CONTINENTAL
PETROLEUMS LIMITED
Regd. Office : A-2, Opp. Udyog Bhawan, Tilak Marg, C-Scheme, JAIPUR - 302 005 Rajasthan (INDIA)
Phone: +91-141-222 2232 Email : conpetco@gmail.com
CIN No. : L23201RJ1986PLC003704 GSTN : 08AAACC7033L1ZM

Contol™
Lubricants-Accelerating Performance
www.contol.in
www.conpetco.com

Date: 07.09.2026

To,
The Manager (Department of Corporate Affairs)
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai- 400001

Ref: Scrip Code: 523232 Security ID: CONTPTR

Sub: Notice of 40th Annual General Meeting along with Annual Report of CONTINENTAL PETROLEUMS LIMITED ("the Company") for the Financial Year 2025-2026.

Respected Sir/ Madam,

The 40th Annual General Meeting ("AGM") of the Company will be held on **Tuesday, 29th September, 2026 at 01.30 P.M.** through Video Conference / Other Audio-Visual Means in accordance with the applicable circulars issued by the Ministry of Corporate Affairs and the Securities and Exchange Board of India.

Pursuant to Regulation 34(1) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we are submitting herewith the Annual Report of the Company along with the Notice of AGM for the financial year 2025-26 which is being sent through electronic mode to the Members.

We would further like to inform that the Company has fixed Tuesday, 22nd September, 2026 as the cut-off date for the purpose of remote e-voting, for ascertaining the names of the Shareholders holding shares either in physical form or in dematerialized form, who will be entitled to cast their votes electronically in respect of the businesses to be transacted as per the Notice of the AGM and to attend the AGM.

Kindly take the same on your record

Thanking you

Yours faithfully,
For CONTINENTAL PETROLEUMS LIMITED
CIN: L23201RJ1986PLC003704

Madan Lal Khandelwal
Digitally signed by Madan Lal Khandelwal
Date: 2026.09.07 17:40:57 +05'30'

(MADAN LAL KHANDELWAL)
Managing Director
DIN: 00414717

Encl.: As above

ISO 14001:2015 & 9001:2015 Certified

Contol
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40TH ANNUAL REPORT 2025-26



CONTINENTAL PETROLEUMS LIMITED

LUBES & GREASES - HW INCINERATION - EPC PROJECTS

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CONTENTS

CORPORATE INFORMATION

BOARD OF DIRECTORS

Mr. Madan Lal Khandelwal
(*Chairman and Managing Director*)

Mr. Vikrant Khandelwal
(*Chief Financial officer and Executive Director)*

Mrs. Radhika Khandelwal
(*Non-Executive Non-Independent Director)*

Mr. Navneet Khandelwal
(Chief Executive Officer and Executive Director)

Mrs. Rekha Sharma
(*Non-Executive Independent Director)*

Mr. Govind Sharan Khandelwal
(*Non-Executive Independent Director)*

Mr. Shambhu Lal Gupta
(Non-Executive Independent Director)

Mr. Ravi Jain
(Non-Executive Independent Director)

STATUTORY AUDITORS
R.P Khandelwal & Associates,
103,1st Floor Navjeevan Complex,
Station Road Jaipur-302001

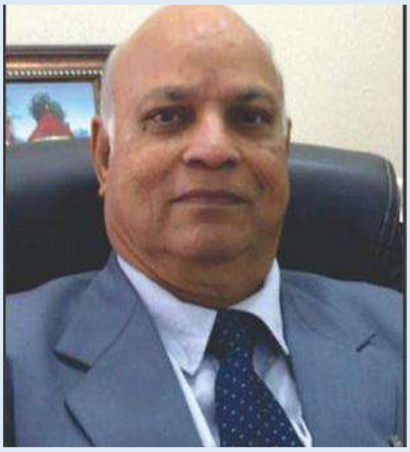
SECRETARIAL AUDITORS
CS Trishla Gupta,
Practicing Company Secretary
5/1, Khandelwal Towers, Vidyadhar Nagar, Sector-1, Jaipur, Rajasthan-302039

REGISTERED OFFICE
A-2, Tilak Marg, Opp Udyog Bhawan, C-Scheme, Jaipur, Rajasthan -302005

FACTORY PREMISES
Plot No. A-166 & F-162-165,
RIICO Indl. Area, Behror-
Rajasthan 301707

REGISTRAR & TRANSFER AGENT
Beetal Financial & Computer Services Pvt. Ltd.
Beetal House, 3rd Floor, 99, Madangir, Near Dada Harsukhdas Mandir, New Delhi, Delhi-110062
T:011-29961281/29961282

BANKERS
HDFC Bank Limited



Shri Madan Lal Khandelwal
Chairman & Managing Director,
Continental Petroleums Limited

CHAIRMAN'S SPEECH
CONTINENTAL PETROLEUMS LIMITED
Financial Year 2025–26

Dear Shareholders,

It gives me great pleasure to welcome you all and present before you the performance of Continental Petroleums Limited for the financial year 2025–26, which we are very proud as it is the 40th Annual general meeting, achieving a great milestone.

The year under review was marked by an unusually challenging and volatile global environment. Geopolitical conflicts, uncertainty in the Middle East, continued Russia–Ukraine tensions, disruptions in international shipping routes, fluctuations in crude oil and petroleum-based raw material prices, volatile foreign exchange markets, and uncertainty surrounding global trade policies created a difficult operating environment for industries across the world.

For a company such as ours, operating across lubricants, petroleum-based products, infrastructure and industrial services, these developments have a direct as well as indirect impact on raw material procurement, transportation costs, working capital requirements and customer purchasing behaviour.

During June 2025, escalating conflict between Israel and Iran resulted in a sharp increase in crude oil prices, with Brent crude briefly crossing USD 80 per barrel during the period of heightened tension. Concerns regarding disruption through the strategically important Strait of Hormuz further contributed to volatility in international energy markets.

Despite this challenging environment, I am pleased to state that your Company remained resilient and continued to focus on operational efficiency, profitability and strengthening the quality of its business.

Financial Performance

During FY 2025–26, the Company recorded standalone revenue from operations of approximately **₹84.67 crore**, compared with **₹112.91 crore** in the previous financial year.

While the reduction in turnover reflects the challenging business environment as well as our conscious approach towards business selection, the more important aspect of our performance is the improvement in the profitability of our core operations.

Our **operating profit increased from ₹6.64 crore in FY 2024–25 to ₹7.06 crore in FY 2025–26**, despite the lower revenue base.

More importantly, our **operating profit margin improved significantly from 5.88% to 8.34%**.

This improvement of approximately **246 basis points** demonstrates that the Company has been successful in improving operational efficiencies, maintaining pricing discipline and focusing increasingly on businesses that provide sustainable value rather than pursuing turnover alone.

Profit before tax for the year stood at approximately **₹4.79 crore**, while profit after tax stood at approximately **₹3.39 crore**.

The comparison with the previous year must also be viewed in the appropriate context. FY 2024–25 included approximately **₹1.42 crore of other income**, whereas FY 2025–26 did not have corresponding other income. Finance costs also increased during the year. Accordingly, while reported profit after tax moderated, the underlying operating performance of the Company actually strengthened.

Our objective is not merely to increase the topline. Our objective is to build a **stronger, stable growth in bottom line and more sustainable Continental Petroleums Limited**.

Lubricants and Petroleum Products

The lubricants and petroleum products industry witnessed significant volatility during the year.

The prices of crude oil, base oils, additives, packaging materials and international freight remained sensitive to geopolitical developments. Sudden movements in crude prices created challenges in inventory planning and pricing, while customers across several industries became increasingly cautious regarding procurement and inventory levels.

Against this backdrop, we continued to strengthen our ***CONTOL*** brand and concentrated our efforts on higher-value automotive lubricants, industrial lubricants, greases and speciality products.

Our long-term strategy remains focused on moving towards a stronger portfolio of branded, packaged and speciality products where technical capability, product quality and customer relationships provide a sustainable competitive advantage.

We are also strengthening our presence in export markets and exploring opportunities in international markets where Indian manufacturing capabilities are increasingly being recognised for quality, reliability and competitiveness.

EPC (Power) Business

India continues to undertake significant investments in power distribution, transmission, electrification and infrastructure development. Your Company continues to view the EPC business as an important pillar of its future growth strategy.

Our experience in executing power-sector projects provides us with the technical and operational capabilities necessary to participate in larger opportunities arising from government programmes for strengthening and modernising India's electricity distribution infrastructure.

However, we remain disciplined while evaluating projects. Our focus will be on projects offering reasonable margins, acceptable payment terms and manageable execution risks rather than pursuing turnover at the expense of profitability or working capital.

Hazardous Waste Management and Environmental Services

Environmental sustainability and responsible industrial waste management are becoming increasingly important priorities for Indian industry.

Our hazardous waste treatment and incineration facility at Behror represents an important capability of the Company and positions Continental Petroleums to participate in the growing requirement for compliant and environmentally responsible disposal solutions.

Increasing regulatory awareness, stricter environmental compliance and greater emphasis on Extended Producer Responsibility and circular-economy practices provide considerable long-term opportunities in this segment. We believe that environmental services can gradually develop into an increasingly meaningful and stable contributor to the Company's business revenue.

Strengthening the Company for the Future

During the year, our approach remained centred around five fundamental priorities:

Operational efficiency, margin improvement, disciplined working capital management, diversification of revenue streams and creation of long-term shareholder value.

The significant improvement in operating margins during FY 2025–26 demonstrates the early benefits of this approach. We are strengthening our organisational capabilities, expanding our market reach, developing export opportunities, improving technology and processes, and creating the financial capacity required to undertake larger opportunities.

Global Environment and Outlook

As we move forward, the global economic environment continues to demand caution.

Energy markets remain particularly sensitive to developments in the Middle East. More recent escalation in the Gulf region and disruption risks surrounding the Strait of Hormuz demonstrate how rapidly crude oil prices, shipping costs and global supply chains can be affected by geopolitical developments.

These developments have reinforced the importance of maintaining diversified sourcing, prudent inventory levels, disciplined working capital and the ability to respond quickly to movements in raw material prices. Nevertheless, India continues to offer significant long-term opportunities.

Growing infrastructure investment, increasing industrialisation, expansion of electricity networks, growth in manufacturing and increasing environmental compliance provide favourable structural opportunities across each of the businesses in which your Company operates.

Our strategy for the coming years therefore remains clear.

We intend to build Continental Petroleums Limited around **three strong and complementary growth engines**:

Lubricants and speciality petroleum products, Power EPC infrastructure, and environmental and hazardous waste management services.

Within lubricants, our emphasis will increasingly be on branded products, industrial customers, speciality applications and Exports.

Within EPC, we intend to selectively participate in larger power and infrastructure opportunities while maintaining strong execution and financial discipline.

Within environmental services, we intend to utilise our existing infrastructure and technical experience to participate in India's growing requirement for responsible industrial waste management.

Looking Ahead

Dear Shareholders,

Businesses are not built by the performance of one quarter or one financial year. They are built through decades of resilience, discipline, adaptation and trust.

Continental Petroleums Limited has completed four decades of its journey since its incorporation in 1986. During this period, we have witnessed numerous economic cycles, crude oil shocks, geopolitical conflicts, technological transformations and changing regulatory environments.

Every such period has reinforced our belief that companies which remain financially disciplined, operationally agile and committed to their customers emerge stronger over the long term.

Looking ahead the Company has set a target of 25% annual growth YoY in its topline through a combination of organic expansion, deep market penetration and growth across its core business verticals. We also intent to make focussed investments in expanding our waste management & environmental service s infrastructure, while simultaneously strengthen our EPC order book. These initiatives are expected to create a stronger more diversified platform for long term growth and shareholder value creation.

We enter the future with confidence, while remaining conscious of the uncertainties surrounding global energy markets and the world economy.

On behalf of the Board of Directors, I would like to express my sincere appreciation to our employees for their dedication and contribution throughout the year. I also thank our customers, suppliers, bankers, business associates, government authorities and all other stakeholders for their continued confidence and support.

Most importantly, I thank our shareholders for the trust they have placed in Continental Petroleums Limited.

We remain committed to rewarding this trust by building a stronger institution, creating sustainable value and taking Continental Petroleums Limited to the next stage of its growth journey.

Thank you.

M. L. Khandelwal
Chairman & Managing Director
Continental Petroleums Limited

CORPORATE OVERVIEW

Vision:

To build a self-sustaining institution that upholds the highest ethical standards, leading innovation in the manufacturing of lubricants and greases, environmentally responsible hazardous waste management, and EPC projects, while making a positive impact on industry and society.

Our mission is to be a leading manufacturer in the automotive and industrial sectors, providing high quality products and exceptional services to our clients. We aim to contribute to society by managing hazardous waste through incineration, while actively participating in EPC projects to drive progress and development.

A. General Information about the Company

QUESTION	INFORMATION / REFERENCE SECTION
Corporate Identity Number(CIN) of the Company	L23201RJ1986PLC003704
Name of the Company	Continental Petroleums Limited
Registered address	A-2, Opp. Udyog Bhawan, Tilak Marg, C-Scheme, Jaipur Rajasthan 302005 India
Website	www.contol.in
E-mail id	cs.conpetco@gmail.com
Financial Year reported	1st April, 2025 to 31st March, 2026
Sector(s)that the Company is engaged in	Production of Lubricating Oils, Greases, Specialty Oils, SBP-Solvents, Transformer Oils, Fuels & Other products from Petroleum or bitumen Minerals. Common Treatment & Disposal/Incineration Facility (CTDF) services, EPC Projects in Power and Solar.
List three key products/services that the Company manufactures/ provides (as in balance sheet)	Production of Lubricating Oils, Greases, Specialty Oils, SBP-Solvents, Transformer Oils, Fuels & Other products from Petroleum or bitumen Minerals. Common Treatment & Disposal/Incineration Facility (CTDF)services, EPC Projects in Power and Solar.
Markets served by the Company Local/State/National/International	National & International

B. Financial Details of the Company

QUESTION	**INFORMATION/ REFERENCE SECTION (Rs. In Lacs) (FY 26)**
Paid up Capital	473.52

Total Turnover	8245.65
Total profit after taxes	339.09

C. Other Details

QUESTION	INFORMATION
Does the Company have any Subsidiary Company/Companies?	Yes
Do the Subsidiary Company/Companies participate in the BR Initiatives of the parent company? If yes, then indicate the number of such subsidiary company(s)	No
Do any other entity/entities(e.g., suppliers, distributors etc.) that the Company does business with, participate in the BR initiatives of the Company? If yes, then indicate the percentage of such entity/entities? [Less than 30%, 30-60%, More than 60%]	No

D. Directors Information

QUESTION	INFORMATION
• Details of Directors of the Company	• DIN Number–00414717 • Name-Mr. Madan Lal Khandelwal • Designation–Chairman and Managing Director
	• DIN Number– 00414678 • Name-Mrs. Radhika Khandelwal • Designation–Non-Executive Non-Independent Director
	• DIN Number– 00414636 • Name- Mr. Navneet Khandelwal • Designation– Chief Executive Officer and Executive Director
	• DIN Number– 01914756 • Name- Mr. Vikrant Khandelwal • Designation- Chief Financial Officer and Executive Director
	• DIN Number– 09260368 • Name- Mrs. Rekha Sharma • Designation– Non-Executive Independent Director
	• DIN Number– 09519474 • Name- Mr. Govind Sharan Khandelwal • Designation– Non-Executive Independent Director
	• DIN Number– 10749486 • Name- Mr. Shambhu Lal Gupta • Designation– Non-Executive Independent Director

	• DIN Number– 10750509 • Name- Mr. Ravi Jain • Designation– Non-Executive Independent Director

E. Financial Summary

(Rs. In Lakhs)

Particulars	March 2026	March 2025	March 2024	March 2023	March 2022
Revenue	8245.65	11290.70	5302.91	9835.10	12121.46
Other Income	220.76	142.09	195.16	13.01	40.65
Total Income	8466.41	11432.79	5498.07	9848.54	12162.12
Expenditure	8076.52	-10629.53	-4899.76	-9097.70	- 11522.13
Interest	-157.74	130.37	-142.27	-129.01	-116.18
PBDT	547.63	672.89	456.04	621.83	523.81
Depreciation	-69.40	75.84	-71.19	-73.53	-45.04
PBT	478.23	597.05	384.85	548.30	478.77
Tax	-139.14	-166.1	-111.55	-154.01	-71.53
Net Profit	339.09	430.95	273.31	394.29	407.24
Equity Shares	94.70	55.60	55.60	55.60	55.60
EPS	3.58	7.75	4.92	7.09	7.32
CEPS	4.31	9.11	6.20	8.41	8.13
OPM %	8.55	7.11%	10.88%	7.62%	4.31%
NPM %	4.11	3.82%	4.97%	4.01%	3.35%

1. INDUSTRY STRUCTURE & DEVELOPMENT:

Continental Petroleums Limited (CPL) is one of the leading manufacturers of industrial lubricants in India and manufacturing wide range of premium quality lubricants for Automotive & Industrial Application, specialties and process oils etc. under the registered brand name of "CONTOL". This industry has much growth potential and is growing globally. The company is also engaged in Common Treatment Disposal / Incineration of hazardous waste viz. solid, Liquid and Aqueous received from various industries, the company is actively participating in EPC projects in power and green energy sector with state and central governments.

2. OVERVIEW:

The financial statements have been prepared in compliance with the requirements of the Companies Act, 2013 and made on a prudent and reasonable basis in order that the financial statements reflect a true and fair manner the form and substance of transactions and reasonably present our state of affairs and profit for the year.

3. OPPORTUNITIES AND THREATS:

The management believes that Government of India's efforts to improve economic growth in the Country by providing opportunities for start-ups and infrastructure development is giving hopes to entrepreneurs for exploring new opportunities. The Company is also looking to tap such opportunity at the right moment.

Any growing economy offers a host of opportunities. The challenge comes from the fact that competition also keeps increasing alongside and this is becoming all the more prominent with the continuous arrival of newer entrepreneurs in the market. While this is good for the larger population and the economy, it does put pressure on profitability of business. Not only newer entrepreneurs, technological advancement and the onset of on-line services have made it much easier to conduct businesses without too much need for supporting brick and mortar infrastructure. Not to mention that there is support from conducive government policies to anybody wanting to start a new business.

4. SEGMENT REPORTINGS

The Company is exclusively engaged in manufacturing of Lubricants and Greases and revenues are mainly derived from this activity. Accounting Standard 17 regarding Segment-wise Reporting issued by the Institute of Chartered Accountants of India and notified under the Companies (Accounting Standards) Rules, 2006 does not apply to your Company since revenues are derived from only one segment.

5. FINANCIAL PERFORMANCE WITH RESPECT TO OPERATIONAL PERFORMANCE

The overview of financial performance with respect to operational performance of the Company can be obtained from the various following ratio analysis:

- Debtor Turnover Ratio is 1.47 times
- Inventory Turnover Ratio is 6.68 times
- Interest Coverage Ratio is 4.03 times
- Current Ratio is 1.56 times
- Debt to Equity Ratio is 0.70 times
- Operating Profit Margin Ratio is 7.11%
- Net Profit Margin Ratio is 4.11%

6. RISKS AND CONCERNS:

Your Company is exposed to internal and external risks. The internal risks relate to the risks within the Company due to change in management, personnel and policies, lapses / inadequacy in existing infrastructure facilities, delinquencies on the part of employees, staff attrition, misfeasance etc. The external risks can be associated to those factors which are not within the control of the Company like change in interest rates, government regulations, competition from others operating in similar business etc.

7. INTERNAL CONTROL SYSTEM AND THEIR ADEQUACY:

Company has always focused on maintain a strong internal control system which is commensurate with our size and nature of business. The Company's internal controls are structure in a manner that ensure reasonable assurance with regard to maintaining of proper accounting controls, monitoring of operations, protecting assets from unauthorized use or losses, executing transactions with proper authorization and ensuring compliance of corporate policies, laws, accounting standards for ensuring reliability of financial reporting.

Company has documented procedures covering all financial and operating functions. Company has robust internal audit program, where the Internal Auditors, an independent firm of chartered accountants, conduct a risk-based audit with a view to not only test adherence to laid down policies and procedures but also to suggest improvements in processes and systems. Internal audit observations and recommendations are reported to the Audit Committee, which monitors the implementation of such recommendations. Suggestions for improvements are considered and the Audit Committee follows up on implementation of corrective actions. The Company also meets the Company's Statutory Auditors to ascertain, inter alia, their views on the adequacy of internal control systems and keeps the Board of Directors posted with its observations.

8. RISK MANAGEMENT:

Comprehensive risk management practices form an integral part of the operations of Company. With ups and downs, volatility and fluctuations in the business in which Company operates, is exposed to a slew of complex, variable risks and uncertainties in the normal course of business. Since such variations can cause deviations in the results from operations and affect our financial state, the focus on risk management is high. The rapid and continuous changes in the business environment have ensured that the organization becomes increasingly risk focused to achieve its strategic objectives. Company policies ensure timely identification, management and mitigation of relevant risks, such as credit risk, liquidity risk, interest rate risk, operational risk, reputational and regulatory risks etc., which help the Company move forward with vigor.

9. HUMAN RESOURCE:

The Company enjoys the services of human resources highly committed towards the growth of the Company. The Company ensures the health & safety requirements of all concerned at its sites as well as offices. There is a unity of purpose among all the employees of the Company.

10. HEALTH SAFETY AND ENVIRONMENT:

The management is aware of all the Health Safety and Environment issues that are relevant to the conduct of oil and gas operations. Hence enforces complete regard to the Health Safety and Environment and ensures all its personnel, contractors and others associated with the operations adhere to the Company's HSE policies and norms to ensure safe and environmentally friendly operations. Due to this, the Company has thus far been successful in conducting its operations safely.

11. CAUTIONARY STATEMENT:

Statements in this report on Management Discussion and Analysis describing the Company's objectives, projections, estimates, expectations or predictions may be “forward looking statements" within the meaning of applicable laws or regulations. These statements are based on certain assumptions and expectations of future events. Actual results could differ materially from those expressed or implied. Important factors that could make a difference to the Company's operations include economic conditions affecting global and domestic demand– supply, finished goods price in the domestic and overseas markets in which the Company operates, raw-materials cost and availability, changes in Government regulations, tax regimes, economic developments within or outside India and other factors such as litigation and industrial relations. The Company assumes no responsibility to publicly amend, modify or revise any forward-looking statements, on the basis of any subsequent developments, information or events.

For & on Behalf of Board of Directors
CONTINENTALPETROLEUMSLIMITED

Sd/-
Madan Lal Khandelwal
Chairman & Managing Director
DIN: 00414717

Date: 05-09-2026
Place: Jaipur

DIRECTOR'S REPORT

To

The Members,

Continental Petroleums Limited,

The Directors take pleasure in presenting their 40th Annual Report and Audited Financial Statements of the Company for the financial year 2025-26

1. Financial Performance

Financial Result **(Amount in Rs. Lakhs)**

Particulars	Year Ended 31st March, 2026	Year Ended 31st March, 2025
Business Income	8245.65	11290.71
Other Income	220.76	142.09
Total Income	8466.41	11432.8
Profit/(Loss) before Interest, Depreciation and Tax	705.37	803.26
Less: Interest (finance cost) and Depreciation	227.14	206.21
Profit/(Loss) before tax	478.23	597.05
Exceptional Item	-	-
Less: Current Tax	130.69	154.57
Deferred Tax	8.45	11.53
Profit/(Loss) for the period	339.09	430.95

Notes: The above figures are extracted from the standalone financial statements prepared in compliance with the Indian Accounting Standards (Ind AS) and comply with all aspects of the Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 (the Act) [Companies (Indian Accounting Standards) Rules, 2015 (amended)] and other relevant provisions of the Act.

2. Financial Performance

During the year under review the Company has generated Rs. 8245.65 (In Lacs) as revenue from operations against Rs. 11290.71 (In lacs) in the previous year. The profit After Tax (PAT) attributable to shareholders for financial year ended 31st March,2026 is Rs. 339.09 (In lacs) as against net profit of Rs. 430.95 (In lacs) in the previous year.

3. State of Company's Affairs

Information on Companies operations is given in the Management Discussion & Analysis Report forming part of this Report.

4. Material Changes and Commitments Affecting the Financial Position of the Company which have occurred between the end of the financial year of the company to which the financial statements relate and the date of the report

During the year under review, there were no material changes and commitments affecting the financial position of the Company which occurred between the end of the financial year to which this financial statement relates and the date of this Report. As such no specific details are required to be given or provided.

5. Change in Nature of Business, if any

As required to be reported pursuant to Section 134(3) (q) of the Act read with Rule 8(5)(ii) of Companies (Accounts) Rules, 2014, there is no change in the nature of business carried on by the Company during the financial year 2025-26 and the Company continues to carry on its existing business.

6. Subsidiary/Associate/Joint Venture Company

During the reporting period, the Company has a subsidiary company named as Magnus Asia Private Limited, A statement in AOC-1 containing salient features of the financial statement of the Subsidiary is attached herewith as **"Annexure- 1A."**

7. Dividend

Your directors do not recommend any dividend for the financial year ended on 31st March, 2026.

8. Transfer to Reserves

During the period under review, no amount has been transferred to any reserves.

9. Deposits

The Company has neither accepted nor renewed any Deposits mentioned under section 73 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 during the reporting period, although there were some transactions made by the company not considered as deposit as per rule 2(1)(c) of the Companies (Acceptance of Deposit) Rules, 2014.

10. Share Capital

The Current Capital Structure of the Company is given below:

Authorized Capital:

The authorised share capital of the Company is Rs. 10,00,00,000/- (Rupees Ten Crore only) divided into 2,00,00,000 (Two Crores) Equity Shares of face value of Rs. 5/- (Rupees Five only) each.

Issued Capital:

The Issued Capital of the Company is Rs. 4,73,51,570/- (Rupees Four Crore Seventy-Three Lakh Fifty One Thousand Five Hundred Seventy Only) divided into 94,70,314 (Ninety Four Lakhs Seventy Thousand Three Hundred Fourteen) Equity Shares of Rs. 5/- (Rupees Five only) each.

Subscribed & Paid-up Capital:

The Subscribed & Paid-up Capital of the Company is Rs. 4,73,51,570/- (Rupees Four Crore Seventy-Three Lakh Fifty One Thousand Five Hundred Seventy Only) divided into 94,70,314 (Ninety Four Lakhs Seventy Thousand Three Hundred Fourteen) Equity Shares of Rs. 5/- (Rupees Five only) each.

During the year under review, the Company has received consideration from the warrant holder in promoter and Non-Promoter Category on various dates. Consequently, the Board of Directors approved the allotment of 10,02,440 Equity Shares on January 20, 2026.

