CENLUB
CENLUB Industries Limited

CIN : L67120HR1992PLC035087

CIL/AGM/2025-26/204

27.08.2026

To,
The Manager,
Department of Corporate Services,
BSE Limited
1st Floor New Trade Wing
Rotunda Building,
Phiroze Jeejeebhoy Towers
Dalal Street Fort,
Mumbai- 400001

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

Sub : Notice of the 34th Annual General Meeting along with the Annual Report for the Financial Year 2025-2026 under Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements),Regulations.2015

Dear Sir/Ma'am,

With reference to the captioned subject, we are submitting herewith the Notice of Annual General Meeting ("AGM") along with the Annual Report for the Financial Year 2025-2026, which is being sent to the Shareholders.

The 34th Annual General Meeting of the Company will be held on Wednesday, the 23rd September, 2026 at 10.30AM at Aggarwal Sewa Sadan, D-48, Sector-11, Faridabad-121006, (Haryana).

The Schedule of events relating to the AGM is set out below:

Events	Day and Date	Time (IST)
Relevant Date/Record Date/Cut-off date to vote on AGM Resolution	Wednesday , 16th September,2026	NA
Book Closure Date for AGM	Thursday, 17th September,2026 to Wednesday 23.09.2026(both days inclusive)	NA
Remote e-voting Start date and time	Sunday , 20th September,2026	09:00 A.M
Remote e-voting End date and time	Tuesday ,22nd September,2026	05:00 P.M
AGM date and time	Wednesday,23rd September,2026	10.30 A.M

The Annual Report containing the notice is also uploaded on the Company's website web link: https://cenlub.in/investor/complete-big-book-25-08-2026.pdf

Kindly take the same on record

Thanking You,

Yours truly,

For CENLUB INDUSTRIES LIMITED

ANSH MITTAL
WHOLE TIME DIRECTOR
DIN: 00041986

CENLUB INDUSTRIES LTD.

34th ANNUAL REPORT 2025-26

Expanding Horizons

www.cenlub.in

CORPORATE Information

BANKERS	HDFC Bank Limited
AUDITORS	**SINGLA TAYAL & CO.** Chartered Accountants
COMPANY SECRETARY	**ANKUR GOYAL**

REGISTERED OFFICE :

Plot No- 233-234-235 , Sector-58,
Ballabgarh, Faridabad – 121 004(Haryana)
Ph: 91-8826794470 / 71
E mail : cenlub@cenlub.in
Website : www.cenlub.in

DELHI OFFICE :

Office No. 02, G/F
Mandirwali Building
Ch. Dharamveer Market
Badarpur, New Delhi-110044
Contact No. : 9868575032

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34th Annual Report 2025-2026

AGM-2026

DATE : 23.09.2026
DAY : Wednesday
TIME : 10.30 A.M.

VENUE

AGGARWAL SEWA SADAN
D-48, SECTOR-11
FARIDABAD 121006
(HARYANA) INDIA

Chairman's Letter

MESSAGE FROM THE CHAIRPERSON & MANAGING DIRECTOR

Dear Stakeholders,

It is my privilege to present the 34th Annual Report of Cenlub Industries Limited for the financial year 2025–26. During the year, we continued to pursue responsible growth, advance our strategic priorities and reinforce our commitment to a sustainable future while creating enduring value for all stakeholders.

India remains one of the world's fastest-growing economies, supported by resilient domestic demand, continued infrastructure development and a strong emphasis on manufacturing. The Government of India's "Make in India" initiative presents significant opportunities to strengthen domestic capabilities, foster innovation and enhance global competitiveness. In keeping with the theme of this Annual Report, "Engineering a New Era with Made in India," we are working towards building a stronger, more agile and future-ready organisation.

We continue to strengthen our manufacturing ecosystem, enhance operational efficiencies and invest in innovation to support our long-term growth ambitions. Our unwavering focus on quality and customer satisfaction enables us to respond effectively to evolving market requirements and further consolidate our competitive position.

The Board remains firmly committed to upholding the highest standards of corporate governance, transparency and ethical conduct. With a trusted brand, sound governance practices and a clear vision rooted in the spirit of "Made in India," CENLUB is well positioned to pursue sustainable growth and deliver long-term value.

On behalf of the Board, I extend my sincere appreciation to every member of the CENLUB family, as well as our customers, channel partners and shareholders, for their continued trust and support. As we move forward, we remain agile, future-focused and united in our pursuit of excellence.

With warm regards,

Madhu Mittal

Chairperson Cum Managing Director

BOARD OF DIRECTORS

Madhu Mittal
Chairperson and Managing Director

Aman Mittal
Executive Director

Ansh Mittal
Executive Director

Dinesh Kaushal
Director

Kamlesh Kumar Johari
Director

Aalok Sharma
Director

Sanjay Bagaria
Director

NOTICE is hereby given that the 34th (Thirty Fourth) Annual General Meeting ("AGM") of the members of **Cenlub Industries Limited ("the Company")** will be held on **Wednesday, the 23rd September, 2026 at 10.30 A.M.**(IST) at Aggarwal Sewa Sadan, D-48, Sector-11, Faridabad-121006, (Haryana) to transact the following businesses:

ORDINARY BUSINESS:

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

2. To appoint a Director in the place of Mr. Ansh Mittal (DIN: 00041986), who retires by rotation, and being eligible, offers himself for re-appointment.

SPECIAL BUSINESS:

3. APPOINTMENT OF MR. SANJAY BAGARIA (DIN-08280162) AS AN INDEPENDENT DIRECTOR OF THE COMPANY.

To consider, and if thought fit, to pass, with or without modifications, the following Resolutions as **Special Resolution**:

"**RESOLVED THAT** pursuant to the provisions of Section 149, 150 and 152, Schedule IV and other applicable provisions, if any, of the Companies Act, 2013 (the Act) and the Rules made thereunder and the applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations) (including any statutory modification(s) or re-enactment thereof for the time being in force), the provisions of the Articles of Association of the Company and based on the recommendations of the Nomination and Remuneration Committee and the Board of Directors of the Company, the consent of the Members be and is hereby accorded for appointment of **Mr. Sanjay Bagaria (DIN- 08280162),** who was appointed as an Additional Director (in the capacity of an Independent Director) of the Company by the Board of Directors, with effect from August 13, 2026, and who has submitted a declaration that he meets the criteria of independence under Section 149(6) of the Act and Regulation 16(1)(b) of the Listing Regulations and is eligible for appointment under the provisions of the Act, the Rules made thereunder and the Listing Regulations, and who holds office upto the date of this Annual General Meeting in terms of Section 161(1) of the Act, be and is hereby appointed as an Independent Director of the Company not liable to retire by rotation, to hold office for period of 5 consecutive years commencing from August 13, 2026 to August 12, 2031.

4. TO INCREASE THE BORROWING LIMIT OF THE COMPANY

To considered and, if thought fit, passed with or without modification (s) as **SPECIAL RESOLUTION:**

"**RESOLVED THAT** in supersession of all earlier resolutions passed, if any, by the Company in this regard and pursuant to the provisions of Section 180(1)(c) and other applicable provisions, if any, of the Companies Act, 2013, read with the rules framed thereunder (including any statutory modifications or re-enactment thereof for the time being in force) and the Articles of Association of the Company, the consent of the members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as 'the Board', which term shall include any Committee constituted or authorized by the Board) to borrow any sum or sums of money from time to time, for the purposes of the Company's business, notwithstanding that the money or monies to be borrowed, together with the monies already borrowed by the Company (apart from temporary loans obtained from the Company's bankers in the ordinary course of business) may exceed the aggregate of the paid-up share capital, free reserves, and securities premium of the Company, provided however that the total amount so borrowed and remaining outstanding at any one time shall not exceed **INR 100,00,00,000/- (Rupees One Hundred Crores only)**.

"**RESOLVED FURTHER THAT** the Board of Directors of the Company be and is hereby authorized to do all such acts, deeds, matters, and things, and to negotiate, finalize, modify, sign, and execute all such agreements, loan documents, deeds, and writings as may be necessary, expedient, or desirable to give full effect to this resolution."

5. TO MORTGAGE THE PROPERTY OF THE COMPANY

To considered and, if thought fit, passed with or without modification(s) as **Special Resolution:**

"**RESOLVED THAT** pursuant to the provisions of Section 180(1)(a) and all other applicable provisions, if any, of the Companies Act, 2013 (including any statutory modification(s) or re-enactment thereof for the time being in force), read with the rules made thereunder and the Articles of Association of the Company, and subject to such other approvals, consents, or permissions as may be necessary, the consent of the members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as "the Board", which term shall include any Committee constitution by the Board for this purpose) to sell, lease, mortgage, charge, hypothecate, or otherwise dispose of or encumber the whole or substantially the whole of the undertaking(s) of the Company, including both movable and immovable properties, present and future, wheresoever situated, in such manner and on such terms and conditions as the Board may deem fit, to secure credit facilities/borrowings availed or to be availed by the Company from banks, financial institutions, or any other lenders, up to an aggregate principal limit of INR 100,00,00,000/- (Rupees One Hundred Crores only), along with interest, additional interest, compound interest, costs, charges, and expenses thereon.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorized to do all such acts, deeds, matters, and things, and to negotiate, finalize, modify, sign, and execute all such agreements, loan documents, deeds, and writings as may be necessary, expedient, or desirable to give full effect to this resolution."

By Order of the Board of Directors
For Cenlub Industries Limited

Madhu Mittal
Chairperson and Managing Director
DIN:00006418

Place: Faridabad
Date: August 13, 2026

Registered Office:
Plot No-233-234-235,
Sector-58, Faridabad (Haryana)
CIN: L67120HR1992PLC035087
e-mail: investors@cenlub.in
Website : www.cenlub.in

NOTES:

1. **A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE ON A POLL INSTEAD OF HIMSELF/HERSELF AND SUCH PROXY NEED NOT BE A MEMBER OF THE COMPANY. THE INSTRUMENT APPOINTING THE PROXY, IN ORDER TO BE EFFECTIVE MUST BE DULY COMPLETED, STAMPED, SIGNED AND MUST BE SENT TO THE COMPANY SO AS TO REACH AT THE REGISTERED OFFICE OF THE COMPANY NOT LESS THAN 48 HOURS BEFORE THE TIME FOR HOLDING THE MEETING.**

   Pursuant to the provisions of section 105 of the Companies Act, 2013, a person can act as a proxy on behalf of members not exceeding fifty and holding in the aggregate not more than ten percent of the total share capital of the Company carrying voting rights. A member holding more than ten percent of the total share capital of the Company carrying voting rights may appoint a single person as proxy and such person shall not act as a proxy for any other person or shareholder. Proxy Form is enclosed.

   Electronic dispatch of Notice and Integrated Annual Report

   In accordance with Regulation 36 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), read with Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 and such other circulars as applicable, issued by the Securities and Exchange Board of India ("SEBI"), Notice of the AGM and Integrated Annual Report are being sent only through electronic mode to those members whose e-mail addresses are registered with the Company/Depositories.

   Members holding shares in demat mode, who have not registered/updated their email addresses are requested to register/update their email addresses with their respective DP, and members holding shares in physical mode are requested to register/update their email addresses with the Company's RTA, Beetal Financial & Computer Services (P) Limited at beetal@beetalfinancial.com or can intimate the same to the Company.

   Members may note that the Notice of the AGM and Integrated Annual Report for the financial year 2025-26 will also be available on the Company's website at www.cenlub.in, the websites of the Stock Exchanges, i.e. BSE Limited at www.bseindia.com.

   In compliance with Regulation 36(1)(b) of the Listing Regulations, a letter providing details of the web link, including the path, where complete details of the Integrated Annual Report are available, is being sent to those members whose e-mail addresses are not registered with the Company/RTA or with any Depository.

   The Company will also be publishing an advertisement in newspapers containing the details about the AGM i.e., the date and time of the AGM, details for e-voting, availability of notice of the AGM at the Company's website, manner of registering the email IDs of those shareholders who have not registered their email addresses, manner of providing mandate for dividends, and other matters as may be required.

2. **Explanatory Statement/Special Business**

   The Explanatory Statement pursuant to Section 102(1) of the Act and additional details in terms of Regulation 36 of the Listing Regulations, in respect of special businesses under Item Nos. 3, 4 and 5, are set out in the Explanatory Statement annexed to the notice herewith.

3. **Particulars of Directors**

   A statement giving additional details of the Director seeking appointment/re-appointment as set out at Item No. 2&3 is annexed herewith as 'Annexure A' as required under the Listing Regulations and Secretarial Standards II ("SS-2").

4. **Voting through electronic means**

i. In compliance with the provisions of section 108 of the Companies Act, 2013 read with Rule 20 of the Companies

(Management and Administration) Rules, 2014 and Regulation 44 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard on General Meetings (SS-2) issued by the Institute of Company Secretaries of India, the Company is pleased to provide remote e-voting facility to the members of the Company to exercise their right to vote by electronic means in respect of the resolutions to be passed at the 34th Annual General Meeting.

ii. The facility of casting the votes by the members using an electronic voting system from a place other than the venue of the AGM ("remote e-voting") will be provided by the Central Depository Services (India) Limited ("CDSL"). The e-voting facility will be available at the link www.evotingindia.com.

ii. The remote e-voting period commences on Sunday, September20, 2026 (9:00 a.m. I.S.T.) and ends on Tuesday, September22,2026 (5:00 p.m. I.S.T.). During this period, members holding shares either in physical form or in dematerialised form, as on Wednesday, September 16, 2026, i.e. 'Cut-off date', may cast their vote electronically. The remote e-voting module shall be disabled for voting thereafter. Those members who will be present at the AGM and have not cast their vote on the Resolutions through remote e-voting and are otherwise not barred from doing so, shall be eligible to vote through during the AGM.

iii. The members who have cast their vote by remote e-voting prior to the AGM may also attend/participate in the AGMbut shall not be entitled to cast their vote again.

iv. The voting rights of members shall be in proportion to their shares in the paid-up equity share capital of the Companyas on the cut-off date.

v. In the case of joint holders, the member whose name appears as the first holder in the order of names as per theRegister of Members of the Company will be entitled to vote during the AGM.

vi. Ms. Apoorva Singh (ACS COP: 13277) Company Secretary, have been appointed as the Scrutinizer to scrutinize the voting during theAGM and remote e-voting process in a fair and transparent manner.

vii. The result of the e-voting (votes cast during the AGM and votes cast through remote e-voting) will be announced within two working days after the conclusion of the AGM on the Company's website at www.cenlub.in and also communicated to the stock exchanges.

The detailed process and instructions are given in **'Annexure B'** to this Notice.

6. Any person who becomes a member of the Company after the dispatch of this Notice and holds shares as on the Cut-off date may follow the process outlined in 'Annexure B' to this Notice for participating in the AGM as well as for remote e-voting/e-voting at the AGM. Any person who is not a member as on the Cut-off date should treat this Notice for information purposes only.

7. Proxy

Pursuant to the provisions of the Act, a member entitled to attend and vote at the AGM is entitled to appoint a proxy to attend and vote on his/her behalf and the proxy need not be a member of the Company. The Notice of the Annual General Meeting (AGM) of the Company inter alia indicating the process and manner of e-voting process along with printed attendance slips and proxy forms can be downloaded from the link www.cenlub.in or **www.evotingindia.com.**

8. Inspection of documents

The Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of the Act and the Register of Contracts or Arrangements in which the Directors are interested, maintained under Section 189 of the Act along with all other documents referred to in this Notice, will be available for inspection for the members without any fee from the date of circulation of this Notice up to the date of AGM, i.e. September 23, 2026. Members seeking to inspect can send an e-mail to the secretarial department of the Company at Investors@cenlub.in

9. We would like to draw your kind attention to the following urgent matters, which require your immediate action:

- **PAN, KYC, NOMINATION AND BANK DETAILS**

SEBI vide its Master Circular No. HO/38/13/(4)2026-MIRSD-POD/I/4298/2026 dated February 06, 2026has mandated all listed entities to ensure that members holding shares in physical form shall update their PAN,KYC, Nomination and Bank account details (if not updated or provided earlier) through the respective RTA.Accordingly, members are requested to update the requisite details and the forms for the same are available at https://www.cenlub.in

Service requests or investor complaints from any member cannot be processed by RTA until registration/updation ofPAN, KYC, Nomination and Bank account details in the records of the Company's RTA. Members holding shares inelectronic form are requested to submit their PAN, KYC, Bank and Nomination details to their depository participants.

- **INTIMATING CHANGE**

Members are requested to intimate changes, if any, pertaining to their name, postal address, e-mail address, telephone/mobile numbers, Permanent Account Number (PAN), mandates, nominations, power of attorney, bank details such asname of the bank and branch details, bank account number, MICR code, IFSC code, etc.:

a. **For shares held in electronic form:** to their Depository Participants (Dps)

b. **For shares held in physical form:** register/update the details in prescribed Form ISR-1 and other relevant forms with RTA of the Company at Investors @cenlub.in. beetalrta@gmail.com or by writing to them at Beetal Financial & Computer Services (P) Limited, Address: Beetal House, 3rd Floor, 99, Madangir, Behind LSC, Near Dada Harshukhdas Mandir, New Delhi -110062, Ph.: 011-29961281-83; Email Id:beetal@beetalfinancial.com.

- **DEMATERIALISATION OF SHARES**

SEBI vide its Master Circular HO/38/13/(4)2026-MIRSD-POD/I/4298/2026 dated February 06, 2026 and SEBI(LODR) Regulations, 2015, has mandated that, except in case of transmission or transposition of securities, requestsfor effecting transfer of securities shall not be processed unless the securities are held in the dematerialized ("Demat")form with a depository. In light of the same, shareholders are requested to kindly convert their physical shares inDemat form to avoid the hassle in the transfer of shares. The request for transmission or transposition of securitiesheld in physical or dematerialized form shall be effected only in dematerialized form.

- **ISSUANCE OF SECURITIES IN DEMATERIALISED FORM IN CASE OF INVESTOR SERVICE REQUESTS**

Members may please note that SEBI vide its Master Circular No. HO/38/13/(4)2026-MIRSD-POD/I/4298/2026dated February 06, 2026, has mandated the listed companies to issue securities in dematerialised form only while processing service requests viz. issue of duplicate securities certificate; claim from unclaimed suspense account; renewal/exchange of securities certificate; endorsement; sub-division/splitting of securities certificate;consolidation of securities certificates/folios; transmission and transposition. Accordingly, Members are requested to submit a duly filled and signed Form ISR – 4, the format of which is available on the Company's website at http://www.cenlub.in It may be noted that any service request can be processed only after the folio is KYC Compliant.

- **UNCLAIMED DIVIDEND**

Members are requested to note that dividend, if not encashed for a consecutive period of seven years from the dateof transfer to the Unpaid Dividend Account of the Company, are liable to be transferred to the Investor Educationand Protection Fund ("IEPF"). The shares in respect of such unclaimed dividends are also liable to be transferred tothe Demat account of the IEPF Authority. In view of this, Members are requested to claim their dividends from theCompany within the stipulated timeline. The Members whose unclaimed dividends/shares have been transferredto IEPF, may claim the same by making an application to the IEPF Authority in Form No. IEPF-5 available on: www.iepf.gov.in.

Details of shares transferred to the IEPF Authority are available on the Company website and the same can be accessedthrough the link: https://www.cenlub.in. The said details have alsobeen uploaded on the IEPF Authority website and the same can be accessed through the link : www.iepf.gov.in.

Members who wish to claim their unclaimed dividend(s) may send a written request to the Company at the e-mail Id investors@cenlub.in or by post to company Plot No-233-234-235, Sector-58, Ballabgarh, Faridabad-121004(Haryana)

- **DISPUTE RESOLUTION:**

SEBI has established a common Online Dispute Resolution Portal ("ODR Portal -https://smartodr.in/login") to raisedisputes arising in the Indian Securities Market. After exhausting the option to resolve their grievances with the RTA/Company directly and through the SCORES platform, investors can initiate dispute resolution through the ODR Portal.

EXPLANATORY STATEMENT IN RESPECT OF THE SPECIAL BUSINESS PURSUANT TO SECTION 102(1) OF THE COMPANIES ACT, 2013

As required by Section 102(1) of the Companies Act, 2013 (**"the Act"**), the following Explanatory Statement sets out the materialfacts relating to the Special Business mentioned under item no. 3, item no. 4 and item no. 5 of the accompanying Notice:

ITEM NO. 3

The Board of Directors of the Company, at its meeting held on August 13, 2026, Pursuant to Section 149, 152 & 161 read with Schedule IV of the Companies Act, 2013 ('the Act') and other applicable provisions & on the recommendation of the Nomination and Remuneration Committee had appointed Mr.

Sanjay Bagaria as an Additional Director of the Company in the category of Independent Director for period of 5 consecutive years w.e.f 13th August , 2026, not liable to retire by rotation, subject to consent of the Members of the Company at the ensuing AGM.

Pursuant to Regulation 17(1C) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Listed Entity shall ensure that the approval of shareholders for the appointment or re-appointment of a person on the Board of Directors or as a Manager is obtained at the next General Meeting or within a period of three months from the date of such appointment or re-appointment, whichever is earlier.

As an Additional Director, Mr. Sanjay Bagaria holds office till the date of the AGM and is eligible for being appointed as an Independent Director. The Company has received necessary declaration(s) from Mr. Sanjay Bagaria confirming that he meets the criteria of independence as provided under Section 149(6) of the Companies Act, 2013 ("Act") and the rules made thereunder and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Mr. Sanjay Bagaria is not disqualified from being appointed as a Director under provisions of Section 164 of the Companies Act, 2013, nor debarred from holding the office of director by virtue of any SEBI order or any other such authority and has given his consent to act as a Director of the Company.

Mr. Sanjay Bagaria has done B. Tech in Electronicsfrom Delhi College of Engineeringand Diploma in Japanese from Japan Cultural Centre. He has more than 27 years of experience asSr. General Manager in M/s. Hitachi India Pvt. Limited.

The matter regarding regularization of Mr. Sanjay Bagaria as Independent Director for first term of 5 years was placed before the Nomination & Remuneration Committee, which recommended his appointment as an Independent Director for first term of Five years starting from August, 13 2026.

In the opinion of the board, Mr. Sanjay Bagaria fulfils the conditions for his appointment as an independent director as specified in the act and listing regulations and is independent of the management.

Your Board believes that Mr. Sanjay Bagaria induction on the Board will support in broadening the overall expertise of the Board and will bring wide experience particularly in the areas of corporate governance.

The terms and conditions of appointment of Independent Director will be open for inspection at the Registered office of the Company by any member during normal working hours and will also be available on the website of the company at www.cenlub.in, subject to approval of the member for appointment at annual general meeting.

Also, in the opinion of the Board, Mr. Sanjay Bagaria fulfills the conditions specified in the Act and the Rules made thereunder for appointment as an Independent Director and he is independent of the management.

In compliance with the provisions of Section 149 read with Schedule IV of the Act, the appointment of Mr. Sanjay Bagaria as Independent Director is now being placed before the Members in ensuing general meeting for their approval.

Copy of the draft letter for appointment of Mr. Sanjay Bagaria would be available for inspection without any fee by the Members at the Registered Office of the Company during normal business hours on any working day.

Save and except Mr. Sanjay Bagaria and his relatives, to the extent of their shareholding interest, if any, in the Company, none of the other Directors/Key Managerial Personnel and their relatives are in any way, concerned or interested, financially or otherwise, in the Resolution set out at Item No.3.

The Board recommends the Special Resolution set out at Item No. 3 of the Notice for approval of the members.

ITEM NO. 4

As per the provisions of Section 180(1)(c) of the Companies Act, 2013, the Board of Directors cannot borrow money in excess of the aggregate of the Company's paid-up share capital, free reserves, and securities premium without the approval of the members by way of a Special Resolution.

