of Schedule II of the Companies Act, 2013 keeping 5% of cost as residual value. The useful life of property, plant & equipment as defined in Part C of schedule II of the Companies Act, 2013 has been taken for all property, plant & equipment except for Office Equipments, Printer and Lab Equipments. In case of purchase / sale of assets during the year, depreciation has been charged on pro rata basis from / up to date of commercial production / sale. Depreciation is not provided on Capital Work in Progress until the assets are ready for its intended use.

The management believes that the useful lives as given below best represent the period over which the management expects to use these assets. Hence, the useful lives for these assets is different from the useful lives as prescribed under Part C of schedule II of the Companies Act, 2013:

Office Equipments	15 and 10 Years
Printer	6 Years
Lab Equipments	15 Years

Intangible Assets:

Intangible assets are stated at cost less accumulated amortization and net of impairments, if any. Intangible assets are amortized over their estimated useful lives on straight-line basis. An intangible asset is recognized if it is probable that the expected future economic benefits that are attributable to the asset will flow to the Company and its cost can be measured reliably.

Notes to the Financial Statements

2.4 Inventories:

The inventories are valued at lower of cost or net realizable value. The cost of inventories is determined based on weighted average cost method as permitted by Indian Accounting Standard 2 - Inventories.

The basis of determining cost for various categories of inventories is as follows:-

- Spares, consumables and accessories are valued on Weighted Average basis.
- Raw material are valued on Weighted Average basis.
- Work-in-progress are valued at cost of production (cost of materials and overhead up to the completed stage of production)
- Inventories of Finished goods are valued on Weighted Average basis or net realizable value whichever is less.
- Goods in transit are recorded at its purchase price.

2.5 Foreign Currency Transaction:

The functional and presentation currency of the Company is Indian Rupee. Transactions in foreign currency are accounted for at the exchange rate prevailing on the transaction date. Current assets and current liabilities denominated in foreign currency are translated at the exchange rate prevalent at the date of the balance sheet. Gains /losses arising on settlement as also on translation of monetary items are recognized in the Statement of Profit and Loss.

2.6 Taxes on Income:

Taxes on income comprises of current taxes and deferred taxes. Current tax in the Statement of Profit and Loss is provided as the amount of tax payable in respect of taxable income for the period using tax rates and tax laws enacted during the period, together with any adjustment to tax payable in respect of previous years. Deferred tax is recognized on temporary differences between the carrying amounts of assets and liabilities and the amounts used for taxation purposes (tax base), at the tax rates and tax laws enacted or substantively enacted by the end of the reporting period.

2.7 Revenue Recognition:

Revenue is measured at the fair value of the consideration received or receivable for goods supplied. Revenue from sale of products is recognized when the company performs its obligations to its customers and the amount of revenue can be measured reliably and recovery of the consideration is probable. The timing of such recognition in case of sale of goods is when the control over the same is transferred to the customer. Revenue from sale of goods excludes Excise Duty, Sales Tax/GST and Trade Discount.

Interest income is recognised in the Statement of Profit and Loss using the effective interest method.

Dividend income is recognized in the Statement of Profit and Loss when the right to receive dividend is established.

2.8 Borrowing Cost:

Borrowing cost that are attributable to the acquisition / construction of qualifying assets are capitalized as part of the cost of the respective assets. Other borrowing costs are recognized as expenses in the year in which they are incurred.

2.9 Leases:

The Company assesses at contract inception whether a contract is, or contains, a lease. A contract is, or contains, a lease if it conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

Company as a Lessee

Right-of-Use (ROU) assets are recognized at inception of a contract or arrangement for significant lease components at cost less lease incentives, if any. ROU assets are subsequently measured at cost less accumulated depreciation and impairment losses, if any. The cost of ROU assets includes the amount of lease liabilities recognized, initial direct cost incurred and lease payments made at or before the lease commencement date. ROU assets are generally depreciated over the shorter of the lease term and estimated useful lives of the underlying assets on a straight line basis. Lease term is determined based on consideration of facts and circumstances that create an economic incentive to exercise an extension option, or not to exercise a termination option. Lease payments associated with short-term leases and low value leases are charged to the Statement of Profit and Loss on a straight line basis over the term of the relevant lease.

The Company recognises lease liabilities measured at the present value of lease payments to be made on the date of recognition of the lease. Such lease liabilities do not include variable lease payments (that do not depend on an index or a rate), which are recognised as expense in the periods in which they are incurred. Interest on lease liability is recognised using the effective interest method. Lease liabilities are subsequently increased to reflect the accretion of interest and reduced for the lease payments made. The carrying amount of lease liabilities is also remeasured upon modification of lease arrangement or upon change in the assessment of the lease term. The effect of such remeasurements is adjusted to the value of the ROU assets.

Company as a Lessor

Leases in which the Company does not transfer substantially all the risks and rewards of ownership of an asset are classified as operating leases. Where the Company is a lessor under an operating lease, the asset is capitalised within property, plant and equipment or investment property and depreciated over its useful economic life. Payments received under operating leases are recognised in the Statement of Profit and Loss on a straight line basis over the term of the lease.

Notes to the Financial Statements

2.10 Financial instruments: Financial assets, Financial liabilities and Equity Instruments:

Financial Assets -

Recognition

Financial Assets are initially recognised at transaction price. Management determines the classification of an asset at initial recognition depending on the purpose for which the assets were acquired. Financial assets are classified as those measured at:
(a) amortized cost, where the financial assets are held solely for collection of cash flows arising from payments of principal and/or interest.
(b) fair value through other comprehensive income (FVTOCI), where the financial assets are held not only for collection of cash flows arising from payments of principal and interest but also from the sale of such assets. Such assets are subsequently measured at fair value, with unrealized gains and losses arising from changes in the fair value being recognised in other comprehensive income.
(c) fair value through profit or loss (FVTPL), where the assets are managed in accordance with an approved investment strategy that triggers purchase and sale decisions based on the fair value of such assets. Such assets are subsequently measured at fair value, with unrealized gains and losses arising from changes in the fair value being recognised in the Statement of Profit and Loss in the period in which they arise.