11. Directors Responsibility Statement

Pursuant to Section 134(5) of the Companies Act, 2013 the Board of Directors of the Company, to the best of their knowledge and belief and according to the information and explanations obtained by them, state that:

a. In the preparation of the annual accounts for the year ended 31st March, 2026, the applicable accounting standards had been followed along with proper explanation relating to material departures;

b. They have selected such accounting policies, 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 at the end of the financial year and of the loss of the Company for that period;

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

d. The annual accounts have been prepared on a going concern basis.

e. Necessary internal financial controls have been laid down by the Company and the same are commensurate with its size of operations and that they are adequate and were operating effectively; and

f. That proper system was devised to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

12. Details in respect of adequacy of Internal Financial Control with reference to the Financial Statements

The Company has adequate internal controls and processors in place with respect to its financial statements which provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements. The Company has a mechanism of testing the controls at regular intervals for their design and operating effectiveness to ascertain the reliability and authenticity of financial information.

13. Corporate Social Responsibility (CSR)

In accordance with the provisions of Section 135 read with Schedule VII of the Companies Act, 2013, the Company has adopted a comprehensive Corporate Social Responsibility (CSR) Policy, outlining the CSR activities to be undertaken. The CSR Committee has been constituted to define, implement, and monitor the CSR strategy, including budgeting, project identification, and oversight of CSR initiatives. Further, the disclosures required under Rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 are annexed to this Report as "**Annexure-1B"**

14. Details of Significant and Material Orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future

No significant or material order has been passed by the Regulators/Courts or Tribunals which can impact the going concern status and Company's operation in future on achievements of operational and strategic goals, compliance with policies, procedures applicable laws and regulations, and all assets and resources are acquired economically, used efficiently and adequately protected.

15. Particulars of contracts or arrangements with Related Party

Related Party Transactions during the financial year 2025-26 were on arm's length basis and in ordinary course of business. They were all in compliance with the applicable provisions of the Companies Act, 2013 and the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended). All such transactions are placed before the Audit Committee for review/approval. The necessary omnibus approvals have been obtained from Audit Committee wherever required. There were no material Related Party Contracts/ Arrangements/Transactions made by the Company during the year 2025-26 that would have required Shareholders' approval under provisions of Section 188 of the Companies Act, 2013 or of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended). The Company has adopted a Related Party Transactions Policy duly approved by the Board, which is uploaded on the Company's website & may be accessed at www.contol.in

Pursuant to the provisions of section 188 of the Act read with rules made there under and Regulation 23 of the Listing Regulations, all Related Party Transactions entered into by your Company with related parties during the Financial Year 2025-26 were in the ordinary courses of business and at arm's length basis.

Requisite prior approval of the Audit Committee was obtained in the meeting for related party transactions entered into during financial year 2025-26 and the same was also placed before the Board for seeking their approval. Your Company has not entered into any transactions with related parties which could be considered material in terms of Section 188 of the Act. Accordingly, the disclosure of related party transactions as required under Section 134(3)(h) of the Act read with Rule 8(2) of the Companies (Accounts) Rules, 2014, in Form AOC-2, is not applicable on the Company.

For the financial year 2025-26, the Board and the Audit Committee in their meeting held on 20th May, 2025 ,23rd June, 2025 and 30th October, 2025 had granted omnibus approval for the transactions that are in the ordinary course of the business and repetitive in nature. All related party transactions are placed before the Audit Committee on a quarterly basis.

16. Conservation of Energy, Technology Absorption and Foreign Exchange Earnings and Outgo

The particulars regarding conservation of Energy, Technology Absorption and foreign exchange earnings and expenditure stipulated under section 134(3)(m) of the Companies Act, 2013 read with the Companies(Accounts) Rule 2014 is annexed as "**Annexure 1**" to the Board's Report.

17. Particulars of Employees and related disclosures

The information and disclosures pertaining to remuneration and other details of employees, Directors and Key Managerial Personnel as required under section 197 of the Act read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 ("the MR Rules")is annexed herewith as **"Annexure 2"** forming integral part of this report.

18. Management Discussion & Analysis Report

A detailed review of operations, performance and future outlook of the Company and its business is given under the Management Discussion and Analysis Report which forms an integral part of this Report and is set out as a separate section to this Annual Report.

19. Corporate Governance Report

Your Company is committed to good corporate governance practices. A separate report on Corporate Governance in compliance with the provisions of Regulation 34 of the Listing Regulations read with Para C of Schedule V of the said regulations, along with a certificate received from M/s R.P. Khandelwal & Associates, Chartered Accountants (FRN: 001795C)confirming that the Company is and has been compliant with the conditions stipulated under the Listing Regulations forms part of the Annual Report.

20. Vigil Mechanism/Whistle Blower Policy

Pursuant to the provisions of Section 177(9) and177(10) of the Act read with Rule 7 of the Companies(Meetings of Board and its Powers) Rules, 2014, and Regulation 22 of the Listing Regulations, the Company has adopted 'Whistle Blower Policy for Directors and employees to deal with the cases of unethical behavior in all its business activities, fraud, mismanagement and violation of Code of Conduct of the Company.

The Whistle Blower Policy may be accessed on the website of the Company at www.contol.in.

21. Risk Management

The Company has implemented an integrated risk management approach through which it reviews and assesses significant risk on a regular basis to ensure that there is a robust system of risk controls and mitigation in place. Senior management periodically reviews the risk management. The management is however, of the view that no risk element is identified which in opinion of the Board may threaten the existence of the Company.

22. Auditors

a) Statutory Auditors and their report

M/s. RP Khandelwal & Associates (FRN: 001795C), Chartered Accountant was appointed as the Statutory Auditors of the Company in the 36th AGM for a term of 5 years who shall hold office till the conclusion of 41st Annual General Meeting to be held in the year 2027. They have audited the financial statements of the Company for the year under review.

Auditors determines that the Company is providing a fair and accurate representation of its financial position by examining financial transactions. They report to the shareholders and other stakeholders on the financial statements of the Company.

Pursuant to Section 139 and 141 of the Act and relevant Rules made thereunder, the Statutory Auditors have confirmed that they are not disqualified from continuing as Auditors of the Company.

During the year under review, no instance of fraud was reported by the Statutory Auditor of the Company in their Audit Report under Section 143(12) of the Act, therefore no detail is required to be disclosed under Section 134 (3) of the Act.

The notes on financial statement referred to in the Auditor's Report are self-explanatory and do not call for any further comments. The Auditor's Report does not contain any qualification, reservation or adverse remark. The Auditors in their report for the financial year 2025-26 have given unmodified opinion.

b) Secretarial Auditor and their report

Pursuant to the provisions of Section 204 of the Act read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and regulation 24A of the Listing Regulations, your Board had appointed CS Trishla Gupta, Practicing Company Secretary as the Secretarial Auditor to conduct the Secretarial Audit of the Company for the financial year 2025-26.

The Board in its meeting dated May 27, 2026 had re-appointed CS Trishla Gupta, Practicing Company Secretary as Secretarial Auditor of the Company to carry out Secretarial Audit of the Company for the financial year 2026-27.

The Secretarial Audit Report is issued in Form MR-3 by Trishla Gupta, Practicing Company Secretary, in respect of the Secretarial Audit of the Company for the financial year ended on March 31, 2026, in relation to compliance of all applicable provisions of the Companies Act, 2013, is set out in the "**Annexure 3(i)**" to this Annual Report. The Secretarial Audit Report does not contain any qualification, reservation or adverse remark.

The Secretarial Compliance Report issued by CS Trishla Gupta for the financial year ended March 31, 2026, in relation to compliance of all applicable SEBI Regulations/ circulars/guidelines issued thereunder, pursuant to requirement of Regulation of the Listing Regulations, is set out in "**Annexure 3(ii)**" to this Annual Report.

During the year under review, no instance of fraud was reported by the Secretarial Auditor of the Company in their Audit Report under Section 143(12) of the Act, therefore no detail is required to be disclosed under Section 134 (3) of the Act.

c) Internal Auditor

In accordance with the provisions of section 138 of the Act and rules made thereunder and applicable regulations of the Listing Regulations, the Board of Directors of the Company had appointed Mr. Jitendra Shari, Chartered Accountant, as Internal Auditors to conduct Internal Audit of the Company for the financial year 2025-26.

The Board in its meeting dated May 27, 2026 had re-appointed Mr. Jitendra Shari, Chartered Accountant, as Internal Auditors of the Company to carry out Internal Audit of the Company for the financial year 2026-27.

During the year under review, no instance of fraud was reported by the Internal Auditor of the Company in their Audit Report under Section 143(12) of the Act, therefore no detail is required to be disclosed under Section 134 (3) of the Act.

d) Reporting of Fraud by Auditors

During the financial year, none of the Auditors of the Company have reported any instances of frauds committed as specified under section 143(12) of the Act.

e) Cost Auditors

Pursuant to Section 148 of the Companies Act, 2013 read with The Companies (Cost Records and Audit) Amendment Rules, 2014, the maintenance of cost audit records is applicable on the company during the financial year under review.

23. Disclosure on confirmation with the Secretarial Standards

Company has complied with the Secretarial Standards issued by Institute of Companies Secretaries of India (ICSI) on Board Meetings (SS- 1) and General Meetings (SS-2).

24. Extract of Annual Return

Pursuant to Section 92(3) read with Section 134(3)(a) of the Act, the Annual Return as on March 31, 2026 is available on the Company's website at www.contol.in. By virtue of amendment to Section 92(3) of the Companies Act, 2013, the Company is not required to provide extract of Annual Return (Form MGT-9) as part of the Board's report.

25. Human Resources

Company values its Human Resources the most. To keep their morale high, Company extends several welfare benefits to the employees and their families by way of comprehensive medical care, education, housing and social security.

26. Managing grievances

Our Company's Grievance Redressal Mechanisms ensure that all employees can raise issues and concerns as simply as possible. The Whistle Blower Policy provide for reporting in confidence of issues like child labour, etc. During the year, there have been no complaints alleging child labour, forced labour, involuntary labour and discriminatory employment.

Further, as per the Child Labour (Prohibition &Regulation) Act 1986, Company takes due care about child labour and in the management of the Company there is no employee whose age is below 18 years of age.

27. Directors/KMP

Board of Directors

The members of the Company's Board of Directors are eminent persons of proven competence and integrity. Besides experience, strong financial acumen, strategic astuteness and leadership qualities, they have a significant degree of commitment towards the Company and devote adequate time to the meetings and preparation.

The Board meets at regular intervals to discuss and decide on Company / Business policy and strategy apart from other Board business. The Board exhibits strong operational oversight with regular presentations in every quarterly meeting. The Board/ Committee meetings are convened by giving appropriate notice well in advance to help them plan their schedule and ensure meaningful participation in the meetings. Only in case of special and urgent business, if the need arises, the Board's/ Committee's approval is taken by passing resolutions through circulation or by calling Board/ Committee meetings at short notice, as permitted by law.

The Directors / Members are provided with appropriate information in the form of agenda items in a timely manner, to enable them to deliberate on each agenda item and make informed decisions and provide appropriate directions to the Management in this regard. The Board of Directors of the Company comprises of eight Directors, consisting of four Independent Directors , three Executive Directors and one Women Director as on March 31, 2026 who brings in a wide range of skills and experience to the Board.

Details of Composition of the Board and its Committees, Category, Attendance of Directors at Board Meetings and Committees meetings and last Annual General Meeting, number of other directorships and other committee memberships are given in the Corporate Governance Report forming part of this report.

During the year under review, the non-executive directors of the Company had no pecuniary relationship or transactions with the Company, other than sitting fees, commission and reimbursement of expenses, if any.

Retirement by Rotation

In accordance with the provisions of Section 152 of the Act and as per the Article of Association of the Company, Mr. Vikrant Khandelwal (DIN:01914756), Director of the Company, is liable to retire by rotation at ensuing 40th Annual General meeting and being eligible, offers himself for reappointment.

Declaration from Independent Directors

Your Company having four (4) Independent Directors which are in accordance with the requirement of Listing Regulation as well as under the Act.

The Company has received necessary declaration from all the Independent Directors to the effect that (i) they meet the criteria of independence as provided under Section 149(6) of the Act and Regulation 16(1)(b) of Listing Regulations and there has been no change in the circumstances affecting their status as independent directors of the Company; (ii) They have registered themselves with the Independent Director's Database maintained by the IICA.

In the opinion of the Board, they fulfill the conditions specified in the Act and Rules made thereunder for the appointment as Independent Directors and are Independent of the Management.

The Independent Directors have complied with the Code applicable for Independent Directors as stipulated under Schedule IV of the Act.

The terms and conditions for the appointment of the Independent Directors are given on the website of the Company. The Board is of the opinion that independent directors of the company fulfill the conditions specified in the Act and the Listing Regulations and that they are independent of the management.

The details of the familiarization programs imparted to the Independent Directors are also covered in the Corporate Governance Report forming part of this Annual Report.

Key Managerial Personnel

Mr. Madan Lal Khandelwal (Managing Director), Mr. Navneet Khandelwal (Chief Executive Officer), Mr. Vikrant Khandelwal (Chief Financial Officer)and Mrs. Nandini Dhoot (Company Secretary cum Compliance Officer) are the Key Managerial Personnel of the Company. During the year under review, there were changes to the Key Managerial Personnel of the Company.

28.Number of Meetings of Board of Directors

During the financial year 2025-26, the Board of Directors met 10 (ten) times. The details of the Board Meetings and the attendance of the Directors are provided in the Corporate Governance Report which is a part of this report.

29.Meeting of Independent Directors

Your Company conducted a separate meeting of Independent Directors on 09thMarch, 2026 without the presence of the Non-Independent Directors and members of Management of the Company.

At the said meeting, the Independent Directors discussed, among other matters, the performance of the Company and risks faced by it, the flow of information to the Board and its committees, governance, compliance and performance of Non-Independent Directors, the Board as a whole and of the Chairman.

30.Audit Committee

The Audit Committee comprises of three Non-Executive Directors, viz; Mr. Govind Sharan Khandelwal (DIN: 09519474), Mrs. Rekha Sharma (DIN: 09260368) and Mrs. Radhika Khandelwal (DIN:00414678). The Chairman of the Committee is Mr. Govind Sharan Khandelwal. The composition and terms of reference of the Audit Committee are in accordance with the provisions of Section 177 of the Companies Act, 2013 and Regulation 18 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time. The details of Audit Committee Meetings and attendance of Committee Members are provided in the Corporate Governance Report.

31.Nomination and Remuneration Committee

The Nomination and Remuneration Committee comprises of three Non-Executive Directors, viz; Mr. Govind Sharan Khandelwal (DIN: 09519474), Mrs. Rekha Sharma (DIN: 09260368) and Mrs. Radhika Khandelwal (DIN:00414678). The Chairman of the Committee is Mr. Govind Sharan Khandelwal.

It comprises of Mr. Govind Sharan Khandelwal (DIN: 09519474) as Chairman and Mrs. Rekha Sharma (DIN: 09260368) and Mrs. Radhika Khandelwal.The details of Nomination &Remuneration Committee Meetings and attendance of Committee Members are provided in the Corporate Governance Report.

32.**Stakeholders Relationship Committee**

The Stakeholders Relationship Committee consists of Mrs. Radhika Khandelwal (DIN: 00414678), Non-Executive Director acting as Chairperson of the Committee and Mrs. Rekha Sharma (DIN: 09260368) and Mr. Govind Sharan Khandelwal (DIN: 09519474), Independent Directors, as members of the Committee. The details of Stakeholders Relationship Committee Meetings and attendance of Committee Members are provided under Corporate Governance Report.

33.Policy on directors' appointment and remuneration and other details

Company firmly believes in nurturing a people friendly environment, which is geared to drive the organization towards high and sustainable growth. Each and every personnel working with Company strives to achieve the Company's vision of being the best in the industry. Its Remuneration Policy is therefore designed to achieve this vision. The policy has been approved by the Board on the recommendation of Nomination cum Remuneration Committee. The policy is applicable to Directors, Key Managerial Personnel (KMP) and other employees.

The directors and KMPs are appointed on the recommendation of Nomination cum Remuneration Committee in terms of Companies Act, 2013. The factors for deciding the Remuneration of working directors, KMPs and senior executives includes, responsibility and profile of Individual, remuneration packages of peer group, accolades and recognition conferred on the individual, performance of the sector in which company operates, overall performance of the Company. The Remuneration Policy can be accessed on the website of the Company at www.contol.in

34.Familiarization programme for Independent Directors

In order to acquaint the new directors with the Company, a detailed presentation is given to them at the time of their appointment which covers their role, duties and responsibilities, Company's strategy, business model, operations, markets, organizational structure, products, etc. A detailed presentation along similar lines is sent to existing Independent Directors every year to keep them appraised of the above details. As part of Board discussions, presentation on performance of the Company is made to the Board during its meeting(s). Plant visits are also arranged for Independent Directors from time-to time for better understanding of the Company's operations. The details of such familiarization programmes for Independent Directors are posted on the website of the Company and can be accessed at www.contol.in

35.Code of conduct

To comply with the requirements of Regulation 17(5)of the Listing Regulation, the Company has adopted Code of Conduct for Board of Directors and Senior Management Personnel ("the Code").

All Board members and senior management personnel have confirmed compliance with the Code for the year 2025-26. A declaration signed by the Managing Director of the Company to this effect is placed at the end of this report.

The code requires directors and employees to act honestly, fairly, ethically and with integrity, conduct themselves in professional, courteous and respectful manner. The code is displayed on the Company's website.

36.Performance Evaluation of Board, Its Committees & Individual Directors

Pursuant to the provisions of the Companies Act, 2013 and Regulation 17(10) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board carried out annual evaluation of its own performance, performance of its committees, and evaluation of individual Directors including Independent Directors. The Independent Directors had carried out an annual performance evaluation of non-independent Directors, the Board as a Whole and Chairperson of the Company taking into account the views of Executive and Non-Executive Directors. The Nomination and Remuneration Committee of the Board of Directors evaluated the performance of every Director. The performance is evaluated on the basis of number of Board and Committee meetings attended by individual Director, participation of each director in the affairs of the company, duties performed by each Director and targets achieved by company during the year. The Board/committee/directors found that the evaluation is satisfactory and no observations were raised from the said evaluation in current year as well as in previous year.

37.Disclosure as per Sexual Harassment of Women at workplace (Prevention, Prohibition and Redressal) Act, 2013

The Company has zero tolerance for sexual harassment at workplace and has a policy on prevention, prohibition and redressal of sexual harassment at workplace in the line of provisions of Sexual Harassment of women at work place (Prevention, Prohibition and Redressal), Act, 2013 and the rules framed there under. Internal Complaints Committee (ICC) has been set up to redress complaints received regarding sexual harassment. Following is the summary of the complaints received and disposed during the financial year:

No. of sexual harrasment complaints received during the year	NIL
No. of complaints disposed of	NIL
No. of complaints pending for more than 90 days	NIL

38. Compliance under the Maternity Benefit Act, 1961

The Company affirms that it has complied with the applicable provisions of the Maternity Benefit Act, 1961, including but not limited to:

a) Grant of maternity leave to eligible employees,

b) Provision for nursing breaks, and

c) Ensuring protection against dismissal during maternity leave and other associated entitlements.

39.Particulars of loans, guarantees or investments by the company

During the period under review the Company did not give any Loans, Guarantee and made Investments under section 186 of the Companies Act, 2013.

40.Other Matters

- There were no transactions during the year under review regarding Buyback of shares.
- There were no transactions during the year under review regarding Issue of shares (including sweat equity shares) to employees of the Company under any scheme.
- No application made or proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the year.
- There was no instance of one-time settlement with any Bank or Financial Institution.

Acknowledgement

The Board of directors of your Company acknowledges its sincere appreciation for the support extended by various departments of Central and State Government and others. The Board also takes this opportunity to express its deep gratitude for the continuous support received from the Shareholders.

For & on Behalf of Board of Directors
CONTINENTAL PETROLEUMS LIMITED

Sd/-
Madan Lal Khandelwal
Chairman & Managing Director
DIN: 00414717
Date: 05.09.2026

Place: Jaipur

ANNEXURE 1A

Form AOC-1

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

Statement containing salient features of the financial statement of subsidiaries/associate companies/joint ventures

Part "A": Subsidiaries

Sl. No.	Particulars	Subsidiary
1.	Name of the subsidiary	**MAGNUS ASIA PRIVATE LIMITED**
2.	Reporting period for the subsidiary concerned, if different from the holding company's reporting period	March 31, 2026
3.	Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries	IN LAKHS
4.	Share capital including Reserves & surplus	618.01
5.	Total assets	1713.10
6.	Total Liabilities	1713.10
7.	Investments	21.14
8.	Turnover	243.46
9.	Profit/Loss before taxation	1.48
10.	Provision for taxation	-
11.	Profit/Loss after taxation	1.48
12.	Proposed Dividend	-
13.	% of shareholding	88.25%

Notes:

1. Names of subsidiaries which are yet to commence operations: NIL

2. Names of subsidiaries which have been liquidated or sold during the year: NIL

Part-B: Summary of Financial Information of Associates & Joint Ventures

During the reporting period the Company did not have any Associate Company or Joint Venture.

For & on Behalf of Board of Directors
CONTINENTAL PETROLEUMS LIMITED

Sd/-
Madan Lal Khandelwal
Chairman & Managing Director
DIN: 00414717

ANNEXURE 1B

REPORT ON CORPORATE SOCIAL RESPONSIBILITY (CSR) ACTIVITIES

[Pursuant to Section 135 of the Companies Act, 2013 and Rule 8 of the Companies (Corporate Social Responsibility) Rules, 2014]

1. **Brief outline on CSR policy of the company:**

Corporate Social Responsibility (CSR) forms an integral part of the Company's overall philosophy of giving back to the society. The Company is committed to bring positive changes in the society in which it operates. As per the provisions of Section 135 of the Companies Act, 2013 and Rules made thereunder, the Company has formulated its CSR Policy with the vision to actively contribute to spreading education by promoting education, enhancing vocation skills especially among children and livelihood enhancement projects, protecting environment and conservation of natural resources, health care including preventive health care, rural development, animal welfare etc. The CSR Policy deals with objectives, scope/ areas of CSR activities, implementation and monitoring of CSR activities, CSR budget, reporting, disclosures etc.

2. **Composition of CSR committee:** The CSR Committee comprises Directors of the Company as per the applicable statutory requirements and is responsible for overseeing and monitoring the Company's CSR activities and initiatives.

3. **Web-link where composition of CSR committee, CSR policy and CSR projects approved by the board are disclosed on the website of the company:** www.contol.in

4. **Details of impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the companies (corporate social responsibility policy) rules, 2014, if applicable (attach the report):**
Not Applicable

5. **Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the companies (corporate social responsibility policy) rules, 2014 and amount required for set off for the financial year, if any:** Not Applicable

6. **(a) Average net profit of the Company as per Section 135(5): Net Profit INR 510.07 Lakhs**

(b) Two percent of average net profit of the Company as per Section 135(5): INR10.20 Lakhs

(b) Surplus arising out of the CSR projects or programs or activities of the previous financial years: Nil

(c) Amount required to be set-off for the financial year, if any: Nil

(d) Total CSR obligation for the financial year : INR10.20 Lakhs

7. (a) CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year (in `)	Amount Unspent (in `)				
	Total Amount transferred to UnspentCSR Account as per section 135 (6) ofthe Act of the Act		Amount transferred to any fund specified under Schedule VIIas per second proviso to section 135(5) of the Act of the Act		
	Amount	Date of transfer	Name of the Fund	Amount	Date of transfer
30-10-2025	6,04,785	-			

(b) Details of CSR amount spent against ongoing projects for the financial year: Not Applicable

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	(9)	(10)	(11)	
Sr. No.	Name of the Project	Item fromthe list of activitiesin ScheduleVII to the Act	Local area (Yes/No)	Location of theproject		Project duration	Amount allocatedfor the project (in `)	Amount spent in the current financial Year (in `)	Amount transferredto Unspent CSR Accountfor the project as per Section 135(6) (in `)	Mode of Implemen- tation - Direct (Yes/No)	Mode of Implementation –Through Implementing Agency	
				State	District						Name	CSR Registration number
--	--	--	--	--	--	--	--	--	--	--	--	--

(c) Details of CSR amount spent against other than ongoing projects for the financial year: Not Applicable

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	
Sr. No.	ıme of the roject	Item from the list of activities in schedule VII to the Act	Local area (Yes/ No)	Location of the project		Amount spent for the project(in `)	Mode of implementation - Direct (Yes/No)	Mode of implementation – Through implementing agency	
				State	District			Name	CSR registration number#
1.	-	-	-	-	-	-	-	-	-
Total									

(d) **Amount spent in Administrative Overheads:** Not Applicable

(e) **Amount spent on Impact Assessment, if applicable:** Not Applicable

(f) **Total amount spent for the Financial Year (7b+7c+7d+7e):Rs. 6,04,785**

(g) **Excess amount for set off, if any: NA**

Sr. No.	Particular	Amount (in `)
(i)	Two percent of average net profit of the company as per section 135(5)	-
(ii)	Total amount spent for the Financial Year	-
(iii)	Excess amount spent for the financial year (ii-i)	-
(iv)	Surplus arising out of the CSR projects or programs or activities of the previous financial years, if any	Nil
(v)	Amount available for set off in succeeding financial years (iii-iv)	-

9. (a) Details of Unspent CSR amount for the preceding three financial years

Sr.	Preceding	Amount transferred to	Amount spent	Amount transferred to any fund specified underSchedule VII as per section 135(6) of the	Amount remaining to

No.	Financial Year	Unspent CSR Account undersection 135 (6)of the Act of the Act (in `)	in the reporting FinancialYear (in `)	Act, of the Act, if any			be spent in succeeding financial years(in `)*
				Name of the Fund	Amount(in `)	Date of transfer	
Nil							

(b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s): Not Applicable

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Sr. No	Project ID	Name of the Project	Financial Year in which the project was commenced	Project duration	Total amount allocated for the project (in `)	Amount spent on the project in the reporting Financial Year (in `)	Cumulative amount spent at the end of Financial Year (in `)	Status of the project Completed /Ongoing
--	--	--	--	--	--	--	--	--

10. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year (asset-wise details):

(a) Date of creation or acquisition of the capital asset(s). - Not Applicable

(b) Amount of CSR spent for creation or acquisition of capital asset. - Not Applicable

(c) Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc. - Not Applicable

(d) Details of the capital asset(s) created or acquired (including complete address and location of the capital asset). - Not Applicable

10. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5): Nil

For & on Behalf of Board of Directors
CONTINENTAL PETROLEUMS LIMITED

Sd/-
Madan Lal Khandelwal
Chairman & Managing Director
DIN: 00414717

Date: 5TH September, 2026
Place: Jaipur

ANNEXURE 1

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNING AND OUTGO AS REQUIRED UNDER SECTION 134(3)(M) OF THE COMPANIES ACT,2013 READ WITH RULE 8(3) OF THE COMPANIES (ACCOUNTS) RULES, 2014]

✓ CONSERVATION OF ENERGY

(i) the steps taken or impact on conservation of energy;	The Company's operations are not energy-intensive and as such involve low energy consumption. However, adequate measures have been taken to conserve the consumption of energy.
(ii) the steps taken by the company for utilizing alternate sources of energy;	
(iii) the capital investment on energy conservation equipment;	

✓ TECHNOLOGY ABSORPTION

(i) the efforts made towards technology absorption;	During the reporting period, no new technology has been introduced by the Company. Further, there were no expenditure incurred on Research and Development during the year under review.
(ii) the benefits derived like product improvement, cost reduction, product development or import substitution;	
(iii) in case of imported technology (imported during the last three years reckoned from the beginning of the financial year)- (a) the details of technology imported; (b) the year of import; (c) whether the technology been fully absorbed; (d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof; and	
(iv) the expenditure incurred on Research and Development.	