Keeping in view the Company's Composite Scheme of Arrangement, business expansion plans, working capital requirements, and future capital expenditures, the current borrowing limits may prove insufficient. Accordingly, the Board proposes to increase the borrowing limit up to INR 100,00,00,000/- (Rupees One Hundred Crores only) which requires prior approval of the members by way of a Special Resolution.

The Board recommends the resolution set out at Item No. 4 in the notice for your approval as Special Resolutions.

None of the Directors, Key Managerial Personnel of the Company, or their relatives are, in any way, concerned or interested, financially or otherwise, in the said resolution No. 4.

ITEM NO. 5

The Company is planning to avail new financial facilities up to an aggregate limit of INR 100,00,00,000/- (Rupees One Hundred Crores only)from various banks/financial institutions. To secure these borrowings, the lenders require a mortgage or first charge over the movable and immovable assets of the Company.

Since mortgaging or creating a charge on the properties of the Company may be construed as disposing of the whole or substantially the whole of the company's undertaking under Section 180(1)(a) of the Companies Act, 2013, it requires the prior approval of the shareholders by way of a Special Resolution.

The Board recommends the resolution set out at Item No. 5 in the notice for your approval as Special Resolutions.

None of the Directors, Key Managerial Personnel of the Company, or their relatives are, in any way, concerned or interested, financially or otherwise, in the said resolution No. 5.

By Order of the Board of Directors
For Cenlub Industries Limited

Madhu Mittal
Place: Faridabad Chairperson and Managing Director
Date: August 13, 2026 DIN:00006418

Registered Office:
Plot No-233-234-235,
Sector-58, Faridabad (Haryana)
CIN: L67120HR1992PLC035087
e-mail : investors@cenlub.in
Website : www.cenlub.in

Annexure 'A'

Details of Directors seeking re-appointment [Information pursuant to Regulation 36 of the Listing Regulations and Secretarial Standards II]

ITEM NO. 3

Mr. Sanjay Bagaria

Mr. Sanjay Bagaria has done B. Tech in Electronicsfrom Delhi College of Engineeringand Diploma in Japanese from Japan Cultural Centre. He has more than 27 years of experience as Sr. General Manager in M/s. Hitachi India Pvt. Limited

Date of Birth and Age : February 17, 1960 - 66 years

Date of first appointment on the Board : August 13, 2026

Educational qualification: B. TECH–Electronics from University of Delhi

Relationship with other Directors, Managers and other Key Managerial Personnel of the Company: Not related to any Director,Manager or Key Managerial Personnel

Terms and conditions of appointment : Mr. Sanjay Bagaria will serve for a consecutive period of five (5) years commencing from August 13, 2026 till August 12, 2031 as a Non-Executive Independent Director, not liable to retire by rotation.

Mr. Sanjay Bagaria shall be entitled to sitting fees and commission not exceeding the limits as provided under the Act and Listing Regulations, as may be recommended by the NRC and decided by the Board from time to time, as well as reimbursement of expenses for attending Board and committee meetings.

Shareholding in the Company (as on March 31, 2026): Mr. Sanjay Bagaria does not hold any shares in the Company.

Listed entities (other than Cenlub Industries Ltd) in which Directors holds directorship and committee membership: NIL

Listed entities from which the person has resigned in the past three years: NIL

Key terms and conditions of appointment: Not liable to retire by rotation & other terms and conditions as mentioned in Item no. 3 of Notice and explanatory statement

No. of Board Meetings attended in (FY 2025-26) N.A

Annexure 'B'

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING THE GENERAL MEETING ARE AS UNDER: -

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

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

(i) The remote e-voting period begins on Sunday, September 20, 2026 at 09:00 A.M. and ends on Tuesday, September 22, 2026 at 05:00 P.M.The reafter, the remote e-voting module shall be disabled by CDSL for voting. The Members, whose names appear in the Register of Members/Beneficial Owners as on the record date (cut-off date), i.e. **Wednesday, September 16, 2026,** may cast their votes electronically. The voting rights of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being **Wednesday, September 16, 2026.**

(ii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.

(iii) Pursuant to SEBI Circular No. **SEBI/HO/CFD/CMD /CIR/P/ 2020/242 dated 09.12.2020,** under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to all **the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants.** Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

(iv) In terms of SEBI circular no. **SEBI/HO/CFD/ CMD/ CIR/ P/ 2020 /242** dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Pursuant to above said SEBI Circular, Login method for e-Voting for Individual shareholders holding securities in Demat mode **CDSL/NSDL** is given below:

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

Type of shareholders	Login Method
	evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders holding securities in demat mode with **NSDL Depository**	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service 2) If the user is not registered for IDeAS e-Services, option to register is available at http://eservices.nsdl.com. Select "Register Online for IDeAS "Portal or clickat http://eservices.nsdl.com/SecureWeb/IDeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: http://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period. 4) For OTP based login you can click on

Type of shareholders	Login Method
	https://eservices.nsdl.com./SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on **company name or e-Voting service provider name** and you will be re-directed to **e-Voting service provider website** for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
Individual Shareholders (holding securities in demat mode) login through their **Depository Participants (DP)**	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period.

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

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with **CDSL**	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911
Individual Shareholders holding securities in Demat mode with **NSDL**	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at : 022 - 4886 7000 and 022 - 2499 7000

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

(i) Login method for Remote e-Voting for Physical shareholders and shareholders other than individual holding in Demat form.

1) The shareholders should log on to the e-voting website www.evotingindia.com.

2) Click on "Shareholders" module.

3) Now enter your User ID
   a. For CDSL: 16 digits beneficiary ID,
   b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
   c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.

4) Next enter the Image Verification as displayed and Click on Login.

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

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

	For Physical shareholders and other than individual shareholders holding shares in Demat.
PAN	Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) • Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank Details OR Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. • If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field.

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

(ii) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach 'Password Creation' menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.

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

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

(v) On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO" for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.

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

(vii) After selecting the resolution, you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on "OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.

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

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

(x) If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.

(xi) There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.

(xii)Additional Facility for Non – Individual Shareholders and Custodians –For Remote Voting only.

- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the "Corporates" module.

- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com..

- After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.

- The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.

- It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.

- Alternatively Non Individual shareholders are required mandatory to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address investors@cenlub.in (designated email address by company) , if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (selfattested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to **Company/RTA email id**.

2. For Demat shareholders -, please update your email id & mobile no. with your respective Depository Participant (DP)

3. For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

If you have any queries or issues regarding e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911.

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, AVP, (CDSL,) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call at toll free no. 1800 21 09911

DIRECTORS' REPORT

To,
The Members,
CENLUB Industries Limited

Your directors present herewith the 34th (Thirty Fourth) Annual Report along with Audited Financial Statements of the Company for the financial year ended March 31, 2026.

FINANCIAL HIGHLIGHTS

The Company's financial performance for the year ended on 31st March 2026 is summarized below

(Rs. In Lacs)

Particulars	For the Financial year ended on 31st March 2026	For the Financial year ended on 31st March 2025
Revenue from Operations	7412.89	7337.10
Other Income	265.31	253.69
Total Income	7678.20	7590.79
Earnings Before Interest, Tax, Depreciation and Amortization (EBITDA) and exceptional items	1135.25	1416.62
Finance cost	54.73	40.05
Depreciation & Amortization expense	100.65	82.64
Profit before tax and exceptional item	979.88	1293.93
Exceptional Item	0	0
Total Tax Expenses	186.74	399.96
Profit After Tax	793.14	893.97
Other Comprehensive Income, net of tax	5.45	(21.63)
Total Comprehensive Income	798.59	872.34
Earnings per Equity share of Rs.10/- Basic (Rs.)	17.01	19.17
Earnings per Equity share of Rs.10/- Diluted (Rs.)	17.01	19.17

DIVIDEND

Due to amount already borrowed by the company, there is the commitment towards repayments to the leading Banks. The company proposed to repay its debts and proceeds in the direction to become debt free. Due to limited resources available with the company and need to conserve the available resources for the future growth of the company and to repay its existing debts, Board of Directors feels appropriate not to recommend any dividend for the Financial Year 2025-2026.

FINANCIAL PERFORMANCE

During the year under review, the total income of the Company was Rs. 7678.20 Lakhs as compared to Rs.7590.79Lakhs during the previous year. The Profit after tax for the year was Rs. 798.59 Lakhs as compared to a profit of Rs. 872.34 Lakhs during the previous year.

INDIAN ACCOUNTING STANDARDS ("IND AS") The financial statements for the year ended 31 March, 2026 have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as required under the provisions of Section 133 of the Companies Act, 2013 read with rules made there under, as amended.

MANAGEMENT DISCUSSION AND ANALYSIS A detailed analysis of the Company's operations in terms of performance in markets, manufacturing activities, business outlook, risks and concerns forms part of the Management Discussion and Analysis, a separate section of this report.

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to Section 134(3)(c) read with 134(5) of the Companies Act, 2013, your Directors confirm that:-

(a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;

(b) the Directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31 March, 2026 and of the Profit and Loss of the Company for the period ended on that date;

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

(d) the Directors had prepared the annual accounts on a going concern basis;

(e) the Directors had laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively; and

(f) the Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

RELATED PARTY CONTRACTS AND ARRANGEMENTS

All contracts or arrangements entered into by and between the Company with Related Parties are on arm's length basis and in the ordinary course of business.

Pursuant to Section 134 of the Act, read with Rule 8(2) of the Companies (Accounts) Rules, 2014, the particulars of transactions with related parties are provided in disclosures as per Ind AS 24 have been provided in Note No .38 to the financial statements.

PARTICULARS OF LOANS, GUARANTEES AND INVESTMENTS

Particulars of Loans, Guarantees & Investments covered under Section 186 of the Act has been given in Notes to Financial Statements forming part of this Annual Report

DIRECTORS

During the Financial Year 2025-26, Mr. Aalok Sharma was appointed as an Additional / Independent Director of the Company pursuant to section 161 of the Companies Act, 2013 and other applicable provisions (including any statutory modification(s) or reenactment thereof) if any, of the Companies Act, 2013 by the Board of Directors w.e.f. 12th August, 2025.

Further the members of the Company vide their special resolution(s) passed at the Annual General Meeting held on 26th September, 2025 approved the Appointment of Mr. Aalok Sharma as a Non- Executive Independent Director of the Company for a period of 5 (Five) years with effect from the aforesaid Annual General Meeting i.e. August 12, 2025 to August 11, 2030in terms of the provisions of Section 149 of the Companies Act, 2013.

The Board of Directors in its meeting held on 13August, 2026 considered and approved the appointment of Mr. Sanjay Bagaria, as an Additional Director of the Company and in furtherance as Non-ExecutiveIndependent Director of the Company with effect from 13August, 2026, subject to the approval of members of the Company at the ensuing Annual General Meeting.

All Directors and senior management personnel have confirmed compliance with the Code of Conduct for Directors and Senior Management personnel.

The relevant details of the Directors and their attendance at Board and Committee meetings are given in the Corporate Governance Report attached herewith.

During the Financial Year 2026-27, Mr. Dinesh Kaushal will cease to be Non-Executive Independent Director of the Company with effect from 30 September, 2026, due to completion of their respective tenure in accordance with the provisions of the Companies Act, 2013 and the Regulations

The Board of Directors and Management of the Company place on record their sincere appreciation for the valuable contributions and guidance provided by Mr. Dinesh Kaushal throughout their tenure.

BOARD'S OPINION REGARDING INTEGRITY, EXPERTISE AND EXPERIENCE (INCLUDING THE PROFICIENCY) OF THE INDEPENDENT DIRECTORS APPOINTED/RE-APPOINTED DURING THE YEAR

The Board is of the opinion that the Independent Directors appointed/re-appointed during the year under review are person(s) of integrity and possess core skills/expertise competencies (including the proficiency) as identified by the Board of Directors as required in the context of Company's business (es) and sector(s) for the Company to function effectively.

NUMBER OF MEETINGS OF THE BOARD

During the financial year 2025-26, 6 (Six) Board Meetings were held on the following dates:

- 30 April, 2025;
- 29 May, 2025;
- 12 August, 2025;
- 14 November, 2025;
- 27 January, 2026;and
- 13 February, 2026

The gap between any two meetings was not more than one hundred twenty days as mandated under the provisions of Section 173 of the Companies Act, 2013 and Regulation 17(2) of the Regulations.

INDEPENDENT DIRECTORS

In terms of the provisions of Section 149(7) of the Companies Act, 2013 read with Regulation 25(8) of the Regulations, all the Independent Directors of the Company have furnished a declaration to the Compliance Officer of the Company at the meeting of the Board of Directors held on 30 April , 2026 stating that they fulfill the criteria of Independent Director as prescribed under Section 149(6) of the Companies Act, 2013 read with Regulation 16(1)(b) of the Regulations, and are not being disqualified to act as an Independent Director. Further, they have declared that they are not aware of any circumstance or situation, which exist or may be reasonably anticipated, that could impair or impact their ability to discharge their duties with an objective independent judgment and without any external influence.

In the opinion of the Board, all the Independent Directors fulfill the conditions specified in the Companies Act, 2013 read with the Rules made there under and the Regulations, and are independent of the management.

In terms of Regulation 25(7) of the Regulations, the Company has adopted a familiarization programme for the Independent Directors to familiarize them with working of the Company, nature of the industry in which the Company operates, business model of the Company, their roles, rights, responsibilities and other relevant details. The details of familiarization programme during the Financial Year 2025-26 are available on the official website of the Company i.e. www.cenlub.in

POLICY ON APPOINTMENT AND REMUNERATION OF DIRECTORS, KEY MANAGERIAL PERSONNEL (KMP) AND SENIOR MANAGEMENT PERSONNEL

In terms of the provisions of Section 178 of the Companies Act, 2013 read with Regulation 19 of the Regulations, the Nomination and Remuneration Committee ('NRC') has formulated a policy relating to appointment and determination of the remuneration for the Directors, Key Managerial Personnel and Senior Management Personnel which has been adopted by the Board of Directors of the Company. The NRC has also developed the criteria for determining the qualifications, competencies, positive attributes and independence of Directors and for making payments to the Executive/Non-Executive/Independent Directors of the Company.

Your Directors affirm that the remuneration paid to the Directors, Key Managerial Personnel, Senior Management Personnel and other employees is as per the Nomination and Remuneration Policy of your Company.

The salient features of the Nomination and Remuneration Policy are as under:

Formulation of the criteria for determining qualifications, positive attributes and independence of a Director.

- For every appointment of an Independent Director, the Nomination and Remuneration Committee evaluates the balance of skills, knowledge and experience on the Board and on the basis of such evaluation, prepare a description of the role and capabilities required of an Independent Director. The person recommended to the Board for appointment as an Independent Director shall have the capabilities identified in such description. For the purpose of identifying suitable candidates, the Committee may:

    a. use the services of an external agencies, if required;

    b. consider candidates from a wide range of backgrounds, having due regard to diversity; and

    c. consider the time commitments of the candidates.

- Identification of persons who are qualified to become Director and persons who may be appointed in Key Managerial and Senior Management positions in accordance with the criteria laid down in the Nomination and Remuneration policy.

- Recommendation to the Board for appointment and removal of Director, KMP and Senior Management Personnel.

- Formulation of the criteria for devising a policy on diversity of Board of Directors.

- Formulation of criteria for evaluation of performance of independent Directors and the Board of Directors.

- Deciding that 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.

- Recommendation to the Board, all remuneration, in whatever form, payable to senior management.

The said policy is available on the official website of the Company i.e https://cenlub.in/investor-relations/#1706595893364-0797397b-41e7

EVALUATION PROCESS

The Nomination and Remuneration Committee has established a framework for the evaluation process of performance of the Board, its Committees and Individual Directors and the same was adopted by the Board. During the period under review, the Board of Directors at its meeting held on 13 August, 2026 have carried out the evaluation of the performance of Independent Directors and their independence criteria and the Independent Directors in their meeting held on 10 March, 2026 have evaluated the performance of the Chairman, Non-Independent Directors and the Board as a whole and also assessed the quality, quantity and timeliness of flow of information between the Board and Company management.

KEY MANAGERIAL PERSONNEL (KMP)

The following Directors/Officials of the Company have been designated as Key Managerial Personnel (KMP) of the Company by the Board of Directors in terms of the provisions of Section 203 of the Companies Act, 2013 and the Regulations:

The details of Key Managerial Personnel as on March 31, 2026 are as below:

Sr. No.	Name	Designation
1.	Smt. Madhu Mittal	Chairman & Managing Director/CEO
2.	Mr. Aman Mittal	Whole Time Director
3.	Mr. Ansh Mittal	Chief Financial Officer /Whole Time Director/CFO
4.	Mr. Ankur Goyal	Company Secretary and Compliance Officer

The Composition of Board of Directors of the Company and attendance at the Board meetings is as follows:

Name of the Director	Category	No. of Board Meetings attended during F.Y 2025-26
Mrs. Madhu Mittal	Managing Director	6
Mr. Aman Mittal	Whole Time Director	6
Mr. Ansh Mittal	Whole Time Director	6
Mr. Dinesh Kaushal	Independent Director	6
Mr. Kamlesh Kumar Johari	Independent Director	6
Mr. Tarun kumar Gupta*	Independent Director	3
Mr. Aalok Sharma**	Independent Director	3

* Mr. Tarun Kumar Gupta, Independent Director of the Company has resigned from the Directorship of the Company w.e.f.12.08.2025.

** Mr. Aalok Sharma was appointed as Additional Director w.e.f. 12.08.2025

DISCLOSURES UNDER THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014

Details pertaining to remuneration as required under Section 197(12) of the Companies Act, 2013 read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are enclosed as **Annexure - "A"** to this report.

PARTICULARS OF EMPLOYEES

Information regarding employees in accordance with the provisions of Rule 5(2) and Rule 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel).

Rules, 2014 containing particulars of top ten employees in terms of the remuneration drawn and employees drawing remuneration in excess of the limits set out in Rule 5(2) & (3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, as amended, are provided as part of the Board' Report. However, in terms of provisions of Section 136 of the Companies Act, 2013, the Annual Report is being sent to all the members of the Company and others entitled thereto, excluding the said statement. Any member interested in obtaining such particulars may write at investors@cenlub.in. The said information is also available for inspection at the Registered Office of the Company during working hours till the date of Annual General Meeting.

RISK MANAGEMENT

The Company has a robust risk management framework to identify and mitigate risks arising out of internal as well as external factors. The Company's risk management processes focus on ensuring that these risks are identified on a timely basis and addressed. The Company has a policy on Risk Management, which is accessible on the Company website: https://cenlub.in/investor/cil-risk-management-policy1.2.pdf

CORPORATE SOCIAL RESONSIBILITY (CSR)

The Company has been carrying out various Corporate Social Responsibility (CSR) activities. These activities are carried out in terms of Section 135 read with Schedule VII of the Act and the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended from time-to-time.

The brief outline of the Corporate Social Responsibility (CSR) policy of the Company and the initiatives undertaken by the Company on CSR activities during the year under review are set out in **Annexure "B"** of this report in the format prescribed under Companies (Corporate Social Responsibility Policy) Rules, 2014.

For other details regarding the CSR Committee, please refer to the Corporate Governance Report, which forms a part of this report.

BOARD COMMITTEES

The Board has constituted various committees consisting of Executive and Non-Executive Directors of the Company to ensure good corporate governance and in compliance with the requirements of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Currently, the Board has Three committees, viz.
1. Audit Committee
2. Nomination and Remuneration Committee
3. Stakeholders' Relationship Committee

Details of all the Committees along with their composition, terms of reference and other details are provided in the report on Corporate Governance.

NUMBER OF MEETINGS OF THE BOARD & COMMITTEES

The details of the number of meetings of the Board and Board Committees held during the financialyear 2025-26 forms part of the Corporate Governance Report.

AUDIT COMMITTEE

During the year, Mr. Tarun Kumar Gupta ceased to be Member of the Audit Committee on 12 August, 2025 due to resignation as Non-Executive Independent Director of the company and Mr. Aalok Sharma has been appointed as Non-Executive Independent Director of the company w.e.f. 12 August, 2025 accordingly, the Audit Committee had been reconstituted on 12 August, 2025 comprised of Mr. Dinesh Kaushal, Mr. Kamlesh Kumar Johari and Mr. Aalok Sharma.

Further, the Tenure of Mr. Dinesh Kaushal, Non-Executive Independent Director is going to expire on 30th September 2026, therefore, Mr. Dinesh Kaushal will ceased to be the Directorof the company w.e.f 30th September 2026. Due to Expiry of Tenure of Mr. Dinesh Kaushal as the Non- Executive Independent Director of the company w.e.f. 30th September 2026, the Audit committee is re-constituted again comprising of Mr. Aalok Sharma, Mr. Kamlesh Kumar Johari and Mr. Sanjay Bageria w.e.f. 13th August 2026.

INTERNAL COMPLAINTS COMMITTEE FOR PREVENTION OF SEXUAL HARASSMENT

Pursuant to Section 21 of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 read with Rule 14 of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Rules, 2013, the Company has constituted Internal Complaints Committee (ICC) at all its Units (i.e. Faridabad, Bangalore) where any grievance of sexual harassment at workplace can be reported. The Company has also adopted a policy on Prevention of Sexual Harassment at workplace. The objective of the policy is to provide its women employees, a workplace free from harassment/discrimination and every employee is treated with dignity and respect. The said policy is available on the official website of the Company i.e. www.cenlub.in under the link: https://cenlub.in/investor-relations/#1706515779770-c4a66b2e-6cd7 During the year under review, ICC of all units of the Company has not received any complaint pertaining to sexual harassment of women at workplace.

STATUS OF COMPLAINTS FOR THE FINANCIAL YEAR ENDED 31 MARCH, 2026	
Number of Complaints of sexual harassment received during the Financial Year 2025-26	NIL
Number of Complaints disposed off during the Financial Year 2025-26	NOT APPLICABLE
Number of Complaints pending for more than Ninety Days	NOT APPLICABLE

COMPLIANCE OF PROVISIONS RELATING TO THE MATERNITY BENEFITS ACT, 1961

The Company is in compliance of the Maternity Benefits Act, 1961 wherein all eligible women employees are entitled to avail the benefits as prescribed. The Company remains committed to providing the environment that upholds the rights and welfare of its women employees in accordance with applicable laws for the time being in force.

During the Financial Year 2025-26 and up to the date of this report, no female employee of the Company has availed or applied to avail benefits under the Maternity Benefits Act, 1961.

SUBSIDIARIES/JOINT VENTURE/ASSOCIATE COMPANIES

Your Company does not have any subsidiary, joint venture or associate companies. Therefore, Form AOC-1 is not required to be annexed with this Report.

DEPOSITS

During the year under review, the Company did not accept any deposits.

INVESTOR EDUCATION AND PROTECTION FUND (IEPF)

In terms of the provisions of Section 124(5) of the Companies Act, 2013 read with the Investor Education and Protection Fund (IEPF) Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 and further amendments thereto, no unclaimed dividend was required to be transferred to the Investor Education and Protection Fund (IEPF) during the Financial Year 2025-26.

The unclaimed dividend for the Financial Year 2018-19 is proposed to be transferred to the Investor Education and Protection Fund (IEPF) on 15 November, 2026 i.e. upon completion of seven years from the transfer of said dividend into unclaimed dividend account. Subsequently, the equity shares on which the dividend has not been claimed for the consecutive seven years since 2018-19 (net of the shares already transferred) shall also be transferred into IEPF.

In terms of Rule 6(3) of Investor Education and Protection Fund (IEPF) Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 as amended, the necessary communications have been made to the respective shareholders whose shares are required to be transferred to the IEPF during the Financial Year 2026-27 so as to enable them to claim their dividend attached to such shares before such dividend and shares are transferred to IEPF and further, the necessary information in this regard is available on the website of the Company i.e. www. Cenlub.in for the convenience of the shareholders.

There was no amount of dividend which remains unpaid or unclaimed for a period of 7 (seven) years from the date they became due for payment along with the shares thereof, to IEPF. The shareholders have an option to claim their shares and / or amount of dividend transferred to IEPF, if any. No claim shall be entertained against the Company for the amounts and shares so transferred during the years.