Derecognition

Financial assets are derecognized when the right to receive cash flows from the assets has expired, or has been transferred, and the Group has transferred substantially all of the risks and rewards of ownership. If the asset is one that is measured at:
(a) amortized cost, the gain or loss is recognised in the Statement of Profit and Loss;
(b) fair value through other comprehensive income, the cumulative fair value adjustments previously taken to
reserves are reclassified to the Statement of Profit and Loss unless the asset represents an equity investment, in which case the cumulative fair value adjustments previously taken to reserves are reclassified within equity.

Financial Liabilities -

Recognition

Borrowings, trade payables and other financial liabilities are initially recognised at the value of the respective contractual obligations. They are subsequently measured at amortized cost. Any discount or premium on redemption/ settlement is recognised in the Statement of Profit and Loss as finance cost over the life of the liability using the effective interest method and adjusted to the liability figure disclosed in the Balance Sheet.

Derecognition

Financial liabilities are derecognized when the liability is extinguished, that is, when the contractual obligation is discharged, cancelled or on expiry.

Equity Instruments-

Equity instruments are recognised at the value of the proceeds, net of direct costs of the capital issue.

2.11 Employee Benefits:

a) **Short Term Employee Benefits**

All employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. Benefits such as salaries, performance, incentives, etc, are recognised as an expense at the undiscounted amount in the Statement of Profit and Loss for the year in which the employee renders the related service.

b) **Post-Employment Benefits**

Post retirement benefits like provident fund, superannuation, gratuity and post retirement medical benefits are provided for as below:

Defined Contribution Plans

Contributions under Defined Contribution Plans i.e. provident fund & superannuation fund are recognised in the Statement of Profit and Loss in the period in which the employee has rendered the service.

Defined Benefit Plans

For defined benefits retirement schemes the cost of providing benefits is determined using the Projected Unit Credit Method, with actuarial valuation being carried out at each year end balance sheet date. Re-measurement gains and losses of the net defined benefit liability/(asset) are recognised as an expense within employment costs.

Past service cost is recognised as an expense when the plan amendment or curtailment occurs or when any related restructuring costs or termination benefits are recognised, whichever is earlier.
The retirement benefit obligation recognised in the balance sheet represents the present value of defined-benefit obligation as reduced by the fair value of plan assets.

c) **Other benefits**

Other long term benefits include compensated absences, long term service benefit, pension and sick leave. The liability towards other long term benefits is determined by independent actuary at every balance sheet date and service cost, net interest on net defined liability/ (asset) are recognised in profit and loss account.

Notes to the Financial Statements

2.12 Basic earning per share:

Basic earning per share is calculated by dividing the net profit or loss (excluding other comprehensive income) for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. The weighted average number of equity shares outstanding during the year is adjusted for events such as bonus issue, bonus element in a right issue, shares split and reserve share splits that have changed the number of equity shares outstanding, without a corresponding change in resources. For the purpose of calculating diluted earnings per share, the net profit or loss (excluding other comprehensive income) for the year attributable to equity shareholders and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares.

2.13 Segment Information:

The Company is primarily engaged in the business of "tobacco and allied products" and "Agro Commodities" , which in terms of Ind AS 108 on "Segment Reporting" constitutes a two reporting segments.

2.14 Provisions, contingent liabilities and contingent assets:

Provisions are recognised in the balance sheet when the company has a present obligation (legal or constructive) as a result of a past event, which is expected to result in an outflow of resources embodying economic benefits which can be reliably estimated. Each provision is based on the best estimate of the expenditure required to settle the present obligation at the reporting date taking into account the risks and uncertainties surrounding the obligation.

2.15 Impairment of assets:

Property, plant and equipment are evaluated for recoverability whenever events or changes in circumstances indicate that their carrying amounts may not be recoverable. For the purpose of impairment testing, the recoverable amount (i.e. the higher of the fair value less cost to sell and the value in use) is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets.

If assets are considered to be impaired, the impairment to be recognised in the Statement of profit and loss is measured by the amount by which the carrying value of the assets exceeds the estimated recoverable amount of the asset. An impairment loss is reversed in the Statement of Profit and Loss if there has been a change in the estimates used to determine the recoverable amount. The carrying amount of the asset is increased to its revised recoverable amount, provided that this amount does not exceed the carrying amount that would have been determined (net of any depreciation) had no impairment been recognized for the asset in prior years.

2.16 Derivatives and hedge accounting:

Derivatives are initially recognised at fair value and are subsequently remeasured to their fair value at the end of each reporting period. The resulting gains / losses are recognised in Statement of Profit and Loss immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of recognition in profit or loss /inclusion in the initial cost of non-financial asset depends on the nature of the hedging relationship and the nature of the hedged item.

2.17 Government Grants:

The Company may receive government grants that require compliance with certain conditions related to the Company’s operating activities or are provided to the Company by way of financial assistance on the basis of certain qualifying criteria. Government grants are recognised when there is reasonable assurance that the grant will be received upon the Company complying with the conditions attached to the grant. Accordingly, government grants:
(a) related to or used for assets, are deducted from the carrying amount of the asset.
(b) related to incurring specific expenditures are taken to the Statement of Profit and Loss on the same basis and in the same periods as the expenditures incurred.
(c) by way of financial assistance on the basis of certain qualifying criteria are recognised as they become receivable.
In the unlikely event that a grant previously recognised is ultimately not received, it is treated as a change in estimate and the amount cumulatively recognised is expensed in the Statement of Profit and Loss.