✓ FOREIGN EXCHANGE

The Foreign Exchange earnings and outgo during the financial period ended 31st March, 202arch, 2026 is as follows:

Particulars	**31st March, 2026**	**31st March, 2025**
Foreign Exchange Earnings	Rs. 35492137/-	Rs.1,50,79,992/-
Foreign Exchange Outgo	Rs. 8215027/-	Rs.1,11,44,841/-

For & on Behalf of Board of Directors
CONTINENTAL PETROLEUMS LIMITED

Sd/-
Madan Lal Khandelwal
Chairman & Managing Director
DIN: 00414717

Date: 5TH September, 2026
Place: Jaipur

ANNEXURE 2

DISCLOSURES OF REMUNERATION TO DIRECTORS & KMP [PURSUANT TO SECTION 197(12) OF THE ACT READ WITH RULE 5 (1) OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014]

i. **The Ratio of the remuneration of each Director to the median remuneration of employees of the Company for the financial year ended 31st March,2026 are: -**

ii.

Sr. No.	Name of Director/CFO/CEO/ Company Secretary	Designation	Ratio of remuneration to median remuneration of the Employee of the Company	Percentage increase in the remuneration for the Financial Year 2025-26
1	Mr. Madan Lal Khandelwal **(DIN:00414717)**	Chairman & Managing Director	8.65	0%
2	Mrs. Radhika Khandelwal **(DIN:00414678)**	Non-Executive Non-Independent Director	0	NIL
3	Mr. Vikrant Khandelwal **(DIN:01914756)**	Chief Financial Officer and Executive Director	15.58	0%
4	Mr. Navneet Khandelwal **(DIN:00414636)**	Chief Executive Officer and Executive Director	17.31	0%
5	Mrs. Rekha Sharma **(DIN:09260368)**	Non-Executive Independent Director	0	NIL
6	Mr. Govind Sharan Khandelwal **(DIN: 09519474)**	Non-Executive Independent Director	0	NIL
7	Mr. Ravi Jain **(DIN: 10750509)**	Non-Executive Independent Director	0	NIL
8	Mr. Shambhu Lal Gupta **(DIN: 10749486)**	Non-Executive Independent Director	0	NIL
9	Mrs. Nandini Dhoot	Company Secretary	2.47	0%

i. Percentage increase in the median remuneration of employees in the financial year 2025-26 is NIL.

ii. Number of Permanent Employees on the payroll as on 31st March 2026 of the Company are 45 (Forty Five only).

iii. Average Percentile increase in the Salaries of the Employees other than Managerial Personnel is NIL and increase in salary of Managerial Personnel during last financial year is disclosed in point no.(i).

iv. It is hereby affirmed that the remuneration paid during the year is as per the Remuneration Policy of the Company for Directors, Key Managerial Personnel and other employees.

v. Pursuant to Rule 5 (2) of Companies (Appointment and Remuneration of Managerial Personnel) Amendment Rules, 2016 & Rule 5 (3) of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, none of the employees are drawing remuneration in excess of limits set out in there rules.

STATEMENT SHOWING THE NAMES AND OTHER PARTICULARS OF THE TOP TEN EMPLOYEES IN TERMS OF THE PROVISIONS OF SECTION 197(12) OF THE ACT READ WITH RULE 5(2) OF THE COMPANIES (APPOINTMENT AND REMUNERATION (PER ANNUM) OF MANAGERIAL PERSONNEL) RULES, 2014:

Name	DEVANAND
Age	36
Designation	SE. PLANT SUPERVISOR
Remuneration	Rs. 8,99,999/-
Nature of Employment	PERMANENT
Qualification	GRADUATE
Experience (in Years)	9
Date of Commencement of Employment	01-04-2016
Particulars of Previous Employment	NA
% of Equity Shares Held	NIL
Relation with Director or Manager	No Relation with Management/ Directors

Name	SHREYANS KHANDELWAL
Age	24
Designation	PRODUCTION & INTERNATIONAL MARKTING MANAGER
Remuneration	Rs. 7,47,000/-
Nature of Employment	PERMANENT
Qualification	GRADUATE
Experience (in Years)	3
Date of Commencement of Employment	01-04-2024
Particulars of Previous Employment	NA
% of Equity Shares Held	NIL
Relation with Director or Manager	SON OF CEO/DIRECTOR NAVNEET KHANDELWAL

Name	SUPRAKASH GHOSH
Age	62
Designation	WORKS MANAGER
Remuneration	Rs.7,22,100/-
Nature of Employment	PERMANENT
Qualification	GRADUATE
Experience (in Years)	28
Date of Commencement of Employment	01-10-2007
Particulars of Previous Employment	NA
% of Equity Shares Held	NIL
Relation with Director or Manager	No Relation with Management/ Directors

Name	SARVESH KHANDELWAL
Age	38
Designation	IT OFFICER
Remuneration	Rs. 5,60,567/-
Nature of Employment	PERMANENT
Qualification	GRADUATE
Experience (in Years)	10
Date of Commencement of Employment	01-01-2015
Particulars of Previous Employment	NA
% of Equity Shares Held	NIL
Relation with Director or Manager	MD BROTHER SON'S

Name	SHANKAR LAL CHOUDHARY
Age	36
Designation	ACCOUNTS OFFICER
Remuneration	Rs. 8,21,676/-
Nature of Employment	PERMANENT
Qualification	POST GRADUATE
Experience (in Years)	15
Date of Commencement of Employment	01-08-2023
Particulars of Previous Employment	NA
% of Equity Shares Held	NIL
Relation with Director or Manager	No Relation with Management/ Directors

Name	VIJAY KUMAR YADAV
Age	32
Designation	SR. PLANT SUPERVISOR
Remuneration	Rs. 4,67,966/-
Nature of Employment	PERMANENT
Qualification	GRADUATE
Experience (in Years)	7
Date of Commencement of Employment	07-08-2021
Particulars of Previous Employment	NA
% of Equity Shares Held	NIL
Relation with Director or Manager	No Relation with Management/ Directors

Name	SUJAN SINGH YADAV
Age	60
Designation	PLANT OPERATOR
Remuneration	Rs. 3,86,009/-
Nature of Employment	PERMANENT
Qualification	GRADUATE
Experience (in Years)	36
Date of Commencement of Employment	11-04-1993
Particulars of Previous Employment	NA
% of Equity Shares Held	NIL
Relation with Director or Manager	No Relation with Management/ Directors

Name	RAMCHANDRA
Age	31
Designation	SR PLANT OPERATOR
Remuneration	Rs.2,94,645/-
Nature of Employment	PERMANENT
Qualification	GRADUATE
Experience (in Years)	6
Date of Commencement of Employment	30-08-2021
Particulars of Previous Employment	NA
% of Equity Shares Held	NIL
Relation with Director or Manager	No Relation with Management/ Directors

Name	AMIT KUMAR MISHRA
Age	41
Designation	ACCOUNTANT
Remuneration	Rs. 2,96,904/-
Nature of Employment	PERMANENT
Qualification	POST GRADUATE
Experience (in Years)	12
Date of Commencement of Employment	01-12-2017
Particulars of Previous Employment	NA
% of Equity Shares Held	NIL
Relation with Director or Manager	No Relation with Management/ Directors

Name	MANISH SHARMA
Age	38
Designation	PROJECT SUPERVISOR
Remuneration	Rs. 5,69,252/-
Nature of Employment	PERMANENT
Qualification	GRADUATE
Experience (in Years)	16
Date of Commencement of Employment	26-12-2023
Particulars of Previous Employment	NA
% of Equity Shares Held	NIL
Relation with Director or Manager	No Relation with Management/ Directors

ANNEXURE 3(i)

FORM NO. MR-3
SECRETARIAL AUDIT REPORT

CONTINENTAL PETROLEUMS LIMITED

FOR THE FINANCIALYEAR ENDED ON 31st MARCH 2026

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

To,

The Members,

CONTINENTAL PETROLEUMS LIMITED

A-2, OPP. UDOYG BHAWAN, TILAK MARG, C-SCHEME, JAIPUR RJ 302005 IN

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **CONTINENTAL PETROLEUMS LIMITED** (hereinafter called as the Company) incorporated on 22nd July, 1986 having CIN No. L23201RJ1986PLC003704 and registered office at A-2, Opp. Udyog Bhawan, Tilak Marg, C-Scheme, Jaipur RJ 302005 IN. Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

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

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

i. The Companies Act, 2013 (the Act) and the rules made there under;

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

iii. The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;

iv. Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;

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{Not applicable during the period under review};

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

c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;

d) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021{Not applicable during the period under review};

e) The Securities and Exchange Board of India (Issue and Listing of Non-convertible Securities) Regulations, 2021 {Not applicable during the period under review};

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;

g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 {Not applicable during the period under review};

h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 {Not applicable during the period under review}; and

i) The Securities and Exchange Board of India (Listing obligations and Disclosures Requirements) Regulations, 2015.

vi) As identified by the management, following laws are specifically applicable to the Company:

1) The Petroleum Act,1934;
2) Explosives Act,1884;
3) Indian Boilers Act,1923;
4) Offshore Areas Minerals (Development and Regulation) Act, 2002;
5) Trademark Act,1999;
6) The Payment of Wages Act, 1936;
7) Factory Act 1948;
8) The Personal Injuries (Compensation in Wages) Act,1963;
9) The Right to Information Act 2005;
10) The Sexual Harassment of Women at Workplaces (Prevention, Prohibition and Redressed) Act, 2013;
11) The Employees Provident Fund Act,1952
12) The Payment of Gratuity Act, 1972
13) The Income-tax Act, 1961
14) The Maternity Benefit Act, 1961
15) Goods & Services Tax, 2017
16) And other applicable Laws

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

- Secretarial Standards issued by the Institute of Company Secretaries of India; with regard to Meeting of Board of Directors (SS-1) and General Meetings (SS-2) and Board Report (SS-10).

- SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and the Listing agreements entered into by the company with BSE Limited.

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

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 and the change in Board of Directors during the year was duly made in accordance with the provisions of the Act and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Adequate notices were given to all directors to schedule the Board Meetings and Committee Meetings. Agenda and detailed notes on agenda were sent 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.

All decisions were carried out by majority. The dissenting members' views, if any, were captured and recorded as part of the minutes.

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

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

Place: Jaipur

Date: 5th September, 2026

CS TRISHLA GUPTA
FCS: 10968
CP: 15612
Company Secretary in Practice
UDIN:- F010968H001389611

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

ANNEXURE – 'A' to the Secretarial Audit Report

To,

The Members,

Continental Petroleums Limited

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

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

2. I have followed the audit practices and processes which were appropriate to obtain reasonable assurance about correctness of the contents of the Secretarial records. The verification was done on test basis (by verifying records made available to us) to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices we followed provide a reasonable basis for our opinion.

3. I have not verified correctness and appropriateness of financial records and Books of Accounts of the company.

4. Wherever required, I have obtained Management representation about the compliance of laws, rules and regulations and occurrence of events.

5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is responsibility of management. My examination was limited to the verification of process followed by Company to ensure adequate Compliance.

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

Place: Jaipur
Date: 5th September, 2026

CS TRISHLA GUPTA
FCS: 10968
CP: 15612
Company Secretary in Practice
UDIN:- F010968H001389611

Annexure 3(ii)

Annual Secretarial Compliance Report of CONTINENTAL PETROLEUMS LIMITED

For the financial year ended 31st March, 2026

[Pursuant to Regulation 24A of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015]

To,

The Board of Directors

Continental Petroleums Limited

A-2, OPP. Udyog Bhawan, Tilak
Marg, C-Scheme, Jaipur,
Rajasthan, India, 302005

I have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by **Continental Petroleums Limited** (hereinafter referred as 'the listed entity'), having its Registered Office at A-2, OPP. Udyog Bhawan, Tilak Marg, C-Scheme, Jaipur, Rajasthan, India, 302005. Secretarial Review was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and to provide our observations thereon.

Based on our verification of the listed entity's books, papers, minutes books, forms and returns filed and other records maintained by the listed entity and also the information provided by the listed entity, its officers, agents and authorized representatives during the conduct of Secretarial Review, we hereby report that the listed entity has, during the review period covering the financial year ended on 31st March, 2026 complied with the statutory provisions listed hereunder in the manner and subject to the reporting made hereinafter :

I, Trishla Gupta**, Practicing Company Secretary** have examined:

(a) all the documents and records made available to us and explanation provided by **Continental Petroleums Limited** ("the listed entity"),
(b) the filings/ submissions made by the listed entity to the stock exchanges,
(c) website of the listed entity,
(d) any other document/ filing, as may be relevant, which has been relied upon to make this report,

for the financial year ended **31st March, 2026** ("Review Period") in respect of compliance with the provisions of:

(a) the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
(b) the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI");

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include:-

(a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations,2015;

(b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations,2018;

(c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations,2011;

(d) Securities and Exchange Board of India (Buyback of Securities) Regulations,2018; **Not applicable in relevant financial year 2025-26**

(e) Securities and Exchange Board of India (Share Based Employee Benefits) Regulations,2014**; Not applicable in relevant financial year 2025-26**

(f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations,2008; **Not applicable in relevant financial year 2025-26**

(g) Securities and Exchange Board of India (Issue and Listing of Non- Convertible and Redeemable Preference Shares) Regulations,2013; **Not applicable in relevant financial year 2025-26**

(h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations,2015;

(i) Securities and Exchange Board of India (Depositories and Participants), Regulations, 2018;

(j) Other regulations as applicable and circulars/ guidelines issued thereunder;

and based on the above examination, I hereby report that, during the review period:

I. (a)The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder except in respect of matters specified below: -

(b) The listed entity has taken the following actions to comply with the observations made in previous reports: Not Applicable

II. Compliances related to resignation of statutory auditors from listed entities and their material subsidiaries as per SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October, 2019:

S No	Particulars	Compliance Status (Yes/No/NA)	Observatios /Remarksby PCS*
1	**Compliances with the following conditions while appointing/reappointing an auditor**		
	i. If the auditor has resigned within 45 days from the end of a quarter of a financialyear,theauditorbeforesuchresignation,hasissuedthelimitedreview/auditreportforsuchquarter;or	N.A.	There was no resignation of the Auditor during the Audit period under Review.
	ii. If the auditor has resigned after 45 days from the end of a quarter of a financialyear,theauditorbeforesuchresignation,hasissuedthelimitedreview/auditreportforsuchquarteras well as the next quarter ;or		
	iii.Iftheauditorhassignedthelimitedreview/auditreportforthefirstthreequartersofafinancialyear,theauditorbeforesuchresignationhasissuedthelimitedreview/auditreportforthelast quarter of such financial year as well as the audit report for such a financial year.		
2	**Other conditions relating to resignation of statutory auditor**		
	i. Reporting of concerns by Auditor with respect to the listed entity/its material subsidiary to the Audit Committee: a. In case of any concern with the management of thelistedentity/ material subsidiary such as non-availability of information/non-cooperation bythe managementwhichhashamperedtheauditprocess,theauditorhasapproachedtheChairmanoftheAuditCommitteeofthelistedentityandtheAuditCommitteeshallreceivesuchconcerndirectlyandimmediatelywithoutspecificallywaitingforthequarterlyAuditCommitt	N.A.	There was no resignation of the Auditor during the Audit period under Review.

	eemeetings. b. In case the auditor proposes to resign, all concerns with respect to the proposed resignation, along with relevant documents has been brought to the notice of the Audit Committee. In cases where the proposed resignation is due to non-receipt of information / explanation from the company, the auditor has informed the Audit Committee the details of information / explanation sought and not provided by the management, as applicable. c. The Audit Committee / Board of Directors, as the case may be, deliberated on the matter on receipt of such information from the auditor relating to the proposal to resign as mentioned above and communicate its views to the management and the auditor. ii. Disclaimer in case of non-receipt of information: The auditor has provided an appropriate disclaimer in its audit report, which is in accordance with the Standards of Auditing as specified by ICAI / NFRA, in case where the listed entity/ its material subsidiary has not provided information as required by the auditor.		
3.	The listed entity / its material subsidiary has obtained information from the Auditor upon resignation, in the format as specified in Annexure- A in SEBI Circular CIR/ CFD/CMD1/114/2019 dated 18th October, 2019.	N.A.	There was no resignation of the Auditor during the Audit period under Review.

*Observations /Remarks by PCS are mandatory if the Compliance status is provided as 'No' or 'NA'

III. I/we hereby report that, during the review period the compliance status of the listed entity is appended as below:

Sr. No.	Particulars	Compliance status (Yes/No/NA)	Observations /Remarks by PCS*
1	**Secretarial Standards:** The compliances of the listed entity are inaccordance with the applicable Secretarial Standards (SS) issued by the Institute of CompanySecretaries India (ICSI), as notified by the Central Government under section 118(10) of the Companies Act, 2013 and mandatorily applicable	Yes	-
2	**Adoption and timely updating of the Policies:** • All applicable policies under SEBI Regulations are adopted with the approval of the board of directors of the listed entities. • All the policies are in conformity with SEBI Regulations and have been reviewed & updated on time, as per the regulations/circulars/guidelines issued by SEBI.	Yes	-
3	**Maintenance an disclosure on Website:** • The Listed entity is maintaining a functional website. • Timely dissemination of the documents/ information under a separate section on the website. • Web-links provided in annual corporate governance reports under Regulation 27(2) areaccurate and specific which re- directs to the relevant document(s)/ section of the website.	Yes	-
4	**Disqualification of Director:** None of the Director(s) of the Company is/are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.	Yes	-
5	**Details related to Subsidiaries of listed entities have been examined w.r.t.:** (a) Identification of material subsidiary companies (b)Requirementswithrespecttodisclosureofmaterialaswellasot hersubsidiaries	Yes	-
6	**Preservation of Documents:** The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations,2015	Yes	-
7	**Performance Evaluation:** The listed entity has conducted performance evaluation of the Board ,Independent Directors and the Committees at the start of every financial year as prescribed in SEBI Regulations	Yes	-

8	**Related Party Transactions:** (a) The listed entity has obtained prior approval of Audit Committee for all Related party transactions (b) The listed entity has provided detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the Audit Committee, in case no prior approval has been obtained.	Yes N.A.	Since, all related party transactions were entered after obtaining prior approval of audit committee
9	**Disclosure of events or information:** The listed entity has provided all the requireddisclosure(s) under Regulation 30 along withSchedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.	Yes	-
10	**Prohibition of Insider Trading:** The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes	-
11	**Actions taken by SEBI or Stock Exchange(s), if any**: No action(s) has been taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder	N.A.	No action(s) has been taken
12	**Additional non-compliances ,if any:** No Additional Non-compliance observed for SEBI regulation/circular/guidance note etc.	N.A	No non-compliance observed for any SEBI regulation/ circular/guidance note etc.

Assumptions & Limitation of scope and Review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.

2. Our responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.

3. We have not verified the correctness and appropriateness of financial Records and Books of Accounts of the listed entity.

4. This Report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

5. It is the responsibility of the Company' management to maintain records and establish appropriate systems for ensuring compliance with applicable SEBI Regulations, circulars and guidelines issued from time to time and to ensure the adequacy and operational effectiveness of such systems.

Date: May 26, 2026
Place: Jaipur

CS Trishla Gupta
FCS 10968
CP 15612
Company Secretary in Practice
UDIN: F010968H000491140

As shareholders across the globe evince keen interest in the practices and performance of companies, Corporate Governance has emerged on the center stage of the way the corporate world functions. Effective and transparent corporate governance is necessary to maintain public trust and achieve business success. Corporate Governance is about commitment to values and ethical business conduct. It is about how an organization is managed. This includes its corporate and other structures, its culture, policies and the manner in which it deals with various stakeholders.

The Company has initiated the practice of incorporating the Corporate Governance Report in the Annual Report in compliance with SEBI (Listing Obligation and Disclosure Requirements), Regulations 2015. A concerted attempt has been made to bring in transparency and professionalism to ensure ethical standard in business activities while implementing the Corporate Governance Code. The management places on record that the mandatory compliances to constitute various committees as required by SEBI (LODR), Regulations 2015, are in place.

The detailed report on Corporate Governance as per the format prescribed by SEBI and incorporated in SEBI (LODR), Regulations, 2015 as applicable to the Company is set out below:

a) **1. COMPANY'S PHILOSOPHY ON CODE OF GOVERNANCE**

The Company is committed to good corporate governance and has implemented the Corporate Governance norms as prescribed by SEBI. The Company's philosophy of Corporate Governance is based on preserving core values and ethical business conduct which enhances the efficiency of the Board and inculcates a culture of transparency, accountability and integrity across the Company.

2. BOARD OF DIRECTORS & BOARD MEETINGS

The Board of Directors (‘the Board’) comprises of appropriate mix of Executive and Non-Executive Directors as required under the Companies Act, 2013 (‘the Act’) and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (‘Listing Regulations’) to maintain the independence of the Board and also to maintain an optimal mix of professionalism, knowledge and experience to enable it to discharge its responsibilities. As on date, the Board consists of eight members, one of whom is Executive Director (Chairman), three Non- Executive (Non-Independent) Director including one women Director and four Independent Directors including one Women Director. The members of the Board are from diverse background having expertise in the fields of law, banking, economics, sustainability, energy conservation, finance & taxation, etc.

The Board is responsible for and committed to sound principles of Corporate Governance in the Company. The Board, along with its committees, provides leadership and guidance to the management and directs and supervises the performance of the Company, thereby, enhancing stakeholders’ value. The Board has a fiduciary relationship in ensuring that the rights of all stakeholders are protected. The Board also plays a crucial role in overseeing how the management serves the short- and long-term interests of stakeholders. This belief is reflected in our governance practices, under which we strive to maintain an effective, informed and Independent Board. For Directors’ Profile, please refer the ‘Profile of Directors’ section in the Annual Report

A. Attendance of Directors at Board Meetings during the financial year and the last AGM and Number of Directorships/ Committee positions of Directors as on 31st March, 2026 along with the details of attendance of each Director at the Board Meetings, last Annual General Meeting, and number of other directorship and membership in the Committees thereof, are as under:

Name of the Director	Category	Designation	No. of Board Meetings held	Attendance Particulars		Number of other Directorships	Names of other Listed Companies in which Director	Number of Committee positions held in other Companies		Inter-se relationships among other Directors	Number of Shares held as at 31st March, 2026
				Board Meeting	Last AGM			Member	Chairman		
Mr. Madan Lal Khandelwal (DIN:00414717)	Chairman Executive Director	Managing Director	10	10	Yes	1	0	0	0	Mr. Madan Lal Khandelwal is father of Mr. Navneet Khandelwal and Mr. Vikrant Khandelwal.	436174
Mrs. Radhika Khandelwal (DIN:00414678)	Non-Executive Non-Independent Director	Director	10	10	Yes	0	0	0	0	Mrs. Radhika Khandelwal is Wife of Sh. Navneet Khandelwal and daughter in law of MD Sh ML Khandelwal	353404
Mr. Navneet Khandelwal (DIN:00414636)	Executive Director	CEO and Director	10	10	Yes	0	0	0	0	Mr. Navneet Khandelwal is son of Mr. Madan Lal Khandelwal.	756364
Mr. Vikrant Khandelwal (DIN:01914756)	Executive Director	CFO and Director	10	10	Yes	0	0	0	0	Mr. Vikrant Khandelwal is son of Mr. Madan Lal Khandelwal.	544528
Mrs. Rekha Sharma (DIN:09260368)	Non-Executive Independent Director	Director	10	10	No	4	0	0	0	NA	Nil
Mr. Govind Sharan Khandelwal (DIN:09519474)	Non-Executive Independent Director	Director	10	10	Yes	1	Continental Securities Limited	0	0	NA	Nil
Mr. Shambhu Lal Gupta (DIN: 10749486)	Non-Executive Independent Director	Director	10	10	No	0	0	0	0	NA	Nil
Mr. Ravi Jain (DIN: 10750509)	Non-Executive Independent Director	Director	10	10	No	**0**	0	0	0	NA	Nil

B. List of core skills/expertise/competencies identified by the Board of Directors as required in the context of its business and sector to function effectively and those actually available with the Board.

The Company's Board comprises qualified members who bring in required skills, competence and expertise which allow them to make effective contribution to the Board and its Committees. The Board members are committed to ensure that the Company is in compliance with the highest standards of corporate governance.

The below summarizes the list of core skills/expertise/competencies identified by the Board of Directors for conducting effectively business of the Company.

- Industry knowledge
- Professional approach
- Financial Expertise
- Leadership acumen

On the basis of the above-mentioned skill matrix, the skills which are currently available with the Board are as under: -

Name of the Director	Industry Knowledge	Professiona Approach	Financial Expertise	Leadership Acumen
Mr. Madan Lal Khandelwal **(DIN:00414717)**	☑	☑	☑	☑
Mrs. Radhika Khandelwal **(DIN:00414678)**	☑	☑	☑	☑
Mr. Navneet Khandelwal **(DIN:00414636)**	☑	☑	☑	☑
Mr. Vikrant Khandelwal **(DIN:01914756)**	☑	☑	☑	☑
Mrs. Rekha Sharma **(DIN:09260368)**	☑	☑	☑	☑
Mr. Govind Sharan Khandelwal **(DIN:09519474)**	☑	☑	☑	☑
Mr. Shambhu Lal Gupta **(DIN: 10749486)**	☑	☑	☑	☑
Mr. Ravi Jain **(DIN: 10750509)**	☑	☑	☑	☑

C. INDEPENDENT DIRECTORS

The Company has received declarations from the Independent Directors that they meet the criteria of Independence laid down under the Act and the Listing Regulations.

The Board of Directors, based on the declaration(s)received from the Independent Directors, have verified the veracity of such disclosures and confirm that the Independent Directors fulfill the conditions of independence specified in the Listing Regulations and the Act and are independent of the Management of the Company.