The Equity shares once transferred into IEPF can only be claimed by the concerned shareholder from IEPF Authority after complying with the procedure prescribed under the Rules and the Amended Rules.

In compliance with the directives of the Ministry of Corporate Affairs and the Investor Education and Protection Fund Authority (IEPFA), the Company spearheaded the 100 Days Campaign titled "Saksham Niveshak" during the Financial Year 2025-26. This 100-day outreach program was designed to mitigate the transfer of shares and dividends to the IEPF by assisting shareholders in regularizing their folios. The Company provided comprehensive guidance on updating KYC records and facilitated the timely claim of unpaid dividends for the Financial Year 2018–19. Shareholders were advised to send their requests to the Company or to Beetal Financial and Computer Services Pvt. Limited, Registrar and Transfer Agent of the Company.

AUDITORS

A. STATUTORY AUDITORS

Pursuant to Section 139 of the Companies the Act, 2013 (the 'Act') and the Rules framed there under, the Shareholders of the Company at the 30th Annual General Meeting (AGM) held on September 20, 2022, approved the appointment of M/s.Singla Tayal & Co., Chartered Accountants (Registration No.000882N) as the Statutory Auditors of the Company to hold office for a period of 5 (five) consecutive years till the conclusion of 35th AGM of the Company.

REPORT ON FINANCIAL STATEMENTS

The report of M/s. Singla Tayal & Co, Chartered Accountants (ICAI Registration No. 000882N), the Statutory Auditors of the Company on the financial statements of the Company for the year ended 31 March, 2026 is annexed to the financial statements in terms of the provisions of Section 134(2) of the Companies Act, 2013. The observations of the Auditors in their report are self-explanatory and/or explained suitably in the Notes forming part of the Financial Statements. The report of the Statutory Auditors does not contain any qualification, reservation or adverse remark which needs any explanation or comment of the Board.

B. SECRETARIAL AUDITOR, SECRETARIAL AUDIT AND SECRETARIAL COMPLIANCE REPORT

The Secretarial Auditors, Mrs. Apoorva Singh, Company Secretaries(Certificate of Practice No.13277) (Peer Review No.8112/2026) had been appointed as Secretarial Auditors of the Company in the 33rd Annual General Meeting held on 26 September, 2025 for a period of 5 (Five) consecutive years with effect from Financial Year 2025-26 upto the Financial Year 2029-30 in terms of the provisions of Section 204 of the Companies Act, 2013 and Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Secretarial Audit Report of the Company for the Financial Year ended 31 March, 2026 in the prescribed Form MR-3 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is enclosed as **Annexure -"C1"** to this report. The Secretarial Audit Report does not contain any qualification, reservation or adverse remark which needs any explanation or comment of the Board. Further, pursuant to Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Secretarial Compliance Report dated May 28, 2025, in the prescribed format, is also attached to this Report as **Annexure-C2**. The aforesaid Reports are self-explanatory, and do not call for any further explanation.

C. REPORTING OF FRAUDS BY AUDITORS

During the year under review, neither the Statutory Auditors nor the Secretarial Auditor have reported to the Audit Committee, under Section 143(12) of the Act, any instances of fraud committed against the Company by its officers or employees, the details of which would need to be mentioned in the Board's report.

INTERNAL FINANCIAL CONTROLS AND THEIR ADEQUACY

The Internal Financial Controls with reference to the Financial Statements are commensurate with the size and nature of business by virtue of internal audit of the Company. Internal Audits are periodically conducted by an external firm of Chartered Accountants who monitor and evaluate the efficiency and adequacy of internal control systems in the Company, its compliance with operating systems, accounting procedures and policies of the Company. Board also takes review of internal audit functioning and accounting systems, in order to take suitable corrective actions in case of any deviations.

During the year, such controls were tested by the Statutory Auditors and no material weakness in control design of operations were observed by them.

COST RECORDS AND AUDIT

In terms of provisions of Section 148 of the Act read with Rule 3 of Companies (Cost Record and Audit) Rules, 2014, the Company is not required toappoint the Cost Auditor. Further the company has maintained proper cost records for the Financial Year 2025-26 as required to be maintained in the Act.

CORPORATE GOVERNANCE

Pursuant to Regulation 15(2) of the SEBI (Listing Obligations Disclosure Requirements) Regulations, 2015, and amendments thereof, the provisions relating to Corporate Governance Report with Auditors 'Certificate thereon are attached here to and forms part of this Report.

VIGIL MECHANISM / WHISTLE BLOWER MECHANISM

In terms of the provisions of Section 177 of the Companies Act, 2013 and the Regulations, the Company has established an effective mechanism called Vigil Mechanism (Whistle Blower Mechanism). The mechanism under the Policy has been appropriately communicated within the organisation. The purpose of this policy is to provide a framework to promote responsible whistle blowing by employees or by any other person who avails such mechanism. It protects employees or any other person who avails such mechanism wishing to raise a concern about serious irregularities, unethical behavior, actual or suspected fraud within the Company by reporting the same to the Audit Committee. Protected disclosure can be made by the whistle blower in a closed and secured envelope or sent through e-mail to the Compliance Officer. During the year under review, no complaint has been received and no employee was denied access to the Audit Committee. The functioning of the Whistle Blower Mechanism/Vigil Mechanism existing in the Company is reviewed by the Audit Committee on Annual basis. The policy on vigil mechanism is available on the official website of the Company i.e. www.cenlub.in under the link: https://cenlub.in/investor/cil-whistle-blower-policy.pdf

RECONCILIATION OF SHARE CAPITAL AUDIT

In terms of Regulation 76 of the SEBI (Depositories and Participants) Regulations, 2018, the Reconciliation of Share Capital Audit is undertaken by a firm of Practicing Company Secretaries on quarterly basis. The audit is aimed at reconciliation of total shares held in CDSL, NSDL and in physical form with the admitted, issued and listed capital of the Company. The Reconciliation of Share Capital Audit Report(s) as obtained by the company from M/s Jain Viney & Associates, Practicing Company Secretary on quarterly basis were filed with the BSE Limited (BSE) through BSE Listing Centre, where the original shares of the Company are listed.

LISTING OF SHARES

The Equity Shares of the Company are listed on the BSE Limited, Mumbai.

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 of the Companies (Accounts) Rules, 2014, the particulars relating to conservation of energy, technology absorption and foreign exchange earnings and outgo are given in **Annexure 'C'** to this Report.

ANNUAL RETURN

In terms of the provisions of Section 134(3)(a) read with Section 92(3) of the Companies Act, 2013 and the relevant rules made thereunder, a copy of the Annual return as prescribed under Section 92 of the Companies Act, 2013, as amended shall be made available on the official website of the Company www.cenlub.in under the link: https://cenlub.in/investor-relations/#1706596238265-19488e28-9574

COMPLIANCE OF SECRETARIAL STANDARDS

During the period under review, the Company has duly complied with the applicable Secretarial Standards issued by the Institute of Company Secretaries of India.

COURT/TRIBUNAL ORDERS

There were no instances of any significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and Company's operations in future.

DETAILS OF APPLICATION/PROCEEDING UNDER THE INSOLVENCY AND BANCRUPTCY CODE, 2016

Neither any application has been made nor any proceeding is pending against the Company under the Insolvency and Bankruptcy Code, 2016 during the year under review.

INSTANCES OF DIFFERENCE IN VALUATION

There is no such instance where there is 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.

INDUSTRIAL RELATIONS

During the year under review, industrial relations in the Company continued to be cordial and peaceful.

OTHER STATUTORY DISCLOSURES

Your directors state that no disclosure or reporting is required in respect of the following matters asthere were no transactions during the year under review:

There has been no change in the nature of business of the Company

Issue of equity shares with differential rights as to dividend, voting or otherwise

Issue of employee stock options or sweat equity shares

There is no application made or proceeding pending under the Insolvency and Bankruptcy Code,2016

There was no instance of onetime settlement with any Bank or Financial Institution

Your Company is not identified as a 'Large Corporate' as per the framework provided in SEBICircular No. SEBI/HO/DDRS/CIR/P/2018/144 dated 26 November 2018, and your Company has not raised any funds by issuance of debt securities.

REGISTRAR AND SHARE TRANSFER AGENT

Shareholders may contact Registrar and Share Transfer Agent of the Company at the following address:

BEETAL Financial & Computer Services Pvt Ltd.
BEETAL HOUSE, 3rd Floor,
99, Madangir, Behind LSC, New Delhi - 110062
Ph. 011-42959000-09, 011-29961281-283, 26051061, 26051064
Fax 011-29961284

ACKNOWLEDGEMENTS

The Board of Directors thank the shareholders for their continued support and they would like to place on record their appreciation for the dedicated services rendered by the Employees at all levels. The Directors wish to convey their gratitude to the Financial Institutions, Banks, Customers, Suppliers and Collaborators for the assistance and confidence reposed by them in the Company.

For and on behalf of the Board of Directors

Place : Faridabad
Date : 13/08/2026
Registered Office:
233-234-235, Sector-58,
Faridabad – 121006
CIN – L67120HR1992PLC035087

Madhu Mittal
Chairperson Managing Director and CEO
DIN: 00006418

ANNEXURE 'A'

DETAILS PERTAINING TO REMUNERATION 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

1. The Ratio of remuneration of each Director to median remuneration of employees of the Company for the Financial Year 2025-26:

S.No.	Name of Directors and Designation	Ratio of the remuneration of each director to the median remuneration of the employees of the company
1.	Mrs. Madhu Mittal Chairman & Managing Director	13.50
2.	Mr. Aman Mittal, Whole Time Director	27.10
3.	Mr. Ansh Mittal, Whole Time Director	27.10

Other directors have been paid sitting fees only, details of which are mentioned in the Corporate Governance Report

2. The percentage increase in remuneration of each Director, Chief Financial Officer, Company Secretary or Manager, if any, in the financial year:

S.No.	Name of Directors and Designation	Designation	% Increase/ (Decrease)in the Remuneration (Including sitting fees paid to the Directors)
1.	Mrs. Madhu Mittal Chairman & Managing Director	Managing Director	0
2.	Mr. Aman Mittal, Whole Time Director	Whole Time Director	0
3.	Mr. Ansh Mittal, Whole Time Director	Whole Time Director	0
4.	Mr. Ankur Goyal	Company Secretary and Compliance Officer	0

3. Percentage increase in the remuneration of the median employee is 5.90% in the Financial Year 2025-26.
4. There were 113 permanent employees on the rolls of the Company as on 31 March, 2026.
5. The average percentage increase made in the salaries of employees other than the managerial personnel in the last Financial Year 2025-26 was 4.50%whereas percentage increase in the managerial remuneration was 0% for the same financial year.
6. It is affirmed that the remuneration paid is as per the Remuneration policy for Directors, Key Managerial Personnel and other Employees.

For and on behalf of the Board of Directors

Date: 13/08/2026
Place: Faridabad

MADHU MITTAL
Chairperson And Managing Director
DIN:00006418

ANNEXURE-B

ANNUAL REPORT ON CORPORATE SOCIAL RESPONSIBILITY (CSR) ACTIVITIES

Annual Report on Corporate Social Responsibility (CSR) Activities for the Financial Year ended March 31, 2026

{Pursuant to Section 135 of Companies Act, 2013 and as per the annexure attached to Companies (Corporate Social Responsibility) Rules, 2014}

1. Brief outline on CSR Policy of the Company:

The Corporate Social Responsibility Policy of the Company has been developed in accordance with the provisions of Section 135 of the Companies Act, 2013 and the Companies (Corporate Social Responsibility) Rules, 2014.

As per the CSR Policy, Company can undertake any of the program or activities as mentioned in Schedule VII of the Companies Act, 2013 and which will include any modification or amendment thereof. The CSR policy of the Company is placed on the website of the Company at https://cenlub.in/investor/cil-csr-policy.pdf

2. Composition of CSR Committee: Not Applicable

3. Weblink where Composition of CSR committee, CSR policy and CSR projects approved by the board are disclosed on the website of the company: https://www.cenlub.in

4. Executive summary along with web-link(s) of Impact Assessment of CSR Projects carried out in pursuance of sub-rule (3) of rule 8, if applicable- Not Applicable

5. Details:

(a)	Average net profit of the company as per section 135(5)	113474767
(b)	Two percent of average net profit of the company as per section 135(5)	2269495
(c)	Surplus arising out of the CSR projects or programmers or activities of the previous financial years	Nil
d)	Amount required to be set off for the financial year, if any	Nil
(e)	Total CSR obligation for the financial year (b + c – d).	2269495

6. Details

(a)	Amount spent on CSR Projects:	Nil
(i)	Ongoing Project	Nil
(ii)	Other than ongoing Project	2269495
(a)	Amount spent in Administrative Overheads	0
(b)	Amount spent on Impact Assessment, if applicable	0
	Total amount spent for the Financial Year [(a)+(b)+©].	0

(e) CSR amount spent for the Financial Year:

Total Amount Spent for the Financial Year (in	Amount Unspent (Rs. In Lakhs)				
	Total Amount transferred to Unspent CSR Account as per section 135(6)		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5).		
	Amount.	Date of transfer.	Name of the Fund	Amount.	Date of transfer.
2269495	-	-	-	-	-

(f) Excess amount for set off, if any:

Sl. No.	Particular	Amount (in Rs)
i	Two percent of average net profit of the company as per sub-section (5) of section 135	2269465
ii	Total amount spent for the Financial Year	2269495
iii	Excess amount spent for the Financial Year [(ii)-(I)]	Nil
iv	Surplus arising out of the CSR projects or programmes or activities of the previous Financial Years, if any	Nil
v	Amount available for set off in succeeding Financial Years [(iii)-(iv)]	Nil

7. Details of Unspent CSR amount for the preceding three financial years: Not Applicable

8. Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year: No

Furnish the details relating to such asset(s) so created or acquired through Corporate Social Responsibility amount spent in the Financial Year: Not Applicable

(All the fields should be captured as appearing in the revenue record, flat no, house no, Municipal Office/Municipal Corporation/ Gram panchayat are to be specified and also the area of the immovable property as well as boundaries)

For and on behalf of the Board of Directors

Date: 13/08/2026
Place: Faridabad

MADHU MITTAL
Chairperson Managing Director and CEO
DIN:00006418

ANNEXURE-C

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, RESEARCH & DEVELOPMENT, FOREIGN EXCHANGE EARNINGS AND OUTGO

(A) CONSERVATION OF ENERGY

i) steps taken or impact on conservation of energy:

Your Company continues to place strong emphasis on energy conservation, energy efficiency and responsible utilisation of resources across its manufacturing and operational activities. Energy-efficient technologies and practices are being progressively adopted with the objective of reducing energy consumption, improving operational efficiency and contributing towards sustainable manufacturing.

The significant measures undertaken and continued from previous year include:

- Increased use of energy-efficient equipment and technologies in both the products manufactured by the Company and the plant and machinery deployed at its manufacturing facility.
- Progressive replacement of older and relatively low-efficiency components, including electric motors, heaters and fans, with higher-efficiency alternatives.
- Replacement of older low efficiency lighting in factory workshops with high-efficiency LED lighting, having an efficiency of 100 lumens/watt and above.
- Procurement of major electrical equipment with higher BEE energy-efficiency ratings, including BEE 4-Star and above, wherever applicable.
- Use of natural daylight in workshop and other working areas by providing more open areas in walls and improving the ingress of sunlight, thereby saving energy spent on artificial lighting during daytime operations.
- Maintaining high Power factor through the use of high-efficiency capacitor banks in power factor correction panels connected to the incoming electrical supply. This has resulted in considerable savings in company's electricity bills
- Strict observation to keep peek energy consumption within sanctioned limit, thereby saving energy as well as reduction in Electricity bills.
- Company is using high-efficiency IE3 and IE4 rated electric motors in lube oil systems manufactured by it. This initiative provides energy-saving benefits both during manufacturing and testing at the Company's facility and during actual operation at customer sites as well.
- All Welding and plasma-cutting operations use modern PWM-based equipment, resulting in improved efficiency of welding and metal-cutting processes and better utilisation of electrical energy.
- Regular awareness programs and workshops are organised to make Employees aware of energy conservation.
- Strict check in workshops and offices to switch off lights, fans, air-conditioners, computers, printers and other electrical equipment while leaving work areas. The Administration team monitors compliance as part of the Company's ongoing energy-conservation practices.

Through these initiatives, the Company continues to pursue a systematic approach towards energy efficiency and reduction in avoidable energy consumption. This has simultaneously resulted in saving in Electricity bills and improving productivity and operating efficiency.

ii) alternate source of energy

The Company's Faridabad manufacturing facility is using PNG Gensetsduring electricity outages and power shutdowns, which are more energy efficient and environment friendly.

The Company is also evaluating the installation of a solar power plant at its manufacturing facility. The proposed initiative shall increase the contribution of renewable energy to the Company's overall energy mix and further strengthen its commitment towards environmentally responsible manufacturing.

(iii) Capital investment on energy conservation equipment

Your Company has continued to make investments in energy-efficient equipment and technologies in accordance with its energy-conservation objectives. This included investment on 2 Nos. higher efficiency PNG Gensets. In addition, company is investing in replacement of older and relatively lowefficiency equipment and machinery, including ovens and transformer-type welding machines which are progressively being replaced with more efficient alternatives.

The Company proposes to continue making further appropriate investments in energy conservation and energy-efficient technologies. These include the proposed installation of a solar power plant and further modernisation of production and testing equipment in the Company's workshops.

(B) TECHNOLOGY ABSORPTION

(i) Efforts made towards technology absorption

The Company regards technology development, innovation and continuous product improvement as important drivers of its long-term growth and competitiveness. However, company has focussed more on Indigenous Technology development than absorption of technology from external sources. During the year 2025-26, the Company continued its efforts towards development and enhancement of products in new and promising application areas, including Lubrication Systems for Construction sector and Heavy machinery, Wind Mill Lubrication Systems and Next-gen Rail Lubrication Systems.

These development initiatives are being pursued substantially through the Company's dedicated in-house Design and Engineering team, enabling the Company to develop application-specific solutions and strengthen its internal technological capabilities.

The Company's Design and Engineering teams make extensive use of modern 3D design, modelling and engineering software tools for new product development as well as for continuous improvement of existing products. These tools enable the Company to undertake design optimisation, enhance product functionality and reliability, and provide greater value to customers.

(ii) Benefits derived from technology absorption

The Company's continued efforts in new technology absorption and in-house product development have enabled it to broaden its product portfolio and strengthen its presence in the lubrication and fluid-handling systems market in India as well as overseas.

The principal benefits derived from these initiatives include:

- Expansion and diversification of the Company's product portfolio.
- Enhanced technological capabilities through in-house design and engineering.
- Strengthening of the Company's presence in both domestic and international markets.
- Better utilisation of material-sourcing opportunities with increasing business volumes.

The Company believes that continued investment in engineering capabilities, product development and technology enhancement will support sustainable growth, improved competitiveness and expansion into newer markets and applications.

(iii) In case of imported technology

The Company did not specifically import any new technology during the year.The design, development and technology-absorption activities undertaken by the Company have been carried out primarily through its dedicated in-house Design and Engineering team. This approach has enabled the Company to develop and adapt products in accordance with specific customer requirements and application conditions while simultaneously strengthening its internal technological capabilities.

(iv) Expenditure incurred on Research & Development

The Company has well-equipped Design and Engineering departments supported by modern engineering software and contemporary product development practices.These development and product-improvement activities are undertaken primarily by its regular in-house technical personnel. Accordingly, no separate expenditure has been specifically identified and accounted for as R&D expenditure during the year.

(C) FOREIGN EXCHANGE EARNINGS AND OUTGO

The Company continues to focus on developing its international business and expanding its presence in overseas markets. The Company's product-development initiatives and engineering capabilities are also intended to support its participation in international opportunities in the lubrication and fluid-handling sectors.

The Foreign Exchange earned during the year, in terms of actual inflows, and Foreign Exchange outgo during the year, in terms of actual outflows, are as follows:

Particulars	2025-2026	2024-2025
Foreign exchange earnings	126.05	53.07
Foreign exchange outgoing	114.27	71.19

For and on behalf of the Board of Directors

Date: 13/08/2026
Place: Faridabad

MADHU MITTAL
Chairperson Managing Director and CEO
DIN:00006418

ANNEXURE-D

FORM NO. MR-3
SECRETARIAL AUDIT REPORT FOR THE FINANCIAL YEAR ENDED 31st MARCH 2026
[Pursuant to section 204(1) of Companies Act, 2013 and Rule No. 9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To,
The Members,
CENLUB INDUSTRIES LIMITED
(CIN No.: L67120HR1992PLC035087)
PLOT NO. -233 -234-235,
SECTOR-58,FARIDABAD -121004

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

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

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

I. The Companies Act, 2013 (the Act) and the rules made there under/ Companies Act, 1956 (wherever applicable);

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

iii. The Depositories Act, 1996 and the Regulations and Bye- laws Framed there under;

iv. Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings (wherever applicable);

v. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act,1992('SEBI Act') :-

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

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

c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations,2009;

d) The Securities and Exchange Board of India (Share based Employee Benefits) Regulations, 2014; (Not applicable to the Company during the Audit Period);

e) The securities and Exchange Board of India (Issue and Listing Of Debt Securities) Regulations, 2008 (Not applicable to the Company during the Audit Period);

f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client(Not applicable to the Company during the Audit Period);

g) The Securities and Exchange Board of India(Delisting of Equity Shares) Regulations, 2009 (Not applicable to the Company during the Audit Period)

h) The Securities and Exchange Board of India(Buyback of Securities) Regulations, 1998 (Not applicable to the Company during the Audit Period)

I) The Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015;

j) Securities and Exchange Board of India (Investor Protection and Education Fund)Regulations, 2009.

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

I. Secretarial Standard on Meetings of the Board of Directors issued by The Institute of Company Secretaries of India.

ii. The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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

Sr. No.	Compliance Requirement (Regulations/ circulars/ guidelines including Specific clause)	Regulation/ Circular No	Deviations	Action Taken by	Type of Action	Details of Violation	Fine amount	Observations /Remarks of the Practicing Company Secretary	Management Response	Remarks
1	Regulation 31- Non Submission of Shareholding pattern within prescribed time	Regulation 31 of SEBI LODR Regulation 2015	Non Submission of Shareholding pattern within prescribed time for the Quarter ended on 30.06.2025	BSE	Fine	The company has submitted the shareholding pattern as on 30.06.2025 by the delay of one day	Rs. 2360/- including GST	The company has submitted the shareholding pattern for the quarter ended on 30.06.2025 on 22.07.2025 i.e. by the delay of one day. Thereafter, the company has received the E-mail from BSE on 14.08.2025 regarding the Non-Compliance of Regulation 31 and has imposed fine of Rs. 2360/- including GST and company has paid the same on 20.8.2025.	The company has received the E-mail from BSE dated 14.08.2025 regarding the Non-Compliance of Regulation 31 and has imposed fine of Rs. 2360/- including GST and company has paid the same on 20.8.2025.	Remarks

Note: The company has received a mail dated 29/01/2026 related to the delay in compliance of regulation 30 (6) and Para A of Schedule III of SEBI LODR that the company has not submitted the Outcome of Board meeting within stipulated time. In this regard, the company has submitted the clarification that they have tried so many times to submit the outcome within stipulated time as required under of Regulation 30 (6)) of SEBI LODR, but unable to submit the same within time due to some technical issues occurred while submitting the outcome. However, the same has been submitted immediately, as soon as the issue got resolved.

The company has received some queries from BSE, for which clarifications has been submitted by the company. While most of BSE queries has been closed, Status of some queries is still showing as pending, without any further observation by the exchange.

I 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.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

Majority decisions are carried through while the dissenting member's views are captured and recorded as a part of minutes. Many of the decisions at the Board Meetings were passed unanimously.

I further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

Place : Delhi
Date: 13/08/2026

Apoorva Singh
Company Secretary
Membership No.: 35621
Certificate of Practice No.: 13277
PR NO. 8112/2026
UDIN: A035621H001099860

This Report is to be read with my letter of even date which is annexed as **Annexure A** and forms an integral part of this report.