Centuple Global Limited
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CIN : L16000DL1987PLC396234
Regd Office: Office No.306, Shreenath Enclave Sr No.609/1Part, Plot No. 6 7 8, Shreehari Kute Marg Nr Samdeep Hotel, Mumbai Naka, Tidke Colony, Nashik, Maharashtra, India, 422002

Notes to the Financial Statements

Note 3: - Property, Plant and Equipment

(₹ in Lakhs)

Sr. No.	Particulars	Gross Block				Depreciation and Amortization				Net Block	
		As at 01.04.2025	Additions during the year	Deductions/ Adjustments	As at 31.03.2026	As at 01.04.2025	For the year	Deductions/ Adjustments	As at 31.03.2026	As at 31.03.2026	As at 31.03.2025
I	**Property, plant & equipment**										
	Factory Building	-	-	-	-	-	-	-	-	-	-
	Plant & Equipment	-	-	-	-	-	-	-	-	-	-
	Furniture & Fixtures	-	-	-	-	-	-	-	-	-	-
	Office Equipments	-	0.12	-	0.12	-	0.02	-	0.02	0.10	-
	Computers	-	1.82	-	1.82	-	0.31	-	0.31	1.51	-
	Vehicles	-	-	-	-	-	-	-	-	-	-
	Sub total (A)	-	1.95	-	1.95	-	0.33	-	0.33	1.61	-
II	**Capital Work in Progress**										
	Capital WIP	-	-	-	-	-	-	-	-	-	-
	Sub total (B)	-	-	-	-	-	-	-	-	-	-
	Grand Total (A+B)	**-**	**1.95**	**-**	**1.95**	**-**	**0.33**	**-**	**0.33**	**1.61**	**-**

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Notes to the Financial Statements

Note 4:- Non-current investments **(₹ in Lakhs)**

Particulars	No. of shares as on 31.03.2026	Value as at 31.03.2026	No. of shares as on 31.03.2025	Value as at 31.03.2025
Unquoted Equity Shares				
Investment in Equity instruments:	-	-	-	-
Total	**-**	**-**	**-**	**-**
Note:				
(a) Aggregate amount of quoted investments and market value thereof	-	-	-	-
(b) Aggregate amount of unquoted investments	-	-	-	-
(c) Aggregate amount of impairment in value of investments	-	-	-	-
Total	**-**	**-**	**-**	**-**

Note 5:- Inventories **(₹ in Lakhs)**

Particulars	As at 31.03.2026	As at 31.03.2025
Raw Materials	-	-
Work-in-progress	-	-
Finished Goods	109.76	-
Stock In Transit: Finished goods	-	-
Total	**109.76**	**-**

Note:
(a) Raw material are valued on Weighted Average basis.
(b) Work-in-progress are valued at cost of production (cost of materials and overhead up to the completed stage of production).
(c) Inventories of Finished goods are valued on Weighted Average basis or net realizable value whichever is less.

Note 6:- Trade Receivables **(₹ in Lakhs)**

Particulars	As at 31.03.2026	As at 31.03.2025
(a) Secured, considered good	33,773.45	-
(b) Unsecured Considered Good	-	-
(c) Doubtful	-	-
Total	**33,773.45**	**-**

Trade receivables ageing schedule **(₹ in Lakhs)**

Particulars	Outstanding for following periods from due date of payment 31.03.2026					Total
	Less than 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 years	
(i) Undisputed Trade receivables - considered good	33,541.72	231.73	-	-	-	33,773.45
(ii) Undisputed Trade receivables - which have significant increase in credit risk	-	-	-	-	-	-
(iii) Undisputed Trade receivables - credit impaired	-	-	-	-	-	-
(iv) Disputed Trade receivables - considered good	-	-	-	-	-	-
(v) Disputed Trade receivables - which have significant increase in credit risk	-	-	-	-	-	-
(vi) Disputed Trade receivables - credit impaired	-	-	-	-	-	-
Total	**33,541.72**	**231.73**	**-**	**-**	**-**	**33,773.45**

Trade receivables ageing schedule **(₹ in Lakhs)**

Particulars	Outstanding for following periods from due date of payment 31.03.2025					Total
	Less than 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 years	
(i) Undisputed Trade receivables - considered good	28.50	-	-	-	-	28.50
(ii) Undisputed Trade receivables - which have significant increase in credit risk	-	-	-	-	-	-
(iii) Undisputed Trade receivables - credit impaired	-	-	-	-	-	-
(iv) Disputed Trade receivables - considered good	-	-	-	-	-	-
(v) Disputed Trade receivables - which have significant increase in	-	-	-	-	-	-
(vi) Disputed Trade receivables - credit impaired	-	-	-	-	-	-
Total	**28.50**	**-**	**-**	**-**	**-**	**28.50**

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Notes to the Financial Statements

Note 7:- Cash and Cash equivalents (₹ in Lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
Balances with Banks	5.48	0.04
Cash on hand	3.28	2.46
Total	**8.76**	**2.50**

Note 8:- Loans & Advances

Particulars	As at 31.03.2026	As at 31.03.2025
Unsecured, considered good		
Loans to related parties	-	-
Loans to others	11.50	31.25
Total	**11.50**	**-**

Note 9:- Other current assets

Particulars	As at 31.03.2026	As at 31.03.2025
Deposits with Government Authorities:-		
TDS & TCS	55.10	3.00
GST & Cess inward	22.56	-
Deposits & Advances receivable in cash or in kind or for value to be received	11.09	-
Advance to Employees & other advances	0.50	-
Advance to Suppliers	2.61	-
Miscellaneous Expenditure Not Written Off	293.18	-
Total	**385.04**	**3.00**

Notes to the Financial Statements

Note 10:- Equity Share capital (₹ in Lakhs)