All Independent Directors of the Company have been appointed as per the provisions of the Act and the Listing Regulations. The terms and conditions of their appointment are disclosed on the Company's website: www.contol.in

D. FAMILIARIZATION PROGRAMME FOR INDEPENDENT DIRECTORS

The Company has Familiarization Program for Independent Directors to familiarize them with regard to their roles, rights, responsibilities in the Company, along with industry, business operations, business model, code of conduct and policies of the Company etc. The Familiarization Program has been disclosed on the website of the Company. The company's policy on familiarization programme is available on following web link: www.contol.in

E. MEETING OF INDEPENDENT DIRECTORS

As required under the provisions of section 149(8) read with Schedule IV ("Code for Independent Directors") of the Act and Regulation 25 sub regulation 3 of the Listing Regulations, a separate meeting of Independent Directors of the Company was held on March 09, 2026 wherein Independent Directors, inter alia, reviewed the performance of Non-Independent Directors including chairman and the Board as a whole, taking into account the views of Executive Directors and Non-Executive Directors and assessed the adequacy quality, quantity and timeliness of flow of information between the Company's management and the Board that is necessary for the Board to effectively and reasonably perform its duties.

In addition to formal meetings, frequent interactions outside the Board Meetings also take place between the Independent Directors and with the Chairman, and rest of the Board.

S. No.	Name	Number of meetings attended
1	Mr. Shambhu Lal Gupta (DIN: 10749486)	1 of 1
2	Mr. Ravi Jain (DIN: 10750509)	1 of 1
3	Rekha Sharma (DIN: 09260368)	1 of 1
4	Govind Sharan Khandelwal (DIN: 09519474)	1 of 1

F. RESIGNATION OF INDEPENDENT DIRECTOR

During the financial year ended on 31st March,2026 no resignations were placed before Board of Directors for Independent Directors:

3. COMMITTEES OF THE BOARD

(A)AUDIT COMMITTEE:-

The Audit Committee pursuant to the provisions of Section 177 of the Companies Act, 2013 at the Board level of Company acts as a link between the Auditors, the Management and the Board of Directors and overseas the financial reporting process. The Audit Committee interacts with the Internal Auditors, Statutory Auditors, Secretarial Auditors and reviews and recommends their appointment and remuneration, terms of appointment. The Audit Committee is provided with all necessary assistance and information for enabling them to carry out its function effectively.

The terms of references of the audit committee are broadly as under:

1. Overseeing of the Company's financial reporting process and the disclosures of its financial information to ensure that the financial statements are correct, sufficient and credible.

2. Recommending to the Board, the appointment, re-appointment and, if required, there placement or removal of the Statutory Auditor and the term of appointment with fixation of audit fees.

3. Approval of payment to Statutory Auditors for any other services rendered by them.

4. Reviewing, with the management, the annual financial statements and auditor's report thereon before submission to the Board for approval, with particular 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.

5. Reviewing with the management the quarterly financial statements before submission to the Board for approval.
6. Reviewing with the management, the statement of uses / application of funds raised through an issue (public issue, rights issue, preferential issue, etc.), the statement of funds utilized for purposes other than those stated in the offer document / prospectus / notice and the report submitted by the monitoring agency monitoring the utilization of proceeds of a public or rights issue, and making appropriate recommendations to the board to take up steps in this matter.
7. Reviewing and monitoring the auditor's independence and performance, and effectiveness of audit process.
8. Approval or any subsequent modification of transactions of the listed entity with related parties;
9. Scrutiny of inter-corporate loans and investments.
10. Valuation of undertakings or assets of the listed entity, wherever it is necessary
11. Evaluation of internal financial controls and risk management systems;
12. Reviewing, with the management, performance of statutory and internal auditors, adequacy of the internal control systems;
13. Reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit;
14. Discussion with internal auditors of any significant findings and follow up there on;
15. 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
16. 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
17. To look into the reasons for substantial defaults in the payment to the depositors, debenture holders, shareholders (in case of non-payment of declared dividends) and creditors
18. To review the functioning of the whistle blower mechanism
19. Approval of appointment of chief financial officer after assessing the qualifications, experience and background, etc. of the candidate;
20. Carrying out any other function as is mentioned in the terms of reference of the audit committee

Composition and Attendance

The Audit Committee comprises of three Directors viz. Mr. Govind Sharan Khandelwal (DIN:09519474), Mrs. Rekha Sharma (DIN: 09260368) and Mrs. Radhika Khandelwal (DIN:00414678), with majority being independent. Mr. Govind Sharan Khandelwal is the Chairman. Two of the members are having experience in finance and business. The Statutory Auditors, Internal Auditors and Senior Executives of the Company are invited to attend the meetings of the Committee, whenever necessary. The Company Secretary acts as the Secretary of the Committee.

During the year under review the Audit Committee met 5 times on 20.05.2025, 23.06.2025, 11.08.2025, 30.10.2025 and 14.02.2026 to deliberate on various matters. The Composition and Attendance of the Audit Committee Meeting is as follows:

Name	Category	Designation	No. of meetings during F.Y.2025-26	
			Held	Attended
Govind Sharan Khandelwal (DIN: 09519474)	Non-Executive & Independent Director	Chairman	5	5
Rekha Sharma (DIN: 09260368)	Non-Executive & Independent Director	Member	5	5
Radhika Khandelwal (DIN:00414678)	Non-Executive Non-Independent Director	Member	5	5

(B) NOMINATION AND REMUNERATION COMMITTEE:-

The terms of reference of the committee inter alia include the following:

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

Succession planning for Board of Directors and Senior Management Employees, identifying and selection of candidates for appointment of Directors/Independent Directors based on certain laid down criteria's, identifying potential individuals for appointment of Key Managerial personnel and other senior managerial position and review the performance of the Board of Directors and Senior Management personnel including Key managerial personnel based on certain criteria approved by the Board. While reviewing the performance, the committee ensures that the remuneration is reasonable and sufficient to attract, retain and motivate the best managerial talents, remuneration commensurate with the performance of individual and group and also maintains a balance between fixed and incentive pay reflecting both short and long-term objectives of the Company.

Composition and Attendance

The Nomination and Remuneration Committee comprises of three Directors viz. Mr. Govind Sharan Khandelwal (DIN:09519474), Mrs. Rekha Sharma (DIN: 09260368) and Mrs. Radhika Khandelwal (DIN:00414678), with majority being independent. Mr. Govind Sharan Khandelwal is the Chairman. During the year under review, the Nomination and Remuneration Committee has met once time during the year on i.e. on 05-09-2025. Further, the Composition of the Nomination and Remuneration Committee Meeting is as follows:

Name	Category	No. of meetings during F.Y.2025-26		Designation
		Held	Attended	

Govind Sharan Khandelwal (DIN: 09519474)	Non-Executive & Independent Director	1	1	Chairman
Rekha Sharma (DIN: 09260368)	Non-Executive & Independent Director	1	1	Member
Radhika Khandelwal (DIN:00414678)	Non-Executive Non-Independent Director	1	1	Member

Appointment, remuneration and evaluation of directors

The Board based on recommendations of the Nomination and Remuneration Committee laid down following policies:

➢ Appointment and Removal of Directors, KMP and Senior Management

✓ The NRC will have the responsibility and authority to decide the essential and desirable skills/competencies/Experience/criteria of independence required from the individuals for the office of director, KMP and senior management personnel.

✓ The experience required from Directors, KMP and Senior Management personnel.

✓ The NRC will review the criteria for the role and define the role specifications for the appointment.

✓ In case of directors and KMP, in addition to above specifications the NRC shall ensure that the candidate possesses the requisite qualifications and attributes as per Applicable laws.

✓ Identifying candidates who are qualified to become Directors, KMP and senior Management personnel.

✓ The NRC may assign the responsibility of identifying the candidates for the final interview by the NRC to the following: -

- To the Managing Director/Whole-Time Director and Chairman of NRC in case of selection of directors.
- To the Managing Director/Whole-time Director in case of selection of KMP and Senior Managerial Personnel.
- The NRC shall identify members of the Board who will interview the candidate recommended to the NRC as above.

✓ Upon selection of the candidate, the NRC shall make a recommendation to the Board for appointment of Director/KMP/Senior Management Personnel.

✓ The appointment of directors and KMP shall be subject to the compliance of the Act, Clause 49 of listing agreement and Articles of Association.

➢ **Selection of Independent Directors**

Considering the requirement of skill sets on the Board, eminent people having an independent standing in their respective field and who can effectively contribute to the Company's business and policy decisions are considered by NRC for appointment, as an independent Directors on the Board. The committee inter alia, considers qualification, positive attributes, area of experience and number of directorships held in other Companies by such person in accordance with the Company's policy for selection of Directors and determining Director's independence. The Board considers the committee's recommendation, and takes appropriate decision. Every Independent Director at the first meeting of the Board in which he participates as Director and thereafter at the first meeting Board in every financial year, gives a declaration that he meets the criteria of independence as provided in the law.

➢ Term of appointment

✓ The term of appointment of Directors shall be governed by provisions of the Companies Act, 2013 and SEBI(LODR) Regulations, 2015.

✓ The term of KMP (other than the MD) and Senior Management Personnel shall be governed by the prevailing policy of the Company.

➢ Removal of Director, KMP and Senior Management Personnel

Removal of Director, KMP and Senior Management personnel may be warranted due to reasons such as disqualification prescribed under applicable laws and/or disciplinary reasons.

➢ Remuneration of Director, KMP and Senior Managerial Personnel

✓ The remuneration payable to Managing Director shall be determined by the NRC and recommended to the Board for approval. Such remuneration is further subject to approval of shareholders as per applicable provisions of the Act.

✓ Remuneration payable to Non-Executive Directors: Only the sitting fee will be paid to Non-Executive Directors which shall be determined by NRC.

✓ Remuneration to KMP and Senior Managerial personnel: The NRC will approve policy for remuneration payable to KMP and senior managerial personnel. The NRC will approve remuneration payable to KMP and Senior Managerial Personnel which will finally be approved by Board.

➢ Performance Evaluation of Board, Committees and Directors

✓ Board is committed to assessing its own performance as Board is to identify its strength and areas in which it may improve its functioning.

✓ NRC is responsible for carrying out evaluation of every Director's performance and the NRC will frame criteria for the same.

✓ The evaluation of Board and Chairman will be reviewed by Independent Directors at their meeting.

✓ The directors individually as well as the evaluation of the working of its Audit, Nomination & Remuneration and Stakeholders Grievance Committee.

✓ The Performance of the Board is evaluated by each individual Director as well as collectively by the Board on the Annual Basis towards the end of the Financial Year.

✓ The Board performance is evaluated on the basis of number of Board and Committee meetings attended by individual director, participation of director in the affairs of the Company, duties performed by each director and targets achieved by Company during the year.

✓ Performance of Independent Directors is evaluated based on objectivity and constructiveness while exercising duties, providing independent Judgment and risk management etc.

✓ The criteria for performance evaluation cover the areas such as Qualifications, experience, knowledge and competency, fulfillment of functions, ability to function as a team, imitative, availability and attendance, commitment, integrity, preparedness for the meeting, staying updated on developments, active participation at the meetings.

➢ **Diversity of Board of Directors**

NRC will ensure the diversity of Board of Directors is in order with the requirement of size of the Company. Further, NRC will ensure scope of work of Directors in the Company and portfolios which are going to be allocated to them shall be based on diverse experience of Directors.

REMUNERATION OF NON-EXECUTIVE/EXECUTIVE DIRECTORS:

All decisions relating to the remuneration of the Directors were taken by the Board of Directors of the Company and in accordance with the Shareholders' approval wherever necessary.

Details for remuneration paid/to be paid to the Directors for the year 2025-26 under review are as under:

Name of the Director	Business relationship with the Company	Salary, benefits, bonus, Rent etc. paid during the year 2025-26	Commission due/ paid/ payable for 2025-26	Sitting fess (for Board and its Committees)
Madan Lal Khandelwal	Chairman & Managing Director	12,00,000/-	0	0
Radhika Khandelwal	Non-Executive Non-Independent Director	0	0	0
Rekha Sharma	Non-Executive Independent Director	0	0	0
Vikrant Khandelwal	CFO, Executive director	2160000/-	0	0
Navneet Khandelwal	CEO, Executive director	2400000/-	0	0
Govind Sharan Khandelwal	Non-Executive Independent Director	0	0	0
Shambhu Lal Gupta	Non-Executive Independent Director	0	0	0
Ravi Jain	Non-Executive Independent Director	0	0	0

(C)STAKEHOLDERS RELATIONSHIP COMMITTEE:-

The Stakeholder Relationship Committee comprises of three Directors viz. Mrs. Radhika Khandelwal (DIN:00414678), Mrs. Rekha Sharma (DIN: 09260368) and Mr. Govind Sharan Khandelwal (DIN:09519474) with majority being independent. Mrs. Radhika Khandelwal is the Chairman. During the year under review, the Stakeholder Relationship Committee met once during the year on 10.03.2026. Further, the Composition of Stakeholder Relationship Committee Meeting is as follows:

Name	Category	Designation	No. of meetings during F.Y. 2025-26	
			Held	Attended
Radhika Khandelwal (DIN:00414678)	Non-Executive Non-Independent Director	Chairman	1	1
Govind Sharan Khandelwal (DIN: 09519474)	Non-Executive & Independent Director	Member	1	1

Rekha Sharma (DIN: 09260368)	Non-Executive & Independent Director	Member	1	1

The Committee administers transfer and transmission of shares, Issue of duplicate certificates, change of status of members, change of name, transposition, sub-division of share certificates, consolidation of shares, dematerialization/of shares and resolves the grievances of various security holders of the Company. Committee meets time to time as per its requirements. The Committee facilitates prompt and effective redressal of stakeholder/investors complaints.

- ✓ Number of complaints received-NIL
- ✓ Number of complaints solved to the satisfaction of shareholders-NIL
- ✓ Number of pending share transfers- NIL
- ✓ As at 31st March,2026 no shares were pending for transfer.

4. GENERAL BODY MEETINGS:

Financial Year	Date	Time	Venue
2024-25	29th September, 2025	03:00P.M.	A-2, Opp. Udyog Bhawan, Tilak Marg, C-Scheme, Jaipur, Rajasthan-302005
2023-24	28th September, 2024	03:00P.M.	A-2, Opp. Udyog Bhawan, Tilak Marg, C-Scheme, Jaipur, Rajasthan-302005
2022-23	28th September, 2023	03:00P.M.	A-2, Opp. Udyog Bhawan, Tilak Marg, C-Scheme, Jaipur, Rajasthan-302005

Summary of Special Resolutions passed at last three AGM are as under:

Date of AGM	Particulars of Special Resolutions Passed
29th September, 2025	NA
28th September, 2024	1. Appointment of Mr. Ravi Jain as an Independent Director 2. Appointment of Mr. Shambhu Lal Gupta as an Independent Director 3. Re-appointment of Mr. Madan Lal Khandelwal, Managing Director of the Company for a term of five years 4. Alteration in Object Clause of Memorandum of Association and adoption of new Memorandum of Association in conformity with the Companies Act,2013
28th September, 2023	NA

- No Extraordinary General Meeting was held during financial year 2025-26.
- There was no resolution passed by the shareholders through postal ballot in the financial year 2025-26.

5. MEANS OF COMMUNICATION:

(a) Quarterly Results	:	Quarterly results are approved by the Board of Directors and filed with Stock Exchanges as per requirements of the Listing Regulations
(b) Newspapers wherein results are normally Published	:	Jansatta (Hindi Newspaper) and Financial Express (English Newspaper)
(c) Any website, where results are displayed	:	www.contol.in
(d) Whether the website also displays **(i) official news releases**	:	NIL

(ii) presentations made to institutional investors or to the analysts	:	NIL

6. GENERAL SHAREHOLDER INFORMATION:

(i) Day, Date and Time	:	Saturday ,29th September,2026 at 1.30 P.M
(ii)Venue	:	A-2, Opp. Udyog Bhawan, Tilak Marg, C-Scheme, Jaipur Rajasthan-302005
(iii)Financial Year	:	01st April, 2025 to 31st March, 2026
(iv)Book Closure date(s):	:	Wednesday, 23 September, 2026 to Tuesday, 29th September, 2026 (Both days inclusive)
(v)Dividend payment	:	Nil
(vi)Listing on Stock Exchange	:	BSE Limited (BSE) 25th floor Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai- 400001
(vii)Stock Codes (for shares)	:	523232
(viii)Symbol (for shares)	:	CONTPTR
(ix)ISIN Number	:	INE369D01015
(x)Registrar and Share Transfer Agent	:	Beetal Financial & Computer Services Pvt. Ltd
		Address: Beetal House, 3rd Floor, 99, Madangir, Near Dada Harsukhdas Mandir, New Delhi, Delhi-110062 Tel No.:011-29961281/29961282.
(xi)Payment of Listing Fees	:	Annual Listing fees as applicable have been duly paid.
• Payment of Depository Fees	:	Annual Custody/Issuer fees for the financial year 2025-26 have been paid by the Company to National Securities Depository Limited (“NSDL”) and Central Depository Services (India) Limited (“CDSL”).

(xii) Market price data:

The details of monthly high/low market price of the equity shares of the Company at BSE Ltd (BSE) for the year under review is provided hereunder:

Month Wise	High	Low	Volume
Mar 2026	100.00	68.20	81.02K
Feb 2026	110.10	86.15	59.12K
Jan 2026	113.00	84.50	68.07K
Dec 2025	118.60	102.00	116.44K
Nov 2025	125.00	110.00	150.77K
Oct 2025	125.00	108.00	143.28K
Sep 2025	125.00	105.05	76.43K
Aug 2025	129.00	104.00	52.64K
Jul 2025	131.30	115.00	64.10K
Jun 2025	128.80	116.30	102.61K
May 2025	134.80	110.20	243.38K
Apr 2025	134.95	106.55	161.83K

(xiii) Suspension from trading:

No securities of your Company were suspended from trading during the financial year 2025-26.

(xiv) Distribution of shareholding as on March 31, 2026:

Category (shares)	No. of Shareholders	% of Shareholders	No. of Shares held	% of Shareholders
1 To 5000	6681	92.419	1674969	19.78
5001 to 10000	345	4.772	545860	6.45
10001 to 20000	96	1.328	285313	3.37
20001 to 30000	34	0.470	171198	2.02
30001 to 40000	15	0.207	102022	1.20
40001 to 50000	12	0.166	113300	1.34
50001 to 100000	09	0.124	130187	1.54
100001 and above	37	0.512	5445025	64.30
Total	**7229**	**100**	**8467874**	**100**

(xv) Outstanding global depository receipts or American depository receipts or warrants or any convertible instruments, conversion date and likely impact on equity:

The Company has not issued any global depository receipts or American depository receipts during the year.

(xvi) Plant locations:

Considering the nature of business in which your Company is engaged it does not have any manufacturing plant.

(xvii) Dematerialization of shares:

Total number of Shares held in dematerialized form with CDSL & NSDL as on 31st March, 2026 is 66,61,352 Shares. Members are requested to convert their shares in demat form for easy transaction.

(xviii) Share Transfer System:

The Share transfers documents complete in all respects are registered and/or share transfers under objections are returned within stipulated time period.

(xix)Address for Correspondence:

All Correspondence relating to the shares of the Company should be forwarded to the below mentioned address:

- Registrar & Share Transfer Agent: Beetal Financial & Computer Services Pvt. Ltd (Beetal House, 3rd Floor, 99, Madangir, Near Dada Harsukhdas Mandir, New Delhi, Delhi, 110062 T: 011-29961281/29961282
- Registered office Address: A-2, Opp. Udyog Bhawan, Tilak Marg, C-Scheme, Jaipur Rajasthan-302005

7. DECLARATION SIGNED BY THE MANAGING DIRECTOR STATING THAT THE MEMBERS OF BOARD OF DIRECTORS AND SENIOR MANAGEMENT PERSONNEL HAVE AFFIRMED COMPLIANCE WITH THE CODE OF CONDUCT OF BOARD OF DIRECTORS AND SENIOR MANAGEMENT

The commitment to ethical professional conduct is a must for every employee, including Board members and senior management personnel of Continental.

The Code is intended to serve as a basis for ethical decision-making in conduct of professional work. The Code of Conduct enjoins that each individual in the organization must know and respect existing laws, accept and provide appropriate professional views, and be upright in his/ her conduct and observe corporate discipline.

A declaration to this effect signed by Mr. Madan Lal Khandelwal, Managing Director of the Company stating that the members of the Board of Directors and Senior Management Personnel have affirmed compliance with the Code of Conduct for Board of Directors and Senior Management Personnel is appended as **Annexure A** to this report.

8. CODE FOR PREVENTION OF INSIDER TRADING

The Company has instituted a mechanism to avoid Insider Trading and abusive self-dealing in the securities of the Company. In compliance with the provisions of the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015("the SEBI PIT Regulations"), the Company has in place policies/codes which are revised from time to time according to the SEBI PIT Regulations.

The objective of this Code is to prevent misuse of any UPSI and prohibit any insider trading activity, in order to protect the interest of the shareholders at large.

The Company has put in place Structured Digital Database ("SDD"), a digital database for monitoring the trades done by Designated Persons and their immediate relatives as well as generation of system- based disclosures in line with the Code. The Company Secretary has been appointed as the Compliance Officer for ensuring implementation of the Code. A copy of code of practices and procedures for fair disclosure of Unpublished Price Sensitive Information is also made available on the website of the Company at www.contol.in

9. OTHER DISCLOSURES

(i) Compliances with Governance Framework

The Company is in compliance with all mandatory requirements under the listing regulations.

(ii) Related Party Transactions

There were no material related party transactions during the year 2025-26 that may have a potential conflict with the interest of the Company as provided under Section 188 of the Companies Act, 2013 and Regulation 23 of the Listing Regulations. All related party transactions have been approved by the Audit Committee.

The policy on Related Party Transactions as approved by the Audit Committee and the Board is available on the Company's website and can be accessed at www.contol.in.

(iii)Vigil Mechanism/Whistle Blower Policy

The Whistle Blower Policy is put in place to report concerns about unethical behavior. As required, the Chairman of the Audit Committee is accessible if employees and Directors encounter any unethical behavior. The said policy has been also put up on the website of the Company at the following link www.conpetco.com

i(v) Disclosure pertaining to Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013:

The details of the complaints pertaining to Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 are as under: -

S. No.	Particulars	No. of Complaints

1	Number of complaints filed during the financial year 2025-26	NIL
2	Number of complaints disposed of during the financial year 2025-26	NIL
3	Number of complaints pending as at end of the financial year 2025-26	NIL

(v)Web link where policy for determining 'material' subsidiaries is disclosed: Not applicable.

(vi) Web link where policy on dealing with related party transactions is disclosed:
The policy on Related Party Transactions is available on the Company's website and can be accessed at www.contol.in.

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

(viii)Certificate from Practicing Company Secretary regarding non-disqualification of Directors:

The company has obtained a certificate from CS Trishla Gupta, Practicing Company Secretary confirming 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 the Board/Ministry of Corporate Affairs or any such statutory authority as on 31st March, 2026 and the same is attached to this Report as **Annexure B**.

(ix)Recommendations of committees of the Board:

During the year under review, there were no instances where the Board did not accept any recommendations of any committees of the Board which were mandatorily required.

(x)Fees paid to Statutory Auditors:

Total fees paid by the Company for the services rendered by the statutory auditor is Rs.2,76,026/- (includes Audit fees and certification/ other services).

(xi)Details of compliance with mandatory requirements and adoption of non-mandatory requirements:

The Company has complied with all mandatory requirements of Regulation 34(3) read with Schedule V of the Listing Regulations.

10. DISCRETIONARY REQUIREMENTS UNDER THE LISTING REGULATIONS 2015

The Company has complied with all the mandatory requirements specified in Regulations 17 to 27 and clauses (b) to (i) of sub-regulation (2) of Regulation 46 of the Listing Regulations. The corporate governance report of the Company for the year 2025-26 or as on 31st March, 2026 are in compliance with the applicable requirements of SEBI as per listing regulations.

The following non-mandatory requirements under Part E of Schedule II of the listing regulations to the extent they have been adopted are mentioned below:

i) The Board: The requirement relating to maintenance of office and reimbursement of expenses of Non-Executive Chairman is not applicable to the Company since the Chairman of the Company is an Independent Director.

ii) Shareholder rights: The Company has not adopted the practice of sending out half-yearly declaration of financial performance to shareholders. Quarterly results as approved by the Board are disseminated to the stock exchanges and updated on the website of the Company.

iii) Modified opinion(s) in the audit report: There are no modified opinions in the audit report.

iv)Reporting of Internal Auditor: In accordance with the provisions of Section 138 of the Act, the Company has appointed an Internal Auditor who reports to the Audit Committee. Quarterly internal audit reports are submitted to the Audit Committee, which reviews the audit reports and suggests necessary action.

11. DISCLOSURE OF THE COMPLIANCE WITH CORPORATE GOVERNANCE REQUIREMENTS

Disclosures of the Compliance with Corporate Governance requirements specified in Regulation 17 to 27 and clauses (b) to (i) of Sub-regulation (2) of Regulation 46 are as follows:

Regulation	Particulars of Regulations	Compliance Status (Yes/No)
17	Board of Directors	Yes
17A	Maximum number of directorships	Yes
18	Audit Committee	Yes
19	Nomination and Remuneration Committee	Yes
20	Stakeholders Relationship Committee	Yes
21	Risk Management Committee	Not Applicable
22	Vigil mechanism	Yes
23	Related Party Transactions	Yes
24	Corporate Governance requirements with respect to subsidiary of listed entity	Yes
24A	Secretarial Audit & Secretarial Compliance Report	Yes
25	Obligations with respect to Independent Directors	Yes
26	Obligation with respect to employees including Senior Management, Key Managerial Persons, Directors and Promoters	Yes
27	Other Corporate Governance requirements	Yes
46(2)(b) to (i)	Website (Updating)	Yes

12. CERTIFICATE OF COMPLIANCE OF CORPORATE GOVERNANCE:

The Company has obtained a certificate affirming the compliances of Corporate Governance from M/s R.P. Khandelwal & Associates, Chartered Accountants (FRN: 001795C) and the same is attached to this Annual Report 2025-26 as **Annexure C.**

13. CERTIFICATE BY MANAGING DIRECTOR AND CHIEF FINANCIAL OFFICER

In terms of Regulation 17(8) read with Part B of Schedule II of the Listing Regulations, the Managing Director and the Chief Financial Officer of the Company is required to issue annual certification on financial reporting and internal controls to the Board. The Certificate signed by the Managing Director and Chief Financial Officer of the Company certifying that:

1. the financial statement does not contain any materially untrue statement or omit any material fact or contain any 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 the existing accounting standards, applicable laws and regulations.

The said certificate is appended to this report as **Annexure D**.

13. DISCLOSURE WITH RESPECT TO DEMAT SUSPENSE ACCOUNT/ UNCLAIMED SUSPENSE ACCOUNT

The Company does not have any of its securities lying in demat/ unclaimed suspense account arising out of public/bonus right issues as at 31st March,2026. Hence, the particulars relating to aggregate number of shareholders and the outstanding securities in suspense account and other related matters does not arise.