'Annexure A'

To,
The Members,
CENLUB INDUSTRIES LIMITED

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

(1) Maintenance of Secretarial record is the responsibility of the Management of the Company. My responsibility is to express an opinion on these Secretarial Records based on my audit

(2) I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records.

The verification was done on test basis to ensure that correct facts are reflected in the Secretarial records. I believe that the processes and practices, I followed provide a reasonable basis for my opinion.

(3) I have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.

(4) The compliance of the provisions of Corporate and other applicable Laws, Rules, Regulations, Standards is the responsibility of the Management. My examination was Limited to the verification of procedures on test basis.

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

Apoorva Singh
Company Secretary
Membership No.: 35621
Certificate of Practice No.: 13277
PR NO. 8112/2026
UDIN: A035621H001099860

Place: Delhi
Date: 13/08/2026

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

ECONOMY AND MARKETS

The year under review, 2025-26, continued to be marked by a dynamic global economic environment, with geopolitical uncertainties, fluctuations in commodity prices and changing International trade conditions. Despite these challenges, the Indian economy continued to demonstrate resilience and remained one of the faster growing major economies.Against this backdrop, your Company was able to maintain its business momentum despite the challenging external environment and continued to receive encouraging demand from various domestic industrial sectors as well as international markets.

The Company continued to focus on strengthening its existing customer relationships, developing new products and applications and expanding its presence in emerging business segments. These initiatives are expected to provide a stronger foundation for growth in the coming years.

INDUSTRY STRUCTURE AND DEVELOPMENTS

In the year 2025-26, Company consolidated its position in the Power sector as a preferred manufacturer and supplier of Lube Oil Systems and associated equipment. The Company's customer base in this segment includes reputed domestic customers as well as leading MNCs. During the year, the Company achieved a significant milestone by securing orders for Oil Consoles for 800 MW Power Projects. With these orders, your Company has successfully entered into the prestigious 800 MW Oil Consoles business. This development is an important addition to the Company's product portfolio and is expected to create immense opportunities in the large-capacity power project segment, not only in India but also in International markets.

Your Company has also consolidated its presence in the Oil & Gas sector by catering to domestic as well as international customers and MNCs. The Company continues to offer customized and application-specific lubrication and Fluid handling systems, in accordance with CE / UL requirementsfor European and US markets.

In machine tool sector, your company continued to maintain its leading position as a reliable and established supplier for Industrial Lubrication Systems for Steel, Cement, Sugar, Paper and Machine tools, particularly in the CNC segment. The Company's manufacturing facilities at Faridabad and Bengaluru successfully catered to the requirements of these industries during the year.

Another important development during the year was the successful development of new range of lubrication systems for construction sector and Heavy Earth Moving Machinery. This represents an important diversification within the Company's core lubrication business and opens up opportunities in the construction, mining and heavy equipment segments.

The Company continues to invest in product development, manufacturing infrastructure and process improvement with the objective of increasing its capabilities and preparing itself for future growth. Additional emphasis has also been placed on improving manufacturing efficiency a reducing project execution time and maintaining the Company's strong on-delivery performance. These measures have helped strengthen customer confidence and reinforce Cenlub position as a preferred supplier. The Company has also made appropriate investments in plant, machinery and facilities relating to statutory requirements, environmental protection, pollution control and overall sustainability.

FINANCE AND ACCOUNTS

The following financial review is intended to convey the Management's perspective on the financial performance of the Company at the end of the financial year 2025-26.

The financial statements have been prepared in compliance with the requirements of the Companies Act, 2013 and generally accepted Accounting Principles in India.

FINANCIAL PERFORMANCE

The financial performance of your Company remained satisfactory during the year under review, despite the challenging global and domestic business environment. Profit / (Loss) before taxation (PBT) for the current financial year 2025-26 was Rs979.87 lacs as compared to Rs.1293.93 lacs for the previous year. Company's performance in stock market has been satisfactory, with its shares trading at high values.

OPPORTUNITIES AND THREATS

Your Company continues to explore and develop opportunities in the Power Generation, Oil & Gas, Machine Tools, Steel and other industrial sectors. The successful development of new range of Lubrication Systems for construction sector and Heavy Earth Moving Machineryand company's entry in 800 MW Oil Consoles businesshave opened up promising new markets for the Company. Power, construction, mining and infrastructure sectors provide significant potential for such systems, and the Company is actively pursuing opportunities in these areas.The Oil & Gas sector, both domestic and international, also continues to offer encouraging opportunities. The Company is further strengthening its capabilities in customized systems and international certifications to meet the requirements of global customers.

At the same time, business in these sectors is subject to various factors, including Government policies, project investment cycles, International economic conditions and increasing competition. Your Company continues to address these challenges through product development, customization, quality improvement, cost optimization, efficient project execution and close customer engagement. The Management believes that the Company's technical capabilities, established customer relationships and diversified product portfolio place it in a sound position to capitalize on available opportunities.

OUTLOOK

The overall outlook for the Company remains very positive with strengthening of existing business and development of new product lines, which provide the Company with an opportunity to enter a large and growing application segment. The Management remains optimistic about achieving improved business performance in the coming years through focused product development, enhanced operational efficiency, improved customer service and expansion into further new market segments.

RISKS AND CONCERNS

Inflationary pressures, fluctuations in the prices of raw materials and other inputs, increasing cost of manpower and availability of skilled personnel continue to remain areas requiring continuous attention. Competition in domestic and international markets also can exert pressure on pricing and profitability.International geopolitical developments and changes in global trade conditions may also affect export opportunities and project execution.

The Company, however, continues to proactively monitor these risks and take appropriate measures to mitigate their impact. Better planning, lean manufacturing practices, inventory optimization, productivity improvement, vendor development and close monitoring of project execution are being adopted to improve efficiency and control costs.The Company is also continuing its efforts towards skill development, employee engagement and retention of trained manpower. The Management believes that the Company's diversified customer base, established market position, technical capabilities and continuing product development efforts provide adequate resilience to meet the challenges arising from these risks.

INTERNAL FINANCIAL CONTROL SYSTEMS AND THEIR ADEQUACY

Your Company has implemented an ERP system which has resulted in significant improvements in various areas of the Company's operations, including internal financial controls, inventory management, supply chain optimization and effective Human Resource Management.The system ensures that activities and transactions are appropriately recorded, authorized and reported with improved efficiency and accuracy, while also safeguarding the Company's assets against loss arising from wastage, unauthorized use or removal.

The internal control system is supplemented by documented policies, guidelines and procedures. The Company's internal auditors continuously monitor the effectiveness of internal controls with a view to providing the Audit Committee and the Board of Directors with independent, objective and reasonable assurance regarding the adequacy of the Company's internal controls and risk management procedures.The Internal Auditor submits detailed reports on a quarterly basis to the Audit Committee and the Management. The Audit Committee reviews these reports with the executive management and provides appropriate oversight of the internal control system.The Company regularly reviews its policies, guidelines and internal control procedures in view of the changing business environment and evolving operational requirements.

MATERIAL DEVELOPMENT IN HUMAN RESOURCES AND INDUSTRIAL RELATION FRONT

The Company continues to maintain cordial and healthy relations with its employees and recognizes that its people are an important contributor to its long-term growth and success.Your Company accords high priority to the safety, health and welfare of its employees and necessary Environmental, Health and Safety measures are adopted and enforced across the Company's operations.The Company further puts emphasis on the development of its employees through internal training, skill enhancement and on-the-job learnings. These initiatives are aimed at improving technical capabilities, productivity and employee attachment with the company.Continuous development of technical and project management capabilities is being given appropriate importance.

CORPORATE GOVERNANCE

Your Company is in compliance with the governance requirements provided under the Companies Act, 2013, the applicable provisions of the Companies (Amendment) Act, SEBI (Listing Agreement and Disclosure Requirements) Regulations, 2015 and the applicable Secretarial Standards issued by the Institute of Company Secretaries of India and approved by the Central Government.

The Company has in place all statutory committees as required under applicable laws. Details of the Committees are given in the Corporate Governance Report.The policies framed and adopted by the Company in compliance with statutory requirements are available on the Company's website at https://cenlub.in/investor-relations/

The SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 also provide for formulating the Code of Conduct for members of the Board and Senior Management, Codes of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information and Code of Conduct to regulate, monitor and report trading by employees and other connected persons. Your Company has formulated the applicable codes and continues to abide by the relevant regulations.

STATUTORY COMPLIANCE

A declaration is made at the Board Meetings regarding compliance with the provisions of various applicable statutes after obtaining confirmation from all units of the Company. The Company Secretary ensures compliance with the applicable SEBI regulations and other statutory requirement.

For and on behalf of the Board of Directors

Date: 13/08/2026
Place: Faridabad

MADHU MITTAL
Chairman and Managing Director
DIN:00006418

Registered Office:
233-234-235, Sector-58
Faridabad-121004

CORPORATE GOVERNANCE REPORT

For the Financial Year 2025-26

Pursuant to Regulation 34 read with Schedule V to the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, a report on Corporate Governance is given below:

Corporate governance refers to the principles, values, and processes that guide a company's management and Board of Directors. It embodies integrity, transparency, and accountability in its operations. At Cenlub Industries Limited, we believe that a robust framework of corporate oversight is a fundamental component of a well-managed and successful business enterprise—one that consistently delivers value to its shareholders.

1. COMPANY'S PHILOSOPHY ON CODE OF GOVERNANCE

Your Company is committed to good Corporate Governance. The Company fully realizes the rights of its shareholders to information on the performance of the Company and considers itself a trustee of its shareholders. The basic philosophy of Corporate Governance is the creation and enhancing of long-term sustainable values for the stakeholders through ethically driven business process.

Your Company has a strong history of operating with integrity and transparency in all dealings. Effective control and management of organization and investor friendly attitude towards shareholders have been the basic objective of the corporate governance of the Company.

2. BOARD OF DIRECTORS

The Board of Directors is entrusted with the ultimate responsibility of the management, general affairs, direction and performance of the Company and has been vested with requisite powers, authorities and duties. The Board of the Company comprises highly experienced persons of repute having expertise in their respective areas. Your Company has an optimum combination of Executive and Non-Executive Directors on the Board which includes one Woman Director in compliance of Regulation 17(1) of the Regulations. As on 31 March, 2026, the Board consists of 6 (Six) members comprising of 3 Non-Executive Independent Directors and 3 Executive Director and the Chairman of the Board is an Executive Director. The composition of the Board represents an optimal mix of professionalism, knowledge, expertise and experience that enables the Board to discharge its responsibilities efficiently and provide effective leadership to the business in line with the Company's present requirements.

There is no Nominee Director in the Company.

A brief profile of the members of the Board is also available on the Company's website i.e. www.cenlub.in

It has been confirmed by all the Independent Directors of the Company that as on 31 March, 2026, they fulfill the criteria of being "Independent Director" as stipulated under Regulation 16 of the Regulations and Section 149(6) of the Companies Act, 2013 and the rules framed thereunder that they are independent of the management. Further, the Independent Director(s) have declared that he/she is not aware of any circumstance or situation, which exist or may be reasonably anticipated, that could impair or impact his/her ability to discharge his/ her duties with an objective independent judgment and without any external influence. Based on the disclosure received from the Independent Directors, the Board isof the opinion that the Independent Directors fulfill the conditions of Independence as specified in the Companies Act, 2013 and the Regulations. During the Financial Year ended 31 March, 2026, One Independent Director has resigned from the directorship of the Company.

During the Financial Year 2025-26, the Board of Directors of the Company, in its Meeting held on 12th August, 2025, based on the recommendation of the Nomination and Remuneration Committee, considered and approved the appointment of Mr.Aalok Sharma (DIN: 01581768) as an Additional Director of the Company in the capacity of Non-Executive Independent Director in accordance with the provisions of Section 161 of the Companies Act, 2013.

In terms of the provisions of Regulation 17 of the Regulations, the approval of members, for appointment/ re-appointment of Directors on the Board shall be taken either at the next General Meeting or within a time period of three months from the date of appointment, whichever is earlier. In terms of the said provisions and provisions of the Companies Act, 2013 read with the rules made thereunder (including any statutory modification(s) or re-enactment thereof for the time being in force), Mr. Aalok Sharma has been appointed as Non-Executive Independent Director of the Company for a period of 5 (Five) years by the members of the Company, vide a special resolution passed at the Annual General Meeting held on 26September, 2025.

During the Financial Year 2025-26, Mr. Tarun Kumar Gupta (DIN: 01581768) ceased to be Non-Executive Independent Director(s) of the Company with effect 12August, 2025, due to Resignation of Director.

The Tenure of Mr. Dinesh Kaushal, Non-Executive Independent Director is going to expire on 30th September 2026, therefore, Mr. Dinesh Kaushal will ceased to be the Director of the company w.e.f 30th September 2026.

Composition of the Board as on 31st March 2026, the Attendance record of the Directors at the Board Meetings and the last Annual General Meeting (AGM); Number of their outside Directorships and their Memberships/ Chairmanships in Board Committees.

Table 1

Name of Director	Category	No. of Board Meetings held & attended	Attendance at last AGM - Yes/No	No. of out side Directorships held	No. of Memberships/ Chairmanships in Board Committees	
					Member	Chairman
Mrs. Madhu Mittal	Chairperson and Managing Director	6/6	Yes	-	-	-
Mr. Aman Mittal	Executive	6/6	Yes	-	-	-
Mr. Ansh Mittal	Executive	6/6	Yes	-	1	-
Mr. Kamlesh Kumar Johari	Non-Executive, Independent Director	6/6	No	-	2	1
Mr. Dinesh Kaushal	Non-Executive Independent Director	6/6	Yes	1	2	1
Mr. Aalok Sharma	Non-Executive Independent Director	3/3	Yes	-	2	1

Table-2 Details of Directorships of the aforesaid Directors in other listed Companies.

Table-2

Name of Director	Category	Name of other Listed Company @	Committee Membership / Chairmanship of Board Committees in other companies@@	Category of directorship in other Listed Company
Mrs. Madhu Mittal	Chairperson and Managing Director	Nil	Nil	N.A
Mr. Aman Mittal	Executive	Nil	Nil	N.A
Mr. Ansh Mittal	Executive	Nil	Nil	N.A
Mr. Kamlesh Kumar Johari	Non-Executive, Independent Director	Nil	Nil	N.A.
Mr. Dinesh Kaushal	Non-Executive Independent Director	Bharthari Securities Limited	1	Non-Executive Independent Director
Mr. Aalok Sharma	Non-Executive Independent Director	Nil	Nil	N.A

Notes: @Directorship held by directors as mentioned above, excludes directorship in Cenlub Industries Limited and also excludes directorships in Private limited Companies, Foreign Companies and Companies under Section 8 of the Companies Act, 2013.

@@ Committees considered are Committees of other companies and excludes committees of Cenlub Industries Limited.

None of the Directors of Cenlub Industries Limited is a member in more than 10 committees or Chairman of more than 5 committees across all companies in which he is a director. Further, none of the Directors of Cenlub Industries Limited are directors in any listed entities, and therefore, details pertaining to such directorship are not disclosed.

3. BOARD MEETINGS

During the Financial Year 2025-26, 6 (Six) Board Meetings were held on the following dates. The gap between any two meetings was not more than 120 (one hundred and twenty) days as mandated in Regulation 17(2) of the Regulations:-

- 30 April, 2025;
- 29 May, 2025;
- 12 August, 2025;
- 14 November, 2025;

- 27 January, 2026; and
- 13 February, 2026

The Company Secretary prepares the agenda and explanatory notes, in consultation with the Chairman and Managing Director and Chief Financial Officer and circulates the same in advance to the Directors. The Board meets at least once every quarter inter alia to review the quarterly results. Additional meetings are held, when necessary. Presentations are made to the Board on the business operations and performance of the Company. The minutes of the proceedings of the meetings of the Board of Directors are noted and the draft minutes are circulated amongst the members of the Board for their perusal in terms of the Secretarial Standards issued by the Institute of Company Secretaries of India. Comments, if any received from the Directors are also incorporated in the minutes, in consultation with the Chairman and Managing Director. The Minutes are signed by Chairman of the Board at the next meeting and signed minutes are circulated amongst the members of the Board for their perusal in terms of the Secretarial Standards issued by the Institute of Company Secretaries of India. Senior management personnel are invited to provide additional inputs for the items being discussed by the Board of Directors as and when considered necessary.

Post Meeting Follow Up System: The Company has an effective post Board Meeting follow up procedure. Action Taken Report on the decisions taken in a meeting is placed at the immediately succeeding meeting for information of the Board.

C. Information supplied to the Board

The Board has complete access to all information with the Company. The information is provided to the Board on regular basis and the agenda papers for the meetings are circulated in advance of each meeting. The information supplied to the Board includes the following, extent to the applicability during the year as per Regulation 17(7) read with Schedule II to the Regulations.

Annual Operating Plans and Budgets and any updates;

Capital budgets and any updates;

Quarterly, Half Yearly and Yearly Results of the Company;

Minutes of the Meetings of Audit Committee and other Committees of the Board of Directors;

Show cause, demand, prosecution notices and penalty notices, which are materially important.

The Board periodically reviews the compliance reports of all laws applicable to the Company prepared by the Company along with the declaration made by all the respective departmental heads and by the Chairman and Managing Director regarding compliance with all applicable laws.

4. BOARD COMMITTEES

The Board Committees play a crucial role in the Governance Structure of the Company and have been constituted to deal with specific areas/activities as mandated by applicable regulations, which concern the Company and need a closer review. The Board Committees are set up under the formal approval of the Board to carry out clearly defined roles. The Chairperson of the respective Committee informs the Board about the summary of the discussions at the Committee Meetings. The proceedings of the Meetings of all Committees are placed before the Board for review.

(i) AUDIT COMMITTEE

In terms of the provisions of Section 177 of the Companies Act, 2013 and Regulation 18 of the Regulations, the "Audit Committee" comprises the following Independent Directors, who have financial/accounting acumen to specifically look into internal controls and audit procedures. All the members are financially literate and have accounting and financial management expertise.

During the year, Mr. Tarun Kumar Gupta ceased to be Member of the Audit Committee on 12August, 2025 due to resignation and Mr. Aalok Sharma has been appointed as Non-Executive Director of the company w.e.f. 12 August, 2025 accordingly, the Audit Committee had been reconstituted on 12August, 2025. In addition to the Members of the Audit Committee, the Chief Financial Officer, Internal Auditors and the Statutory Auditors attended the meetings of the Committee as invitees. The Audit Committee reviewed the quarterly, half-yearly andannual audited financials of the Company before submission to the Board of Directors for its consideration and approval. The Committee also reviewed and evaluated the internal control systems, Enterprise Risk Management system, internal audit reports, internal controls for prevention of insider trading and functioning of whistle blower mechanism. Mr. Ankur Goyal Company Secretary of the Company acted as Secretary to the Audit Committee Meetings as aforesaid. The Chairman of the Audit Committee was present at the last Annual General Meeting to answer the queries of the shareholders to their satisfaction.

The Committee held five meetings during the period from April 1, 2025 to March 31, 2026. The Audit Committee Meetings were held on the following dates: April 30, 2025, May 29, 2025, August 12, 2025, November 14, 2025 and February 13, 2026.

The composition and attendance of members in committee meeting is as under:

Members	Meetings held	Meetings Attended
Mr. Dinesh Kaushal	5	5
Mr. Tarun Kumar Gupta	3	3
Mr. Kamlesh Kumar Johari	5	5
Mr. Aalok Sharma	2	2

As on March 31, 2026, the details of equity shares held by Non-Executive Directors is as follows:

Members	Meetings held
Mr. Dinesh Kaushal	Nil
Mr. Tarun Kumar Gupta	Nil
Mr. Kamlesh Kumar Johari	Nil
Mr. Aalok Sharma	Nil

The primary objective of the Committee is to monitor and provide an effective supervision of theManagement's financial reporting process, to ensure accurate and timely disclosures, with thehighest levels of transparency, integrity and quality of financial reporting.

The Committee oversees Company's financial process, internal control system and review ofQuarterly, Half-Yearly and yearly statements. The Committee has powers to investigate any activity within its terms of reference, seek information, obtain outside legal or professional advice and secure attendance of outsiders with relevant expertise. The Committee is further authorized to select and recommend accounting policies, review reports of the Statutory and Internal Auditors and discuss their observations, suggestions and other related matters.

The terms of reference of the Audit Committee are in accordance with the Companies Act, 2013 (as amended byCompanies (Amendment) Act, 2017) and the items as specified in Part C of Schedule II of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015, which inter-alia, include the following:

Audit and Financial Reporting:

- To recommend appointment, remuneration and the terms of appointment of Auditors of the Company;
- To review and monitor auditor's independence, performance and effectiveness of audit process;
- Oversight of the company's financial reporting process and the disclosure of its financial information;
- Examination of the financial statement (including quarterly financial statements) and auditor's report thereon to ensure that the financial statement is correct, sufficient and credible;

- Reviewing with the management, and Key Managerial Personnel, the annual financial statements and Auditor's report thereon before submission to the Board for approval, with reference to:
- 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;
- changes, if any, in accounting policies and practices and reasons for the same;
- major accounting entries involving estimates based on the exercise of judgment by Management;
- significant adjustments made in the financial statements arising out of audit findings;
- compliance with listing and other legal requirements relating to financial statements;
- disclosure of any related party transactions;
- modified opinion(s) in the draft audit report;
- 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;
- Approval of payment to statutory auditors for any other services rendered by the statutory auditors.

Internal Controls:

- To evaluate internal financial controls in consultation with the Statutory Auditors and the Internal Auditors;
- To review with the management, performance of Statutory and Internal auditors, adequacy of internal control systems;
- 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.

Review/Approval of Transactions:

- To scrutinize inter-corporate loans and investments;
- To approve the Related Party Transactions (RPT) including omnibus approval for related partytransactions proposed to be entered into by the Company subject to such conditions as may beprescribed;
- To approve any subsequent modifications of transactions of the Company with related parties;
- To make recommendations to the Board as regards financial transactions in accordance withthe provisions of Companies Act, 2013.

Review of Other Information:

- Reviewing, with the management, the statement of uses / application of funds raised throughan issue (public issue, rights issue, preferential issue, etc.), the statement of funds utilized forpurposes other than those stated in the offer document / prospectus / notice and the reportsubmitted by the monitoring agency monitoring the utilisation of proceeds of a public or rightsissue, and making appropriate recommendations to the Board to take up steps in this matter;
- Management Discussion and Analysis of financial condition and results of operations;
- Statement of significant related party transactions (as defined by the Audit Committee),submitted by management;

- Management letters / letters of internal control weaknesses issued by the statutory auditors;
- Internal audit reports relating to internal control weaknesses; and
- The appointment, removal and terms of remuneration of the chief internal auditor shall besubject to review by the Audit Committee.
  Statement of deviations, if any:

a. Quarterly statement of deviation(s) including report of monitoring agency, if applicable,submitted to stock exchange in terms of Regulation 32(1) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

b. Annual statement of funds utilized for purpose other than those stated in the offerdocument/prospectus/notice in terms of Regulation 32(7) of aforesaid Regulations.

Whistle Blower and Vigil Mechanism:

- The committee shall establish and review the functioning of the whistle blower and vigilmechanism to provide adequate safeguards against victimization of employees and directorsand also provide for direct access to the Chairperson of the Audit Committee.

Other terms:

- To consider, whenever necessary valuation of assets or undertaking of the Company;
- To look into the reasons for substantial defaults, if any, in the payments to the depositors,debenture holders, shareholders (in case of non-payment of declared dividends) and creditors;
- Evaluation of the risk management system prevailing in the company;
- To approve appointment of the CFO after assessing the qualifications, experience andbackground of the Candidate;
- To carry out such other function as may be assigned by the Board of Directors from time totime.