	Particulars	As at 31.03.2026		As at 31.03.2025	
		No. of Shares	Amount	No. of Shares	Amount
(A)	**Authorized, Issued, Subscribed and fully paid up**				
	Authorized:				
	Equity shares of Rs. 10/- each	8,200,000	820.00	8,200,000	820.00
	Total	**8,200,000**	**820.00**	**8,200,000**	**820.00**
	Issued, subscribed and fully paid up:				
	Equity shares of Rs. 10/- each	5,468,300	546.83	5,468,300	546.83
	Total	**5,468,300**	**546.83**	**5,468,300.00**	**546.83**

(B) Reconciliation of number of equity shares outstanding at the beginning and at the end of the year

Particulars	As at 31.03.2026	As at 31.03.2025
Number of shares outstanding as at the beginning of the year	5,468,300	5,468,300
Add: Number of shares allotted for cash	-	-
Less: Number of shares bought back during the year	-	-
Number of shares outstanding as at the end of the year	**5,468,300**	**5,468,300**

(C) Shares in the company held by each shareholder holding more than 5% shares

Name of the shareholder	As at 31.03.2026		As at 31.03.2025	
	No. of Shares	Percentage	No. of Shares	Percentage
M7 Global Fund Pcc - Cell Dewcap Fund	299,861	5.48%	299,861	5.48%
Religare Finvest Limited	322,000	5.89%	322,000	5.89%
Nova Global Opportunities Fund Pcc - Touchstone	169,816	3.11%	293,713	5.37%

(D) **Ordinary Shares allotted as fully paid pursuant to contract(s) without payment being received in cash during the period of five years immediately preceding 31st March, 2026:** NIL

(E) **Ordinary Shares allotted as fully paid up Bonus Shares for the period of five years immediately preceding 31st March, 2026:** NIL

(F) **Rights, preferences and restrictions attached to the Ordinary Shares:**
The Ordinary Shares of the Company, having par value of Rs. 10/- per share, rank pari passu in all respects including voting rights and entitlement to dividend.

(G) **Ordinary Shares bought back for the period of five years immediately preceding 31st March, 2026:** NIL

(H) **Shareholding of promoters**

S.No.	Promoter's name	As at 31.03.2026		As at 31.03.2025		% Change during the year
		No. of shares	% of total shares	No. of shares	% of total shares	
-		-	-	-	-	-

Notes 11:- Other Equity (₹ in Lakhs)

		Particulars	As at 31.03.2026	As at 31.03.2025
(a)		**Securities Premium Reserve**		
		Opening Balance	-	-
		Add: Issuance of Share capital during the period	-	-
		Closing Balance (a)	-	-
(b)		**Surplus (Profit & Loss Account)**		
		Opening Balance	(494.57)	(497.11)
	Add:			
	(i)	Current year profit/(Loss)	150.71	2.54
	(ii)	Equity Instruments through Other Comprehensive Incom	-	-
	(iii)	Dividend From SCTL Securites Trust	-	-
	(ii)	Capital Reserve created during the year	-	
	Less:			
	(i)	Dividend Amount (Including Taxes)	-	-
	(ii)	Issuance of Bonus Share	-	-
	(iii)	Fixed Assets Write off (Reversal)	-	-
	(iii)	Creation of DDR	-	-
				-
		Closing Balance (b)	**(343.86)**	**(494.57)**
(C)		**State Subsidy**		-
		Opening Balance	3.56	3.56
		Closing Balance (d)	**3.56**	**3.56**
			(340.30)	**(491.01)**

Notes 12:- Convertible Warrants (₹ in Lakhs)

		Particulars	As at 31.03.2026	As at 31.03.2025
(A)		**Money Received Against Convertible Warrants**		
		Opening Balance	-	-
	Add:			
	(i)	Amount received during the year against Convertible Warrants	2,116.25	-
	Less:			
	(i)	Amount adjusted on conversion of warrants	-	-
	(ii)	Amount forfeited (if any)	-	-
		Closing Balance (c)	**2,116.25**	-

Notes to the Financial Statements

Note 13:- Borrowings (₹ in Lakhs)

Particulars	Non-Current As at 31.03.2026	Non-Current As at 31.03.2025	Current As at 31.03.2026	Current As at 31.03.2025
Secured Loan				
Vehicle Loan	-	-	-	-
Unsecured				
Loan from related parties	-	-	673.50	-
Loans from Others	-	-	-	-
Total	**-**	**-**	**673.50**	**-**

Terms of borrowings:

During the year, the Company has received the Interest free loan from directors of Rs. 673.50 lakhs , The loan is repayable on demand.

Note 14:- Deferred tax liabilities/(assets) (Net) (₹ in Lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
Deferred tax liabilities	-	-
Deferred tax assets	0.06	-
Deferred tax liabilities/(assets) (Net)	**0.06**	**-**

Movement of deferred tax liabilities/ (assets) (₹ in Lakhs)

Particulars	Opening Balance	Recognized in Profit & Loss	Recognized in OCI	Closing Balance
2025-26				
Deferred tax liabilities/ assets in relation to:				
On Property, plant and equipment	-	-	-	-
Total deferred tax liabilities	**-**	**-**	**-**	**-**
On Property, plant and equipment	-	-	-	-
On Business loss	-	-	-	-
On Leases	-	-	-	-
On Gratuity	-	-	-	-
Total deferred tax assets	**-**	**-**	**-**	**-**
Deferred tax liabilities/ (assets) (Net)	-	-	-	-
2024-25				
Deferred tax liabilities/ assets in relation to:				
On Property, plant and equipment	-	-	-	-
Total deferred tax liabilities				
On Property, plant and equipment	-	-	-	-
On Business loss	-	-	-	-
On Leases	-	-	-	-
On Gratuity	-	-	-	-
Total deferred tax assets	-	-	-	-
Deferred tax liabilities/ (assets) (Net)	**-**	**-**	**-**	**-**