14. GREEN INITIATIVE

The Ministry of Corporate Affairs has taken “Green Initiative in Corporate Governance” by allowing paperless compliances by the Companies and has issued circulars stating that service of Notice/documents including Annual Report can be sent by email to its members. To Support this Green initiative of the Government in full measure, members who have not registered their e-mail, so far, are requested to register their email addresses in respect of their holdings with the Depository through their concerned Depository

Participants. Members who hold share in physical form are requested to contact Mr. Vikrant Khandelwal, CFO, or at the registered office of the Company or M/s Beetal Financial & Computer Services Private Limited (Registrar and Share Transfer Agent).

ANNEXURE A

DECLARATION BY THE MANAGING DIRECTOR ON THE CODE OF CONDUCT

I, Madan Lal Khandelwal, Managing Director of the Company confirm that the Company has adopted a code of conduct for its Board of Directors and Senior Management Personnel. This Code is available at the Company's Registered Office and website.

Further, I confirm that Board of Directors and Senior Management Personnel of the Company have, in respect of the financial year ended 31^{st} March, 2026, affirmed compliance with the Code of Conduct as applicable to them.

Sd/-

Madan Lal Khandelwal
Chairman & Managing Director
DIN: 00414717

Date: 05.09.2026

Place: Jaipur

ANNEXURE B

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

Continental Petroleums Ltd.

I have examined the relevant registers, records, forms, returns and disclosures received from the Directors of **Continental Petroleums Limited** having **CIN L23201RJ1986PLC003704** and having registered Office at **A-2, Opp. Udyog Bhawan, Tilak Marg, C-Scheme, Jaipur RJ 302005 IN** (hereinafter referred to as 'the Company'), produced before me by the Company for the purpose of issuing this Certificate in accordance with Regulation 34(3) read with Schedule V Para C clause 10(i) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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

S. No.	Name of Director	DIN	Disqualification under Section 164 of Companies Act, 2013	Deactivation of DIN due to Non-Filing of Form DIR-3 KYC
1	Navneet Khandelwal	00414636	N.A.	N.A.
2	Radhika Khandelwal	00414678	N.A.	N.A.
3	Madan Lal Khandelwal	00414717	N.A.	N.A.
4	Vikrant Khandelwal	01914756	N.A.	N.A.
5	Rekha Sharma	09260368	N.A.	N.A.
6	Govind Sharan Khandelwal	09519474	N.A.	N.A.
7	Shambhu Lal Gupta	10749486	N.A.	N.A.
8	Ravi Jain	10750509	N.A.	N.A.

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 the basis of my verification. This certificate is neither an assurance as to the future viability of the Company nor the efficiency or effectiveness with which the management has conducted the affairs of the Company.

CS TRISHLA GUPTA
FCS: 10968
CP: 15612
Company Secretary in Practice
UDIN:-F010968H001390005
Place: Jaipur
Date: 05-09-2026

ANNEXURE C

AUDITORS' CERTIFICATE REGARDING COMPLIANCE OF CONDITIONS OF CORPORATE GOVERNANCE

Independent Auditor's Report on compliance with the conditions of Corporate Governance as per provisions of Chapter IV of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To

The Members,

Continental Petroleums Limited

A-2, Opp. Udyog Bhawan, Tilak Marg, C-Scheme, Jaipur Rajasthan 302005

We have examined the compliance of condition of corporate Governance by CONTINENTAL PETROLEUMS LIMITED For the financial year ended on March 31, 2026, as stipulated in applicable provisions of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'). With respect to Corporate Governance for the year ended March 31, 2026. This report is required by the Company for annual submission to the Stock exchange and to be sent to the Shareholders of the Company.

Management's Responsibility

The preparation of the Corporate Governance Report is the responsibility of the Management of the Company including the preparation and maintenance of all relevant supporting records and documents. This responsibility also includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Corporate Governance Report.

The Management along with the Board of Directors are also responsible for ensuring that the Company complies with the conditions of Corporate Governance as stipulated in the Listing Regulations, issued by the Securities and Exchange Board of India.

In our opinion and to the best of our information and according to the explanations given to us and based on the representations made by the Directors and the Management, we certify that the Company has complied with the conditions of Corporate Governance as specified under the applicable provisions of the Listing Regulations.

We further state that such compliance is neither an assurance as to future viability of the Company nor the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For: R.P. KHANDELWAL& ASSOCIATES

Chartered Accountants

(FRN: 001795C)

Sd/-

C.A.:R.P. Khandelwal (Partner)

M.No.: 071002

Place: Jaipur

Date: 27.05.2026

UDIN: 26071002TUNTOD2562

ANNEXURE D

MD AND CFO CERTIFICATE IN RESPECT OF FINANCIAL STATEMENTS AND CASH FLOW STATEMENT

Under Regulation 17(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors
CONTINENTAL PETROLEUMS LIMITED
A-2, Opp. Udyog Bhawan, Tilak Marg,
C-Scheme, Jaipur RJ 302005 IN

We, the undersigned, in our respective capacities as Managing Director and Chief Financial Officer of the Company, do hereby certify to the Board that-

A. We have reviewed the Financial Statements and the Cash Flow Statement for the year ended 31st March, 2026 and to the best of our knowledge and belief, we state that:

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

II. These statements together present a true and fair view of the listed entity's affairs and are in Compliance with existing accounting standards, applicable laws and regulations.

B. We further state that to the best of our knowledge and belief, there are no transactions entered into by the Company during the financial year ended on 31st March, 2026 which are fraudulent, illegal or violative of the Company's Code of Conduct.

C. We accept responsibility for establishing and maintaining internal controls for financial reporting and that they have evaluated the effectiveness of internal control systems of the listed entity pertaining to financial reporting and they have disclosed to the auditors and the audit committee, deficiencies in the design or operation of such internal controls, if any, of which they are aware and the steps they have taken or propose to take to rectify these deficiencies.

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

I. There has not been any significant change in internal control over financial reporting during the year under reference;

II. There has not been any significant change in accounting policies during the year requiring disclosure in the notes to the financial statements; and

III. There has not been any instance during the year of significant fraud of which we had become aware and the involvements therein, if any, of the management or an employee having a significant role in the Company's internal control system over financial reporting.

Thanking you.

Sd/-
Madan Lal Khandelwal
Chairman & Managing Director
DIN: 00414717

Date:05th September, 2026
Place: Jaipur

Sd/-
Vikrant Khandelwal
Chief Financial officer & Executive director
DIN: 01914756

Date: 05th September, 2026
Place: Jaipur

INDEPENDENT AUDITOR'S REPORT ON AUDITED QUARTERLY FINANCIAL RESULTS AND YEAR TO DATE RESULTS OF THE CONTINENAL PETROLEUMS LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENT) REGULATIONS, 2015 AS AMENDED.

Report on the Audit of the Standalone Financial Results

To,
The Board of Directors of
Continental Petroleums Limited
A-2- TILAK MARG C-SCHEME
JAIPUR-302005

Opinion

We have Audited the accompanying Standalone Quarterly Financial Results and Standalone annual financial results("the statement") of **Continental Petroleums Limited ("the company")** for the Quarter ended 31.03.2026 and the year to date results for the period from 01.04.2025 to 31.03.2026, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). (requirements of Regulation 33 Regulations') (as amended).

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

i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards("IND AS") prescribed under section 133 of the Companies Act, 2013 ('the Act') read with Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India, of the Standalone net profit after tax and other comprehensive income and other financial information of the Company for the year ended 31 March 2026.

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**("the company Act")**. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the **company** in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results 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.

Our opinion is not modified in respect of this matter:

Responsibilities of Management and Those Charged with Governance for the Statement

These Quarterly Financial Results as well as the year to date Standalone Financial Results have been prepared on the basis of the interim financial statements. The Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian

R.P. Khandelwal & Associates
JAIPUR
FRN. 001795C
Chartered Accountants

Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations, RBI Guidelines and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations.(as amended).

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that we are operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

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

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

- Identify and assess the risks of material misstatement of the Standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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 results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

R.P. Khandelwal & Associates
JAIPUR
FRN. 001795C
Chartered Accountants

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

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

Other Matters

The Ind AS Financial Results include the results for the Quarter ended March 31, 2026 being the balancing figure between the Audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subjected to limited review by us as required under the Listing Regulations.

Date: 27.05.2026
Place: JAIPUR

For: **R.P. Khandelwal & Associates**
Chartered Accountants
FRN: 001795C

R.P. Khandelwal & Associates JAIPUR FRN 001795C Chartered Accountants

(R.P Khandelwal)
(Chartered Accountant)
(Membership Number:-071002)
UDIN:2607100PLPYGN5241

CONTINENTAL PETROLIUMS LIMITED
CIN: L23201RJ1986PLC003704
A-2, OPP. Udyog Bhawan, Tilak Marg, C-Scheme,Jaipur,Rajasthan,India-302005

STANDALONE BALANCE SHEET AS AT 31st March, 2026

(In Lakhs)

Particulars	**Note No.**	**As On March,31st, 2026 (As per IND AS)**	**As On March,31st, 2025 (As per IND AS)**
(1) ASSETS			
Non-current assets			
(a) Property, Plant and Equipment	1	961.47	915.40
(b) Capital Work-in Progress	1.1		
(c) Intangible assets under development			
(b) Financial Assets			
(i) Investments	2	1261.95	
(ii) Other financial assets	3	2761.39	4.91
(e) Deferred tax assets (net)			
(f) Other Non Current Assets	4		3.14
Current assets			
(a) Inventories	5	1568.33	691.83
(b) Financial Assets			
(i) Trade receivables	6	6375.78	4816.22
(ii) Cash and cash equivalents	7	8.44	9.84
(iii) Bank balances other than (iii) above	7	349.49	243.08
(c) Other current assets	8	333.29	151.55
Total Assets		**13620.14**	**6835.97**
(2)EQUITY AND LIABILITIES			
Equity			
(a) Equity Share capital	9	473.52	278.0 3
(b) Other Equity-Reserve and Surplus	10	7478.55	2562.76
LIABILITIES			
Non-current liabilities			
(a) Financial Liabilities			
(i) Long term Borrowings	12	47.49	46.90
(b) Deferred tax liabilities (Net)	11	89.58	81.13
(c) Other Non Current Liabilities			
Current liabilities			
(a) Financial Liabilities			
(i) Borrowings	13	1618.04	891.73
(ii) Trade payables	14	3247.41	2372.31
(iii) Other financial liabilities	15	474.34	322.55
(b) Other current liabilities	16	46.14	103.54
(c) Provisions	17	145.07	177.02
(d) Current Tax Liabilities (Net)			
Total Equity and Liabilities		**13620.14**	**6835.97**

See accompanying notes to the financial statements
For and on behalf of the Board
FOR CONTINENTAL PETROLIUMS LIMITED

Madan Lal Khandelwal
(Managing Director)

Navneet Khandelwal
(Executive Director & CEO)

Vikrant Khandelwal
(Executive Director & CFO)

Nandini Dhoot
(Company Secretary)

Place:- Jaipur
Date -27.05.2026

UDIN: 26071002TUNTOD2562

FOR: M/s R.P Khandelwal & Associates
Chartered Accountants
FRN No. 001795C

R.P Khandelwal
Partner
M.No 071002

CONTINENTAL PETROLIUMS LIMITED

CIN: L23201RJ1986PLC003704

A-2, OPP. Udyog Bhawan, Tilak Marg, C-Scheme,Jaipur,Rajasthan,India-302005

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED ON 31st March, 2026

(In Lakhs)

Particulars	Note No.	As at March 31st, 2026 (As per IND AS)	As at March 31st, 2025 (As per IND AS)
I. Revenue from operations	18	8245.65	11290.7 1
II. Other Income	19	220.76	142.0 9
III. Total Revenue (I +II)		**8466.41**	**11432.80**
IV. Expenses:			
Cost of materials consumed	20	7544.29	10111.2 3
Purchase of Stock-in-Trade			
Changes in inventories of Finished Goods & WIP	21	-68.62	39.5 4
Employee/workers benefit expense	22	102.23	66.5 6
Finance costs	23	157.74	130.3 7
Depreciation and amortization expense	24	69.40	75.8 4
Lease Rent	25	.00	.00
Other expenses	26	183.13	412.2 1
Total Expenses		**7988.18**	**10835.7 5**
V. Profit before exceptional & extraordinary items & tax (III - IV)		**478.23**	**597.0 5**
VI. Exceptional Items	27	0	.00
VII. Profit before extraordinary items and tax (V - VI)		**478.23**	**597.0 5**
VIII. Extraordinary Items			
IX. Profit before tax (VII - VIII)		**478.23**	**597.0 5**
X. Tax expense:			
(1) Current tax	28	130.69	154.5 7
(2) Deferred tax		8.45	11.5 3
XI. Profit(Loss) for the period from continuing operations (IX-X)		**339.09**	**430.9 5**
XII. Profit/(Loss) from Continuing operations		**339.09**	**430.9 5**
XIII. Tax expense of Continuing operations		**339.09**	**430.9 5**
XIV. Profit/(Loss) from continuing operations (after Tax) (XII - XIII)		**339.09**	**430.9 5**

XII. Profit/(Loss) for the period			**339.09**	**430.9 5**
Brought forward from Prev.year			**2445.52**	**2014. 57**
Balance carrried forward to next year			**7478.55**	**2445. 52**
XIII. Earning per equity share:	29			
(1) Basic			3.58	7.75
(2) Diluted			3.58	7.75

For and on behalf of the Board
FOR CONTINENTAL PETROLIUMS LIMITED

Madan Lal Khandelwal
(Managing Director)

Navneet Khandelwal
(Executive Director & CEO)

Vikrant Khandelwal
(Executive Director & CFO)

Nandini Dhoot
(Company Secretary)

Place:- Jaipur
Date -27.05.2026

UDIN:26071002TUNTOD2562

FOR: M/s R.P Khandelwal & Associates
Chartered Accountants
FRN No. 001795C

R.P Khandelwal
Partner
M.No 071002

CONTINENTAL PETROLIUMS LIMITED

CIN: L23201RJ1986PLC003704

A-2, OPP. Udyog Bhawan, Tilak Marg, C-Scheme,Jaipur,Rajasthan,India-302005

STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31.03.2026 **(In Lakhs)**

	PARTICULARS	DETAILS	CURRENT YEAR 2025-26 AMOUNT	CURRENT YEAR 2024-25 AMOUNT
A)	**CASH FLOW FROM OPERATING ACTIVITIES**	-	-	-
	Net Profit before exceptional and tax as Statement Profit & Loss (Increase in Reserves)		339.09	430.95
	Adjusted for :-	-		
	Finance Cost		157.74	130.37
	Exceptional cost_Loss on Sale of Assets			
	Deferred tax		8.45	11.53
	Income tax		130.69	154.78
	Depreciation		69.40	75.84
	Operating Profit before Working Capital Changes	**Total-A**	**705.38**	**803.46**
B	Adjusted for:-			
	Increase /(Decrease) in Trade Payables		875.09	1281.26
	Increase /(Decrease) in Borrowings		726.32	297.54
	Increase /(Decrease) in Other financial liabilities		151.79	-198.61
	Increase /(Decrease) in Other current liabilities		-57.39	82.69
	Increase /(Decrease) in Other Non-current liabilities			
	Increase /(Decrease) in Provisions (except IT)		-31.94	84.31
	Increase /(Decrease) in Current Tax Liabilities (Net)	**Total-B**	**1663.87**	**1547.19**
C	(Increase)/Decrease in Inventory		-876.50	462.71
	(Increase)/Decrease in Trade receivables		-1559.56	-2497.55
	(Increase)/Decrease in current assets			
	(Increase)/Decrease in Others Noncurrent financial assets		-2756.49	
	(Increase)/Decrease in Other current assets		-181.74	88.57
	(Increase) / Decrease in Non current Financial Assets		3.14	-3.14
		Total-C	**-5371.15**	**-1949.40**
	Cash Generated From Operations		**-3001.90**	**401.26**
	Net Cash used in Operating Activities Before Extraordinary Items			
	Less:- Extraordinary Items			
	Cash Generated From Operations		**-3001.90**	**401.26**
	Less:- Taxes Paid		130.69	154.78
	Net Cash Flow/(used)From Operating Activites		-3132.60	246.48
B)	**CASH FLOW FROM INVESTING ACTIVITIES**			
	(Increase) / Decrease in Long Term Loans & Advances			
	Purchase of Fixed Assets		-119.38	52.23
	(Increase)/decrease in Investment		-1261.95	
	Proceeds From Sales/written off of Fixed Assets		3.91	-22.59
	Net Cash Flow/(used) in Investing Activities		-1377.42	216.84
C)	**CASH FLOW FROM FINANCING ACTIVITIES**			

Procurement of Borrowings		0.59	31.69
Repayment of Borrowings			
Increase in Capital		195.48	
Increase in Share Premium and Share Warrants		4576.71	
Interest paid		-157.74	130.37
Net Cash Flow/(used) From Financing Activities		4615.04	54.78
Net Increase/(Decrease) in Cash and Cash Equivalent		105.02	54.78
Opening balance of Cash and Cash Equivalent		252.91	198.13
Closing balance of Cash and Cash Equivalent		**357.93**	**252.91**

See accompanying notes to the financial statements

For and on behalf of the Board
FOR CONTINENTAL PETROLIUMS LIMITED

UDIN: 26071002TUNTOD2562

FOR: M/s R.P Khandelwal & Associates
Chartered Accountants
FRN No. 001795C

Madan Lal Khandelwal
(Managing Director)

Navneet Khandelwal
(Executive Director & CEO)

R.P Khandelwal
Partner
M.No 071002

Vikrant Khandelwal
(Executive Director & CFO)

Nandini Dhoot
(Company Secretary)

Place:- Jaipur
Date 27.05.2026

Note-1 Property, Plant & Equipment

S.No.	Description	As at March 31st, 2026 (As per IND AS)	As at March 31st, 2025 (As per IND AS)
	TANGIBLE ASSETS :		
1	Land	8.45	8.45
2	Building	100.29	103.58
3	Furniture & Fixtures	5.06	5.32
5	Plant & Machinery	578.51	568.52
6	Office Equipment's	7.14	7.79
9	Computer	5.78	4.55
10	Motor Vehicle	75.44	84.52
11	Commercial Vehicle	117.73	117.46
12	Solar Power Plant	4.71	5.20
13	CC TV Camera	7.06	6.49
14	Mobile	5.67	3.54
15	Capital work in progress-Plant &Machinery	41.62	
16	Capital work in progress-incineration app	4.01	
TOTAL		**961.47**	**915.40**

Note-2 Investments

S.No.	Description	As at March 31st, 2026 (As per IND AS)	As at March 31st, 2025 (As per IND AS)
1	Equity shares in listed companies		
	(shares at the rate Rs. 10/- each)		
	MAGNUS ASIA PRIVATE LIMITED EQUITY SHARES	1261.95	
TOTAL		**1261.95**	

Note-3 Other Financial Assets

S.No.	Description	As at March 31st, 2026 (As per IND AS)	As at March 31st, 2025 (As per IND AS)
1	Security Deposit with Parties	4.91	4.91
2	EMPLOYER EMPLOYEE INSURANSE	10.45	
3	LOANS & ADVANCES	2746.04	
TOTAL		**2761.39**	**4.91**

Note-4 **Other Non- Current Assets**

S.No.	Description	As at March 31st, 2026 (As per IND AS)	As at March 31st, 2025 (As per IND AS)
1	Other Non- Current Assets		3.14
TOTAL		**0.00**	**3.14**

Note-5 **Inventories**

S.No.	Description	As at March 31st, 2026 (As per IND AS)	As at March 31st, 2025 (As per IND AS)
1	Raw Material	1361.14	553.26
2	Work in Process	14.36	5.84
3	Finished Goods	136.04	55.30
4	Finished Goods-Nashik Depot	26.54	36.29
5	Finished Goods-Vijaywada Depot	30.25	41.14
		1568.33	**691.83**

Note-6 **Trade Receivable**

S.No.	Description	As at March 31st, 2026 (As per IND AS)	As at March 31st, 2025 (As per IND AS)
1	Trade Receivables	6375.78	4816.22
TOTAL		**6375.78**	**4816.22**

Note-7 **Cash & Cash Equivalent**

S.No.	Description	As at March 31st, 2026 (As per IND AS)	As at March 31st, 2025 (As per IND AS)
1	**Bank Balance**		
	- In Fixed Deposit	349.21	242.85
	- In Current Account and Deposit A/c	0.28	0.23
	TOTAL	**349.49**	**243.08**
2	**-Cash on Hand**		
	In Local Currency	8.44	9.84
	TOTAL	**8.44**	**9.84**
TOTAL		**357.93**	**252.92**

Note-8 **Other current assets**

S.No.	Description	As at March 31st, 2026 (As per IND AS)	As at March 31st, 2025 (As per IND AS)

	-	-	-
	Prepaid Expenses	5.44	5.38
	Advance to Suppliers of Raw Material		
	Advance to customer	36.68	29.12
	Advances to Employees & Workers	86.48	
	Advance Income Tax, TDS,AND TCS Receivable	42.22	87.32
	Adv.to excise dept.		
	Receivable with Depot		
	GST /IGST Receivable	116.35	
	Adv.with service tax and other govt. recd.		
	Deposit with Department (JVVNL)	29.73	29.73
	Other advances	0.01	0.02
	Interest Receivable	13.37	
	IGST Paid For Appeal	3.02	
TOTAL		**333.29**	**151.55**

Note-9 Equity Share capital

S.No.	Description	As at March 31st , 2026 (As per IND AS)	As at March 31st, 2025 (As per IND AS)
1	**Authorised :**		
	20000000 Equity Shares of Rs.5/-each at par value	**1000.00**	**1000.00**
	(Prev Year : 6000000 Equity Shares of Rs.5/-each at par value)		
2	**Issued & Subscribed**		
	9470314 Equity Shares of Rs.5/-each at par value	**473.52**	**278.03**
	(Prev Year: 5560624 Equity Shares of Rs.5/-each at par value)		
3	**Paid Up**		
	9470314 Equity Shares of Rs.5/-each at par value	**473.52**	**278.03**
	(Prev Year : 5560624 Equity Shares of Rs.5/-each at par value)		
		473.52	**278.03**

Note10 Other Equity

S.No.	Description	As at March 31st, 2026 (As per IND AS)	As at March 31st, 2025 (As per IND AS)
	Reserves and Surplus		
1	**General Reserve**		
	At the beginning of the year	74.62	74.62
	Add; Additions during the year	4576.70	
	Less: withdrawals/transfer		
	Balance at the year end	**4651.32**	**74.62**

2	**Capital Reserve**	.35	.35
3	**Security Premium Account**	42.27	42.27
4	**Surplus**		
	At the beginning of the year	2445.52	2014.57
	Add/(Less): Additions during the year	339.09	430.95
		2784.61	**2445.52**
	Less: Appropriations		
	Transfer to General Reserve		
	Balance at the year end	**2784.61**	**2445.52**
	TOTAL	**7478.55**	**2562.76**

Note-11 **Deferred tax liabilities (Net)**

S.No.	Description	As at March 31st, 2026 (As per IND AS)	As at March 31st, 2025 (As per IND AS)
1	Deferred Tax Liabilities/Assets	89.58	81.13
	TOTAL	**89.58**	**81.13**

Note-12 **Borrowings-Long term**

S.No.	Description	As at March 31st, 2026 (As per IND AS)	As at March 31st, 2025 (As per IND AS)
	Vehicle and Other loaan		
	Secured		
1	HDFC Bank - Term loan for P&M-New		
3	HDFC Bank - vehicle (TOYOTA)	11.16	14.98
4	HDFC BANK LTD (HYCROSS)	21.20	29.71
5	HDFC BANK LTD (SKODA KUSHA)		2.22
6	HDFC BANK (TRUCK)	15.13	.00
	TOTAL	**47.49**	**46.90**

Note-13 **Borrowings-Short term**

S.No.	Description	As at March 31st, 2026 (As per IND AS)	As at March 31st, 2025 (As per IND AS)
	Working Captital Loan repayable on demand from Banks :		
	Secured		
1	HDFC Bank - Cash Credit Limit	-8.07	334.38
2	HDFC Bank - L.C. Limit	632.02	557.36

	Union Bank of India -Cash Credit Limit	498.29	
3	ICICI Bank -Cash Credit Limit	495.80	.00
	TOTAL	**1618.04**	**891.73**

Note-14 **Trade Payables**

S.No.	Description	As at March 31st, 2026 (As per IND AS)	As at March 31st, 2025 (As per IND AS)
1	Trade Payables	3247.41	2372.31
	TOTAL	**3247.41**	**2372.31**

Note-15 **Other Financial Liabilities**

S.No.	Description	As at March 31st, 2026 (As per IND AS)	As at March 31st, 2025 (As per IND AS)
1	Current maturities of long term borrowings (refer Note No. 2.3)		
2	Security Deposit from customers	308.00	300.00
3	Unsecured Loan	161.34	17.55
4	Adv.from customers	5.00	5.00
	TOTAL	**474.34**	**322.55**

Note-16 **Other Current Liabilities**

S.No.	Description	As at March 31st, 2026 (As per IND AS)	As at March 31st, 2025 (As per IND AS)
1	Statutory Liabilities/Duties and taxes		20.72
2	Paybale with Depot	44.20	77.39
3	Other Liabilities/Adv.from Customers	1.94	5.43
	TOTAL	**46.14**	**103.54**

Note-17 **Provisions**

S.No.	Description	As at March 31st, 2026 (As per IND AS)	As at March 31st, 2025 (As per IND AS)
1	Provision for Income Tax/ Advance Tax/ TDS	128.73	156.36
2	Provision for bonus	4.95	3.18
3	Expenses and other provisions Payable	10.24	6.03

4	ESIC Payble	.03	.03
5	PF Payable	.32	.28
6	Audit fee Payable	.80	.80
7	CSR Provision	.00	10.34
	TOTAL	**145.07**	**177.02**

Note 18-Revenue From Operations

	Particulars	For the period ended 31.03.2026	For the period ended 31.03.2025
(a)	**Sale of products**		
	(i) Export Sales		
	Lubricants	299.43	148.87
	(ii) Local Sales		
	Lubricants, Grease	2478.55	2347.91
(b)	**Other Operating Income**		
	Incineration of Hazardous waste	966.78	1103.30
(c)	Contract of Supply & Errection work	4500.88	7690.63
		8245.65	**11290.71**

Note 19-Other Income

	Particulars	For the period ended 31.03.2026	For the period ended 31.03.2025
(a)	**Other non operating revenue**		
	Interest on FDR & Other Income	208.03	12.23
	Foreign Exchange Difference	.00	
	Other Income	12.73	129.86
	Total	**220.76**	**142.09**