4. NOMINATION AND REMUNERATION COMMITTEE

In terms of Regulation 19 of the Regulations, at least 1 (One) meeting of the Nomination and Remuneration Committee is held in each Financial Year. During the Financial Year 2025-26, 3 (Three) meetings of the Nomination and Remuneration Committee were held i.e. 30/04/2025, 29/05/2025 and 12/08/2025. The composition of committee and attendance of members in committee meeting is as under:

Members	Meetings held	Meetings Attended
Mr. Kamlesh Kumar Johari	3	3
Mr. Dinesh Kaushal	3	3
Mr. Tarun Kumar Gupta	3	3
Mr. Aalok Sharma	0	0

Mr. Ankur Goyal, Company Secretary cum Compliance Officer acts as Secretary at meetings of Nomination and Remuneration Committee as aforesaid.

The Chairman of the Nomination and Remuneration Committee was present at the last Annual General Meeting and replied to the queries of the shareholders to their satisfaction.

The terms of reference of the Nomination and Remuneration Committee are in accordance with the Companies Act, 2013 (as amended by Companies (Amendment) Act, 2017) and the items as specified in Part D of Schedule II of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended by SEBI (LODR) (Amendment) Regulations, 2018), which inter-alia, include the following:

- to ensure that the level and composition of remuneration is reasonable and sufficient to attract, retain and motivate Directors of the quality required to run the Company successfully.
- to ensure that the relationship of remuneration to performance is clear and meets appropriate performance benchmarks
- to ensure that the remuneration to Directors, KMP and Senior Management involves a balance between fixed and incentive pay reflecting short and long-term performance objectives appropriate to the working of the Company and its goals
- to evaluate the performance of the members of the Board.

Pursuant to the provisions of Section 134(3)(p) of the Companies Act, 2013 and Regulation 17(10) and Regulation 19 read with Part D of Schedule II to the SEBI (LODR) Regulations 2015, the Board carried out an evaluation of the Directors as well as the evaluation of the Board and its Committees. The process was carried out by circulating evaluation forms at the Committee/Board meeting held on 12.08.2025.

Role of Nomination and Remuneration Committee: The role of the Nomination and Remuneration Committee in terms of the Regulations includes the following:

1. Formulation of the criteria for determining qualifications, positive attributes and independence of a Director and recommend to the Board a policy relating to, the remuneration of the Directors, Key Managerial Personnel and other employees.

For every appointment of an Independent Director, the Nomination and Remuneration Committee evaluates the balance of skills, knowledge and experience on the Board and on the basis of such evaluation, prepare a description of the role and capabilities required for an Independent Director and ensures that the person recommended to the Board for appointment as an Independent Director shall have the capabilities identified in such description. For the purpose of identifying suitable candidates, the Committee, if required:

a. uses the services of an external agency;

b. considers candidates from a wide range of backgrounds, having due regard to diversity; and

c. considers the time commitments of the candidates.

2. formulation of criteria for evaluation of performance of Independent Directors and the Board;

3. devising a policy on Board's diversity;

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. deciding whether to extend or continue the term of appointment of the Independent Directors, on the basis of the report of performance evaluation of Independent Directors.

6. Recommend to the Board, all remuneration, in whatever form, payable to Senior Management.

Pursuant to ScheduleV to the Companies Act, 2013, in case of no profits or inadequate profits, the Nomination and Remuneration Committee has been empowered to consider, approve and recommend the remuneration of Whole Time Director/Managing Director.

Nomination and Remuneration Policy Pursuant to the provisions of the Companies Act, 2013 read with Regulation 19 of the Regulations, the policy on nomination and remuneration of Directors, Key Managerial Personnel and Senior Management as approved by the Board is available on the official website of the Company i.e . www.cenlub.in

Policy On Board Diversity

In terms of Regulation 19 of the Regulations, the Nomination and Remuneration Committee has formed the policy on Board Diversity to provide for having a broad experience and diversity on the Board. The said policy is a part of Nomination and Remuneration Policy.

Performance Evaluation In Terms of Regulation 17 Of The Regulations:

The Board of Directors in its meeting held on 30 May, 2026 evaluated the performance of Independent Directors in terms of criteria of performance evaluation as laid down by Nomination and Remuneration Committee which covers the area relevant to their role as Independent Director in the Company, including but not limited to:

(a) Performance of the Directors; and

(b) Fulfillment of the independence criteria as specified in the Regulations and their independence from the management.

In the above evaluation, the Director(s) who were subject to evaluation did not participate respectively.

During the Financial Year 2025-26, a separate meeting of the Independent Directors of the Company was held on 10 March, 2026 in terms of Regulation 25 of the Regulations.

The Independent Directors in their separate meeting:

i. reviewed the performance of Non-Independent Directors and the Board as a whole;

ii. Reviewed the performance of the Chairperson of the Company, taking into account the views of Executive Directors and Non-Executive Directors;

iii. Assessed the quality, quantity and timeliness of flow of information between the Company management and the Board that is necessary for the Board to effectively and reasonably perform their duties.

Remuneration Of Directors For 2025-26

(₹ in Lakhs)

NON-EXECUTIVE DIRECTORS				
Name of Director's	**Sitting fees**		**Salaries and Perquisites**	**Total**
	Board Meetings	**Committee Meetings**		
Mr. Dinesh Kaushal	0.24	Nil	Nil	0.24
Mr. Kamlesh Kumar Johari	0.24	Nil	Nil	0.24
Mrs. Aalok Sharma	0.12	Nil	Nil	0.12
Mr. Tarun Kumar Gupta	0.12	Nil	Nil	0.12
			Sub Total(A)	**0.72**

EXECUTIVE DIRECTOR

(₹ in Lakhs)

Mrs. Madhu Mittal		Salary	60.0	
		Contribution to provident and other funds (*)	0	
		Monetary value of perquisites (**)	6.94	66.94
Mr. Aman Mittal		Salary	105.60	
		Contribution to provident and other funds (*)	14.40	
		Monetary value of perquisites (**)	21.00	141.00
Mr. Ansh Mittal		Salary	112.80	
		Contribution to provident and other funds (*)	7.20	
		Monetary value of perquisites (**)	23.07	143.07
			Sub-Total (B)	351.02
			Grand Total	**351.02**

iii) STAKEHOLDERS' RELATIONSHIP COMMITTEE

Constitution and Composition

In terms of the provisions of Section 178 of the Companies Act, 2013 and Regulation 20 of the Regulations, the "Stakeholders' Relationship Committee" constitutes of following 3 (Three) Directors as members.
The Committee held four meetings during the year 2025-2026: June 30, 2025, September 30, 2025, December 31, 2025 and March 31, 2026.

The composition and attendance of members is as under:

Members	Meetings held	Meetings Attended
Mr. Kamlesh Kumar Johari	4	4
Mr. Tarun Kumar Gupta	1	1
Mr. Aalok Sharma	3	3
Mrs. Ansh Mittal	4	4

During the year, Mr. Tarun Kumar Gupta ceased to be the Chairman and member of the Stakeholders' Relationship Committee on 12th August, 2025 due to resignation of Non-Executive Independent Director of the Company and Mr. Aalok Sharma has been appointed as Non-Executive Independent Director and member of the committee w.e.f. 12th August, 2025

The role of the committee inter-alia include the following:

- Resolving the grievances of the security holders of the Company including complaints related to transfer/transmission of shares, non-receipt of annual report, non-receipt of declared dividends, issue of new/duplicate certificates, general meetings etc.
- Review of measures taken for effective exercise of voting rights by shareholders.
- Review of adherence to the service standards adopted by the Company in respect of various services being rendered by the Registrar & Share Transfer Agent.
- Review of the various measures and initiatives taken by the Company for reducing the quantum of unclaimed dividends and ensuring timely receipt of dividend arrant/annual reports/statutory notices by the shareholders of the Company.

The Company has designated an e-mail id "investors@cenlub.in" exclusively for the purpose of registering complaints by investors electronically. This e-mail id is displayed on the company's website i.e., https:cenlub.in/investor-relations/.

None of the complaints/request/letters/queries, which were received from the shareholders, is pending and all have been attended and resolved within the prescribed period.

Number of Investor Complaints received during the year: 1

Number of Investor Complaints resolved during the year: 1

Number of pending Investor Complaints: 0

The investors' complaint/grievances received by the Company were immediately escalated to the top management, and steps are taken to resolve the same at the earliest.

(iv) CORPORATE SOCIAL RESPONSIBILITY (CSR) COMMITTEE

The Company was not required to constitute Corporate Social Responsibility Committee in line with the provisions of Section 135 of the Act.

5. GENERAL BODY MEETINGS

(i) The last three Annual General Meetings were held as under:

Meeting	**33rd Annual General Meeting**	**32nd Annual General Meeting**	**31st Annual General Meeting**
Date	September 26, 2025	September 24, 2024	September 26, 2023
Time	10.30 A.M.	10.30 A.M.	10.30 A.M.
Special Resolutions	Yes	Yes	Yes

Venue	**Aggarwal Sewa Sadan D-48, Sector-11 Faridabad -121006 (Haryana)**	**Aggarwal Sewa Sadan D-48, Sector-11 Faridabad -121006 (Haryana))**	**Aggarwal Sewa Sadan D-48, Sector-11 Faridabad -121006 (Haryana**
Special Resolutions Passed	1. Appointment of Secretarial Auditor 2. Appointment of Mr. Aalok Sharma (DIN:11221434), as an Independent Director of the Company. 3. Re-Appointment of Mr. Ansh Mittal (DIN:00041986) as Whole Time Director of the Company 4. Re-Appointment of Mr. Aman Mittal (DIN:0006435) as Whole Time Director of the Company	1. To Revise the Remuneration Of Smt. Madhu Mittal (Din: 00006418), Managing Director 1. To Revise The Remuneration Of Mr. Ansh Mittal (Din: 00041986), Whole-Time Director: 2. To Revise The Remuneration of Mr. Aman Mittal (Din: 00006435), Whole Time Director. 3. Re-Appointment Of Smt. Madhu Mittal (Din: 00006418) As Managing Director & Ceo Of The Company 4. Appointment of Mr. Kamlesh Kumar Johari (DIN: 01453926), as an independent director of the company	1. Re-Appointment of Smt. Santosh Varma As Independent Director of The Company For Second Term 2. Sale Of Undertaking/Property to Mr. Ansh Mittal, Whole Time Director of The Company.

ii Extra-ordinary General Meetings

No Extraordinary General Meeting of the Company was held during the Financial Year ended 31 March, 2026.

iii Postal Ballot

There are no special resolutions passed during the Financial Year 2025-26 through postal ballot and no special resolution is proposed to be conducted through postal ballot.

6. MEANS OF COMMUNICATION

The Quarterly, Half Yearly and Annual Financial Results during the year were duly furnished to the stock exchanges i.e. the BSE Limited (BSE) and the same were published by the Company as under:

1	Quarterly Results	Published in National and local dailies such as The BusinessStandard (English) and Jansatta (Hindi) andon official websites of Bombay Stock Exchange (www.bseindia.com) and also on Company website- www.cenlub.in
2	Publication in News Papers	Published in National and local dailies such as The Business Standard (English) and Jansatta (Hindi)
3	Publications in Websites	www.cenlub.in, www.bseindia.com
4	Displaying of official newsreleases	www.cenlub.in, www.bseindia.com
5	Presentations made toinstitutional investors or to theanalysts	Not applicable.

7.COMPANY'S WEBSITE

Pursuant to Regulation 46 of the Regulations, the Company's official website i.e. www.cenlub.in contains a dedicated functional segment, named 'INVESTORS' where all the information meant for the shareholders is available, including information on Directors, shareholding pattern, quarterly reports, financial results, annual reports, press releases, details of unpaid/unclaimed dividends and various policies of the Company.

8.BSE CORPORATE COMPLIANCE AND LISTING CENTRE ('LISTING CENTRE')

The Listing Centre of BSE Limited is a web-based application designed for corporate filings. All periodical compliance filings like shareholding pattern, integrated filing, and corporate actions are filed electronically on the Listing Centre. Further, any interviews given by Company Executives/ Management during the year are also displayed on the Company's official website i.e. .

9.ANNUAL REPORT

The Annual Report containing, inter-alia, the Audited Financial Statements, Board's Report, Auditors' Report, the Management Discussion and Analysis (MDA) Report and other important information is circulated to the shareholders and other stakeholders and is also available on the Company's official website i.e.

10. GENERAL SHAREHOLDER INFORMATION

A	**34th Annual General Meeting**	Day, Date, Time and Venue Wednesday , September 23, 2026 at 10.30 a.m. Aggarwal Sewa Sadan D-48, Sector-11 Faridabad -121006 (Haryana)
B	**Financial Year**	April 1, 2025 – March 31, 2026
C	**Date of Book closure /**	September17, 2026 to September23, 2026 (both days inclusive.)
D	**Listed on**	BSE Limited. Annual listing fees paid to the Stock Exchange.
E	**Stock Code on BSE Limited**	Stock Code (Equity Shares) – 522251
F	**ISIN**	Equity ISIN – INE627F01011
G	**Company Registration No. with ROC/ Ministry of Corporate Affairs (MCA)**	CIN NO: L67120HR1992PLC035087
H	**Registrar and Transfer Agents**	Beetal Financial & Computer Services (P) Limited Beetal House ,3rd Floor, 99 Madangir , Behind LSC ,Near Dada Harshukhdas Mandir, New Delhi -110062, India. Telephone: +91 11-29961281-83 Fax: +91 11-29961281 E-mail id: beetal@beetalfinancial.com Website: www.beetalfinancial.com
I	**Dematerialization of shares**	95.41% of the total equity capital is held in dematerializedform with National Securities Depository Ltd. and CentralDepository Services (India) Ltd. as on March 31, 2026.
J	**Outstanding ADRs/ GDRs**	The Company has not issued any ADRs/GDRs
K	**Plant Location**	1) Plot No-233-234-235, Sector-58, Ballabhgarh, Faridabad – 121 004, Haryana, India 2) Plot No.45-B, 2nd Phase, Peenya industrial Area, Bangalore-560058
L	**Address for correspondence**	Plot No-233 -234-235, Sector-58, Ballabhgarh, Faridabad – 121 004, Haryana, India
M	**Stock Price Data**	High, low Market Price on Bombay Stock Exchange during each month in the last financial year in comparison with BSE Sensex are as follows:

10. RATES PER EQUITY SHARE OF THE FACE VALUE OF RS. 10/- EACH

Month	**High (Rs.)**	**Low (Rs.)**
April, 2025	**388.00**	**310.00**
May, 2025	**374.90**	**310.50**
June, 2025	**468.00**	**342.25**
July, 2025	**455.00**	**379.00**
August, 2025	**420.90**	**310.00**
September, 2025	**339.50**	**302.70**
October, 2025	**313.85**	**225.20**
November, 2025	**289.00**	**255.20**
December, 2025	**251.95**	**210.00**
January 2026	**243.80**	**181.05**
February, 2026	**273.90**	**176.20**
March, 2026	**212.00**	**137.00**

11. SHAREHOLDING PATTERN AND DISTRIBUTION OF SHAREHOLDING OF EQUITY SHARES AS ON MARCH 31,2026:

	Category	No. of Equity Shares held	Percentage of Shareholding
A	**Promoters Holding**	-	-
1.	Promoters		
	- Indian Promoters	2393959	51.34
	- Foreign Promoters	-	-
2.	Persons acting in concert	-	-
	Sub- Total (A)	**2393959**	**51.34**
B.	**Non- Promoters Holding**		-
1.	Institutional Investors	-	-
2.	Mutual Funds and UTI	-	-
3.	Central Government/State Government	-	-
C.	**FIIs Holding**	-	-
	Sub-Total (B+C)	-	-
D	**Others Holding**	-	-
1.	Corporate Bodies	**44377**	**0.95**
2.	Indian Public	**1820719**	**39.05**
3.	NRIs	**83122**	**1.78**
4	Director & Relative	-	-
5.	Clearing member	**1567**	**0.03**
6.	HUF	**60402**	**1.30**
7.	Investor Education and Protection Fund	**257553**	**5.52**
8.	Unclaimed Shares	**1200**	**0.03**
	Sub-Total (D)	**2268940**	**48.66**
	GRAND TOTAL (A+B+C+D)	**4662899**	**100**

12. DISTRIBUTION OF SHAREHOLDING OF EQUITY SHARES AS ON MARCH 31, 2026:

Distribution of shares (Slab wise) (in Rs.)	No. of shareholders	Percentage to total no. of shareholders	Share Amount (in Rs.)	Percentage to total Share Capital
1-5000	7757	92.466	8057510.00	17.280
5001-10000	362	4.315	2829230.00	6.067
10001-20000	150	1.788	2180130.00	4.675
20001-30000	48	0.572	1210520.00	2.596
300001-40000	18	0.215	642690.00	1.378
400001-50000	16	0.191	752870.00	1.614
500001-100000	19	0.226	1226160.00	2.629
100001 & above	19	0.226	29729880.00	63.758
Total	**8389**	**100**	**46628990.00**	**100**

13. SHARE TRANSFER SYSTEM

In terms of Regulation 40(1) of SEBI Listing Regulations as amended, securities can be transferred only indematerialized form w.e.f. April 1, 2019, except in case of request received for transmission or transpositionof securities. Members holding shares in physical form are requested to consider converting their holdingsto dematerialized form. Transfers of equity shares in electronic form are implemented through the depositories with no involvement of the Company.

In respect of requests received for dematerialization of shares, the same is confirmed to the respective depositories, viz. National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL) within the stipulated time.

In compliance with the Listing Guidelines, every year, the practicing Company Secretary audits the system of transfers and a certificate to that effect is issued. Also, in compliance with the SEBI guidelines, a quarterly Reconciliation of share capital audit is conducted by a Practicing Company Secretary and the Reconciliation of share capital audit Report is issued which, in turn, is submitted to the stock exchange. The said Reconciliation of share capital audit Report is also placed before the Board from time to time. The Board has delegated the authority for approving the transfer, transmission, dematerialization of shares etc. to the Stakeholders Relationship Committee.

During the Financial Year 2025-26, in terms of the circular reference no. SEBI/HO/MIRSD/MIRSD-PoD/P/CIR/2025/97 dated 07 July, 2025 issued by the Securities and Exchange Board of India (SEBI), a special window had been opened for a period of six months from 07 July, 2025 till 06 January, 2026 ("special window period") to facilitate re-lodgement of transfer requests of physical shares for transfer deeds that were lodged prior to 01 April, 2019, but were rejected/returned/not attended to due to deficiency in the documents/process/or otherwise. The shareholders had been advised that during this period, the securities that are re-lodged for transfer (including those requests that are pending with the Company/RTA) shall be issued only in demat mode and due process shall be followed for such transfer-cum-demat requests. Eligible investors were requested to avail this opportunity by submitting the transfer requests along with all the requisite documents to the Registrar and Share Transfer Agent of the Company and were encouraged to take advantage of this special window.The Company duly facilitated the eligible investors during this special window.

Subsequently, in terms of the circular reference no. HO/38/13/11(2)2026-MIRSD-POD/I/3750/2026 dated 30 January, 2026 issued by the Securities and Exchange Board of India (SEBI), another special window has been opened for a period of one year from 05 February, 2026 till 04 February, 2027 ("special window period") to facilitate the transfer and dematerialization ("demat") of physical shares which were sold/purchased prior to 01 April, 2019. The special window shall be available for:

- re-lodgement of transfer requests which were submitted prior to 01 April, 2019 and were rejected/ returned/not attended due to deficiency in the documents/process/or otherwise and;
- fresh lodgement of transfer requests which were not submitted prior to 01 April, 2019, provided that the original share certificate is available.
- The shares transferred during this special window period shall be mandatorily credited to the transferee only in demat mode and shall be under lock-in for a period of one year from the date of registration of transfer. Such shares shall not be transferred/lien-marked/pledged during the said lock-in period. Due process as prescribed under the said Circular shall be followed for such requests.
- Further, the following cases will not be considered during the special window period:
- cases involving disputes between transferor and transferee (to be settled through court/NCLT process),
- shares which have been transferred to Investor Education and Protection Fund (IEPF) and
- re-lodgement/fresh lodgement of transfer requests executed prior to 01 April, 2019 where original share certificate is not available. Eligible investors are requested to avail this opportunity by submitting the transfer requests along with all the requisite documents as mentioned in SEBI Circular No. HO/38/13/11(2)2026-MIRSD-POD/I/3750/2026 dated 30 January, 2026 to Beetal Financial and Computer Services Pvt. Limited, the Registrar and Share Transfer Agent (RTA) of the Company within the above stipulated time. Relevant Investors are encouraged to take advantage of this special window.

14.TRANSFER OF UNCLAIMED SHARES TO INVESTOR EDUCATION AND PROTECTION FUND

In terms of the provisions of Section 124(6) of the Companies Act, 2013 read with the Investor Education and Protection Fund (IEPF) Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 ("the Rules") and further amendments thereto, the Company is required to transfer the equity shares in respect of which dividends have remained unclaimed for a period of seven consecutive years to the IEPF Account established by the Central Government and a statement containing such details are required to be filed with the Ministry of Corporate Affairs (MCA).

During the Financial Year 2025-26, the Company was not required to transfer any equity share to the IEPF Account established by the Central Government in respect of which dividends have remained unclaimed for a period of seven consecutive years.

As on 31 March, 2026, 257553 (Two Lakh Fifty Seven Thousand Five Hundred Fifty Three) Equity Shares of the Company in aggregate are held in demat account of IEPF Authority.

Further, upon transfer of the unclaimed dividend for the Financial Year 2018-19 to the Investor Education and Protection Fund (IEPF) on 15November, 2026 i.e. upon completion of seven years from the transfer of dividend into unclaimed dividend account, the equity shares relating to such dividend on which the dividend has not been claimed for the consecutive seven years since 2018-19 (net of the shares already transferred) shall also be transferred into IEPF.

In terms of the Rule 6(3) of Investor Education and Protection Fund (IEPF) Authority (Accounting, Audit, Transfer and Refund) Rules, 2016, the necessary communications have been made to the respective shareholders whose shares are required to be transferred to the IEPF so as to enable them to claim their dividend attached to such shares before such dividend and shares are transferred to IEPF during the Financial Year 2026-27 and further, the necessary information in this regard is available on the official website of the Company i.e. www.Cenlub.in for the convenience of the shareholders.

In compliance with the directives of the Ministry of Corporate Affairs and the Investor Education and Protection Fund Authority (IEPFA), the Company spearheaded the 100 Days Campaign titled "Saksham Niveshak" during the Financial Year 2025-26. This 100- day outreach program was designed to mitigate the transfer of shares and dividends to the IEPF by assisting shareholders in regularizing their folios. The Company provided comprehensive guidance on updating KYC records and facilitated the timely claim of unpaid dividends for the Financial Year 2018–19. Shareholders were advised to send their requests to the Company or to Beetal Financial and Computer Services Private Limited, Registrar and Transfer Agent of the Company.

Further, during the Financial Year 2026-27, the Ministry of Corporate Affairs and the Investor Education and Protection Fund Authority (IEPFA) has initiated the second 100 Days Campaign titled "Saksham Niveshak" for the period 01 April, 2026 to 09 July, 2026. The Company continue to actively participate in this campaign and is providing comprehensive guidance on updating KYC records and facilitating the timely claim of unpaid dividends for the Financial Year 2018–19. Shareholders are advised to send their requests to the Company or to Beetal Financial and Computer Services Private Limited, Registrar and Transfer Agent of the Company.