Notes to the Financial Statements

Note 15:- Trade payable **(₹ in Lakhs)**

Particulars	**As at 31.03.2026**	**As at 31.03.2025**
Sundry Creditors for:		
(a) Material & Supplies		
(i) total outstanding dues of micro enterprises and small enterprises	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises.	30,647.12	-
(b) Services & others		
(i) total outstanding dues of micro enterprises and small enterprises	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises.	7.56	-
Total	**30,654.68**	**-**

In accordance with Notification issued by the Ministry of Corporate Affairs, certain disclosures are required to be made relating to Micro, Small and Medium Enterprises as defined under the Micro, Small and Medium Development Act, 2006. Disclosure under section 22 of the Act, is as under -

	Particulars	**As at 31.03.2026**	**As at 31.03.2025**
(a)	Principal amount due at the year end	30,654.68	-
(b)	Interest due on the principal amount unpaid at the year end	-	-
(c)	Amount of interest paid by the company in terms of section 16 of the MSMED Act, 2006 along with the amount of payment made to the supplier beyond the appointed day during the accounting year	-	-
(d)	Amount of interest due and payable for the period of delay in making payment which has been paid but beyond the appointed day during the year, but without adding the interest specified under MSMED Act, 2006	-	-
(e)	The amount of interest accrued and remaining unpaid at the end of the accounting year	-	-
(f)	The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprises, for the purpose of disallowance as a deductible expenditure under section 23 of the MSMED Act, 2006	-	-
Total		**30,654.68**	**-**

Trade Payables Ageing Schedule: 31.03.2026 **(₹ in Lakhs)**

Particulars	**Less than 1 year**	**1-2 years**	**2-3 years**	**More than 3 years**	**Total**
(i) MSME	-	-	-	-	**-**
(ii) Others	30,654.68	-	-	-	**30,654.68**
(iii) Disputed dues - MSME	-	-	-	-	**-**
(iv) Disputed dues - Others	-	-	-	-	**-**
Total	**30,654.68**	**-**	**-**	**-**	**30,654.68**

Trade Payables Ageing Schedule: 31.03.2025 **(₹ in Lakhs)**

Particulars	**Less than 1 year**	**1-2 years**	**2-3 years**	**More than 3 years**	**Total**
(i) MSME	-	-	-	-	**-**
(ii) Others	-	-	-	-	**-**
(iii) Disputed dues - MSME	-	-	-	-	**-**
(iv) Disputed dues - Others	-	-	-	-	**-**
Total	**-**	**-**	**-**	**-**	**-**

Note 16:- Other current liabilities **(₹ in Lakhs)**

Particulars	**As at 31.03.2026**	**As at 31.03.2025**
Current portion of Long Term Borrowings	-	-
Duties & taxes	25.22	6.39
Expenses Payable	5.00	1.58
Other payables	5.60	-
Revenue received in advance	525.86	-
Total	**561.68**	**7.97**

Note 17:- Current Tax Liabilities (net) **(₹ in Lakhs)**

Particulars	**As at 31.03.2026**		**As at 31.03.2025**	
	Non-Current	**Current**	**Non-Current**	**Current**
Provision For Income Tax Liability	77.54	77.54		1.47
Total	**77.54**	**77.54**	**-**	**1.47**

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Notes to the Financial Statements

Note 18:- Revenue from operations (₹ in Lakhs)

Particulars	Year ended 31.03.2026	Year ended 31.03.2025
Sale of products	**57,380.92**	**-**
a) Tobacoo Products	7,632.50	-
b) FMCG Products	49,723.42	-
Sale of services	25.00	-
Other operating revenues	-	-
Total	**57,380.92**	**-**

Note 19:- Other Income (₹ in Lakhs)

Particulars	Year ended 31.03.2026	Year ended 31.03.2025
Derecognition of Lease Liability	-	-
Exchange Fluctuation Gain	-	-
Interest income	0.17	-
Other non-operating income	-	-
Total	**0.17**	**-**

Note 20:- Purchase Stock in Trade (₹ in Lakhs)

Particulars	Year ended 31.03.2026	Year ended 31.03.2025
Purchase Stock in Trade	57,032.97	-
Total	**57,032.97**	**-**

Note 21:- Changes in Inventories of Finished Goods and Works in Progress (₹ in Lakhs)

Particulars		Year ended 31.03.2026	Year ended 31.03.2025
Opening Stock			
Finished Goods		-	-
Work in progress		-	-
	(A)	**-**	**-**
Closing stock			
Finished Goods		109.76	-
Work in progress		-	-
	(B)	**109.76**	**-**
Total (A-B)		**(109.76)**	**-**

Notes to the Financial Statements

Note 22:- Employee benefits expense (₹ in Lakhs)

Particulars	Year ended 31.03.2026	Year ended 31.03.2025
Salaries and wages	29.16	26.34
Contribution to provident and other funds	-	-
Staff welfare	0.08	-
Directors' Remuneration	-	-
Gratuity Exp	-	-
Total	**29.24**	**26.34**

Note 23:- Finance cost (₹ in Lakhs)

Particulars	Year ended 31.03.2026	Year ended 31.03.2025
Interest on borrowings	-	-
Interest on Lease Liability	-	-
Bank Charges	0.01	0.05
Total	**0.01**	**0.05**

Note 24:- Other expenses (₹ in Lakhs)