Note 20- Cost of Material Consumed

	Particulars	For the period ended 31.03.2026	For the period ended 31.03.2025
	Opening Stock	**553.26**	**976.44**
	Add: Purchase of Raw Material	7752.52	9188.52
	Add: Freight/Duty and other exp. (With Plant Salary)	568.12	474.26
	Add: Power and Fuel	31.53	25.27
	Total	**8905.43**	**10664.49**

	Less: Closing Stock (factory)	1361.14	553.26
	Total	**7544.29**	**10111.23**

Note 21-Changes in inventories of Finished Goods & WIP

	Particulars	For the period ended 31.03.2026	For the period ended 31.03.2025
	Opening Inventories		
	Finished Goods	132.73	167.81
	Work in progress	5.84	10.30
		138.57	**178.11**
Less:	**Closing Inventories**		
	Finished Goods	192.83	132.73
	Work in progress	14.36	5.84
		207.19	**138.57**
	Increase/(Decrease) In Inventory	**-68.62**	**39.54**

Note 22- Employee benefits expense

	Particulars	For the period ended 31.03.2026	For the period ended 31.03.2025
(i)	Salaries & Other Allowance	73.80	44.26
	Contribution to Provident Fund	4.16	2.75
	Director Remuneration Plant	12.00	12.00
(ii)	Bonus	6.71	3.12
(iii)	Contribution to ESIC	1.46	1.14
(iv)	Staff welfare Expenses	4.10	3.30
	Total	**102.23**	**66.56**

Note 23-Financial expense

	Particulars	For the period ended 31.03.2026	For the period ended 31.03.2025
(i)	Bank Charges	53.44	43.32
(ii)	Interest on CC Limit	65.57	46.13
(iii)	Foreign Exchane Diff	-3.82	.10
(iv)	Interest paid on other loans & Brokerage	42.55	40.83
	Total	**157.74**	**130.37**

Note24- Depreciation and Amortisation Expenses

	Particulars	For the period ended 31.03.2026	For the period ended 31.03.2025
	Depreciation on Tangible Assets	69.40	75.84
	Total	**69.40**	**75.84**

Note 25- Lease Rental

	Lease Rent for Immovable Property		
	Total		

Note26- Other expenses

	Particulars	For the period ended 31.03.2026	For the period ended 31.03.2025
(a)	**Manufacturing Expenses**		
	Insurance Premium (Comprehensive & Others)	1.59	3.31
	Power, Fuel & Water	1.16	.79
	Repairs & Maintenance		
	-Machinery & Electricals		
	Technical Consultancy-Incineration Facility		
	Total	**2.75**	**4.10**
(b)	**Selling Expenses**		
	Advertisement Expenses	.75	3.72
	Discount on Sales		.15
	Sales Event		
	Freight & Cartage Outward	11.89	22.75
	Sales Promotion Expenses	5.38	11.97
	Sales Commision	2.89	200.67
	Tender Application fee	.49	.47
	Total	**21.40**	**239.73**
(c)	**Administration Expenses**		
	Conveyance Expenses	2.99	1.65
	Postage & Courier Expenses	1.91	2.70
	CSR EXP.		11.96
	Waste Handling Expenses	12.28	2.81
	Payment to Auditors		
	-Statutory Audit Fees	.80	.70

	-Tax Audit		.02
	-Other Services	2.38	1.63
	Legal & Professional Expenses	58.69	73.95
	Listing Fees & Secretarial Comp. Expenses	3.25	6.25
	Annual Maintenance exp & subscription	5.09	4.71
	Miscellaneous Expenses	9.89	9.24
	Printing and Stationery	2.03	2.69
	Rates & Taxes	12.38	11.26
	Repairs & Maintenance -General	2.89	2.41
	Running & Repair Maintenance-Vehicle	6.97	9.22
	Interest on Vehicle loan	4.85	2.14
	Telephone and internet Expenses	1.74	1.71
	AGM expense		.12
	Lab Testing Exp	5.51	13.58
	Donation	3.42	.08
	Income Tax Expenses & GST Interest	.21	
	Fine & Panelty	6.73	
	Sundry Balance Rounded Off	-.01	.01
	Travelling Expenses		
	-Foreign	1.75	2.06
	-Local	13.22	7.49
	Total (C)	**158.97**	**168.39**
	Total (A+B+C)	**183.13**	**412.21**

Note 27-Exceptional Items

	Particulars	For the period ended 31.03.2026	For the period ended 31.03.2025
	Loss on Sale of Fixed Assets		
	Loss of material in transit		
	Total		

Note 28-Income Tax Expenses
Tax expense recognized in the Statement of Profit and Loss

	Particulars	For the period ended 31.03.2026	For the period ended 31.03.2025
	Current Tax		
	Provision for Income Tax (Current Year)	130.69	154.57
	Short /(Excess) Provision for Income tax of earlier Years Adjusted		
	Total	**130.69**	**154.57**

	Deferred Tax		
	Deferred Tax charge/(credit)	8.45	11.53
	Total Deferred Income Tax expense/(benefit)	**8.45**	**11.53**
	Tax in respect of earlier years		
	Total income tax expense		

FIXED ASSETS

Block of Assets / Asset Group	Gross Block				Depreciation					Net Block	
	01/04/2025	Additions	Sale/Adj.	31/03/2026	01/04/2025	For the Year	Sale/Adj.	Residual Value Adjustment	31/03/2026	31/03/2026	31/03/2025
	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
MACHINERY	0.00	11,51,416.00	0.00	11,51,416.00	0.00	0.00	0.00	0.00	0.00	11,51,416.00	0.00
MOBIL	0.00	4,00,940.00	0.00	4,00,940.00	0.00	0.00	0.00	0.00	0.00	4,00,940.00	0.00
Total (Block)	**0.00**	**15,52,356.00**	**0.00**	**15,52,356.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**15,52,356.00**	**0.00**
BUILDINGS											
BUILDING	70,10,776.47	0.00	0.00	70,10,776.47	7,20,610.00	1,99,398.00	0.00	0.00	9,20,008.00	60,90,768.47	62,90,166.47
BUILDING	1,12,537.00	0.00	0.00	1,12,537.00	25,735.00	2,751.00	0.00	0.00	28,486.00	84,051.00	86,802.00
BUILDING.	1,12,60,873.00	0.00	0.00	1,12,60,873.00	72,80,378.00	1,26,182.00	0.00	0.00	74,06,560.00	38,54,313.00	39,80,495.00
Total (Block)	**1,83,84,186.47**	**0.00**	**0.00**	**1,83,84,186.47**	**80,26,723.00**	**3,28,331.00**	**0.00**	**0.00**	**83,55,054.00**	**1,00,29,132.47**	**1,03,57,463.47**
COMPUTERS AND DATA PROCESSING UNITS											
COMPUTER	13,65,005.18	2,33,940.00	0.00	15,98,945.18	12,21,070.00	86,972.00	0.00	0.00	13,08,042.00	2,90,903.18	1,43,935.18
COMPUTER	80,974.58	0.00	0.00	80,974.58	1,756.00	25,089.00	0.00	0.00	26,845.00	54,129.58	79,218.58
COMPUTER	1,00,000.00	0.00	0.00	1,00,000.00	7,636.00	29,252.00	0.00	0.00	36,888.00	63,112.00	92,364.00
PLANT AND MACHINERY	5,28,109.00	0.00	0.00	5,28,109.00	5,01,703.00	0.00	0.00	0.00	5,01,703.00	26,406.00	26,406.00
PLANT AND MACHINERY AT SATNA	5,73,289.00	0.00	0.00	5,73,289.00	5,44,624.00	0.00	0.00	0.00	5,44,624.00	28,665.00	28,665.00
Total (Block)	**26,47,377.76**	**2,33,940.00**	**0.00**	**28,81,317.76**	**22,76,789.00**	**1,41,313.00**	**0.00**	**0.00**	**24,18,102.00**	**4,63,215.76**	**3,70,588.76**
ELECTRICAL INSTALLATIONS AND EQUIPMENT											
SOLAR POWER PLANT	6,89,347.00	0.00	0.00	6,89,347.00	1,69,197.00	49,414.00	0.00	0.00	2,18,611.00	4,70,736.00	5,20,150.00
FURNITURE AND FITTINGS											
FURNITURE	20,97,791.00	26,770.00	0.00	21,24,561.00	16,84,542.00	41,009.00	0.00	0.00	17,25,551.00	3,99,010.00	4,13,249.00
FURNITURE	1,14,495.00	0.00	0.00	1,14,495.00	58,306.00	5,339.00	0.00	0.00	63,645.00	50,850.00	56,189.00
FURNITURE AT SATNA	1,68,217.00	0.00	0.00	1,68,217.00	1,06,334.00	6,047.00	0.00	0.00	1,12,381.00	55,836.00	61,883.00
Total (Block)	**23,80,503.00**	**26,770.00**	**0.00**	**24,07,273.00**	**18,49,182.00**	**52,395.00**	**0.00**	**0.00**	**19,01,577.00**	**5,05,696.00**	**5,31,321.00**
MOTOR VEHICLES											
MOTOR	31,76,892.0	0.00	0.00	31,76,892.0	30,18,048.	0.00	0.00	0.00	30,18,048.	1,58,844.0	1,58,844.0

CAR	0			0	00				00	0	0
MOTOR CAR	35,33,283.00	0.00	0.00	35,33,283.00	29,428.00	3,32,866.00	0.00	0.00	3,62,294.00	31,70,989.00	35,03,855.00
MOTOR CYCLE-HEAVY VEHICLE	9,01,291.00	0.00	0.00	9,01,291.00	1,07,658.00	94,284.00	0.00	0.00	2,01,942.00	6,99,349.00	7,93,633.00
MOTOR CYCLE-HEAVY VEHICLE	33,18,198.00	0.00	33,18,198.00	0.00	11,33,563.00	2,11,881.00	13,45,444.00	0.00	0.00	0.00	21,84,635.00
MOTOR LORRY-HEAVY VEHICLE	1,15,80,830.75	0.00	0.00	1,15,80,830.75	39,88,940.00	8,98,053.00	0.00	0.00	48,86,993.00	66,93,837.75	75,91,890.75
VEHICLE	81,92,853.20	0.00	0.00	81,92,853.20	33,81,845.00	5,71,548.00	0.00	0.00	39,53,393.00	42,39,460.20	48,11,008.20
VEHICLE	35,01,462.00	19,80,197.00	0.00	54,81,659.00	23,90,152.00	3,58,248.00	0.00	0.00	27,48,400.00	27,33,259.00	11,11,310.00
VEHICLE (TWO-WHEELER)	1,26,500.00	0.00	0.00	1,26,500.00	83,716.00	4,064.00	0.00	0.00	87,780.00	38,720.00	42,784.00
Total (Block)	**3,43,31,309.95**	**19,80,197.00**	**33,18,198.00**	**3,29,93,308.95**	**1,41,33,350.00**	**24,70,944.00**	**13,45,444.00**	**0.00**	**1,52,58,850.00**	**1,77,34,458.95**	**2,01,97,959.95**
OFFICE EQUIPMENT											
OFFICE EQP	1,53,890.13	0.00	0.00	1,53,890.13	1,02,684.00	10,140.00	0.00	0.00	1,12,824.00	41,066.13	51,206.13
OFFICE EQUIP AT SATNA	8,63,467.00	0.00	0.00	8,63,467.00	8,20,294.00	0.00	0.00	0.00	8,20,294.00	43,173.00	43,173.00
OFFICE EQUIPMENT	12,90,155.00	0.00	0.00	12,90,155.00	11,63,047.00	16,889.00	0.00	0.00	11,79,936.00	1,10,219.00	1,27,108.00
OFFICE EQUIPMENT	53,053.00	0.00	0.00	53,053.00	40,300.00	2,394.00	0.00	0.00	42,694.00	10,359.00	12,753.00
OFFICE EQUIPMENT	26,953.00	0.00	0.00	26,953.00	20,760.00	1,898.00	0.00	0.00	22,658.00	4,295.00	6,193.00
Total (Block)	**23,87,518.13**	**0.00**	**0.00**	**23,87,518.13**	**21,47,085.00**	**31,321.00**	**0.00**	**0.00**	**21,78,406.00**	**2,09,112.13**	**2,40,433.13**
PLANT AND MACHINERY											
CCTV	6,95,837.00	1,02,000.00	0.00	7,97,837.00	46,350.00	44,463.00	0.00	0.00	90,813.00	7,07,024.00	6,49,487.00
HARDIOUS/POLLUTION WASTE TREATMENT PLANT	5,30,46,014.19	0.00	0.00	5,30,46,014.19	1,06,71,906.00	26,82,281.00	0.00	0.00	1,33,54,187.00	3,96,91,827.19	4,23,74,108.19
MACHINERY	84,755.00	0.00	0.00	84,755.00	36,279.00	3,069.00	0.00	0.00	39,348.00	45,407.00	48,476.00
MOBILE	3,62,391.42	0.00	0.00	3,62,391.42	8,133.00	22,424.00	0.00	0.00	30,557.00	3,31,834.42	3,54,258.42
	6,72,584.80	0.00	0.00	6,72,584.80	1,33,916.00	34,097.00	0.00	0.00	1,68,013.00	5,04,571.80	5,38,668.80
P/MACHINERY	12,77,199.76	0.00	0.00	12,77,199.76	1,18,868.00	73,476.00	0.00	0.00	1,92,344.00	10,84,855.76	11,58,331.76
PLANT & MACHINERY	57,17,512.77	46,76,890.00	0.00	1,03,94,402.77	5,67,595.00	4,71,205.00	0.00	0.00	10,38,800.00	93,55,602.77	51,49,917.77
PLANT AND MACHINERY	5,05,57,099.00	0.00	0.00	5,05,57,099.00	4,37,08,358.00	4,44,550.00	0.00	0.00	4,41,52,908.00	64,04,191.00	68,48,741.00
PLANT AND MACHINERY	57,759.00	0.00	0.00	57,759.00	24,409.00	2,111.00	0.00	0.00	26,520.00	31,239.00	33,350.00
PRINTER	69,059.32	37,271.00	0.00	1,06,330.32	2,678.00	5,153.00	0.00	0.00	7,831.00	98,499.32	66,381.32
SOFTWARE-MOBILE APP	0.00	2,35,419.00	0.00	2,35,419.00	0.00	1,429.00	0.00	0.00	1,429.00	2,33,990.00	0.00
WEIGHING SCALE	16,26,833.03	71,600.00	0.00	16,98,433.03	3,87,897.00	82,497.00	0.00	0.00	4,70,394.00	12,28,039.03	12,38,936.03
Total (Block)	**11,41,67,045.29**	**51,23,180.00**	**0.00**	**11,92,90,225.29**	**5,57,06,389.00**	**38,66,755.00**	**0.00**	**0.00**	**5,95,73,144.00**	**5,97,17,081.29**	**5,84,60,656.29**

Grand Total	17,49,87,287.60	89,16,443.00	33,18,198.00	18,05,85,532.60	8,43,08,715.00	69,40,473.00	13,45,444.00	0.00	8,99,03,744.00	9,06,81,788.60	9,06,78,572.60

CONTINENTAL PETROLEUMS LIMITED

Relevant Para of the CARO 2020 - 3(xix)

	Ratio Analysis	Numerator	31/03/26 Rs in Lacs	31/03/25 Rs in Lacs	Denominator	31/03/26 Rs in Lacs	31/03/25 Rs in Lacs	31/03/26 Ratios	31/03/25 Ratios
1	**Current Ratio**	**Current Assets** Inventories Sundry Debtors Cash and Bank balances Receivables/Accruals Loans and Advances Disposable Investments Any other current assets	**8635.33**	**5,913**	**Current Liabilities** Creditors for goods and services Short term loans Bank Overdraft Cash Credit Other Current Liability Provisions Any other current liabilities	**5531**	3,867	1.56	1.53
2	**Debt Equity Ratio**	**Total Liabilities** Total Outside Liabilities	5578.49	3,914.05	**Shareholder's Equity** Total Shareholders Equity	7952.07	2,841	0.70	1.38
3	**Debt Service Coverage Ratio** **(For Ind AS Companies Profit before OCI)**	**Net Operating Income** Net Profit after tax + non-cash operating expenses like depreciation and other amortizations + Interest+other adjustments like loss on sale of fixed assets, etc.	705.37	803.26	**Debt Service** Current Debt Obligation (Interest & Lease payment+ Principal Repayment.	177.15	287.51	3.98	2.79
4	**Return on Equity Ratio**	**Profit for the period** Net Profit after taxes - preference dividend (if any)	339.09	430.95	**Avg. Shareholders Equity** (Beginning shareholders' equity + Ending shareholders' equity) ÷ 2	5396.43	2,625.32	0.06	0.16

5	**Inventory Turnover Ratio**	**Cost of Goods sold** (Opening Stock + Purchases) – Closing Stock	7544.29	**10,111**	**Average Inventory** (Opening Stock + Closing Stock)/2	1130.08	923	6.68	10.95
6	**Trade Receivables Turnover Ratio**	**Net Credit Sales** Credit Sales	8245.65	**11,290.71**	**Average Trade Receivables** (Beginning Trade Receivables + Ending Trade Receivables) / 2	5596	3,569	147.35	316.38
7	**Trade Payables Turnover Ratio**	**Total Purchases** Annual Net Credit Purchases	8352.17	**9,688.05**	**Average Trade Payables** (Beginning Trade Payables + Ending Trade Payables) / 2	2809.86	1,730.88	297.25	559.72
8	**Net Capital Turnover Ratio**	**Net Sales** Total Sales - Sales Return	**8245.65**	**11,290.71**	**Average Working Capital** Current Assets - Current Liabilities	**3104.33**	2,045.37	265.62	552.01
9	**Net Profit Ratio**	**Net Profit** Profit After Tax	**339.09**	430.95	**Net Sales** Sales	**8245.65**	**11,290.71**	4.11	3.82
10	**Return on Capital employed**	**EBIT** Profit before Interest and Taxes	635.97	**727.42**	**Capital Employed *** Capital Employed = Equity + Long Term Debt	7,999.6	2,888	7.95	25.19
11	**Return on Investment**	**Return/Profit/Earnings**	**339.09**	430.95	**Investment ****	**7952.07**	2,841	4.26	15.17

*** Capital Employed could be treated three ways**

Total Assets - Current Labilities

Fixed Assets + Working Capital
Equity + Long Term Debt

*** ROI as per GN
ROI = {MV(T1) – MV(T0) –Sum[C(t)]}
{MV(T0) +Sum[W(t) * C(t)]}

where, T1 = End of time period
T0 = Beginning of time period
t = Specific date falling between T1 and T0
MV(T1) = Market Value at T1
MV(T0) = Market Value at T0
C(t) = Cash inflow, cash outflow on specific date

W(t) = Weight of the net cash flow (i.e. either net inflow or net outflow) on day 't', calculated as [T1 – t] / T1

Companies may provide ROI separately for each asset class (e.g., equity, fixed income, money market, etc.).

INDEPENDENT AUDITOR'S REPORT ON CONSOLIDATE AUDITED QUARTERLY FINANCIAL RESULTS AND YEAR TO DATE RESULTS OF THE CONTINENAL PETROLEUMS LIMITED AND ITS SUBSIDIARY COMPANY MAGNUS ASIA PVT LTD PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENT) REGULATIONS, 2015 AS AMENDED.

Report on the Audit of the Consolited Financial Results

To,
The Board of Directors of
Continental Petroleums Limited
A-2- TILAK MARG C-SCHEME
JAIPUR-302005

Opinion

We have Audited the Consolidated Financial Results of **Continental Petroleums Limited (Holding company) and its Subsidiary Magnus Asia Private limited to be referred as the group")** for the Quarter ended 31.03.2026 and the year to date results for the period from 01.04.2025 to 31.03.2026, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). (requirements of Regulation 33 Regulations') (as amended).

In our opinion and to the best of our information and according to the explanations given to us these Consolidated Financial Results:are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards("IND AS") prescribed under section 133 of the Companies Act, 2013 ('the Act') read with Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India, of the consolidated net profit after tax and other comprehensive income and other financial information of the Company for the year ended 31 March 2026.

The consolidated financial results include the financial results of its subsidiary i.e. Magnus Asia Private limited in which the percentage of holding by Continental Petroleums Limited is 88.26%.

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(**"(Holding company) and its Subsidiary Magnus Asia Private limited to be referred as the group")")**. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the **company** in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules their under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

R.P. Khandelwal & Associates JAIPUR FRN. 001795C Chartered Accountants

Our opinion is not modified in respect of this matter:

Responsibilities of Management and Those Charged with Governance for the Statement

These Quarterly Financial Results as well as the year to date Consolidated Financial Results have been prepared on the basis of the interim financial statements. The Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations, RBI Guidelines and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations.(as amended).

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies making judgments and estimates that are reasonable and prudent: and design, implementation and maintenance of adequate internal financial controls that we are operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

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

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

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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 results or, if such disclosures are inadequate, to modify our opinion. Our

R.P. Khandelwal & Associates JAIPUR FRN 001795C Chartered Accountants conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

Other Matters

The Ind AS Financial Results include the results for the Quarter ended March 31, 2026 being the balancing figure between the Audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subjected to limited review by us as required under the Listing Regulations.

Date: 27.05.2026
Place: JAIPUR

For: **R.P. Khandelwal & Associates**
Chartered Accountants
FRN: 001795C

(R.P Khandelwal)
(Chartered Accountant)
(Membership Number:-071002)
UDIN:26071002KMJYQA1067

CONTINENTAL PETROLIUMS LIMITED

CIN: L23201RJ1986PLC003704

A-2, OPP. Udyog Bhawan, Tilak Marg, C-Scheme,Jaipur,Rajasthan,India-302005

CONSOLIDATED BALANCE SHEET AS AT 31st March 2026 **(In Lakhs)**

Particulars	Note No.	As On March,31st, 2026 (As per IND AS)	As On March,31st, 2025 (As per IND AS)
(1) ASSETS			
Non-current assets			
(a) Property, Plant and Equipment	1	1210.29	1171.60
(b) Capital Work-in Progress	1.1	.00	.00
(c) Intangible assets under developmet		.00	.00
(b) Financial Assets		.00	.00
(i) Investments	2	1283.09	21.14
(ii) Other financial assets	3	2766.30	4.91
(e) Deferred tax assets (net)		15.79	16.61
(f) Other Non Current Assets	4	.00	3.14
Current assets		.00	.00
(a) Inventories	5	2269.54	1272.21
(b) Financial Assets		.00	.00
(i) Trade receivables	6	7024.87	5375.60
(ii) Cash and cash equivalents	7	18.69	12.08
(iii) Bank balances other than (iii) above	7	399.54	243.08
(c) Other current assets	8	345.13	167.65
Total Assets		**15333.25**	**8288.02**
(2)EQUITY AND LIABILITIES			
Equity			
(a) Equity Share capital	9	523.52	328.03
(b) Other Equity-Reserve and Surplus	10	8046.56	2443.57
LIABILITIES		.00	.00
Non-current liabilities		.00	.00
(a) Financial Liabilities		.00	.00
(i) Long term Borrowings	11	47.49	380.54
(b) Deferred tax liabilities (Net)	12	89.58	81.13
(c) Other Non Current Liabilities		.00	.00
Current liabilities		.00	.00
(a) Financial Liabilities		.00	.00
(i) Borrowings	13	1717.02	1044.79
(ii) Trade payables	14	3961.82	3031.73
(iii) Other financial liabilities	15	754.08	322.55
(b) Other current liabilities	16	46.14	478.66
(c) Provisions	17	147.04	177.02
(d) Current Tax Liabilities (Net)			
Total Equity and Liabilities		**15333.24**	**8288.02**

See accompanying notes to the financial statements For and on behalf of the Board

FOR CONTINENTAL PETROLIUMS LIMITED

Madan Lal Khandelwal
(Managing Director)

Navneet Khandelwal
(Executive Director & CEO)

Vikrant Khandelwal
(Executive Director & CFO)

Place: - Jaipur
Date 27.05.2026

UDIN: 26071002KMJYQA1067

FOR: M/s R.P Khandelwal & Associates
Chartered Accountants
FRN No. 001795C

Sd/-
R.P Khandelwal
Partner
M.No 071002

CONTINENTAL PETROLIUMS LIMITED

CIN: L23201RJ1986PLC003704

A-2, OPP. Udyog Bhawan, Tilak Marg, C-Scheme,Jaipur,Rajasthan,India-302005

CONSOLIDATED STATEMENT OF PROFIT & LOSS AS ON 31st March 2026

(In Lakhs)

Particulars	Note No.	As On March,31st, 2026 (As per IND AS)	As at March 31st, 2025 (As per IND AS)
I. Revenue from operations	18	8489.11	11880.53
II. Other Income	19	232.60	155.97
III. Total Revenue (I +II)		8721.71	12036.50
IV. Expenses:			
Cost of materials consumed	20	7745.38	10537.01
Purchase of Stock-in-Trade		.00	
Changes in inventories of Finished Goods & WIP	21	-80.64	82.17
Employee/workers benefit expense	22	122.71	79.79
Finance costs	23	163.71	135.92
Depreciation and amortization expense	24	86.69	95.19
Lease Rent	25	.00	.00
Other expenses	26	203.31	479.66
Total Expenses		8241.17	11409.74
V. Profit before exceptional & extraordinary items & tax (III - IV)		480.54	626.75
VI. Exceptional Items	27	.00	4.69
VII. Profit before extraordinary items and tax (V - VI)		480.54	622.06
VIII. Extraordinary Items			
IX. Profit before tax (VII - VIII)		**480.54**	**622.06**
X. Tax expense:			
(1) Current tax	28	130.69	154.57
(2) Deferred tax		9.27	20.69
XI. Profit(Loss) for the period from continuing operations (IX-X)		340.58	446.80

XII. Profit/(Loss) from Continuing operations		340.58	446.80
XIII. Tax expense of Continuing operations		340.58	446.80
XIV. Profit/(Loss) from continuing operations (after Tax) (XII - XIII)		340.58	446.80
XII. Profit/(Loss) for the period		**340.58**	**446.80**
Brought forward from Prev.year		2342.17	1895.38
Balance carrried forward to next year		8046.56	2342.17
XIII. Earning per equity share:	29		
(1) Basic		3.60	8.04
(2) Diluted		3.60	8.04

See accompanying notes to the financial statements For and on behalf of the Board

FOR CONTINENTAL PETROLIUMS LIMITED

Madan Lal Khandelwal
(Managing Director)

Navneet Khandelwal
(Executive Director & CEO)

Vikrant Khandelwal
(Executive Director & CFO)

Place: - Jaipur
Date 27.05.2026

UDIN: 26071002KMJYQA1067

FOR: M/s R.P Khandelwal & Associates
Chartered Accountants
FRN No. 001795C

Sd/-
R.P Khandelwal
Partner
M.No 071002

CONTINENTAL PETROLIUMS LIMITED
CIN: L23201RJ1986PLC003704
A-2, OPP. Udyog Bhawan, Tilak Marg, C-Scheme,Jaipur,Rajasthan,India-302005