Investor Education and Protection Fund claim Guidelines

With reference to Rule 7 of the Investor Education and Protection Fund (IEPF) Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 as amended, the Investors/Depositors whose unpaid dividends and shares have been transferred to IEPF under the Companies Act, 2013 can claim the amounts and shares from the IEPF authority as per the procedures/guidelines stated below:

a. Filing of the Form IEPF-5 web form online on the website of the IEPF Authority (http://www.iepf.gov. in) to claim for the refund of dividend/shares. Read the instructions provided on the website/instruction kit alongwith the e-form carefully before filling the form.

b. After filling the form, save it on your computer and submit the duly filled form by following the instructions given in the upload link on the IEPF website. On successful uploading, an acknowledgement challan will be generated indicating the SRN. Please note down the SRN details for future tracking of the form.

c. Take a print out of the duly filled Form IEPF-5 and the acknowledgement challan issued after uploading the form.

d. Submit an indemnity bond in original, copy of the acknowledgement and self-attested copy of e-form IEPF-5 alongwith other necessary documents as mentioned in the Form IEPF-5 to the Nodal Officer (IEPF) of the Company at its Registered Office in an envelope marked "Claim for refund from IEPF Authority"/"Claim for shares from IEPF" as the case maybe. Kindly note that submission of documents to the Company is necessary to initiate the refund process.

e. Claim form completed in all respects will be verified and submitted online by the Company along with the Verification Report and other necessary documents to the IEPF Authority. Subsequently, on the basis of Company's Verification Report and other documents submitted by the Company with the IEPF Authority, refund will be released by the IEPF Authority in favour of claimants' Aadhar linked bank account through electronic transfer and/or the shares shall be credited to the demat account of the claimant, as the case may be.

In terms of the Rule 2 of the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016, the details of Nodal Officer and Deputy Nodal Officer appointed by the Company for the purposes of verification of claims and coordination with Investor Education and Protection Fund Authority (IEPF Authority) as communicated to the IEPF Authority are as follows:

NODAL OFFICER:

Mr. Ansh Mittal, Director Cenlub Industries Limited Plot No-233-234-235, Sector-58 Faridabad -121004(Haryana) Phone: +91-8826794470 Email: Investors@cenlub.in

DEPUTY NODAL OFFICER:

Mr. Rajesh Kumar Tiwari, Senior Manager (Secretarial) Cenlub Industries Limited Plot No-233-234-235, Sector-58 Faridabad - 121004(Haryana) Phone: +91-8826794470 Email:Investors@cenlub.in. Further, the necessary details of Nodal Officer and Deputy Nodal Officer are available on the official website of the Company i.e. www/cenlub.in.

15. SKILL MATRIX OF THE BOARD OF DIRECTORS:

Pursuant to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Skill Matrix of the Board of Directors of your Company is given below -

List of core skills / expertise identified by the Board of Directors	Company Directors					
	Mrs. Madhu Mittal	Mr. Aman Mittal	Mr. Ansh Mittal	Mr. Aalok Sharma	Mr. Dinesh Kaushal	Mr. Kamlesh Kumar Johari
Business Strategy	•	•	•			
Industry Experience	•	•	•			
General Management	•	•	•			
Accounting/Auditing	•	•	•	•	•	•
Corporate Finance	•	•	•	•	•	•
Legal / Secretarial / Compliance	•	•	•		•	
Marketing	•	•	•			
Human Resource Management	•	•	•			
Risk Management	•	•	•		•	
Information Technology	•	•	•			

16. CORPORATE BENEFITS

Dividend History:

Financial Year	Rate (%)	Amount (` in Lakhs)
2025-26	NIL	NIL
2024-25	NIL	NIL
2023-24	NIL	NIL
2022-23	NIL	NIL
2021-22	NIL	NIL

17. OTHER DISCLOSURES

A. Related Party Transactions:

During the year 2025-26, there were no material individual transactions with related parties, which are not in the normal course of business or are not on an Arm's Length basis in terms of Regulation 23 of the Regulations. The statements in summary form of transactions with Related Parties in the ordinary course of business are placed periodically before the Audit Committee for its consideration and approval. All disclosures related to financial and commercial transactions where Directors are interested are provided to the Board and the interested Directors neither participated in the discussion nor did they vote on such matters. The details of the Related Party Transactions during the year are given in the Notes forming part of the financial statements.

Further, the Company has formulated a policy on materiality of Related Party Transactions in accordance with the Regulation 23 of the Regulations and the same is available on the official website of the Company i.e. under the link: https://cenlub.in/investor/audited-financial-results-31-03-2026.html In terms of Regulation 23(9) of the Regulations, the Company has filed the disclosures of related party transactions on a consolidated basis at the end of each half year under the integrated filing module introduced by the BSE Limited (BSE) and BSE Listing Centre respectively.

B. Disclosure of Accounting Treatment in preparation of Financial Statements:

Cenlub Industries Limited has followed the guidelines of Accounting Standards as mandated by the Central Government in preparation of its financial statements

C. Management:

Management Discussion and Analysis forms part of the Annual Report to the Shareholders for the Financial Year 2025-26.

D: Whistle Blower Policy/Vigil Mechanism:

The Whistle Blower Policy/Vigil Mechanism of the Company has been formulated as per Regulation 22 of the Regulations and Section 177 of the Companies Act, 2013. The policy provides a channel to the employees, Directors and any other person who avails such mechanism to report to the management concerns about unethical behavior, actual or suspected fraud or violation of the Codes of Conduct or Policy. The mechanism of policy provides for adequate safeguards against victimization of employees, Directors and any other person who avails such mechanism and also provide for direct access to the Chairman of the Audit Committee in appropriate and exceptional cases. The said policy has been communicated to all the personnel of the Company and is available on the official website of the Company i.e. www.cenlub.in Protected disclosure can be made by the whistle blower in a closed and secured envelope or sent through e-mail to the Compliance Officer.

During the year under review, no complaint has been received and no unethical behavior has been reported. Further, the Company has not denied any personnel access to the Audit Committee and it will provide protection to Whistle Blower.

E. Policy on Preservation of Documents/Archival Policy on Website Disclosure:

The Policy on Preservation of Documents/Archival Policy on Website Disclosure in accordance with Regulation 9 and Regulation 30(8) of the Regulations is in existence which provides the framework for preservation of documents and records of the Company for a specified period and the records of the Company which are no longer needed or are of no value are discarded after following the due process for discarding the same. This Policy aids the employees of the Company in understanding their obligations in retaining and preserving the documents and records which are required to be maintained as per the applicable statutory and regulatory requirements. The said policy is available on the official website of the Company i.e. www. Cenlub.in

F. Policy on criteria for Determining Materiality of Events:

The Policy on criteria for determining Materiality of Events has been framed in accordance with Regulation 30 of the Regulations which defines the criteria for determining the materiality of events or information related to the Company, provides that such information should be adequately disseminated in pursuance with the Regulations and further provides for the overall governance framework for such determination of materiality. The said policy is available on the official website of the Company i.e. www.cenlub.in

G. CEO/CFO certification:

Certificate from Smt. Madhu Mittal, Chairman and Managing Director and CEO and Mr. Ansh Mittal, Chief Financial Officer in terms of Regulation 17(8) of the Regulations for the Financial Year ended 31 March, 2026 was placed before the Board of Directors of the Company in its meeting held on 13August, 2026.

H. Code of Conduct and Corporate Ethics:

Cenlub Industries Limited believes that Good Corporate Governance is the key to the Conduct of the Company's Business in a transparent, reliable and vibrant manner. It is of paramount importance for any Company to create an atmosphere of faith, integrity, accountability, responsibility and financial stability by adhering to commitment, ethical business conduct, a high degree of transparency thereby unlocking the individual intellectual capabilities and enabling its Board of Directors to conduct its duties under a moral authority, which ultimately leads to enhance legitimate needs and value of the stakeholders. A copy of this code formulated in terms of Regulation 17 of the Regulations has been posted on the official website of the Company i.e. www.cenlub.in

Code of Conduct for Prevention of Insider Trading

The Company has a comprehensive Code of Conduct for its Management, Staff and Directors for prevention of Insider Trading in compliance with the SEBI (Prohibition of Insider Trading) Regulations, 2015. The code lays down the guidelines and procedures to be followed and disclosures to be made while dealing with the Shares of the Company and cautioning them on the consequences of non-compliances. The pieces of the price sensitive information are disseminated to the Stock Exchanges timely, adequately and promptly on a continuous basis for prevention of Insider Trading. The Company Secretary has been appointed as Compliance Officer and is responsible for adherence to Code for prevention of Insider Trading.

A copy of same has been posted on the official website of the Company i.e. www.cenlub.in

Further, in terms of the provisions of the SEBI (Prohibition of Insider Trading) Regulations, 2015, the Company has put in place adequate and effective system of internal controls to ensure compliance with the requirements as stipulated in the said regulations. During the year under review, the Audit Committee, in its meeting held on 13 February, 2026 reviewed the same and verified that the systems for internal control for prevention of Insider Trading are adequate and are operating effectively.

I. Legal Compliance Reporting:

The Board of Directors reviews in detail, on a quarterly basis, the reports of compliance to all applicable laws and regulations in terms of Regulation 17 of the Regulations. The Company has developed a very comprehensive Legal compliance manual, which drills down from the Senior Management Personnel to the executive-level person (who is primarily responsible for compliance) within the Company. The process of compliance reporting is fully automated, using the legal compliance software. System based alerts are generated till the user submits the compliance report, with provision for escalation to the higher-ups in the hierarchy. Any non-compliance is seriously taken up by the Board, with fixation of accountability and reporting of steps taken for rectification of non-compliance.

J. Certificate on Non-disqualification of Directors:

Certificate from a Company Secretary in practice to the effect that none of the Directors on the Board of the Company 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 is annexed to this report.

K. Fees paid to Statutory Auditors:

The details of fees paid by the Company to the Statutory Auditors of the Company and all entities in the network firm/network entity of which the statutory auditors are a part for the Financial Year 2025-26 are as follows:

S.No.	Particulars	(Rs. In Lakhs)
1.	Audit Fees	4.00
2.	Tax Audit Fees	1.90
3.	Certification & Review	0.60
4.	Expenses Reimbursed	0
	Total	**6.50**

L. Disclosures in relation to Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013:

Pursuant to Section 21 of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 read with Rule 14 of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Rules, 2013, the Company has constituted Internal Complaints Committee (ICC) at all its Units (i.e. Faridabad and Bangalore) where any grievance of sexual harassment at workplace can be reported.

The Company has also adopted a policy on Prevention of Sexual Harassment at workplace. The objective of the policy is to provide its women employees, a workplace free from harassment/discrimination and every employee is treated with dignity and respect. The said policy is available on the official website of the Company i.e. www. Cenlub.in under the link https://www.cenlub.in https://cenlub.in/investor-relations/#1706515779770-c4a66b2e-6cd7.During the Financial Year 2025-26, ICC of all units of the Company has not received any complaint pertaining to sexual harassment of women at workplace.

M. Mandatory Requirements:

The Company has complied with all the mandatory requirements of Regulation 17 to 27 and Clause (b) to (i) and (t) of sub-regulation (2) of Regulation 46 of the Regulations. Details of compliances are given below:

I Disclosure on website in terms of Listing Regulations	Compliance status (Yes/No/NA)
ITEM	
Details of Business	Yes
Memorandum of Association and Articles of Association	Yes
Brief profile of board of directors including directorship and full-time positions in body corporates	Yes
Terms and conditions of appointment of independent directors	Yes
Composition of various committees of board of directors	Yes
Code of conduct of board of directors and senior management personnel	Yes
Details of establishment of vigil mechanism/Whistle Blower policy	Yes
Criteria of making payments to non-executive directors	Yes
Policy on dealing with related party transactions	Yes
Policy for determining 'material' subsidiaries	Yes
Details of familiarization programmes imparted to independent directors	Yes
E-mail address for grievance redressal and other relevant details	Yes
Contact information of the designated officials of the Company who are responsible for assisting and handling investor grievances	Yes
Financial results	Yes
Shareholding pattern	Yes
Details of agreements entered into with the media companies and/or their associates Schedule of analyst or institutional investor meet	NA
Presentations prepared by the Company for analysts or institutional investors meet, post earnings or quarterly calls prior to beginning of such events	NA
Audio recordings, video recordings, if any and transcripts of post earnings or quarterly calls, by whatever name called, conducted physically or through digital means	NA
New name and the old name of the listed entity	NA
Advertisements as per regulation 47(1)	Yes
Credit rating or revision in credit rating obtained	NA
Separate audited financial statements of each subsidiary of the Company in respect of a relevant financial year	NA
Secretarial Compliance Report	Yes
Materiality Policy as per Regulation 30(4)	Yes
Disclosure of contact details of KMP who are authorized for the purpose of determining materiality as required under regulation 30(5)	Yes
Disclosures under regulation 30(8) Yes Statement of deviation(s) or variation	Yes
Statement of deviation(s) or variation(s) as specified in regulation 32	NA
Dividend Distribution policy as per Regulation 43A(1)	NA
Annual return as provided under section 92 of the Companies Act, 2013	Yes
Employee Benefit Scheme Documents framed in terms of SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021	Yes
Confirmation that the above disclosures are in a separate section as specified in regulation 46(2)	Yes
Compliance with regulation 46(3) with respect to accuracy of disclosures on the website and timely updating	Yes

ii. Annual Affirmations		
Particulars	**Regulation Number**	**Compliance status (Yes/No/NA)**
Independent director(s) have been appointed in terms of specified criteria of 'independence' and/or 'eligibility	16(1) (b)	Yes
Board composition	17(1), 17(1A) & 17(1C), 17(1D) & 17(1E) (refer	Yes
Meeting of Board of directors	17(2)	Yes
Quorum of Board meeting	17(2A)	Yes
Review of Compliance Reports	17(3)	Yes
Plans for orderly succession for appointments	17(4)	Yes
Code of Conduct	17(5)	Yes
Fees/compensation	17(6)	Yes
Minimum Information	17(7)	Yes
Compliance Certificate	17(8)	Yes
Risk Assessment & Management	17(9)	NA
Performance Evaluation of Independent Directors	17(10)	Yes
Recommendation of Board	17(11)	Yes
Maximum number of Directorships	17A	Yes
Composition of Audit Committee	18(1)	Yes
Meeting of Audit Committee	18(2)	Yes
Role of Audit Committee and information to be reviewed by the Audit Committee	18(3)	Yes
Composition of Nomination and Remuneration Committee	19(1) & (2)	Yes
Quorum of Nomination and Remuneration Committee meeting	19(2A)	Yes
Meeting of Nomination and Remuneration Committee	19(3A)	Yes
Role of Nomination and Remuneration Committee	19(4)	Yes
Composition of Stakeholders' Relationship Committee	20(1), 20(2) & 20(2A)	Yes

Meeting of Stakeholders' Relationship Committee	20(3A)	Yes
Role of Stakeholders' Relationship Committee	20(4)	Yes
Composition and role of Risk Management Committee	21(1), (2), (3), (4)	NA
Meeting of Risk Management Committee	21(3A)	NA
Quorum of Risk Management Committee Meeting	21(3B)	NA
Gap between the meetings of the Risk Management Committee	21(3C)	NA
Vigil Mechanism	22	Yes
Policy for Related Party Transaction	23(1),(1A),(5),(6) & (8)	Yes
Prior or Omnibus approval of Audit Committee for all Related Party Transactions	23(2), (3)	Yes
Approval for material Related Party transactions	23(4)	Yes
Disclosure of related party transactions on consolidated basis	23(9)	Yes
Composition of Board of Directors of unlisted material Subsidiary	24(1)	NA
Other Corporate Governance requirements with respect to subsidiary of listed entity	24(2), (3), (4), (5) & (6)	NA
Alternate Director to Independent Director	25(1)	NA
Maximum Tenure	25(2)	Yes
Appointment, Re-appointment or removal of an Independent Director through special resolution or the alternate mechanism	25(2A)	Yes
Meeting of Independent Directors	25(3) & (4)	Yes
Familiarization of Independent Directors	25(7)	Yes
Declaration from Independent Director	25(8) & (9)	Yes
Directors and Officers insurance	25(10)	Yes
Confirmation with respect to appointment of Independent Directors who resigned from the Company	25(11)	Yes
Memberships in Committees	26(1)	Yes
Affirmation with compliance to code of conduct from members of Board of Directors and Senior Management	26(3)	Yes
Policy with respect to Obligations of directors and senior management	26(2) & 26(5)	Yes
Approval of Board and shareholders for compensation or profit sharing in connection with dealing in securities of the Company	26(2) & 26(5)	Yes
Vacancies in respect Key Managerial Personnel	26A(1) & 26A(2), 26A(3)	NA

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

The company has not given any amount of loans and advances during the year 2025-2026 to firms/companies in which directors are interested.

19. NON-MANDATORY/DISCRETIONARY REQUIREMENTS

The Company has complied with the mandatory requirements of corporate governance as stipulated in SEBI (LODR) Regulations, 2015 and following are the details of non-mandatory/discretionary requirements:

Details of Compliance with discretionary requirements as specified in Part E of Schedule II of the Listing Regulations
The status of compliance with discretionary requirements of Part E of Schedule II of Listing Regulations is provided below:

I. The Board

The Executive Chairperson of the Company does not maintain any separate office at the expense of the Company for discharging his duties.

II. Modified opinion(s) in audit report

During the year under review, the Auditors' Report on the Company's financial statements does not contain any modified opinion(s).

III. Separate posts of Chairperson and the Managing Director or the Chief Executive Officer

The post of the Chairperson of the Company and Managing Director is held by same person.

IV. Reporting of Internal Auditor

The Internal Auditor reports directly to the Audit Committee.

V. Shareholders' Rights

As the quarterly, half yearly and annual financial results are published in the newspapers and are also posted on the Company's website, the same are not being sent separately to the household of each shareholder.

20. INVESTOR RELATIONS

The growing requirements of disclosure, transparency and corporate governance have made it imperative for companies to manage information flow and communicate more effectively with shareholders. Investor Relations at Cenlub Industries Limited aim at seamless two way communication with the Investor Community. It is based on the tenets of transparency, accuracy and timeliness of disclosures. There is a conscious effort towards the effective dissemination of information to the shareholders to communicate the Company's long term vision and goals.

21.EMAIL FOR INVESTORS

The Company has designated investors@cenlub.in as e-mail address especially for investors' grievances. Alternatively, the investors can send their complaints/ requests at cenlub@cenlub.in SEBI has commenced processing of investor complaints in a centralised web based complaints redressal system i.e. SCORES. The Company has supported SCORES by using it as a platform for communication between SEBI and the Company.

SEBI has commenced processing of investor complaints in a centralised web based complaints redressal system i.e. SCORES. The Company has supported SCORES by using it as a platform for communication between SEBI and the Company.

Further, Online Dispute Resolution (ODR) in Indian Securities Market has been introduced by SEBI vide its circular dated 31 July, 2023 read with corrigendum- cum-amendment circular dated 04 August, 2023. As per SEBI Circulars issued from time to time, in case of any grievances, the Shareholders are advised to first approach the Company or its RTA. If the response is not received/not satisfactory, Shareholders can raise a complaint on SCORES/ with Stock Exchanges, and after exhausting all the above available options for resolution of the grievance, if the Shareholder is still not satisfied with the outcome, they can initiate dispute resolution through the ODR Portal at https://smartodr.in/login As mentioned above, for effective use of the ODR process, shareholders are requested to initiate the Smart ODR process as the last resort after exhausting all available options for grievance redressal. The ODR serves as a platform for resolution of long pending disputes, which are otherwise difficult to be taken to a logical end. Consequently, in addition to SCORES, Investors/clients and Market Participants (MPs) now have an additional mechanism available for dispute resolution with an objective of time bound online conciliation and online arbitration for resolution of disputes arising in the Indian Securities Market. The Company has registered itself on the ODR Portal.

22.SUSPENSE ESCROW DEMAT ACCOUNT

In terms of the recent circular issued by the Securities and Exchange Board of India on "Ease of Doing Investment – Doing away with requirement of issuance of Letter of Confirmation (LoC) and enabling direct credit of securities to demat accounts of investors", effective from 02 April, 2026, the requirement of issuing LoC has been dispensed with. Accordingly, Beetal Financial and Computer Services Pvt. Limited, the Registrar and Transfer Agent (RTA) of the Company and the Company shall, after carrying out necessary due diligence, directly credit securities to the demat account of the investor, thereby reducing the timeline for credit of securities and mitigating risks associated with loss or misuse of LoC. In cases where securities cannot be credited to the investor's demat account due to discrepancies, including incomplete KYC details, such securities shall be credited to a Suspense Escrow Demat Account maintained by the Company. Investors may subsequently claim such securities by submitting the necessary documentation and completing the required formalities

23.AGREEMENTS BINDING THE COMPANY

During the year under review, there are no Agreements entered into by the shareholders, promoters, promoter group entities, related parties, directors, key managerial personnel, employees of the Company, among themselves or with the Company or with a third party, solely or jointly, which, either directly or indirectly or potentially or whose purpose and effect is to, impact the management or control of the listed entity or impose any restriction or create any liability upon the Company.

For and on behalf of the Board of Directors

Date: 13/08/2026
Place: Faridabad

MADHU MITTAL
Chairman & Managing Director
DIN:00006418

Registered Office:
233-234-235, Sector-58
Faridabad-121004
CIN – L67120HR1992PLC035087

COMPLIANCE CERTIFICATE AS PER REGULATION 17(8) OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

We have reviewed financial statements and the cash flow statement for the year 2025-26 and that to the best of our knowledge and belief:

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

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

3) No transaction has been entered into by the Company during the above said period, which is fraudulent, illegal or violative of the Company's Code of Conduct.

Further, 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 statements and we have disclosed to the Auditors and the Audit Committee, wherever applicable:

1) Deficiencies in the design or operation of internal controls, if any, which came to our notice and the steps we have taken or propose to take to rectify these deficiencies;

2) Significant changes in internal control over financial reporting during the year 2025-26;

3) Significant changes in accounting policies during the year 2025-26 and that the same have been disclosed in the notes to the financial statements; and

4) 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 Cenlub Inustries Limited

ANSH MITTAL
Whole Time Director/CFO
DIN:00041986

Madhu Mittal
Chairman and Managing Director/CEO
DIN: 00006418

Place: Faridabad
Date: 13/08/2026

COMPLIANCE WITH CODE OF CONDUCT

The Company has adopted "Code of Business Conduct and Ethics" pursuant to the provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulations"). This code deals with the Good Governance and ethical Practices, which the Company, the Board members and the Senior Management of the Company are expected to follow. In terms of the Regulations, it is hereby affirmed that during the year 2025-26, all the Directors and Senior Managerial personnel have complied with the Code of Conduct and have given a confirmation in this regard

For Cenlub Industries Limited

Date: 13/08/2026
Place: Faridabad

MADHU MITTAL
Chairman & Managing Director
DIN:00006418

CERTIFICATE ON CORPORATE GOVERNANCE

To,
The Members
Cenlub Industries Limited

1. This certificate is issued in accordance with the terms of our engagement letter.

2. This report contains details of compliance of conditions of Corporate Governance by **Cenlub Industries Limited** ('the Company') for the year ended 31st March 2026, as stipulated in Regulations 17-27, clauses (b) to (i) of Regulation 46 (2) and paragraphs C, D and E of Schedule V of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations'), pursuant to the Listing Agreement of the Company with Stock exchanges.

Management's Responsibility for compliance with the conditions of SEBI Listing Regulations.

3. The compliance with the conditions of Corporate Governance is the responsibility of the management of the Company, including the preparation and maintenance of all relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control and procedures.