Particulars	Year ended 31.03.2026	Year ended 31.03.2025
Communication Expenses	0.09	-
Computer & IT Expenses	0.20	-
Electricity Expenses	0.63	0.01
Legal, professional and consultancy charges	54.06	2.67
Loading & Unloading Expenses	2.07	-
BSE Annual Fees, Processing Fees and Depository Expenses	3.25	3.25
Miscellaneous expenses	1.62	0.58
Office Expenses	0.07	0.35
Branding & Design Expenses	22.20	-
Payment to auditors*		
- for statutory audit	5.00	1.58
- for certification/limited review	-	-
Secretarial Audit Fees	0.50	-
Printing ,Postage, Telegram & Courier Expenses	0.39	-
Repair & Maintenance Charges	-	1.25
Event Expenses	-	1.88
Rent	22.74	-
Rates & Taxes other than taxes on income	81.44	0.41
Service Charges/Custodian Fee	0.70	-
ROC Expenses	-	0.28
Travelling & Conveyance Expenses	1.70	-
Advertising & Publicity Expenses	1.36	0.43
Loss on sale of Assets	-	4.47
Commission Expenses	2.07	-
Total	**200.09**	**17.16**

***Note: Payment to auditors**		
- for statutory audit	5.00	1.58
- for company law matters	-	-
- for taxation matters-tax audit	-	-
- for others-certification/limited review	-	-
Total	**5.00**	**1.58**

Notes to the Financial Statements

Note 25:

1) Contingent Liabilities and Commitments (to the extend not provided for

i) Contingent Liabilities (₹ in Lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
a) Claims against the company not acknowledged as debt	-	-
b) Guarantees excluding financial guarantees	-	-
c) Other money for which the company is contingently liable:	-	-
- Income Tax Appeal: Demand due to assessment proceeding u/s 147*	-	-
d) Siezure of goods u/s 110 of the Customs Act 1962**	-	-
Total	-	-

ii) Commitments (₹ in Lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
a) Estimated amount of contracts remaining to be executed on capital account and not provided for	-	-
b) Uncalled liability on shares and other investments partly paid	-	-
c) Other Commitments	-	-
Total	-	-

2) Earnings per Share (₹ in Lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
(I) Profit / (loss) for the year	150.72	2.54
(II) Weighted average number of Ordinary shares outstanding for the purpose of basic earnings per share	5,468,300	5,468,300
(III) Weighted average number of Ordinary shares in computing diluted earnings per share	-	-
(IV) Earnings per share on profit for the year (Face Value Rs. 10.00 per share)		
- Basic (₹) [(I)/(II)]	2.76	0.05
- Diluted (₹)[(I)/(III)]	2.76	0.05

3) Employee Benefits

Defined Contribution Plans

Amount recognized as expenses in defined contributions plans: (₹ in Lakhs)

Particulars	2025-2026	2024-2025
Contribution to Provident Fund (PF) and Employees' State Insurance Corporation (ESIC)	-	-

Defined Benefit Plans

Gratuity Benefits

The liabilities arising in the Defined Benefit Schemes are determined in accordance with the advice of independent, professionally qualified actuaries, using the projected unit credit method.

(₹ in Lakhs)

Components of Employer Expenses	As at 31.03.2026	As at 31.03.2025
Recognized in Statement of Profit and Loss		
Current Service Cost	-	-
Past service Cost	-	-
Net Interest Cost	-	-
Total Expenses Recognized in Statement of Profit and Loss (A)	-	-
Effects recognized in Other Comprehensive Income		
Return on plan assets (greater)/ less than the expected return	-	-
Actuarial (Gain) / loss due to demographic assumptions	-	-
Actuarial (Gain) / loss due to financial assumptions	-	-
Changes in asset ceiling	-	-
Actuarial (Gain) / loss due to experience on DBO	-	-
Net actuarial loss / (gain) for the year recognized in Other Comprehensive Income (B)	-	-
Total defined benefit cost recognized in the Statement of Profit and Loss and Other Comprehensive Income (A+B)	-	-

Net Asset/(Liability) recognized in Balance Sheet	As at 31.03.2026	As at 31.03.2025
Present value of Defined Benefit Obligation	-	-
Fair Value of Plan Assets	-	-
Status [Surplus /(Deficit)]	-	-
Restrictions on Asset Recognized	-	-
Net Asset/(Liability) recognized in Balance Sheet	-	-

Notes to the Financial Statements

Reconciliation of Defined Benefit Obligation (DBO)	As at 31.03.2026	As at 31.03.2025
Present Value of DBO at the beginning of the year	-	-
Current Service Cost	-	-
Past Service Cost	-	-
Interest Cost	-	-
Actuarial Loss / (Gain) - demographic	-	-
Actuarial Loss / (Gain) - financial	-	-
Changes in asset ceiling (excluding interest income)	-	-
Actuarial Loss / (Gain) - experience	-	-
Loss / (Gain) on Curtailments	-	-
Loss / (Gain) on settlements	-	-
Effects of acquisition / merger	-	-
Transfer In/(Out)	-	-
Benefit payments directly by employer	-	-
Benefit payments from plan assets	-	-
Total Actuarial Loss (Gain)	-	-
Exchange differences on foreign plans	-	-
Present value of DBO at the end of the year	-	-

Composition of the Plan Assets	As at 31.03.2026	As at 31.03.2025
Government of India Securities	-	-
State Government Securities	-	-
High Quality Corporate Bonds	-	-
Equity Shares of listed Companies	-	-
Property	-	-
Special Deposit Scheme	-	-
Policy of Insurance	-	-
Bank Balance	-	-
Other Investments	-	-
Total	-	-

Basis used to determine the Expected Rate of Return on Plan Assets

Discount Rate: The rate used to discount other long term employee benefit obligation (both funded and unfunded) have been determined by the reference to market yield at the Balance Sheet Date on government bonds. The currency and term of the government bond shall be consistent with currency and estimated term of the post employment benefit obligation.

Rate of Return on Plan Assets: Interest income on plan assets is calculated using the expected rate of return and the assets at the beginning of the period.

Withdrawal Rates: withdrawal rates takes into account the board economic outlook, type of sector the company operates in and measures taken by the management to retain/ relive the employees.