CONSOLIDATED STATEMENT OF CASH FLOW AS ON 31ST MARCH , 2026 **(in Lakhs)**

	PARTICULARS	DETAILS	CURRENT YEAR 2025-26 AMOUNT	CURRENT YEAR 2024-25 AMOUNT
A)	**CASH FLOW FROM OPERATING ACTIVITIES**	-		-
	Net Profit before exceptional and tax as Statement Profit & Loss (Increase in Reserves)		340.57	446.80
	Adjusted for :-	-	0.00	0.00
	Finance Cost		163.71	135.92
	Exceptional cost_Loss on Sale of Assets		0.00	0.00
	Deferred tax		9.27	20.69
	Income tax		130.69	154.78
	Depreciation		86.69	95.19
			0.00	0.00
	Operating Profit before Working Capital Changes	**Total-A**	**730.94**	**853.37**
B	Adjusted for:-		0.00	0.00
	Increase /(Decrease) in Trade Payables		930.08	1767.62
	Increase /(Decrease) in Borrowings		672.24	450.60
	Increase /(Decrease) in Other financial liabilities		431.53	-565.77
	Increase /(Decrease) in Other current liabilities		-432.51	82.69
	Increase /(Decrease) in Other Non-current liabilities		0.00	0.00
	Increase /(Decrease) in Provisions (except IT)		-29.97	84.31
	Increase /(Decrease) in Current Tax Liabilities (Net)	**Total-B**	**1571.37**	**1819.45**
			0.00	0.00
C	(Increase)/Decrease in Inventory		-997.34	505.35
	(Increase)/Decrease in Trade receivables		-1649.28	-2784.22
	(Increase)/Decrease in current assets		0.00	-10.75
	(Increase)/Decrease in Others non current financial assets		-2761.40	0.00
	(Increase)/Decrease in Other current assets		-181.74	93.39
	(Increase) / Decrease in Non current Financial Assets		7.39	-3.14
		Total-C	**-5582.37**	**-2199.37**
	Cash Generated From Operations		-3280.06	473.46
	Net Cash used in Operating Activities Before Extraordinary Items			
	Less:- Extraordinary Items			
	Cash Generated From Operations		-3280.06	473.46
	Less:- Taxes Paid		130.69	154.78
	Net Cash Flow/(used)From Operating Activites		**-3410.75**	**318.68**
			0.00	0.00
B)	**CASH FLOW FROM INVESTING ACTIVITIES**		0.00	0.00
	(Increase) / Decrease in Long Term Loans & Advances		0.00	0.00
	Purchase of Fixed Assets		-129.29	-52.23

	(Increase)/decrease In Investment		-1261.95	0.00
	Proceeds From Sales/written off of Fixed Assets		3.91	22.59
	Net Cash Flow/(used) in Investing Activities		**-1387.33**	**-29.64**
			0.00	0.00
C)	**CASH FLOW FROM FINANCING ACTIVITIES**		0.00	0.00
	Procurement of Borrowings		0.59	0.00
	Repayment of Borrowings		-333.64	-98.46
	Increase in capital		195.48	0.00
	Increase in Share premium and warrants		5262.39	0.00
	Interest paid		-163.71	-135.92
	Net Cash Flow/(used) From Financing Activities		**4961.11**	**-234.38**
			0.00	0.00
	Net Increase/(Decrease) in Cash and Cash Equivalent		163.03	54.66
			0.00	0.00
	Opening balance of Cash and Cash Equivalent		255.19	200.49
			0.00	0.00
	Closing balance of Cash and Cash Equivalent		**418.22**	**255.15**

See accompanying notes to the financial statements For and on behalf of the Board

FOR CONTINENTAL PETROLIUMS LIMITED

Madan Lal Khandelwal
(Managing Director)

Navneet Khandelwal
(Executive Director & CEO)

Vikrant Khandelwal
(Executive Director & CFO)

Place: - Jaipur
Date 27.05.2026

UDIN: 26071002KMJYQA1067

FOR: M/s R.P Khandelwal & Associates
Chartered Accountants
FRN No. 001795C

Sd/-
R.P Khandelwal
Partner
M.No 071002

Note 1 **Property, Plant & Equipment**

S.No.	Description	As at March 31st, 2026 (As per IND AS)	As at March 31st, 2025 (As per IND AS)
-	**TANGIBLE ASSETS :**		
1	Land	139.05	139.05
2	Building	162.96	172.86
3	Furniture & Fixtures	5.13	5.41
5	Plant & Machinery	632.19	622.58
6	Office Equipment's	7.24	7.79
9	Computer	5.78	4.55
10	Motor Vehicle	76.95	86.45
11	Commercial Vehicle	117.73	117.46
12	Solar Power Plant	4.71	5.20
13	CC TV Camera	7.25	6.73
14	Mobile	5.67	3.54
15	Capital work in progress-Plant &Machinery	41.62	-
16	Capital work in progress-incineration app	4.01	-
	TOTAL	**1210.29**	**1171.60**

Note-2 **Investments**

S.No.	Description	As at March 31st, 2026 (As per IND AS)	As at March 31st, 2025 (As per IND AS)
1	Equity shares in listed companies	-	-
	(shares at the rate Rs. 10/- each)		
	MAGNUS ASIA PRIVATE LIMITED EQUITY SHARES	1261.95	-
2	Equity shares in Unlisted companies	21.14	21.14
	TOTAL	**1283.09**	**21.14**

Note-3 **Other Financial Assets**

S.No.	Description	As at March 31st, 2026 (As per IND AS)	As at March 31st, 2025 (As per IND AS)
1	Security Deposit with Parties	9.82	4.91
2	EMPLOYER EMPLOYEE INSURANSE	10.45	-
3	LOANS & ADVANCES	2746.04	-
	TOTAL	**2766.30**	**4.91**

Note-4 **Other Non- Current Assets**

S.No.	Description	As at March 31st, 2026 (As per IND AS)	As at March 31st, 2025 (As per IND AS)
1	Other Non- Current Assets	-	3.14
	TOTAL	**0.00**	**3.14**

Note-5 **Inventories**

S.No.	Description	As at March 31st, 2026 (As per IND AS)	As at March 31st, 2025 (As per IND AS)
1	Raw Material	1992.58	1075.89
2	Work in Process	21.02	11.35
3	Finished Goods	199.15	107.53
4	Finished Goods-Nashik Depot	26.54	36.29
5	Finished Goods-Vijaywada Depot	30.25	41.14
		2269.54	**1272.21**

Note-6 **Trade Receivable**

S.No.	Description	As at March 31st, 2026 (As per IND AS)	As at March 31st, 2025 (As per IND AS)
1	Trade Receivables	7024.87	5375.60
	TOTAL	**7024.87**	**5375.60**

Note-7 **Cash & Cash Equivalent**

S.No.	Description	As at March 31st, 2026 (As per IND AS)	As at March 31st, 2025 (As per IND AS)
1	**Bank Balance**		
	- In Fixed Deposit	399.21	242.85
	- In Current Account and Deposit A/c	0.33	0.23
	TOTAL	**399.54**	**243.08**
2	**-Cash on Hand**		
	In Local Currency	18.69	12.08
	TOTAL	**18.69**	**12.08**
	TOTAL	**418.23**	**255.16**

Note-8 **Other current assets**

S.No.	Description	As at March 31st, 2026 (As per IND AS)	As at March 31st, 2025 (As per IND AS)
	-	-	-
	Prepaid Expenses	6.45	5.38

	Advance to Suppliers of Raw Material		
	Advance to customer	36.68	29.12
	Advances to Employees & Workers	86.48	
	Advance Income Tax, TDS,AND TCS Receivable	42.31	90.89
	Adv.to excise dept.		
	Receivable with Depot		
	GST /IGST Receivable	117.22	
	Adv.with service tax and other govt. recd.		
	Deposit with Department (JVVNL)	29.73	29.73
	Other advances	8.56	12.55
	Interest Receivable	14.69	
	IGST Paid For Appeal	3.02	
TOTAL		**345.13**	**167.65**

Note-9 **Equity Share capital**

S.No.	Description	As at March 31ts, 2026 (As per IND AS)	As at March 31ts, 2025 (As per IND AS)
1	**Authorised :**		
	20000000 Equity Shares of Rs.5/-each at par value	**1000.00**	**1000.00**
	(Prev Year : 6000000 Equity Shares of Rs.5/-each at par value)		
	Authorised :		
	49998 Equity Shares of Rs.100/-each at par value	**200.00**	**200.00**
	(Prev Year : 49998 Equity Shares of Rs.100/-each at par value)		
2	**Issued & Subscribed**		
	9470314 Equity Shares of Rs.5/-each at par value	**473.52**	**278.03**
	(Prev Year: 5560624 Equity Shares of Rs.5/-each at par value)		
	Issued & Subscribed		
	49998 Equity Shares of Rs.100/-each at par value	**50.00**	**50.00**
	(Prev Year: 49998 Equity Shares of Rs.100/-each at par value)		
3	**Paid Up**		
	9470314 Equity Shares of Rs.5/-each at par value	**473.52**	**278.03**
	(Prev Year : 5560624 Equity Shares of Rs.5/-each at par value)		
	Paid Up		
	49998 Equity Shares of Rs.100/-each at par value	**50.00**	**50.00**
	(Prev Year : 49998 Equity Shares of Rs.100/-each at par value)		
		523.52	**328.03**

Note-10 **Other Equity**

S.No.	Description	As at March 31st , 2026 (As per IND AS)	As at March 31st, 2025 (As per IND AS)
	Reserves and Surplus		
1	**General Reserve**		
	At the beginning of the year	74.62	74.62
	Add; Additions during the year	4576.70	
	Less: withdrawals/transfer		
	Balance at the year end	**4651.32**	**74.62**
2	**Capital Reserve**	.35	.35
3	**Security Premium Account**	42.27	42.27
4	**Surplus**		
	At the beginning of the year	2285.17	1852.76
	Add/(Less): Additions during the year	1024.83	430.95
		3352.62	**2326.33**
	Less: Appropriations		
	Transfer to General Reserve		
	Balance at the year end	**3352.62**	**2326.33**
	TOTAL	**8046.56**	**2443.57**

Note-11 **Deferred tax liabilities (Net)**

S.No.	Description	As at March 31ts, 2026 (As per IND AS)	As at March 31ts, 2025 (As per IND AS)
1	Deferred Tax Liabilities/Assets	89.58	81.13
	TOTAL	**89.58**	**81.13**

Note-12 **Borrowings-Long term**

S.No.	Description	As at March 31ts, 2026 (As per IND AS)	As at March 31ts, 2025 (As per IND AS)
	Vehicle and Other loaan		
	Secured	-	-
1	HDFC Bank - Term loan for P&M-New	-	-
3	HDFC Bank - vehicle (TOYOTA)	11.16	14.98
4	HDFC BANK LTD (HYCROSS)	21.20	29.71
5	HDFC BANK LTD (SKODA KUSHA)	-	2.22

6	HDFC BANK (TRUCK)	15.13	.00
7	Unsecured Loan		333.64
	TOTAL	**47.49**	**380.54**

Note-13 **Borrowings-Short term**

S.No.	Description	As at March 31st , 2026 (As per IND AS)	As at March 31st, 2025 (As per IND AS)
	Working Captital Loan repayable on demand from Banks :		
	Secured		
1	HDFC Bank - Cash Credit Limit	-8.07	334.38
2	HDFC Bank - L.C. Limit	632.02	557.36
3	Union Bank of India -Cash Credit Limit	498.29	
4	ICICI Bank -Cash Credit Limit	495.80	.00
5	ICICI Bank -OD	98.98	.00
5	Unsecured Loan	98.98	153.06
	TOTAL	**1816.00**	**1044.79**

Note-14 **Trade Payables**

S.No.	Description	As at March 31st , 2026 (As per IND AS)	As at March 31st, 2025 (As per IND AS)
1	Trade Payables	3961.81	3031.73
	TOTAL	**3961.81**	**3031.73**

Note-15 **Other Financial Liabilities**

S.No.	Description	As at March 31st, 2026 (As per IND AS)	As at March 31st, 2025 (As per IND AS)
1	Current maturities of long term borrowings (refer Note No. 2.3)		
2	Security Deposit from customers	308.00	300.00
3	Unsecured Loan	441.08	17.55
4	Adv.from customers	5.00	5.00
	TOTAL	**754.08**	**322.55**

Note-16 **Other Current Liabilities**

S.No.	Description	As at March 31st, 2026 (As per IND AS)	As at March 31st, 2025 (As per IND AS)
1	Statutory Liabilities/Duties and taxes		20.72
2	Paybale with Depot	44.20	77.39
3	Other Liabilities/Adv.from Customers	1.94	379.78
	TOTAL	**46.14**	**477.89**

Note-17 **Provisions**

S.No.	Description	As at March 31st, 2026 (As per IND AS)	As at March 31st, 2025 (As per IND AS)
1	Provision for Income Tax/ Advance Tax/ TDS	129.65	156.36
2	Provision for bonus	4.95	3.18
3	Expenses and other provisions Payable	10.94	6.03
4	ESIC Payble	.03	.03
5	PF Payable	.32	.28
6	Audit fee Payable	1.15	.80
7	CSR Provision	.00	10.34
	TOTAL	**147.04**	**177.02**

Revenue From Operations

	Particulars	For the period ended 31.03.2026	For the period ended 31.03.2025
(a)	**Sale of products**		
	(i) Export Sales		
	Lubricants	504.58	738.70
	(ii) Local Sales		
	Lubricants, Grease	2516.86	2347.91
(b)	**Other Operating Income**		
	Incineration of Hazardous waste	966.78	1103.30
(c)	Contract of Supply & Errection work	4500.88	7690.63
		8489.11	**11880.54**

Other Income

	Particulars	For the period ended 31.03.2026	For the period ended 31.03.2025

(a)	**Other non operating revenue**		
	Interest on FDR & Other Income	219.87	26.11
	Foreign Exchange Difference	.00	
	Other Income	12.73	129.86
	Total	**232.60**	**155.97**

Cost of Material Consumed

	Particulars	For the period ended 31.03.2026	For the period ended 31.03.2025
	Opening Stock	**1075.89**	**1525.00**
	Add: Purchase of Raw Material	7939.71	9587.09
	Add: Freight/Duty and other exp. (With Plant Salary)	690.83	475.54
	Add: Power and Fuel	31.53	25.27
	Total	**9737.96**	**11612.90**
	Less: Closing Stock (factory)	1992.58	1075.89
	Total	**7745.38**	**10537.01**

Changes in inventories of Finished Goods & WIP

	Particulars	For the period ended 31.03.2026	For the period ended 31.03.2025
	Opening Inventories		
	Finished Goods	184.96	236.04
	Work in progress	11.35	16.22
		196.31	**252.26**
Less:	**Closing Inventories**		
	Finished Goods	255.94	184.96
	Work in progress	21.02	11.35
		276.96	**196.31**
	Increase/(Decrease) In Inventory	**-80.64**	**55.95**

Employee benefits expense

	Particulars	For the period ended 31.03.2026	For the period ended 31.03.2025
(i)	Salaries & Other Allowance	93.15	57.46
	Contribution to Provident Fund	4.16	2.75
	Director Remuneration Plant	12.00	12.00
(ii)	Bonus	6.71	3.12
(iii)	Contribution to ESIC	1.46	1.14
(iv)	Staff welfare Expenses	5.23	3.33

	Total	**122.71**	**79.79**

Financial expense

	Particulars	For the period ended 31.03.2026	For the period ended 31.03.2025
(i)	Bank Charges	56.29	43.74
(ii)	Interest on CC Limit	68.69	46.13
(iii)	Foreign Exchane Diff	-3.82	.10
(iv)	Interest paid on other loans & Brokerage	42.55	45.96
	Total	**163.71**	**135.92**

DEPRECIATION & AMORTISATION EXPENSES

	Particulars	For the period ended 31.03.2026	For the period ended 31.03.2025
	Depreciation on Tangible Assets	86.69	95.19
	Total	**86.69**	**95.19**
Lease Rental			
	Lease Rent for Immovable Property	-	-
	Total		

Other expenses

	Particulars	For the period ended 31.03.2026	For the period ended 31.03.2025
(a)	**Manufacturing Expenses**		
	Insurance Premium (Comprehensive & Others)	2.46	3.32
	Power, Fuel & Water	3.46	3.88
	Repairs & Maintenance		
	-Machinery & Electricals	-	-
	Technical Consultancy-Incineration Facility	-	-
	Total	**5.92**	**7.20**
(b)	**Selling Expenses**		
	Advertisement Expenses	.75	3.72
	Discount on Sales	-	.15
	Sales Event	-	-
	Freight & Cartage Outward	13.21	28.72
	Sales Promotion Expenses	5.83	12.21
	Sales Commision	2.89	200.67
	Tender Application fee	.49	.47

	Total	**23.17**	**245.94**
(c)	**Administration Expenses**		
	Conveyance Expenses	3.50	1.71
	Postage & Courier Expenses	2.05	2.86
	CSR EXP.	-	11.96
	Waste Handling Expenses	12.28	2.81
	Payment to Auditors		
	-Statutory Audit Fees	1.15	1.00
	-Tax Audit	-	.02
	-Other Services	2.61	1.63
	Legal & Professional Expenses	59.54	75.24
	Listing Fees & Secretarial Comp. Expenses	3.25	6.25
	Annual Maintenance exp & subscription	5.29	4.77
	Miscellaneous Expenses	10.20	47.23
	Printing and Stationery	2.07	2.71
	Rates & Taxes	12.38	13.43
	Repairs & Maintenance -General	14.41	2.41
	Running & Repair Maintenance-Vehicle	7.66	24.47
	Interest on Vehicle loan	4.85	2.14
	Telephone and internet Expenses	1.97	1.93
	AGM expense	-	.12
	Lab Testing Exp	5.51	13.58
	Donation	3.42	.08
	Income Tax Expenses & GST Interest	.21	-
	Fine & Panelty	6.73	-
	Sundry Balance Rounded Off	.00	.01
	Travelling Expenses		
	-Foreign	1.75	2.06
	-Local	13.38	8.13
	Total (C)	**174.21**	**226.55**
	Total (A+B+C)	**203.31**	**479.68**

Exceptional Items

	Particulars	**For the period ended 31.03.2026**	**For the period ended 31.03.2025**
	Loss on Sale of Fixed Assets		
	Loss of material in transit		
	Total		

Income Tax Expenses

Tax expense recognized in the Statement of Profit and Loss

	Particulars	For the period ended 31.03.2026	For the period ended 31.03.2025
	Current Tax		
	Provision for Income Tax (Current Year)	130.69	154.57
	Short /(Excess) Provision for Income tax of earlier Years Adjusted		
	Total	**130.69**	**154.57**
	Deferred Tax		
	Deferred Tax charge/(credit)	9.27	20.69
	Total Deferred Income Tax expense/(benefit)	**9.27**	**20.69**
	Tax in respect of earlier years		
	Total income tax expense		

SIGNIFICANT ACCOUNTING POLICIES

Notes on accounts forming part of the Ind AS financial statements as at end for the year ended 31^{st} March, 2026

NOTE '1': COMPANY OVERVIEW

Continental Petroleum's Limited is a listed public limited Company incorporated on 22/07/1986, having registered office at A-2, Opp. Udyog Bhawan, Tilak Marg, C- Scheme, Jaipur- 302005. It's Corporate Identification Number is (CIN) L23201RJ1986PLC003704). The Company is engaged in production of liquid or gaseous fuels, illuminating oils, lubricating oil, or Greases or other products from crude petroleum or bituminous minerals, and government order supplier and contractor

NOTE '2': BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES:

2.1 Statement of Compliance

In accordance with the notification issued by the Ministry of Corporate Affairs, the Company has adopted Indian Accounting Standards

Notified under the Companies (Indian Accounting Standards) Rules, 2015 with effect from April 01, 2017. These financial statements comprising of Balance Sheet, Statement of Profit and Loss (including Other Comprehensive Income), Statement of Cash Flows and Statement of Changes in Equity for the year ended March 31, 2026 have been prepared in accordance with Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2020.

2.2 Basis of Preparation of Accounts

The financial statements are prepared on going concern, accrual and historical cost basis except certain financial assets and liabilities which have been measured at fair value.

The Company has adopted all the Ind AS and that was carried out in accordance with Ind AS 101 "First time adoption of Indian Accounting Standards". The transition was carried out from Accounting Principles generally accepted in India as prescribed under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014, which was the previous GAAP. Reconciliations and descriptions of the effect of the transition have been summarized in Note 23 (12) (ii) and 23 (12) (iii).

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

The financial statements for the year ended March 31, 2026 were approved by the Board of Directors and authorize for issue on May 27, 2026.

2.3 Functional and Presentation Currency

The financial statements are prepared in Indian Rupees ("INR") which is the Company's presentation currency and the functional currency for all its operations. All financial information presented in INR has been rounded to the nearest Lakh with two decimal places unless stated otherwise.

2.4 Use of Estimates

The preparation of the financial statements in conformity with Ind AS requires management to make estimates, judgments and assumptions. These estimates, judgments and assumptions affect the application of accounting policies and the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the period.

The Company based its assumptions and estimates or parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising that are beyond the control of the Company. Such changes are reflected in the assumptions when they occur.

Property, Plant & Equipment and Intangible Assets

Property, plant and equipment represent a significant proportion of the asset base of the Company. The charge in respect of periodic depreciation is derived after determining an estimate of an asset’s expected useful life and the expected residual value at the end of its life. The useful lives and residual values of Company's assets are determined by management at the time the asset is acquired and reviewed periodically, including at each financial year end. The lives are based on historical experience with similar assets as well as anticipation of future events, which may impact their life, such as changes in technology.

2.5 Classification of Assets and Liabilities as Current and Non-Current

All Assets and Liabilities have been classified as current or non-current as per the Company’s normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of product & activities of the Company and their realization in cash and cash equivalent, the Company has determined its operating cycle as 12 months for the purpose of current and non-current classification of assets and liabilities. Deferred tax assets and liabilities are classified as non-current assets and liabilities.

2.6 Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured, regardless of when the payment is being made.

Sale of Goods

Revenue from the sale of goods is recognized, when all the significant risks and rewards of ownership of the goods have passed to the buyer, the Company no longer has effective control over the goods sold, the amount of revenue and costs associated with the transaction can be measured reliably and no significant uncertainty exists regarding the amount of consideration that will be derived from the sales of goods. Revenue from the sale of goods is measured at the fair value of the consideration received or receivable, net of returns and allowances, trade discounts and volume rebates.

2.7 Inventory

Inventories are valued at the lower of cost and net realizable value. Cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on weighted average basis. Net realizable value is the estimated selling price in the ordinary course of business, less estimated costs of completion and the estimated costs necessary to make the sale.

2.8 Property, Plant & Equipment

Property, Plant and equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. Such cost includes the cost of replacing part of the plant and equipment and borrowing costs for long-term construction projects if the recognition criteria are met. When significant parts of plant and equipment are required to be replaced at intervals, the Company depreciates them separately based on their specific useful lives. Subsequent expenditures relating to property, plant and equipment is capitalized only when it is probable that future economic benefits associated with these will flow to the Company and the costs to the item can be measured reliably. Repairs and maintenance costs are recognized in the statement of profit and loss when incurred.

The present value of the expected cost for the decommissioning of an asset after its use is included in the cost of the respective asset only if the recognition criteria for a provision are met and amount is considered material. Capital work-in-progress includes cost of property, plant and equipment under installation / under development as at the balance sheet date.

Depreciation

Depreciation is calculated on Straight Line basis over the useful lives of the assets as prescribed in Schedule II of the Companies Act, 2013.

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

2.9 Intangible Assets

Intangible assets are stated at cost less accumulated amortization and impairment. Intangible assets are amortized over their respective individual estimated useful lives on a straight-line basis, from the date that they are available for use. Amortization methods and useful lives are reviewed periodically including at each financial year end.

Research and Development Costs

Research costs are expensed as incurred. Development expenditures are recognized as an intangible asset when they meet necessary recognition criteria.

2.10 Leases

A lease is classified at the inception date as a finance lease or an operating lease. A lease that transfers substantially all the risks and rewards incidental to ownership to the Company is classified as a finance lease.

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

2.11 Impairment of Assets

Non-Financial asset

Property, plant and equipment and intangible assets with finite life are evaluated for recoverability whenever there is any indication that their carrying amounts may not be recoverable. If any such indication exists, the recoverable amount (i.e. higher of the fair value less cost to sell and the value-in-use) is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the cash generating unit (CGU) to which the asset belongs.

If the recoverable amount of an asset (or CGU) is estimated to be less than its carrying amount, the carrying amount of the asset (or CGU) is reduced to its recoverable amount. An impairment loss is recognized in the statement of profit and loss.

Financial Assets

The Company assesses at each date of balance sheet whether a financial asset or a group of financial assets is impaired. Ind AS 109 requires expected credit losses to be measured through a loss allowance. The Company recognizes 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 12 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.

2.12 Financial Assets & Liabilities

Financial Instruments

a) Initial Recognition

The Company recognizes financial assets and financial liabilities when it becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are recognized at fair value on initial recognition, except for trade receivables which are initially measured at transaction price. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities that are not at fair value through profit or loss are added to the fair value on initial recognition. Regular way purchase and sale of financial assets are accounted for at trade date.

b) Subsequent Measurement

(i) Financial assets carried at amortized cost

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

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

A financial asset is subsequently measured at fair value through other comprehensive income if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

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

A financial asset which is not classified in any of the above categories is subsequently fair valued through profit or loss.

(iv) Financial liabilities

Financial liabilities are subsequently carried at amortized cost using the effective interest rate 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.

c) De-recognition

The Company derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expire or it transfers the financial asset and the transfer qualifies for de recognition under Ind AS 109. A financial liability (or a part of a financial liability) is derecognized from the Company's balance sheet when the obligation specified in the contract is discharged or cancelled or expires.

d) Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognized amounts and there is an intention to settle on a net basis, to realize the assets and settle the liabilities simultaneously.

2.13 Foreign Exchange Transactions/Translations

Financial statements are presented in INR, which is Company’s functional currency. Monetary assets and liabilities denominated in foreign currencies (except financial instruments designated as Hedge Instruments) are translated at the functional currency spot rates of exchange at the reporting date.

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions. The gain or loss arising on translation of non-monetary items measured at fair value is treated in line with the recognition of the gain or loss on the change in fair value of the item.

All exchange differences are included in profit or loss except any exchange differences on monetary items designated as an effective hedging instrument of the currency risk of designated forecasted sales or purchases, which are recognized in the other comprehensive income.

2.14 Employee Benefits

Short-term Employee Benefits are recognized as an expense on accrual basis. The Company does not have any liability towards long-term employee benefits.