Auditor's Responsibility

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

5. Pursuant to the requirements of the SEBI Listing Regulations, it is our responsibility to provide a reasonable assurance whether the Company has complied with the conditions of Corporate Governance as stipulated in SEBI Listing Regulations for the year ended 31st March, 2026. The listed entity has mostly complied with the provisions of the SEBI Listing Regulations and circulars/ guidelines issued thereunder, **EXCEPT** in respect of matters specified below:-

Sr. No.	Compliance Requirement (Regulations/ circulars/ guidelines including Specific clause)	Regulation/ Circular No	Deviations	Action Taken by	Type of Action	Details of Violation	Fine amount	Observations /Remarks of the Practicing Company Secretary	Management Response	Remarks
1	Regulation 31- Non Submission of Shareholding pattern within prescribed time	Regulation 31 of SEBI LODR Regulation 2015	Non Submission of Shareholding pattern within prescribed time for the Quarter ended on 30.06.2025	BSE	Fine	The company has submitted the shareholding pattern as on 30.06.2025 by the delay of one day	Rs. 2360/- including GST	The company has submitted the shareholding pattern for the quarter ended on 30.06.2025 on 22.07.2025 i.e. by the delay of one day. Thereafter, the company has received the E-mail from BSE on 14.08.2025 regarding the Non-Compliance of Regulation 31 and has imposed fine of Rs. 2360/- including GST and company has paid the same on 20.8.2025.	The company has received the E-mail from BSE dated 14.08.2025 regarding the Non-Compliance of Regulation 31 and has imposed fine of Rs. 2360/- including GST and company has paid the same on 20.8.2025.	Remarks

Note: The company has received a mail dated 29/01/2026 related to the delay in compliance of regulation 30 (6) and Para A of Schedule III of SEBI LODR that the company has not submitted the Outcome of Board meeting within stipulated time. In this regard, the company has submitted the clarification that they have tried so many times to submit the outcome within stipulated time as required under of Regulation 30 (6)) of SEBI LODR, but unable to submit the same within time due to some technical issues occurred while submitting the outcome. However, the same has been submitted immediately, as soon as the issue got resolved.

The company has received some queries from BSE, for which clarifications has been submitted by the company. While most of BSE queries has been closed, Status of some queries is still showing as pending, without any further observation by the exchange.

6. We conducted our examination in accordance with the, Guidance Note on Corporate Governance Certificate, issued by the Institute of Company Secretaries of India ('ICSI'), in so far as applicable for the purpose of this certificate.

Opinion

7. In our opinion, and to the best of our information and according to explanations given to us and the representation provided by the Management, we certify that, subject to matters mentioned at Point 5 hereinbefore, the Company has complied with the conditions of Corporate Governance as stipulated in the abovementioned SEBI Listing Regulations.

8. We state that such compliance is neither an assurance as to the future viability of the Company.

Restriction on use

9. The certificate is addressed and provided to the members of the Company solely for the purpose to enable the Company to comply with the requirement of the SEBI Listing Regulations, and it should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing

For JAIN VINEY & ASSOCATES
Company Secretaries

VINEY KUMAR JAIN
(Proprietor)
FCS 5376, CP. No.4614
PR NO. 7868/2026
UDIN:F005376H001099887
Place: Delhi
Date: 13/08/2026

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS
(pursuant to Regulation 34(3) and Schedule V Para C clause (10)(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,
The Members
Cenlub Industries Limited
Plot No-233-234, Sector-58,Faridabad Haryana

We **JAIN VINEY & ASSOCIATES, Company Secretaries**, have examined the relevant registers, records, forms, returns and disclosures received from the Directors of Cenlub Industries Limited having CIN L67120HR1992PLC035087 and having registered office at Plot No-233-234-235, Sector-58, Faridabad Haryana (hereinafter referred to as 'the Company'), produced before us by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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

Sr. No.	Name of Directors	DIN	Date of Appointment
1	MADHU MITTAL	00006418	01/04/2008
2	AMAN MITTAL	00006435	01/08/2010
3	DINESH KAUSHAL	00006490	15/02/2003
4	ANSH MITTAL	00041986	01/04/2007
5	AALOK SHARMA	11221434	12/08/2025
6	KAMLESH KUMAR JOHARI	01453926	28/06/2024

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

For JAIN VINEY & ASSOCIATES
Company Secretaries

VINEY KUMAR JAIN
FCS: 5376, CP. No.4614
PR. NO. 7868/2026
UDIN:F005376H001099898

Place: Delhi
Date: 13th August 2026

INDEPENDENT AUDITOR'S REPORT

To,
The Members
Cenlub Industries Limited

I. Report on the Standalone Financial Statements

OPINION

a) We have audited the accompanying Standalone Financial Statements of Cenlub Industries Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the Financial Statements").

b) In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, the profit and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for opinion

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

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Financial Statements of the current period. These matters were addressed in the context of our audit of the Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Information other than the financial statements and auditors' report thereon

a) The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the Financial Statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon

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

Management's responsibility for the financial statements

a) The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

c) The Board of Directors are responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

a) Our responsibility is to express an opinion on these standalone financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

b) An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

c) We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

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

i) 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.

ii) Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

iv) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

v) Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

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

II. Report on Other Legal and Regulatory Requirements

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

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

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

c. the Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account;

d. In our opinion, the aforesaid financial statements comply with the Ind-AS specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;

e. On the basis of written representations received from the directors as on May 29, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.

f. With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls with reference to financial statements.

2. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended. In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

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

i. The Company has disclosed the impact of pending litigations as at March 31, 2026 on its financial position;

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

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

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

(b) The management has represented, that, to the best of 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 persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

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

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

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

(a) As confirmed by the Company, they are in the implementation of new accounting software, which would have feature of audit trail embedded in the software, some modules have been operational already for purchase requisition and few would be operational from next financial year.

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

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

PLACE: Faridabad
DATE: 29.05.2026
UDIN: 25508049BMIJHC9184

(CA. ARPIT SINGLA)
Partner
M.NO: 508049

"Annexure A" to the Independent Auditors' Report

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

1. In respect of the fixed assets of the Company:

(a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.

(b) The Fixed Assets have been physically verified by the management in a phased manner, designed to cover all the items over a period of three years, which in our opinion, is reasonable having regard to the size of the company and nature of its business. Pursuant to the program, a portion of the fixed asset has been physically verified by the management during the year and no material discrepancies between the books records and the physical fixed assets have been noticed.

(c) According to the information and explanations given to us, the records examined by us and based on the examination of the conveyance deeds/registered sale deed provided to us, we report that, the title deeds, comprising all the immovable properties of land and buildings which are freehold, are held in the name of the Company as at the balance sheet date.

(d) The Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.

(e) There are no proceedings initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

2. As explained to us, the inventories have been physically verified by the management at reasonable intervals and no material discrepancies were noticed on physical verification.

3. The Company has been sanctioned working capital limits in excess of five crore rupees during the year, in aggregate, from banks or financial institutions on the basis of security of current assets. The Statements submitted to Bank are in reconciliation with Books of Accounts.

4. The Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability partnerships or other parties covered in the Register maintained under section 189 of the Act. Accordingly, the provisions of clause 3 (iii) (a) to (C) of the Order are not applicable to the Company and hence not commented upon.

5. In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 In respect of loans, investments, guarantees, and security.

6. The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable.

7. As informed to us, the maintenance of Cost Records has been specified by the Central Government under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the company.

8. According to the information and explanations given to us, in respect of statutory dues:

(a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has generally been regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Income-Tax, GST, Sales tax, Service Tax, Duty of Customs, Duty of Excise, Value added Tax, Cess and any other statutory dues with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the above were in arrears as at March 31, 2026 for a period of more than six months from the date on when they become payable.

(b) According to the information and explanation given to us, there are no dues of income tax, sales tax, service tax, duty of customs, duty of excise and Value Added Tax.

9. According to the information and explanation given to us, company has no transactions, not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961);

10. (a) In our opinion, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year;

(b) Company is not declared willful defaulter by any bank or financial institution or other lender;

(c) According to the information and explanation given to us, term loans were applied for the purpose for which the loans were obtained;

(d) According to the information and explanation given to us, funds raised on short term basis have not been utilised for long term purposes;

(e) According to the information and explanation given to us, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures;

(f) According to the information and explanation given to us, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies;

11. Based upon the audit procedures performed and the information and explanations given by the management, the company has not raised moneys by way of initial public offer or further public offer including debt instruments and term Loans. Accordingly, the provisions of clause 3 (ix) of the Order are not applicable to the Company and hence not commented upon.

12. (a) According to the information and explanation given to us, any fraud by the company or any fraud on the company has not been noticed or reported during the year;

(b) According to the information and explanation given to us, no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;

(c) According to the information and explanation given to us, no whistle-blower complaints, received during the year by the company;

13. In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause 3 (xii) of the Order are not applicable to the Company.

14. In our opinion, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Ind-AS financial statements as required by the applicable accounting standards.

15. (a) According to the information and explanations given to us, the company has an internal audit system commensurate with the size and nature of its business;

(b) We have considered the reports of the Internal Auditors for the period under audit;

16. According to the information and explanations given to us, we are of the opinion that the company has not entered into any non-cash transactions with directors or persons connected with him and accordingly, the provisions of clause 3(xv) of the Order is not applicable.

17. In our opinion, the company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the Order are not applicable to the Company and hence not commented upon.

18. According to the information and explanations given to us and based on the audit procedures conducted we are of opinion that the company has not incurred any cash losses in the financial year and the immediately preceding financial year;

19. There has been no resignation of the statutory auditors during the year and accordingly, the provisions of clause 3(xviii) of the Order is not applicable;

20. On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that company is incapable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.

21. The provisions of Section 135 towards corporate social responsibility are applicable on the company. The company has identified the projects falling under CSR and spent the required amount till 31st March 2026. Refer notes to accounts for the amount required to be spent and the amount spent.

22. The company has not made investments in subsidiary company. Therefore, the company does not require to prepare consolidated financial statement. Therefore, the provisions of Clause (xxi) of paragraph 3 of the order are not applicable to the Company

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

PLACE: Faridabad
DATE: 29.05.2026
UDIN: 25508049BMIJHC9184

(CA. ARPIT SINGLA)
Partner
M.NO: 508049

"Annexure B" to the Independent Auditor's Report

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

We have audited the internal financial controls over financial reporting of Cenlub Industries Limited ("the Company") as of March 31, 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

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

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Ind-AS financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Ind-AS financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of

Financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the Ind-AS financial statements.

Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

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

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

PLACE: Faridabad
DATE: 29.05.2026
UDIN: 25508049BMIJHC9184

(CA. ARPIT SINGLA)
Partner
M.NO: 508049

BALANCE SHEET AS AT 31 MAR, 2026

(Amount in Lakhs)

	Particulars	Note No.	As at 31-03-2026	As at 31-03-2025
A	**ASSETS**			
I	**Non-current assets**			
	(1) Property, plant and equipment and Intangible assets			
	(a) Property, plant and equipment	3	2,489.50	1,523.19
	(b) Capital work-in-progress	3	42.98	2.17
	(c) Investment property	4	1,039.37	797.17
	(d) Intangible assets	5	28.09	25.19
	(e) Financial assets			
	(i) Investments	6(I)	0.02	0.02
	(ii) Other financial assets	6(ii)	1,256.04	1,006.64
	(iii) Other balances with banks	6(iii)	1,790.41	2,693.00
	(f) Other non-current assets	7	65.35	65.35
	Total non-current assets		**6,711.76**	**6,112.72**
II	**Current Assets**			
	(a) Inventories	8	1,125.45	885.27
	(b) Financial assets			
	(i) Trade Receivables	9	1,813.45	1,634.22
	(ii) Cash and cash equivalents	10	50.74	51.22
	(iii) Bank Balances other than (ii) above	11	397.71	292.35
	(c) Other non-current assets	12	209.64	52.22
	Total current assets		**3,596.99**	**2,915.29**
TOTAL ASSETS			**10,308.74**	**9,028.01**
B	**EQUITY AND LIABILITIES**			
I	**Equity**			
	(a) Equity share capital	13	466.29	466.29
	(b) Other equity	14	6,796.37	5,997.79
	Total Equity		**7,262.66**	**6,464.08**
II	**Liabilities**			
	(1) Non-current liabilities			
	(a) Financials liabilities			
	(i) Borrowings	15	58.04	-
	(b) Provisions	16	97.89	114.96
	(c) Deferred tax liabilities (net)	17	61.67	109.09
	Total non-current liabilities		**217.60**	**224.05**
	(2) Current liabilities			
	(a) Financials liabilities			
	(i) Borrowings	18	1,071.27	451.90
	(ii) Trade payables			
	(a) total outstanding dues of micro and small enterprises		210.63	169.50
	(b) total outstanding dues of creditors other than micro and small enterprises	19	545.84	464.17
	(iii) Other financial liabilities	20	22.24	9.77
	(b) Provisions	21	167.75	164.51
	(c) Other current liabilities	22	810.75	1,080.03
	Total current liabilities		**2,828.48**	**2,339.88**
	TOTAL EQUITY AND LIABILITIES		**10,308.74**	**9,028.01**

Corporate information and significant accounting policies
See accompanying notes (1-41) forming part of the financial statements

In terms of our report attached.
For Singla Tayal & Co.
Chartered Accountants
(Firm's Reg no. 000882N)

CA Arpit Singla
Partner
(M.No. 508049)

Place : Faridabad
Date : 29-05-2026

For and on behalf of the Board of Directors

Madhu Mittal
Chairperson, Managing Director and CEO
(DIN: 00006418)

Ankur Goyal
Company Secretary
(Membership No. 26065)

Ansh Mittal
Whole Time Director and CFO
(DIN: 00041986)

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31 MAR, 2026

(Amount in Lakhs)

	Particulars	Note No.	For the year ended March 31, 2026	For the year ended March 31, 2025
I	**Revenue from operations**	23	7,412.89	7,337.10
II	**Other income**	24	265.31	253.69
III	**Total Income (I+II)**		**7,678.20**	**7,590.79**
IV	**Expenses**			
	(a) Cost of materials consumed	25	4,151.89	3,923.84
	(b) Changes in inventories of finished goods, stock-in-trades and work-in-progress	26	(100.09)	(59.54)
	(c) Employee benefit expense	27	1,311.38	1,313.81
	(d) Depreciation and amortisation expense	4 & 28	100.65	82.64
	(e) Other expenses	29	1,179.77	996.06
	(f) Finance costs	30	54.73	40.05
	Total Expenses (IV)		**6,698.33**	**6,296.86**
V	**Profit/(loss) before tax (III – IV)**		**979.87**	**1,293.93**
VI	**Tax expense :**	31		
	- Current tax		246.63	325.68
	- Previous year tax		(12.47)	32.54
	- Deferred tax		(47.42)	41.74
	Total tax expense (VI)		186.74	399.96
VII	**Profit after tax (V-VI)**		**793.14**	**893.97**
VIII	**Other comprehensive income**			
	Items that will not be reclassified to profit or loss			
	-Changes in fair value of FVOCI equity instruments		-	-
	-Remeasurement of post employee benefit obligations		7.29	(28.90)
	-Income Tax relating to the items that will not be reclassified to profit or loss		(1.83)	7.27
	Items that may be reclassified to profit or loss			
	Total other comprehensive income for the year (VIII)		5.45	(21.63)
IX	**Total comprehensive income**		798.59	872.34
	Earnings per equity share			
	(1) Basic (in)	36	17.01	19.17
	(2) Diluted (in)	36	17.01	19.17

In terms of our report attached.
For Singla Tayal & Co.
Chartered Accountants
(Firm's Reg no. 000882N)

CA Arpit Singla
Partner
(M.No. 508049)

Place : Faridabad
Date : 29-05-2026

For and on behalf of the Board of Directors

Madhu Mittal
Chairperson, Managing Director and CEO
(DIN: 00006418)

Ankur Goyal
Company Secretary
(Membership No. 26065)

Ansh Mittal
Whole Time Director and CFO
(DIN: 00041986)

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MAR, 2026

(Amount in Lakhs)

Sl. No.	Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
A	**Cash flows from operating activities**		
	Net profit before tax	979.87	1,293.93
	Adjustments for:		
	-Depreciation and amortisation expense	100.65	82.64
	- (Profit)/Loss on disposal of property, plant and equipments (net)	(1.00)	(10.31)
	- Finance Costs	14.65	12.43
	- Interest & Dividends Received	(261.67)	(240.80)
	Operating profit before working capital changes	832.50	1,137.89
	Changes in working capital		
	(Increase)/decrease in trade receivables	(179.23)	(680.12)
	(Increase)/decrease in other financial and non-financial assets	(157.42)	30.58
	(Increase)/decrease in inventories	(240.17)	30.88
	Increase/(decrease) in trade payables	122.80	(125.46)
	Increase/(decrease) in other financial and non-financial liabilities and provisions	(252.72)	384.81
	Net change in working capital	(706.73)	(359.32)
	Cash generated from operations	125.77	778.58
	Direct taxes paid and others	(246.63)	(325.68)
	Net cash flow from operating activities (A)	(120.86)	452.90
B	**Cash flow from investing activities**		
	Payments for property, plant and equipment and intangible assets	(1,127.48)	(71.60)
	Proceeds from disposal of property, plant and equipment and intangible assets	17.81	14.10
	Loan (paid)/taken to/from Govt. Authorities & others	-	1.53
	Proceeds from redemption/ sale of equity shares	-	-
	Other financial assets	(249.40)	(64.23)
	Interest / dividends received	261.67	240.80
	Purchase of Investment property	(242.20)	(620.05)
	Investment in Term Deposit	797.23	(91.07)
	Net cash flow from investing activities (B)	(542.37)	(590.52)
C	**Cash flow from financing activities**		
	Repayment of long-term borrowings	58.04	(1.71)
	Net increase / (decrease) in working capital and short-term borrowings	619.37	38.14
	Interest paid on borrowings	(14.65)	(12.43)
	Payment if dividend & Tax		-
	Net cash generated from financing activities (C)	662.76	24.00
	Net increase /(decrease) in cash and cash equivalents (A+B+C)	(0.48)	(113.62)
	Cash and cash equivalents at the beginning of the year	51.22	164.84
	Effect of fair valuation of cash and cash equivalents		
	Cash and cash equivalents on account of business combinations	50.74	51.22
	Cash and cash equivalents at the end of the year		
	Reconciliation of cash and cash equivalents with the balance sheet		
	Cash and cash equivalents as per balance sheet	50.74	51.22
	Cash on hand	4.68	2.17
	Balance with banks	46.06	49.05
	Total	**50.74**	**51.22**

In terms of our report attached.
For Singla Tayal & Co.
Chartered Accountants
(Firm's Reg no. 000882N)

CA Arpit Singla
Partner
(M.No. 508049)

Place : Faridabad
Date : 29-05-2026

For and on behalf of the Board of Directors

Madhu Mittal
Chairperson, Managing Director and CEO
(DIN: 00006418)

Ankur Goyal
Company Secretary
(Membership No. 26065)

Ansh Mittal
Whole Time Director and CFO
(DIN: 00041986)

Statement of Changes in Equity for the years ended 31 March, 2026 and 31 March, 2025

(A) Equity share capital

Particulars	(Amount in Lakhs)
Balance as at March 31, 2025	466.29
Changes in equity share capital during the year	-
Balance as at March 31, 2026	466.29

(B) Other Equity

(Amount in Lakhs)

Particulars	Reserves & Surplus			Other Reserves/ (Deficits)	Total
	Securities Premium Reserve	Reserves on Amalgamation	Retained Earnings	FVOCI equity investments	
Balance as at March 31, 2025	**13.38**	**85.65**	**5,907.12**	**-8.37**	**5,997.78**
Profit/loss for the year			793.14		793.14
Other comprehensive income for the year			5.45		5.45
Total comprehensive income			5.45		**5.45**
Other adjustments due to IND AS					
Balance as at March 31, 2026	**13.38**	**85.65**	**6,705.71**	**-8.37**	**6,796.37**

Notes forming part of the Financial Statements

Note Particulars

1.00 Corporate information

Cenlub Industries Limited ("the Company") is an engineering company primarily engaged in designing, engineering, manufacturing, supply, installation, and erection of Lubrication systems. The company is headquatered in Faridabad, Haryana. The company is listed in BSE limited of India. The Financial Statements were approved by the Board of Directors and authorised for issue on May 29, 2026.

2.00 Significant accounting policies:

2.01 Basis of accounting and preparation of financial statements

These Financial Statements have been prepared in accordance with the provisions of the Companies Act, 2013 and the Indian Accounting Standards ('Ind AS') as notified under the Companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting Standard) Amendment Rules, 2016 as applicable.

The Ind AS financial statement have been prepared on accrual & going concern basis. The Accounting policies are applied consistently to all the periods presented in the Ind AS financial statements.

2.02 Basis of measurement

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

-certain financial assets and liabilities, plan assets of the defined benefit plan and equity settled share based payment that are measured at fair values at the end of each reporting period;

-certain fixed assets of the company were fair valued in earlier years (prior to transition date),

2.03 Use of estimates and judgements

The preparation of Ind AS financial statements in conformity with the recognition and measurement principles of Ind AS requires management to make estimates and assumptions that affect the reported balances of assets and liabilities, disclosures of contingent liabilities as at the date of the Ind AS financial statements and reported amounts of income and expense for the years presented.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and future periods are affected

Key source of estimation of uncertainity at the date of financial statements, which may cause a material adjustment to the carrying amounts of assets and liabilities within the next financial year, is in respect of impairment of goodwill, useful lives of property, plant and equipment, valuation of deferred tax assets, provisions and contingent liabilities.

Useful lives of property, plant and equipment

The Company reviews the useful life of property, plant and equipment at the end of each reporting period. This reassessment may result in change in depreciation expense in future periods.

Valuation of Deferred Tax assets

The Company reviews the carrying amount of deferred tax assets at the end of each reporting period.

Provisions and contingent liabilities

A provision is recognised when the Company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits and compensated absences) are not discounted to its present value and are determined based on best estimate required to settle the obligations at the Balance sheet date. These are reviewed at each Balance sheet date and adjusted to reflect the current best estimates. Contingent liabilities are not recognised in the financial statements. A contingent asset is neither recognised nor disclosed in the financial statements.

2.04 Revenue recognition

Revenue is measured at the fair value of consideration received or receivable. Revenue is reduced for estimated customer returns, rebates and other similar allowances.

2.04.1 Sale of Goods:

Timing of Recognition: Revenue from sale of goods are recognised when significant risks and rewards are transferred in accordance with the terms of sale, and there is no unfulfilled obligation that could affect the customers' acceptance of the products.

Measurement of Revenue: Revenue is measured at the Fair Value of the consideration received or receivables sales are recognised when the significant risks and rewards of ownership are transferred to the buyer. Revenue is disclosed net of GST and net of returns trade allowances, rebates and liquidated damages.

2.04.2 Rendering of Services: Revenue from services is recognised on rendering of services

Timing of Recognition: Installation and commissioning revenue is recognised in the period in which the services are rendered. Service revenue from extended warranty and annual maintenance contract are recognised on time proportion basis over the period of contract.

Measurement of Revenue: Revenue from services are disclosed exclusive of GST

2.04.3 Dividend and Interest Income: Dividend income from investments is recognised when the shareholder's right to receive payment has been estabilished (provided that it is probable that the economic benefits will flow to the company and the amount of income can be measured reliably)

2.05 Government grants - Export incentives:

Grants from the government are recognised at their fair value where there is a reasonable assurance that the grant will be received and the Company will comply with all attached conditions. Government grants relating to income are deferred and recognised in the profit or loss over the period necessary to match them with the costs that they are intended to compensate and presented within other income.

2.06 Borrowing costs

Borrowing costs include:

(i) interest expense calculated using the effective interest rate method,

(ii) finance charges in respect of finance leases, and

(iii) exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs.

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale.

Interest income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalisation.

All other borrowing costs are recognised in statement of profit and loss in the period in which they are incurred.

2.07 Leases

Finance Lease

Assets taken on lease by the company in its capacity as lessee, where the company has substantially all the risks and rewards of ownership are classified as finance lease. Such leases are capitalised at the inception of the lease at lower of the fair value or the present value of the minimum lease payments and a liability is recognised on an equivalent amount. Each lease rent paid is allocated between the liability and the interest cost so as to obtain a constant periodic rate of interest on the outstanding liability for each year.

Operating Lease

Lease arrangements where the risks and rewards incidental to ownership of an asset substantially vest with the lessor, are recognised as operating lease. Operating lease payments are recognised on a straight line basis over the lease term in the statement of profit and loss, unless the lease agreement explicitly states that the increase is on account of inflation.