Past Service wise Distribution

Past Service	Benefits Payable	Benefits Payable
1 Year	-	-
2 to 5 Years	-	-
6 to 10 Years	-	-
above 10 Years	-	-
Total	-	-

4) Categories of Financial Instruments (₹ in Lakhs)

Particulars	Note No.	As at 31.03.2026		As at 31.03.2025	
		Carrying Value	Fair Value	Carrying Value	Fair Value
A. Financial Assets					
a) Measured at amortized cost					
-Cash and cash equivalents	7	8.76	8.76	2.50	2.50
-Investments		-	-	-	-
-Loans	8	11.50	11.50	31.25	31.25
-Other financial assets		-	-	-	-
-Trade Receivables	6	33,773.45	33,773.45	28.50	28.50
Total		33,793.71	33,793.71	62.25	62.25

Notes to the Financial Statements

b) Measured at Fair Value through OCI		-	-	-	-
c) Measured at fair value through Profit or Loss		-	-	-	-
Total Financial Assets		33,793.71	33,793.71	62.25	62.25
B. Financial Liabilities					
a) Measured at amortized cost					
-Borrowings	13	673.50	673.50	-	-
-Lease liabilities		-	-	-	-
-Other financial liabilities		-	-	-	-
-Trade Payables	15	30,654.68	30,654.68	-	-
Total Financial Liabilities		31,328.18	31,328.18	-	-

5) Fair Value Measurement

Fair Value Hierarchy

Fair value of the financial instruments is classified in various fair value hierarchies based on the following three levels:

Level 1: Quoted prices (unadjusted) in active market for identical assets or liabilities.

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

Level 3: Inputs for the assets or liabilities that are not based on observable market data (unobservable inputs). If one or more of the significant inputs is not based on observable market data, the fair value is determined using generally accepted pricing models based on a discounted cash flow analysis, with the most significant inputs being the discount rate that reflects the credit risk of counterparty.

The fair value of trade receivables, trade payables and other current financial assets and liabilities is considered to be equal to the carrying amounts of these items due to their short – term nature.

The fair value of RoU asset and lease liabilities has been determined on the basis of valuation carried out at the reporting date by registered valuer as defined under rule 2 of Companies (Registered Valuers and Valuation) Rules, 2017 and the same has been categorized as Level-3 based on the valuation techniques used and inputs applied. The lease liability has been determined at the present value of the remaining lease payments, discounted using the lessee's incremental borrowing rate at the date of initial application.

6) Financial risk management objectives

The Company aims at ensuring early identification, evaluation and management of key financial risks (such as market risk, credit risk and liquidity risk) that may arise as a consequence of its business operations by having a system-based approach to risk management, anchored to policies and procedures of the Company. Accordingly, the Company's risk management framework has the objective of ensuring that such risks are managed within acceptable and approved risk parameters in a disciplined and consistent manner and in compliance with the applicable regulations.

Foreign currency exchange rate risk

The fluctuation in foreign currency exchange rates may have potential impact on the statement of profit and loss. The Company evaluates the impact of foreign exchange rate fluctuations by assessing its exposure to exchange rate risks.

(₹ in Lakhs)

Particulars	**As at 31.03.2026**	**As at 31.03.2025**
(a) Value of Import on CIF Basis		
i) Capital Goods:		
- Cost of Machinery	-	-
- Custom Duty	-	-
- Freight and forwarding	-	-
Total	**-**	**-**
ii) Raw Materials & Spare parts		
- Raw Material Cost	-	-
- Custom Duty	-	-
- Freight and forwarding	-	-
Total	**-**	**-**
(b) Expenditure in Foreign Currency		
(i) Capital goods	-	-
(ii) Raw material & Spare parts	-	-
(iii) Others (Advance to supplier)	-	-
Total	**-**	**-**
(c) Earnings in foreign currency		
(i)Sales (Export)	-	-
Total	**-**	**-**

Credit Risk

Credit risk is the risk of financial loss arising from counterparty failure to repay or service debt according to the contractual terms or obligations. Credit risk encompasses of both, the direct risk of default and the risk of deterioration of creditworthiness as well as concentration of risks. Credit risk is controlled by analyzing credit limits and creditworthiness of customers on a continuous basis to whom the credit has been granted.

Liquidity risk

Liquidity risk refers to the risk that the Company cannot meet its financial obligations. The objective of liquidity risk management is to maintain sufficient liquidity and ensure that funds are available for use as per requirements.

Notes to the Financial Statements

7) Related Party Disclosures

1. List of Related Parties

i. Key Management Personnel

Shubham Chaudhary	Managing Director & CFO
Kumar Anubhav Upadhyay	Director (Executive), Appointment w.e.f. 03.12.2025
Kumar Anubhav Upadhyay	Director (Executive), Resigned w.e.f. 26.05.2026
Pradeep Kumar	Director (Executive), Resigned w.e.f. 03.12.2025
Artee Sahu (CS)	Company secretary

ii. Enterprises where control exist by Key Management Personnel

2. Disclosure of transactions with related parties and outstanding balances as at 31st March, 2026 **(₹ in Lakhs)**

	Transaction during the year		Closing balance as at	
	2025-26	**2024-25**	**2025-26**	**2024-25**
i) Shubham Chaudhary				
Loan taken	673.50	-	673.50	-
Remuneration	6.36	-	1.92	-
ii) Kumar Anubhav Upadhyay				
Remuneration	3.00	-	2.25	-

8) All the assets and liabilities have been classified as current or non-current as per the company's normal operating cycle of twelve months and other criteria set out in Schedule III to the Companies Act, 2013.