2.15 Taxation

Current income tax

Current income tax assets and liabilities are measured at the amount expected to be paid to or recovered from to the taxation authorities in accordance with Income Tax Act 1961. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Current income tax relating to items recognized outside profit or loss is recognized either in other comprehensive income or in equity.

Deferred Tax

Deferred income tax assets and liabilities are recognized for all temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realized.

Deferred income tax assets and liabilities are measured using tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date and are expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect of changes in tax rates on deferred income tax assets and liabilities is recognized as income or expense in the period that includes the enactment or the substantive enactment date. A deferred income tax asset is recognized to the extent that it is probable that future taxable profit will be available against which the deductible temporary differences and tax losses can be utilized. The Company offsets current tax assets and current tax liabilities, where it has a legally enforceable right to set off the recognized amounts and where it intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously.

2.16 Provision, Contingent Liabilities & Contingent Assets

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

Contingent Liability is disclosed after careful evaluation of facts, uncertainties and possibility of reimbursement, unless the possibility of an outflow of resources embodying economic benefits is remote. Contingent liabilities are not recognized but are disclosed in notes.

Contingent asset is a possible asset 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. Contingent assets are not recognized in financial statements and are disclosed in notes when it is virtually certain that economic benefits will inflow to the Company.

2.17 Segment Reporting

Identification of Segments: An operating segment is a component of the Company that engages in business activities from which it may earn revenues and incur expenses, whose operating results are regularly reviewed by the Company's chief operating decision maker to make decisions for which discrete financial information is available. Based on the management approach as defined in Ind AS 108, the chief operating decision maker evaluates the Company's performance and allocates resources based on an analysis of various performance indicators by business segments and geographic segments.

2.18 Earnings Per Share

The Company presents basic and diluted earnings per share (EPS) data for its equity shares. Basic EPS is calculated by dividing the profit or loss attributable to equity shareholders of the Company by the weighted average number of equity shares outstanding during the period. Diluted EPS is determined by adjusting the profit or loss attributable to equity shareholders and the weighted average number of equities shares outstanding for the effects of all dilutive potential equity shares.

2.19 Cash Flow Statement

Cash flows are reported using the indirect method, whereby profit for the period is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated.

2.20 Cash and Cash Equivalents

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

2.21 Borrowing Costs

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur.

2.22 Fair Value Management

The Company measures financial instruments at fair value at each balance sheet date Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level 1 - Quoted (unadjusted) market prices in active markets for identical assets or liabilities

Level 2- Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.

Level 3- Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

2.23 Recent accounting pronouncements

Appendix B to Ind AS 21, Foreign currency transactions and advance consideration:

On March 28, 2018, Ministry of Corporate Affairs (""MCA"") has notified the Companies (Indian Accounting Standards) Amendment Rules, 2018 containing Appendix B to Ind AS 21, Foreign currency transactions and advance consideration which clarifies the date of the transaction for the purpose of determining the exchange rate to use on initial recognition of the related asset, expense or income, when an entity has received or paid advance consideration in a foreign currency.

The Company is evaluating the requirement of the amendment and the impact on the financial statements. The effect on adoption of Ind AS 21 is expected to be insignificant.

Ind AS 115, Revenue from Contract with Customers:

Further the new standard requires enhanced disclosures about the nature, amount, timing and uncertainty of revenue and cash flows arising from the entity's contracts with customers.

The standard permits two possible methods of transition:

Retrospective approach - Under this approach the standard will be applied retrospectively to each prior reporting period presented in accordance with Ind AS 8 - Accounting Policies, Changes in Accounting Estimates and Errors

Retrospectively with cumulative effect of initially applying the standard recognized at the date of initial application (Cumulative catch - up approach)

The Company is evaluating the requirement of the amendment and the impact on the financial statements. The effect on adoption of Ind AS 115 is expected to be insignificant.

ANNEXURE TO THE AUDITOR'S REPORT

[Referred to in our report of even date to the Member of Continental Petroleum's Ltd]:

1.(A). The Company is in the process of compiling fixed assets records to show full Particulars, including quantitative details and situation of fixed assets.

(B) We were informed that all major items of fixed assets were physically verified by the management at the end of the year and that no discrepancy was notified on such verification, which on account of proper records being still under compilation, could not be verified.

2. The Company has not granted any loans, secured or unsecured to companies, firms or other parties covered in the register maintained under section 189 of the Companies Act, 2013. Accordingly, the clause 3(iii) (a) and 3 (iii)(b) of the Order are not applicable to the Company.

3. In our opinion and according to information and explanation given to us; there is adequate internal control system commensurate with the size of the Company and the nature of its business, fixed assets and with regard to loans given. Further on the basis of our examination of books and records of the Company, and according to the information and explanations given to us, we have not observed any continuing failure to correct major weaknesses in the aforesaid internal control system.

4. According to information and explanation given to us, the central government has Not prescribed maintenance of cost records under section (1) one of section 148 of the company's act, 2013.

(a)According to the information and explanation given to us, the company has no disputed outstanding statutory dues as at 31st March, 2026.

(b) According to the information and explanation given to us, the amounts which were reacquired to be transferred to the investor Education and Protection fund and Accordance with the relevant provision of the company's Act, 2013 and rules there under has been transferred to such funds within time.

5. The company does not have any accumulated losses at the end of the financial Year and has not incurred cash losses during the financial year end in the immediately preceding financial year.

6. According to the information and explanation given to us, the Company has not defaulted in the repayments of dues to financial institution, bank or debenture holder during the year.

7. According to the information and explanation given to us, the Company has not given any guarantee for loans taken by others from bank or financial intuitions during the year.

8. According to the information and explanation given to us, the Company has applied term loans for the purpose for which the loans were obtained.

9. According to the information and explanation given to us, no fraud on or by the Company has been noticed or reported during the year review.

For: R.P. KHANDELWAL& ASSOCIATES

Chartered Accountants

(FRNNO.001795C)

Sd/-

CA: R.P. KHANDELWAL (Partner)

M.No. .071002

Date:-27.05.2026

Place:-Jaipur

UDIN: 26071002TUNTOD2562

NOTICE OF 40th ANNUAL GENERAL MEETING

NOTICE is hereby given that 40th Annual General Meeting of the Members of Continental Petroleums Limited will be held on Tuesday, 29th September 2026, at 01:30 P.M. IST through Video Conferencing (“VC”) / Other Audio-Visual Means (“OAVM”) to transact the following businesses:

ORDINARY BUSINESS:

1.To receive, consider and adopt the audited Standalone financial statements of the Company for the financial year ended 31st March, 2026 together with the Reports of the Board of Directors and Auditors thereon.

2.To receive, consider and adopt the audited Consolidated financial statements of the Company for the financial year ended 31st March, 2026 together with the Reports of the Auditors thereon.

3. Re-appointment of Mr. Vikrant Khandelwal (DIN: 01914756) as a director, liable to retire by rotation.

To consider, and if thought fit, to pass the following Resolution as an Ordinary Resolution:

“RESOLVED THAT pursuant to the provisions of Section152 and other applicable provisions of the Companies Act, 2013, the approval of members of the Company, be and is hereby accorded to re-appoint Mr. Vikrant Khandelwal (DIN: 01914756) as a director, who is liable to retire by rotation, and offered himself for re-appointment.”

SPECIAL BUSINESS:

1. APPOINTMENT OF MRS. TRISHLA GUPTA C.S. AS SECRETARIAL AUDITOR OF THE COMPANY

To consider, and if thought fit, to pass the following Resolution as an Ordinary Resolution:

“RESOLVED THAT pursuant to the provisions of Regulation 24A & other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Section 204 of the Companies Act, 2013 and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), the consent of the members be and is hereby accorded to appoint CS TRISHLA GUPTA, as Secretarial Auditors of the Company for financial year 2026-27 and to avail any other services, certificates, or reports as may be permissible under applicable laws, on such remuneration and reimbursement of expenses to be decided from time to time, by the Board of Directors of the Company or any other person as authorized by the Board of Directors and mutually agreed with the Secretarial Auditors.”

“RESOLVED FURTHER THAT the Board of Directors be and are hereby authorized to do all such acts, deeds, matters and things as it may, in their absolute discretion, deem necessary or desirable in order to give effect to the above resolution for and on behalf of the Company.”

By Order of the Board
For Continental Petroleums Limited

Sd/-

Madan Lal Khandelwal

(Chairman and Managing Director)

DIN:00414717

Date: 05-09-2026
Place: Jaipur

Notes

1. The Ministry of Corporate Affairs (“MCA”) inter-alia vide its with General Circular Nos. 14/ 2020 dated April 8, 2020 and 17/2020 dated April 13, 2020, followed by General Circular Nos. 20/2020 dated May 5, 2020, and subsequent circulars issued in this regard, the latest being 10/2022 dated December 28, 2022 respectively issued by the Ministry of Corporate Affairs (“MCA Circulars”) and Circular No. SEBI/HO/CFD/ CMD1/ CIR/P/2020/79 dated May 12, 2020 and subsequent circulars issued in this regard, the latest being Circular No. SEBI/HO/CFD/ PoD-2/P/CIR/2023/4 dated January 05, 2023 issued by the Securities and Exchange Board of India (“SEBI Circulars”) has permitted the holding of the annual general meeting through Video Conferencing(VC) or Other Audio-Visual Means (OAVM), without the physical presence of the Members at a common venue. In compliance with the provisions of the Companies Act, 2013 (“the Act”), the SEBI Circulars and the MCA Circulars, the 40th Annual General Meeting (“AGM/Meeting”) of the Company is being held through VC/ OAVM on Saturday, 29th September 2026 at 01.30 P.M. IST. The registered office of the Company shall be deemed venue for the AGM.

2. 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. Since this AGM is being held pursuant to the MCA Circulars through VC/ OAVM, physical attendance of Members has been dispensed with. Accordingly, the facility for appointment of proxies by the Members will not be available for the AGM and hence the Proxy Form, Attendance Slip and route map of AGM are not annexed to this Notice.

3. As per the provisions of clause 3.A.II. of the General Circular No. 20/2020 dated May 5, 2020, issued by the MCA, the matters of Special Business as appearing at Item No. 3 of the accompanying Notice, are considered to be unavoidable by the Board and hence, form part of this Notice.

4. The Explanatory Statement pursuant to Section 102 of the Act in respect of the business under Item No. 3 set out above and relevant details in respect of the Directors seeking appointment/re-appointment at this AGM as required under Regulation 36(3) of the Listing Regulations and Secretarial Standard on General Meetings issued by The Institute of Company Secretaries of India (‘Secretarial Standard’) are annexed hereto.

5. Pursuant to Section 113 of the Companies Act, 2013, Corporate Members (i.e. other than Individuals / HUF, NRI, etc.) can appoint their representatives to attend the AGM through VC/OAVM and vote through e-voting. They are requested to send the scanned copy (PDF/JPEG Format) of their Board or governing body Resolution/ Authorization etc., authorizing their representative such as the President of India or the Governor of a State or body corporate to attend the AGM through VC/OAVM.

6. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014(as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations2015(as amended), the SS-2, the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with Central Depository Services (India) Limited (CDSL) for facilitating voting through electronic means, as the authorized e-Voting agency. The facility

of casting votes by a member using remote e-voting as well as the e-voting system on the date of the AGM will be provided by CDSL.

7. The Board of Directors of the Company has appointed Mr. Rohit Gupta, Practicing Chartered Accountant as Scrutinizer to scrutinize the remote e-voting in a fair and transparent manner.

8. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice.

9. The facility of participation at the AGM through VC/OAVM will be made available to at least 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.

10. In case of joint holder attending the Meeting, only such joint holder who is higher in the order of the names will be entitled to vote.

11. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of ascertaining the quorum under Section103 of the Companies Act, 2013.

12. The Register of Directors and Key Managerial Personnel and their shareholding, maintained under Section 170 of the Companies Act, 2013 and The Register of Contract or Arrangements in which Directors are interested, maintained under Section 189 of the Companies Act, 2013, will be available electronically for inspection by the members.

13. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM has been uploaded on the website of the Company at www.contol.in. The Notice can also be accessed from the websites of the Stock Exchanges i.e. BSE Limited at www.bseindia.com. The AGM Notice is also disseminated on the website of CDSL (agency for providing the Remote e-Voting facility and e-voting system during the AGM)i.e.www. evotingindia.com.

14. The Register of Members and Transfer Books of the Company will be closed from Wednesday, 23rd September, 2026 to Tuesday, 29th September, 2026 (both days inclusive).

15. The Shares of the Company are mandated by Securities and Exchange Board of India for trading in dematerialized form by all investors. Members holding Shares in physical form are advised to dematerialize their Shares to avoid the risks associated with the physical holding of such Share Certificates. The Securities and Exchange Board of India (SEBI) has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding Shares in electronic form are, therefore, requested to submit the PAN to their Depository Participants with whom they are maintaining their demat accounts. Members holding Shares in physical form can submit their PAN details to the Company's Registrar and Transfer Agent (R&T).

16. The Registrar and Transfer Agent: Beetal Financial & Computer Services Pvt. Ltd, Beetal House, 3rd Floor, 99, Madangir, Near Dada Harsukhdas Mandir, New Delhi, Delhi, 110062 is handling registry work in respect of Shares held both in physical form and in electronic/demat form.

17. Members may refer Additional Information on Directors recommended for appointment/re-appointment under the provisions of Listing Regulations.

18. Members holding Shares in electronic form are requested to register their e-mail address with their respective Depository Participants and Members holding Shares in Physical form are requested to register their e-mail address with the Company's Registrar and Transfer Agents and participate in the "Green initiative" launched by the Ministry of Corporate Affairs in future. As per rule3 of Companies (Management & Administration) Rules, 2014, Registers of Members of all the Companies now should have additional details pertaining to e-mail, PAN / CIN, UID, Occupation, Status, Nationality. We request all the Members of the Company to update their details with their respective Depository Participants in case of Shares held in electronic form and with the Company's Registrar and Transfer Agents in the case of physical holding immediately.

19. Members holding Shares in physical form are requested to notify to the Company's Registrar and Transfer Agent of any change in their address and update their Bank account details. Members holding Shares in electronic form are requested to notify any change of address and update bank account details to their respective Depository Participants directly.

20. Pursuant to Section 72 of the Companies Act, 2013, shareholders holding Shares in physical form may file nomination in the prescribed Form SH-13 with the Company's Registrar and Transfer Agent. In respect of Shares held in electronic/ demat form, the nomination form may be filed with the respective Depository Participant.

21. Electronic copy of the Notice of the 40thAnnual General Meeting of the Company inter alia indicating the process and manner of e-voting is being sent only to all the Members whose email IDs are registered with the Company/Depository Participants(s) for communication purposes. All documents referred to in the accompanying Notice and the Explanatory Statement shall be open for inspection during normal business hours on all working days except Saturdays, upto and including the date of the Meeting.

22. Members desiring any information relating to the accounts are requested to write to the Company well in advance so as to enable the management to keep the information ready.

23. The Company has appointed M/s Beetal Financial & Computer Services Pvt. Ltd, Registrars and Transfer Agents, to provide Video Conferencing facility for the Annual General Meeting and the attendant enablers for conducting of the e-AGM.

24. Members, who are holding shares in identical order of names in more than one folio, are requested to write to the Company enclosing their share certificates to consolidate their holdings in one folio.

25. Statement giving details of the Director's seeking re-appointment is also annexed with this Notice pursuant to the requirement of Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015(hereinafter referred to as "Listing Regulations‟) and Secretarial Standard on General Meeting("SS-2").

26. Members holding shares of the Company as on Tuesday, 22nd September, 2026 shall be entitled to vote at the Annual General Meeting of the Company. A person who is not a member as on the cut-off date should treat this notice for information purposes only.

THE INTRUCTIONS FOR SHAREHOLDRES FOR REMOTE E-VOTING ARE AS UNDER:

i. The voting period begins Saturday, 26th September, 2026 (9:00 A.M. IST) and ends on Monday, 28th September, 2026 (05:00 P.M. IST). During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date Tuesday, 22nd September, 2026 may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.

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

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

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

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

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 and joining virtual meetings for Individual shareholders holding securities in Demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with CDSL	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 URL for users to log into Easi / Easiest are https://web.cdslindia.com/myeasi/home/login or visit www.cdslindia.com and click on Login icon and select New System My easi. 2) After successful login the Easi / Easiest user will be able to see the e- Voting option for eligible companies where the e-voting is in progress as per the information provided by company. On clicking the e-voting option, the user will be able to see-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 i.e. CDSL/NSDL/KARVY/LINKINTIME, 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 https://web.cdslindia.com/myeasi/Registration/EasiRegistration 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from 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 e-voting 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	1) If you are already registered for NSDL Ide AS 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 "BeneficialOwner" icon under "Login" which is available under 'IDeAS 'section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. **2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS " Portal orclick at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp** 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the

	screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e- Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
Individual Shareholders (holding securities in Demat mode) log in through their depository participants	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 or joining virtual meeting & voting during the meeting.

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 athelpdesk.evoting@cdslindia.com or contact at 022-23058738 and 22-23058542-43.
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.co.in or call at toll free no.: 1800990 and 1800 22 44 30

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

1) The shareholders should log on to the e-voting website 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:

Particulars	**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.

vi. After entering these details appropriately, click on "SUBMIT" tab.

vii. 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 where in 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.

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

ix. Click on the EVSN for the relevant CONTINENTAL PETROLEUMS LIMITED on which you choose to vote.

x. 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.

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

xii. 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.

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

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

xv. 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.

xvi.**Facility for Non – Individual Shareholders and Custodians –Remote Voting**

- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to 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 should be mailed to helpdesk.evoting@cdslindia.com and on approval of the accounts they would be able to cast their vote.

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

- Alternatively Non Individual shareholders are required to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; cs.conpetco@gmail.com(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.

INSTRUCTIONS FOR SHAREHOLDERS ATTENDING THE AGM THROUGH VC/OAVM & E-VOTING DURING MEETING ARE AS UNDER:

1. The procedure for attending meeting & e-Voting on the day of the AGM is same as the instructions mentioned above for Remote e-voting.

2. The link for VC/OAVM to attend meeting will be available where the EVSN of Company will be displayed after successful login as per the instructions mentioned above for Remote e-voting.

3. Shareholders who have voted through Remote e-Voting will be eligible to attend the meeting. However, they will not be eligible to vote at the AGM.

4. Shareholders are encouraged to join the Meeting through Laptops / IPads for better experience.

5. Further shareholders will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.

6. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.

7. Shareholders who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request in advance at least 3 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at cs.conpetco@gmail.com. The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance 3 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at cs@sigachi.com. These queries will be replied to by the company suitably by email.

8. Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting.

9. Only those shareholders, who are present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system available during the AGM.

10. If any Votes are cast by the shareholders through the e-voting available during the AGM and if the same shareholders have not participated in the meeting through VC/OAVM facility, then the votes cast by such shareholders shall be considered invalid as the facility of e-voting during the meeting is available only to the shareholders attending the meeting.

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

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

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

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

If you have any queries or issues regarding attending AGM& e-Voting from the CDSL e- Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at 022- 23058738 and 022- 23058542/43.

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Sr. Manager, (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 on 022- 23058542/43.

Other instructions:

a. The voting rights of Members shall be in proportion to their shares of the paid–up equity shares capital of the Company as Tuesday, 22nd September, 2026.

b. The shareholders can opt for only one mode of voting i.e. either physically by attending AGM or e-voting. If any shareholders opt for e-voting, he/she will not be eligible to vote physically in AGM.

c. Mr. Rohit Gupta, Practicing Chartered Accountant has been appointed as the Scrutinizer to scrutinize the e-voting process in a fair and transparent manner. The scrutinizer shall within a period not exceeding three working days from the conclusion of the e-voting period unlock the votes in presence of two witnesses not in employment of the Company make a scrutinizer's report of the votes casted in favor or against, if any, forthwith to the Chairman of the Company.

d. The Results of e-voting shall be declared on or after the AGM of the Company and the Results shall be declared with Scrutinizer Report and shall be placed on the Website of the Company i.e. www.contol.in or www.conpetco.com and also on the website of CDSL viz.www.cdslindia.com within two days of passing of the Resolution at the AGM of the Company.

REGISTRAR & SHARE TRANSFER AGENT

Beetal Financial & Computer Services Pvt. Ltd Beetal House, 3rd Floor,99, Madangir, Near Dada Harsukhdas Mandir, New Delhi, Delhi,110062.

EXPLANATORY STATEMENT

The Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 ('Act'), given hereunder sets out all material facts relating to the special business mentioned at Item No. 3 of the accompanying Notice dated 5th September,2026.

Item No. 3. -In terms of Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI (LODR) Regulations") and other applicable provisions, the Company can appoint a peer-reviewed firm as secretarial auditors for not more than two (2) terms of five (5) consecutive years. Accordingly, the Board of Directors, at its meeting held on 27th May 2026, approved the appointment of CS TRISHLA GUPTA as secretarial auditors of the Company for financial year 2026-27. CS TRISHLA GUPTA has given their consent to act as Secretarial auditors of the company and confirmed that their aforesaid appointment (if approved) would be within the limits specified by Institute of Company Secretaries of India. Besides the secretarial audit services, the Company may also avail other permissible non-secretarial audit services as required from time to time, for which they will be remunerated separately on mutually agreed terms.

The Board recommends the Ordinary Resolution set out at Item No. 3 of the Notice for approval of the Members of the Company. None of the Directors or Key Managerial Personnel of the Company or their respective relatives are concerned or interested, financially or otherwise, in the said resolution.

The Board recommends the Special Resolution set forth in Item No.3 of the Notice for approval of the Members.

For & on Behalf of Board of Directors

CONTINENTAL PETROLEUMS LIMITED

Sd/-
Madan Lal Khandelwal
Chairman & Managing Director
DIN: 00414717

Date: 05-09-2026
Place: Jaipur

Additional Information pursuant to Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard 2:

DETAILS OF DIRECTORS SEEKING APPOINTMENT AND REAPPOINTNMENT AT THE ANNUALGENERAL MEETING:

Name	Vikrant Khandelwal
Date of Birth	27-December-1974
Date of First Appointment on Board	29-September-2021
Qualification	Commerce Graduate in the year 1997 and Masters in computer in the year 1999
Designation	CFO & Executive Director
Brief Profile and Expertise in specific functional Areas	He has an experience of more than 20 years. He has an expertise in marketing and reducing operating and overhead costs. Expertise in Environmental health and safety .
Terms and Conditions of Appointment or Re-appointment	Re-appointment as a Director, liable to retire by rotation.
The number of Meetings of the Board Attended during the year	10
Age	52
Disclosure of Relationships Between Directors/KMP inter- se;	He is son of Mr. Madan Lal Khandelwal.
Directorships held in other Public Companies	--
Memberships/Chairmanships of Committees of other Public Companies	--
No. of Shares held in the Company	5,44,528

For & on Behalf of Board of Directors
CONTINENTALPETROLEUMSLIMITED

Sd/-
Madan Lal Khandelwal
Chairman & Managing Director
DIN: 00414717

Date:05-09-2026
Place: Jaipur

NOTES TO MEMBERS

To the kind attention of the Members of the Company holding shares in physical form: As you all aware, the shares of the Company are mandated by the Securities and Exchange Board of India (SEBI) for trading in dematerialized form by all Members. Members may please note that with effect from April 1, 2019, shares held in physical form cannot be transferred. Members in their own interest are requested to have their physical holdings dematerialized through a Depository Participant by opening a demat account.

We give below a brief overview of Depository, Depository Participants and Dematerialization (Demat) of Shares in order to encourage Members of the Company to convert their physical holdings to Demat form. Depository/Depository Participant:

A Depository can be compared to a bank. A Depository holds securities (like shares, debentures, bonds, Government Securities, units etc.) of Members in electronic form. Besides holding securities, a Depository also provides services related to transactions in securities. In India National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL) are the 2 Depositories.

A Depository interfaces with the members through its agents called Depository Participants (DPs). If a member wants to avail the services offered by the Depository, the member has to open an account with a DP. This is similar to opening an account with any branch of a bank in order to utilize the bank's services. NSDL/CDSL provides its services to members through its agents called Depository Participants (DPs). These agents are appointed by NSDL/CDSL with the approval of SEBI. According to SEBI Regulations, amongst others, 3 categories of entities i.e .Banks, Financial Institutions and Members of Stock Exchanges [brokers] registered with SEBI can become DPs. You can get a list of DPs from NSDL�did"s/CDSL‟s office or from their respective websites viz., at www.nsdl.co.in andwww.cdslindia.com.

You can select your DP to open a Demat account just like you select a bank for opening a savings account. Some of the important factors for selection of a DP can be: Convenience - Proximity to your office/residence, business hours; Comfort - Reputation of the DP, past association with the organization, whether the DP is in a position to give the specific service you may need? ; Cost - The service charges levied by DP and the service standards. You can approach any DP of your choice and fill up an account opening form. At the time of opening an account, you may have to sign an agreement with the DP in a NSDL/CDSL prescribed standard agreement, which details you and your DPs rights and duties. You will have to submit the documents relating to Proof of Identity, Proof of Address, Passport size photographs etc., with the prescribed account opening form.

Procedure and Benefits of Dematerialization (Demat) of shares are given below:

1. Demat is a process by which shares/securities held in physical form are cancelled and destroyed and the ownership thereof is retained in fungible form in a Depository by way of electronic balances.

2. The benefits of Demat are: Elimination of bad deliveries; Elimination of all risks associated with physical certificates; No stamp duty on transfers; Immediate transfer and trading of shares; Faster disbursement of non-cash corporate benefits like rights, bonus etc.; Periodic status reports and information available on internet; Ease related to change of address of member; Elimination of problems related to transmission of demat shares and ease in pledging the shares.

3. Procedure for getting demat shares in the name of legal heirs in the event of death of sole beneficial owner with nomination: - If the value of shares of the Company as on date of application is up to Rs. 5 Lakhs, the legal heirs should submit the following documents to the DP: Notarized copy of the death certificate; Transmission Request Form(TRF);Affidavit-to the effect of the claim of legal ownership to the shares; Deed of indemnity– Indemnifying the depository and DP; NOC from legal heirs, if applicable or family settlement deed duly executed by all legal heirs of the deceased beneficial owner. - If the value of the shares of the Company as on date of application is more than Rs. 5 Lakhs, the legal heirs should additionally submit one of the following documents to the DP: Surety Form; Succession certificate; Probated will and Letter of administration. Members holding shares in physical form are advised to dematerialize their shares to avoid the risks associated with the physical holding of such share certificates.

SEBI has mandated the submission of Permanent Account Number (PAN) by every participant in securities market.

Members holding shares in physical form can submit their PAN details to the Company's Registrar and Transfer Agent (R&T): Beetal Financial & Computer Services Pvt. Ltd, Beetal House, 3rd Floor, 99, Madangir, Near Dada Harsukhdas Mandir, New Delhi, Delhi,110062.