2.08 Employee benefits

- Retirement benefits costs and termination benefits

Payments to defined contribution retirement benefit plans are recognised as an expense when employees have rendered service entitling them to the contributions.

For defined benefit retirement plans, the cost of providing benefits is determined using the projected unit credit method, with actuarial valuations being carried out at the end of each annual reporting period. Remeasurement, comprising actuarial gains and losses, the effect of the changes to the asset ceiling (if applicable) and the return on plan assets (excluding net interest), is reflected immediately in the balance sheet with a charge or credit recognised in other comprehensive income in the period in which they occur. Remeasurement recognised in other comprehensive income is reflected immediately in retained earnings and is not reclassified to statement of profit and loss. Past service cost is recognised in statement of profit and loss in the period of a plan amendment. Net interest is calculated by applying the discount rate at the beginning of the period to the net defined benefit liability or asset. Defined benefit costs are categorised as follows:

- service cost (including current service cost, past service cost, as well as gains and losses on curtailments and settlements);

- net interest expense or income; and

- remeasurement

The Company presents the first two components of defined benefit costs in statement of profit and loss in the line item 'Employee benefits expense'. Curtailment gains and losses are accounted for as past service costs.

The retirement benefit obligation recognised in the consolidated balance sheet represents the actual deficit or surplus in the company's defined benefit plans. Any surplus resulting from this calculation is limited to the present value of any economic benefits available in the form of refunds from the plans or reductions in future contributions to the plans.

A liability for a termination benefit is recognised at the earlier of when the entity can no longer withdraw the offer of the termination benefit and when the entity recognises any related restructuring costs.

-Defined contribution plan

Contribution to defined contribution plans are recognised as expense when employees have rendered services entitling them to such benefits.

-Compensated absences

Compensated absences which are not expected to occur within twelve months after the end of the period in which the employee renders the related services are recognised at an actuarially determined liability at the present value of the defined benefit obligation at the Balance sheet date. In respect of compensated absences expected to occur within twelve months after the end of the period in which the employee renders the related services, liability for short-term employee benefits is measured at the undiscounted amount of the benefits expected to be paid in exchange for the related service.

2.09 Cost recognition

Cost and Expenses are recognised when incurred and have been classified according to their nature.

The cost of the Company are broadly categorised in employee benefit expense, depreciation and amortisation and other expense. Employee benefit expenses include employee compensation, allowances paid, contribution to various funds and staff welfare expenses. Other expenses mainly include fees to external consultant, travel expenses, cost of equipment and software licenses, communication costs, and other expenses. Other miscellaneous expenses is aggregation of costs which are individually not material such as printing & stationery, AGM expenses, festival celebration expenses, other general expense etc.

2.10 Taxes on income

Income tax expense represents the sum of the tax currently payable and deferred tax.

-Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from 'profit before tax' as reported in the consolidated statement of profit and loss because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Company's current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

-Deferred tax

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the consolidated financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilized. Such deferred tax assets and liabilities are not recognised if the temporary difference arises from the initial recognition (other than in a business combination) of assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit. In addition, deferred tax liabilities are not recognised if the temporary difference arises from the initial recognition of goodwill.

The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

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

Deferred tax assets include Minimum Alternate Tax (MAT) paid in accordance with the tax laws in India which is likely to give future economic benefits in the form of availability of set-off against future tax liability. Accordingly, MAT is recognised as deferred tax asset in the Balance sheet when the asset can be measured reliably and it is probable that the future economic benefit associated with the asset will be realised.

-Current and deferred tax for the year

Current and deferred tax are recognised in statement of profit and loss, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognised in other comprehensive income or directly in equity respectively. Where current tax or deferred tax arises from the initial accounting for a business combination, the tax effect is included in the accounting for the business combination.

2.11 Property, plant and equipment

Property, plant and equipment held for use in the production or supply of goods or services, or for administrative purposes, are stated in the consolidated balance sheet at cost less accumulated depreciation and accumulated impairment losses.

Properties in the course of construction for production, supply or administrative purposes are carried at cost, less any recognised impairment loss. Cost includes professional fees and, for qualifying assets, borrowing costs capitalised in accordance with the company's accounting policy. Such properties are classified to the appropriate categories of property, plant and equipment when completed and ready for intended use. Depreciation of these assets, on the same basis as other property assets, commences when the assets are ready for their intended use.

Freehold land is not depreciated

Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives, using the straight-line method. The estimated useful lives, residual values and depreciation method are reviewed at the end of each reporting period, with the effect of any changes in estimate accounted for on a prospective basis.

	Assets	Useful Lives
1.	Plant and Equipment	15 years
2.	Furnitures & Fixtures	10 years
3.	Office Equipment	5 years
4.	Buildings	30 years
5.	Computer	3 Years
6.	Tools & Equipments	5 years
7.	Electrical Installation	10 years
8.	Vehicles	8-10 years
9.	Air Conditioner	5 years

Depreciation on tangible fixed assets has been provided on the straight-line method as per the useful life prescribed in Schedule II to the Companies Act, 2013.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the 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.

When an item of property, plant and equipment is acquired in exchange for a non-monetary asset or assets, or a combination of monetary and non-monetary assets, the cost of that item is measured at fair value (even if the entity cannot immediately derecognise the asset given up) unless the exchange transaction lacks commercial substance or the fair value of neither the asset received nor the asset given up is reliably measurable. If the acquired item is not measured at fair value, its cost is measured at the carrying amount of the asset given up.

2.12 Investment property

Properties that is held for long-term rentals or for capital appreciation or both, and that is not occupied by the company, is classified as investment property. Investment property is measured initially at its cost, including related transaction costs and where applicable borrowing costs. Subsequent expenditure is capitalised to the asset's carrying amount only when it is probable that future economic benefits associated with the expenditure will flow to the company and the cost of the item can be measured reliably. All other repairs and maintenance costs are expensed when incurred. When part of the investment property is replaced, the carrying amount of the replaced part is derecognised.

Investment property are depreciated using the straight line method over their estimated useful lives. Investment properties generally have a useful life of 25-40 year. The useful life would be determined based on technical evaluation performed by the management's expert.

2.13 Intangible Assets

Costs associated with maintaining software programmes are recognised as an expense as incurred. Separately acquired software's are shown at transaction cost. They are subsequently carried at cost less accumulated amortisation.

Assets	Useful Lives
Software	3 years

2.14 Impairment of assets

2.14.1 Impairment of financial assets:

The company assesses at each date of balance sheet, whether a financial asset or a company of financial assets is impaired. Ind AS 109 requires expected credit losses to be measured though a loss allowance. The company recognises lifetime expected losses for all contract assets and / or all trade receivables that do not constitute a financing transaction. For all other financial assets, expected credit losses are measured at an amount equal to the twelve-month expected credit losses or at an amount equal to the life time expected credit losses if the credit risk on the financial asset has increased significantly, since initial recognition.

2.14.2 Impairment of other assets:

At the end of each reporting period, the company reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). When it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs. When a reasonable and consistent basis of allocation can be identified, corporate assets are also allocated to individual cash-generating units, or otherwise they are allocated to the smallest company of cash-generating units for which a reasonable and consistent allocation basis can be identified.

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment at least annually, and whenever there is an indication that the asset may be impaired.
Recoverable amount is the higher of fair value less costs of disposal and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in statement of profit and loss.

When an impairment loss subsequently reverses, the carrying amount of the asset (or a cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior year A reversal of an impairment loss is recognised immediately in statement of profit and loss.

2.15 Inventories

Inventories are stated at the lower of cost and net realisable value. Cost of raw materials comprises cost of purchases. The cost of finished goods and work in progress includes raw materials, direct labour, other direct costs and appropriate portion of variable and fixed overhead expenditure, computed on normal capacity. Costs are assigned to individual items of inventory on a first-in first-out basis. Cost of inventories also include all others costs incurred in bringing the inventories to their present location and condition. Costs of purchased inventory are determined after deducting rebates, discounts and refundable duties and taxes. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

2.16 Cash and bank balances

Cash and bank balances also include fixed deposits, margin money deposits, earmarked balances with banks and other bank balances which have restrictions on repatriation. Short term and liquid investments being subject to more than insignificant risk of change in value, are not included as part of cash and cash equivalents.

2.17 Provisions

Provisions are recognised when the company has a present obligation (legal or constructive) as a result of a past event, it is probable that the company will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. When a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material).

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, a receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

Contingent liabilities are disclosed in notes when there is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity.

2.18 Dividends

Provision is made for the amount of any dividend declared, being appropriately authorised and no longer at the discretion of the entity, on or before the end of the reporting period but not distributed at the end of the reporting period.

2.19 Financial instruments

2.19.1 Financial assets and financial liabilities

Financial assets and financial liabilities are recognised when a company entity becomes a party to the contractual provisions of the instruments.

2.19.2 Initial recognition and measurement:

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognised immediately in statement of profit and loss.

2.19.3 Subsequent measurement:

- Financial assets at amortised cost

Financial assets are subsequently measured at amortised cost if these financial assets are held within a business whose objective is to hold these assets in order to collect contractual cash flows and contractual terms of financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

- Financial assets at fair value through other comprehensive income

Financial assets are measured at fair value through other comprehensive income if these financial assets are held within business whose objective is achieved by both collecting contractual cash flows on specified dates that are solely payments of principal and interest on the principal amount outstanding and selling financial assets.

- Financial assets at fair value through profit or loss

Financial assets are measured at fair value through profit or loss unless it measured at amortised cost or fair value through other comprehensive income on initial recognition. The transaction cost directly attributable to the acquisition of financial assets and liabilities at fair value through profit or loss are immediately recognised in the statement of profit and loss.

- Financial liabilities

Financial liabilities are measured at amortised cost using effective interest method. For trade and other payables maturing within one year from the balance sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

- Equity instruments

An equity instrument is a contract that evidences residual interest in the assets of the company after deducting all of its liabilities. Equity instruments recognised by the company are recognised at the proceeds received net off direct issue cost.

2.20 Earning Per Share

Basic earning per share are computed by dividing profit and loss attributable to equity shareholders of the company by the Weighted average number of equity shares outstanding during the year. The Company did not have any potentially dilutive securities in the year.

2.21 Recent Accounting Pronouncements

Recent pronouncements Ministry of Corporate Affairs ("MCA") notifies new standard or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. On March 21, 2023, MCA amended the Companies (Indian Accounting Standards) Rules, 2015, applicable from April 1, 2023, as below:

Ind AS 1 – Presentation of Financial Statements The amendments require companies to disclose their material accounting policies rather than their significant accounting policies. Accounting policy information, together with other information, is material when it can reasonably be expected to influence decisions of primary users of general purpose financial statements. The Company does not expect this amendment to have any significant impact in its financial statements.

Ind AS 12 – Income Taxes

The amendments clarify how companies account for deferred tax on transactions such as leases and decommissioning obligations. The amendments narrowed the scope of the recognition exemption in paragraphs 15 and 24 of Ind AS 12 (recognition exemption) so that it no longer applies to transactions that, on initial recognition, give rise to equal taxable and deductible temporary differences. The Company has evaluated and the amendment and there is no impact on its financial statements.

Ind AS 8 – Accounting Policies, Changes in Accounting Estimates and Errors

The amendments will help entities to distinguish between accounting policies and accounting estimates. The definition of a change in accounting estimates has been replaced with a definition of accounting estimates. Under the new definition, accounting estimates are "monetary amounts in financial statements that are subject to measurement uncertainty". Entities develop accounting estimates if accounting policies require items in financial statements to be measured in a way that involves measurement uncertainty. The Company does not expect this amendment to have any significant impact in its financial statements

NOTE 3 : PROPERTY, PLANT AND EQUIPMENT

(₹ in Lakhs)

Particulars	Plant and Equipment	Furnitures & Fixtures	Office Equipment	Land	Buildings	Tools & Equipments	Electrical Installation	Vehicles	Air Conditioner	Total	Capital Work in progress
Gross Carrying Cost/Deemed cost											
As at 31 March 2025	542.94	95.90	46.47	666.68	879.38	25.94	18.28	196.46	3.87	2,475.93	2.17
Additions	19.61	4.77	15.19	-	814.59	2.57	0.48	220.88	-	1,078.09	42.98
Disposals	19.94	-	-	-	-	-	-	60.78	-	80.72	2.17
As at 31 March 2026	542.61	100.67	61.66	666.68	1,693.97	28.51	18.76	356.56	3.87	3,473.30	42.98
Depreciation											
As at 31 March 2025	354.68	66.79	37.43	-	325.09	22.18	16.06	126.89	3.63	952.74	-
Depreciation charge for the year	21.71	4.30	4.34	-	30.90	1.69	0.30	31.72	-	94.96	-
Disposals	17.79	-	-	-	-	-	-	46.11	-	63.90	-
As at 31 March 2026	358.60	71.09	41.77	-	355.99	23.87	16.36	112.50	3.63	983.80	-
Net Book Value											
As at 31 MARCH 2025	**188.26**	**29.12**	**9.04**	**666.68**	**554.30**	**3.76**	**2.22**	**69.57**	**0.24**	**1,523.19**	**-**
As at 31 March 2026	**184.01**	**29.59**	**19.89**	**666.68**	**1,337.99**	**4.64**	**2.40**	**244.06**	**0.24**	**2,489.50**	**42.98**

Note 3(a) There is no Capital work in progress as on 31 March 2026 and 31 March 2025

Note 3(b) The Company does not have any Immovable Property whose Title deed are not held in the name of Company.

Note 3(c) The Company has not revalued its Property, Plant and Equipments.

Notes forming part of the financial statements

Note: 4 Investment Properties

(Amount in Lakhs)

Particulars	As at 31st March 26	As at 31st March 25
Opening gross carrying amount / deemed cost	797.18	177.13
Add : Transfers / additions during the year	242.19	694.44
Less: Deletions during the year	-	74.39
Add/ (Less): Exchange Translation adjustment	-	-
Gross Block	1,039.37	797.18
Accumulated Depreciation		
Opening Balance	-	-
Add: Depreciation for the year	-	-
Add/ (Less): Exchange Translation adjustment	-	-
Closing Accumulated Depreciation	-	-
Net Investment Properties	1,039.37	797.18

(i) Estimation of fair value

The fair value of investment property is considered equivalent to the carrying cost of the properties by the management, based on prevailing stage of completion since properties are under construction and physical possession has not been offered.

NOTE 5 : INTANGIBLE ASSETS

(Amount in Lakhs)

Particulars	Software
Gross Carrying Cost/Deemed cost	
As at 31 March 2025	63.23
Additions	8.59
Disposals	-
As at 31 March 2026	71.82
Amortisation	
As at 31 March 2025	38.04
Amortization charge for the year	5.68
Disposals	
As at 31 March 2026	43.72
Net carrying amount	
As at 31 March 2025	**25.19**
As at 31 March 2026	**28.10**

Note: 6 Non Current Assets - (i) Investments

(Amount in Lakhs)

Particulars	As at 31st March 26	As at 31st March 25
Investments at Fair Value Through Other Comprehensive Income (FVTOCI):		
Investment in non-group companies:		
Equity Shares (Fully Paid) - Quoted		
1000 shares (As at March 31, 2025: 1000) shares of ₹ 1 each fully paid up in Mercator Ltd., India)	0.02	0.02
Total FVTOCI investments	0.02	0.02
Total	**0.02**	**0.02**

Note: 6 Non Current Assets - (ii) Other financial assets

(Amount in Lakhs)

Particulars	As at 31st March 2026	As at 31st March 2025
Other financial assets - amortized cost		
Margin Money (Fixed Deposits)	1,212.46	970.00
Earnest Money (Non-Current)	43.58	36.63
Other Assets	-	-
Total	**1,256.04**	**1,006.63**

Note: 6 Non Current Asset - (iii) Other balances with banks

(Amount in Lakhs)

Particulars	As at 31st March 2026	As at 31st March 2025
Term Deposits (Others)		
– More than 1 year maturity	1,790.41	2,693.00
Total	**1,790.41**	**2,693.00**

Note: 7 Other Non- Current Assets

(Amount in Lakhs)

Particulars	As at 31st March 2026	As at 31st March 2025
(Unsecured, considered good, unless otherwise stated)		
Loans and advances		
- Security Deposits	54.04	54.04
- Other Loan & advances	-	-
Deposits with Government, Public bodies and others:		
- Government Authorities	11.31	11.31
- Advance Income Tax (Net of Provision)	-	-
Other Non-Current Assets	-	-
Total	**65.35**	**65.35**

Note: 8 Inventories

(Amount in Lakhs)

Particulars	As at 31st March 2026	As at 31st March 2025
Raw Materials	174.57	95.25
Work-in-Progress	670.46	525.45
Finished Goods	197.74	245.42
Stock-in-Trade	16.43	13.67
Stores and Spares	66.25	5.49
Total	**1,125.45**	**885.27**
Total inventories at the lower of cost and net realisable value	**1,125.45**	**885.27**

Note: 9 Current Asset - Trade Receivables

(Amount in Lakhs)

Particulars	As at 31st March 2026	As at 31st March 2025
Unsecured, considered good		
Trade receivables	1,813.45	1,634.22
Total	**1,813.45**	**1,634.22**

Note: 9.1 Trade Receivables ageing schedule as at 31st March,2026

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables -considered good	1,500.62	10.15	26.46	22.66	253.56	1,813.45
(i) Undisputed Trade receivables -considered doubtful	-	-	-	-	-	-
(iii) Disputed trade receivables considered good	-	-	-	-	-	-
(iv) Disputed trade receivables considered doubtful	-	-	-	-	-	-

Note: 9.1 Trade Receivables ageing schedule as at 31st March,2025

Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables -considered good	1,323.29	22.98	54.10	233.85	-	1,634.22
(i) Undisputed Trade receivables -considered doubtful	-	-	-	-	-	-
(iii) Disputed trade receivables considered good	-	-	-	-	-	-
(iv) Disputed trade receivables considered doubtful	-	-	-	-	-	-

Note: 10 Current Asset - Cash & Cash Equivalents

(Amount in Lakhs)

Particulars	As at 31st March 2026	As at 31st March 2025
Balances with banks:		
– In current accounts	40.92	43.87
Cash on hand	4.68	2.17
Other bank balances:		
– Unpaid dividend accounts	5.15	5.18
Total	**50.74**	**51.22**

Note: 11 Current Asset - Bank Balances other than (ii) above

(Amount in Lakhs)

Particulars	As at 31st March 2026	As at 31st March 2025
Term Deposits (Others)		
– Less than 1 year maturity	397.71	292.35
Total	**397.71**	**292.35**

Note: 12 Current Asset - Other Current Assets

(Amount in Lakhs)

Particulars	As at 31st March 2026	As at 31st March 2025
(Considered Good, Unsecured unless stated otherwise)		
Advances and Claims Recoverable		
- Employee related	3.07	8.46
- Prepaid expenses	5.87	5.24
- Advance to suppliers	72.72	4.32
- Interest accrued on deposits	24.75	28.12
- Other Advances	3.60	3.60
Balances with Customs, Excise and Sales Tax Authorities	2.47	2.47
Tax Refund (Net of Provision)	97.15	-
Total other current assets	**209.64**	**52.22**

Note: 13 Share Capital

(Amount in Lakhs)

Particulars	As at 31st March 2026	As at 31st March 2025
AUTHORIZED CAPITAL		
55,10,000 Equity Shares of Rs. 10/- each	551.00	551.00
Total	551.00	551.00
ISSUED, SUBSCRIBED & FULLY PAID UP CAPITAL		
46,62,899 Equity Shares of Rs. 10/- each	466.29	466.29
Total	466.29	466.29

NOTE:

1. The Company has only one class of shares referred to as equity shares having a par value of Rs. 10. Each holder of equity shares is entitled to one vote per share.
2. The Company has not declared any dividend during the year.

13.1 Reconciliation of the number of shares outstanding is set out below:-

(Amount in Lakhs)

Particulars	As at 31st March 2026 No. of Shares	As at 31st March 2025 No. of Shares
Balance at the beginning of the reporting period	46.63	46.63
Changes in equity share capital during the year	-	-
Balance at the end of the reporting period	46.63	46.63

13.2 Shares held by each shareholder holding more than 5% shares

(Amount in Lakhs)

S.No.	Name of Shareholders	31st March 2026		31st March 2025	
		% Holding	No. of Shares	% Holding	No. of Shares
1.	Madhu Mittal	37.73	17,59,209	37.73	17,59,209
2.	Ansh Mittal	7.55	3,51,975	7.47	3,48,349

13.3 Shares held by promoters at the end of the year

(Amount in Lakhs)

S.No.	Promoters' Holding	31st March 2026		31st March 2025		% Change during the year
		% Holding	No. of Shares	% Holding	No. of Shares	
1.	Madhu Mittal	37.73	17,59,209	37.73	17,59,209	0

Note: 14 Other Equity

(Amount in Lakhs)

Particulars	As at 31st March 2026	As at 31st March 2025
Securities Premium Account	13.38	13.38
Reserve on Amalgamation	85.65	85.65
Retained Earnings	6,705.71	5,907.12
Other Reserves/ (Deficits)	-8.37	-8.37
Total	6,796.37	5,997.77

(i) Securities Premium Account

(Amount in Lakhs)

Particulars	As at 31st March 2026	As at 31st March 2025
Opening Balance	13.38	13.38
Additions during the year	-	-
Closing Balance	13.38	13.38

(ii) Reserve on Amalgamation

(Amount in Lakhs)

Particulars	As at 31st March 2026	As at 31st March 2025
Opening Balance	85.65	85.65
Additions during the year	-	-
Closing Balance	85.65	85.65

(iii) Retained Earnings

(Amount in Lakhs)

Particulars	As at 31st March 2026	As at 31st March 2025
Opening Balance	5,907.12	5,034.78
Add: Transferred from P&L	793.14	893.97
Remeasurement of defined employee benefit plans (net of taxes)	5.45	(21.63)
Dividend & Tax thereon	-	-
Closing Balance	6,705.71	5,907.12

(iv) Other Reserves/ (Deficits)

(Amount in Lakhs)

Particulars	FVOCI Equity Instruments
As at March 31, 2024	**-8.37**
Change in Fair Value of FVOCI equity instruments	-
As at March 31, 2025	**-8.37**
Change in Fair Value of FVOCI equity instruments	-
As at March 31, 2026	**-8.37**

Securities Premium Reserve

Securities Premium Reserve is used to record the premium on issue of shares. The reserve is utilised in accordance with the provisions of the Act.

Reserve on Amalgamation

This reserve was created at the time of amalgamation and mergers carried out in earlier years. The reserve is utilised in accordance with the provisions of the Act.

Retained Earnings

Retained earnings is a general reserve of a Company which are kept aside out of the Company's profits to meet future (known or unknown) obligations.

FVOCI Equity Investments

The Company has elected to recognise changes in the fair value of certain investments in equity securities in other comprehensive income. These changes are accumulated within the FVOCI equity Investment reserve within equity. The Company transfers amounts from this reserve to retained earnings when the relevant equity securities are derecognised.

Note: 15 Non Current Liabilities -Financial Liabilities- Borrowing

(Amount in Lakhs)

Particulars	As at 31st March 2026	As at 31st March 2025
Secured Borrowings		
From Banks		
Term Loan (Bank)	-	4.46
Term Loan (NBFC)	58.04	-
Less: Shown in Current Maturities of Long Term Debt	-	(4.46)
Unsecured Borrowings		
Term Loan	-	-
Less: hown in Current Maturities of Long Term Debt	-	-
Total	**58.04**	**0**

(i) Details of Loan

(Amount in Lakhs)

Name of Bank	Loan Amount	Date of Loan	Balance as on 31st March 2026	Balance EMI Months as on 31st March 2026	ROI	Security
HDFC BANK BBG TERM LOAN A/C	400.00	03.10.2018	1,071.27		8.25%	233-234-235 SECTOR 58 FARIDABAD
MERCEDES-BENZ FINANCIAL SERVICE INDIA P LTD (MERCEDES CAR LOAN)	80.00	30.07.2025	72.23	53	8.04%	Vehicle