9) **Details of loans granted to Promoters, Directors, KMP's and Related Parties:**

(a) Repayable on Demand

Type of borrower	**Amount of loan or advance in the nature of loan outstanding**		**Percentage to the total loans and advances in the nature of loans**	
Promoter	-	-	-	-
Directors	673.50	-	-	-
KMP's	-	-	-	-
Related Parties	-	-	-	-

(b) Without specifying any terms or period of repayment

Type of borrower	**Amount of loan or advance in the nature of loan outstanding**		**Percentage to the total loans and advances in the nature of loans**	
Promoter	-	-	-	-
Directors	-	-	-	-
KMP's	-	-	-	-
Related Parties	-	-	-	-

10) **Segment Information:**

The Company has identified two reportable segments viz., Tobacco products, Agro Commodities, after taking into account the nature of product and services and the differing risk and returns on such products and services. The accounting policies adopted for segment reporting are in line with the accounting policy of the company with following additional policies for segment reporting: -

(i) Revenue and expenses have been identified to a segment on the basis of relation to operating activities of the segment. Revenue and expenses that relates to enterprise as a whole and are not allocable to a segment on a reasonable basis have been disclosed as "Un-allocable".

(ii) Segment Assets and Segment Liabilities represent Assets and Liabilities in respective segments. Assets and liabilities that cannot be allocated to a segment on reasonable basis have been disclosed as "Un-allocable".

Notes to the Financial Statements

(iii) Segment Information:

Particulars		31st March 2026
Segment Revenue: -		
a) Tobacco Products		7,632.50
b) Agro Commodities		49,723.42
c) Unallocable		25.00
Total Revenue		**57,380.92**
Segment Results		
(Profit/ loss before interest and taxes)		
a) Tobacco Products		141.53
b) Agro Commodities		86.52
Less: Finance Cost		0.01
Less: Other Un-allocable expenditure (net)		-
Total Profit Before Taxes		**228.03**
Segment assets		
a) Tobacco Products		5,462.14
b) Agro Commodities		28,311.31
c) Unallocable		516.73
Total		**34,290.18**
Segment liabilities		
a) Tobacco Products		4,766.91
b) Agro Commodities		26,406.07
c) Unallocable		794.42
Total		**31,967.40**
Capital employed		
a) Tobacco Products		695.23
b) Agro Commodities		1,905.23
c) Unallocable		(277.69)
Total		**2,322.78**

iv) Secondary Segment information: -
The Company does not have secondary segment division in respect of reportable segments.

11) The Company is not a declared wilful defaulter by any bank or Financial Institution or other lender.

12) The Company has not entered into any transactions with Companies struck off under Section 248 of the Companies Act, 2013 or Section 560 of Companies Act, 1956.

Notes to the Financial Statements

13) **Financial Ratios**

Ratio	Numerator	Denominator	As at 31.03.2026	As at 31.03.2025	% Variance	
Current Ratio (in times)	Current Assets	Current Liabilities	1.07	6.92	(84.50)	due to decrease in trade payable and lease liabilities
Debt-Equity Ratio (in times)	Total Debt	Shareholder's Equity	-	-	-	Negative shareholders' fund and increase in borrowings
Debt-Service Coverage Ratio (in times)	Earning for Debt Service = Net Profit before taxes + Non-cash operating expenses+Interest	Debt service = Interest & Lease Payments + Principal Repayments	-	-	-	Due to profits in current year
Return on Equity (in %)	Net Profit after tax	Average Shareholder's Equity	0.06	0.05	(42.61)	Due to profits in current year
Inventory Turnover Ratio (in times)	Sales	Average Inventory	522.79	-	-	-
Trade Receivable Turnover Ratio (in times)	Total Sales	Closing Trade Receivables	1.70	1.75	(3.16)	due to increase in trade receivables
Trade payables turnover ratio (in times)	Total Purchases	Closing Trade Payables	1.86	-	-	-
Net Capital Turnover Ratio (in times)	Net Sales	Average working capital	24.72	0.90	(2,659.89)	due to working capital increase in current year
Net Profit Ratio (in %)	Net Profit after tax	Net Sales	0.00	0.05	(94.83)	Due to profits in current year
Return on Capital Employed (in %)	Earning before interest and taxes	Capital Employed = Net Worth + Total Debt + Deferred Tax Liability	0.10	0.08	15.59	Due to profits in current year
Return on Investment (in %)	Income from investments	Weighted average investments	-	-	N.A.	N.A.

14) The Company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies) including foreign entities (intermediaries) with the understanding (whether recorded in writing or otherwise) that the intermediary shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

15) The Company has not received any advance from any person(s) or entity(ies), including foreign entities (funding party) with the understanding that the Company shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of funding party (Ultimate Beneficiaries) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

Notes to the Financial Statements

16) The Company's net worth has been fully eroded. However, having regard financial support from its promoters, the financial statements have been prepared on the basis that the Company is a going concern and that no adjustments are required to the carrying value of assets and liabilities.

17) Some of the trade payables, Loans and Other Current Assets are subject to balance confirmation/ reconciliation at the year end. The management is in process of getting balance confirmation from the respective parties. However, reconciliation/ confirmation of these balances is not expected to result in any material adjustments in the stated balances.

18) The company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017.

19) The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.

20) The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

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

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

23) The Company has not any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

24) On the basis of the total income of the Company, the figures appearing in the financial statements have been rounded off to nearest lakhs. The previous year figures have been regrouped, rearranged and reclassified wherever necessary.

As per our report of even date attached
For LK Ajmera & Associates
Chartered Accountants
FRN : 137051W

For and on behalf of the Board of Directors of
Centuple Global Limited

Lalit Kumar Ajmera
Proprietor
Membership No.156116
UDIN: 26156116WUWEGO5828

Shubham Chaudhary
Managing Director
DIN: 09298013

Gaurav Kaushik
Director
DIN: 11613118

Date: 30th May, 2026
Place: Nashik

Artee Sahu
Company Secretary