Century Extrusions Ltd

Engineered With Excellence

Date: 22nd July, 2026

To, **The General Manager,** **Department of Corporate Services,** **BSE Limited,** **1st Floor, New Trading Ring,** **Rotunda Bldg, P.J. Tower,** **Dalal Street,** **Mumbai – 400001** **Scrip Code: 500083**	**To,** **The Listing Department,** **National Stock Exchange of India Limited,** **Exchange Plaza,** **Bandra Kurla Complex,** **Bandra (E),** **Mumbai – 400051** **Symbol: CENTEXT EQ**

Dear Sir/Madam,

Sub: - Regulations 30 and 34 - Electronic copy of the Notice of the 38th Annual General Meeting and Annual Report of the Company for the financial year 2025–2026.

Pursuant to Regulations 30 and 34 of the SEBI Listing Obligations and Disclosure Requirements) Regulations, 2015 and further to our letter dated 18th July, 2026, regarding, inter alia, convening of the 38th Annual General Meeting ("AGM'') of the Company on **Friday, the 14th day of August, 2026, at 10:30 A.M**. Indian Standard Time ("IST"), through Video Conferencing ("VC") / Other Audio Visual Means ("OAVM") facility, please find enclosed the electronic copy of the Notice of the 38th AGM and the Annual Report of the Company for the financial year ended 31st March, 2026, being sent by email to those Members whose email addresses are registered with the Company/ Company's Registrar and Share Transfer Agent ("RTA") / Depository Participant(s) ("Depository"). Further, in compliance with Regulation 36 of the SEBI Listing Regulations, the Company has sent physical letters, providing the web-link, including the exact path where complete details of Annual Report for the Financial Year 2025-26 and Notice of 38th AGM is available to those shareholder(s) who have not registered their e-mail address with the Company/RTA/Depositories/DP.

The Notice of the 38th AGM and the Annual Report are also being uploaded on the website of the Company at www.centuryextrusions.com and on the website of Central Depository Services (India) Limited at www.evotingindia.com

You are requested to take the afore-mentioned information on record and oblige.

Thanking you,
Yours faithfully,
For **Century Extrusions Limited**

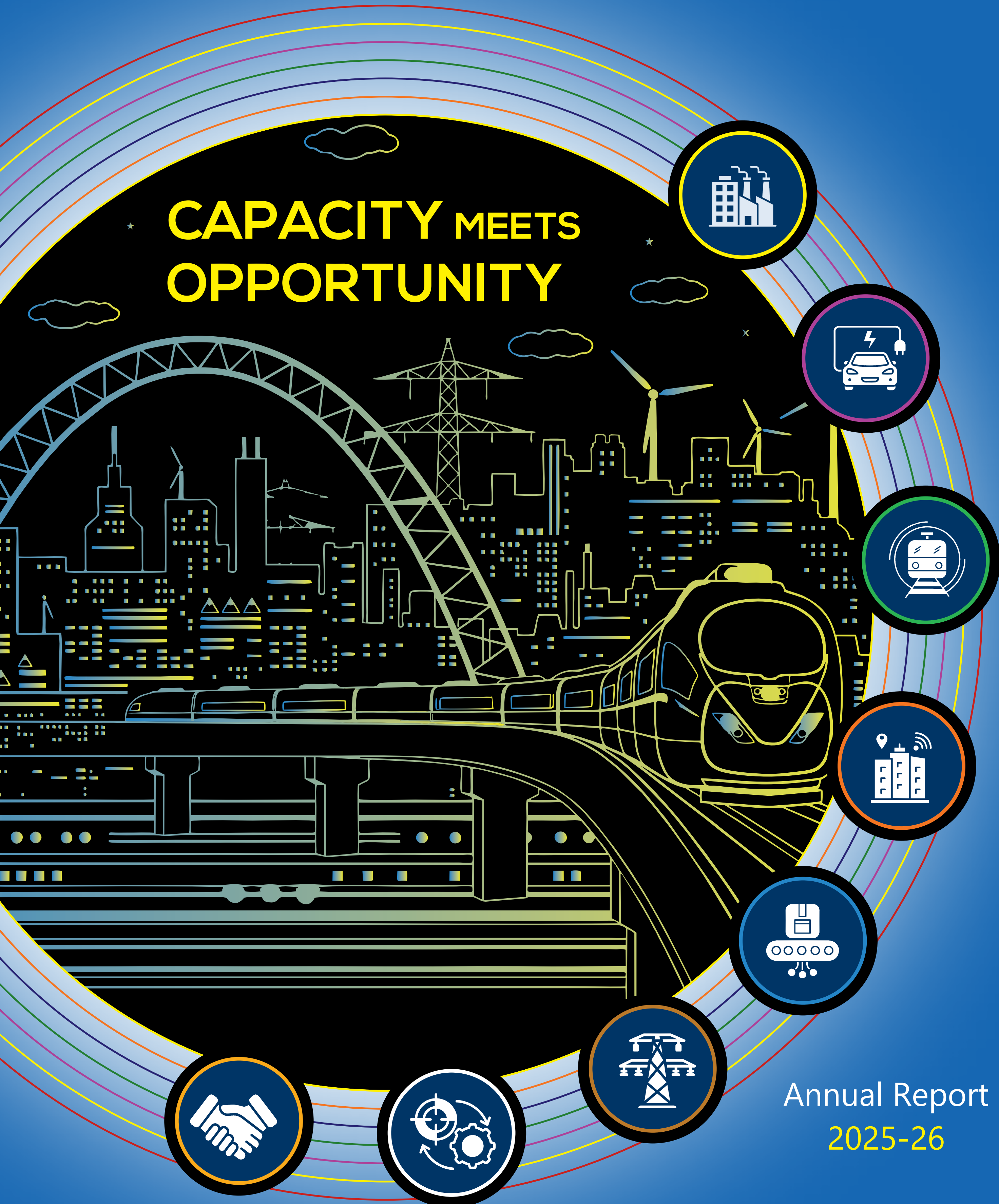
RAJAN SINGH

Digitally signed by RAJAN SINGH
Date: 2026.07.22 15:00:48 +05'30'

Rajan Singh
(Company Secretary & Compliance officer)
Enclosed: as above

CENTURY EXTRUSIONS LIMITED

CAPACITY MEETS OPPORTUNITY



Annual Report
2025-26

MOVING ACROSS THE PAGES

01
CORPORATE OVERVIEW

02
STATUTORY REPORT

03
FINANCIAL STATEMENT

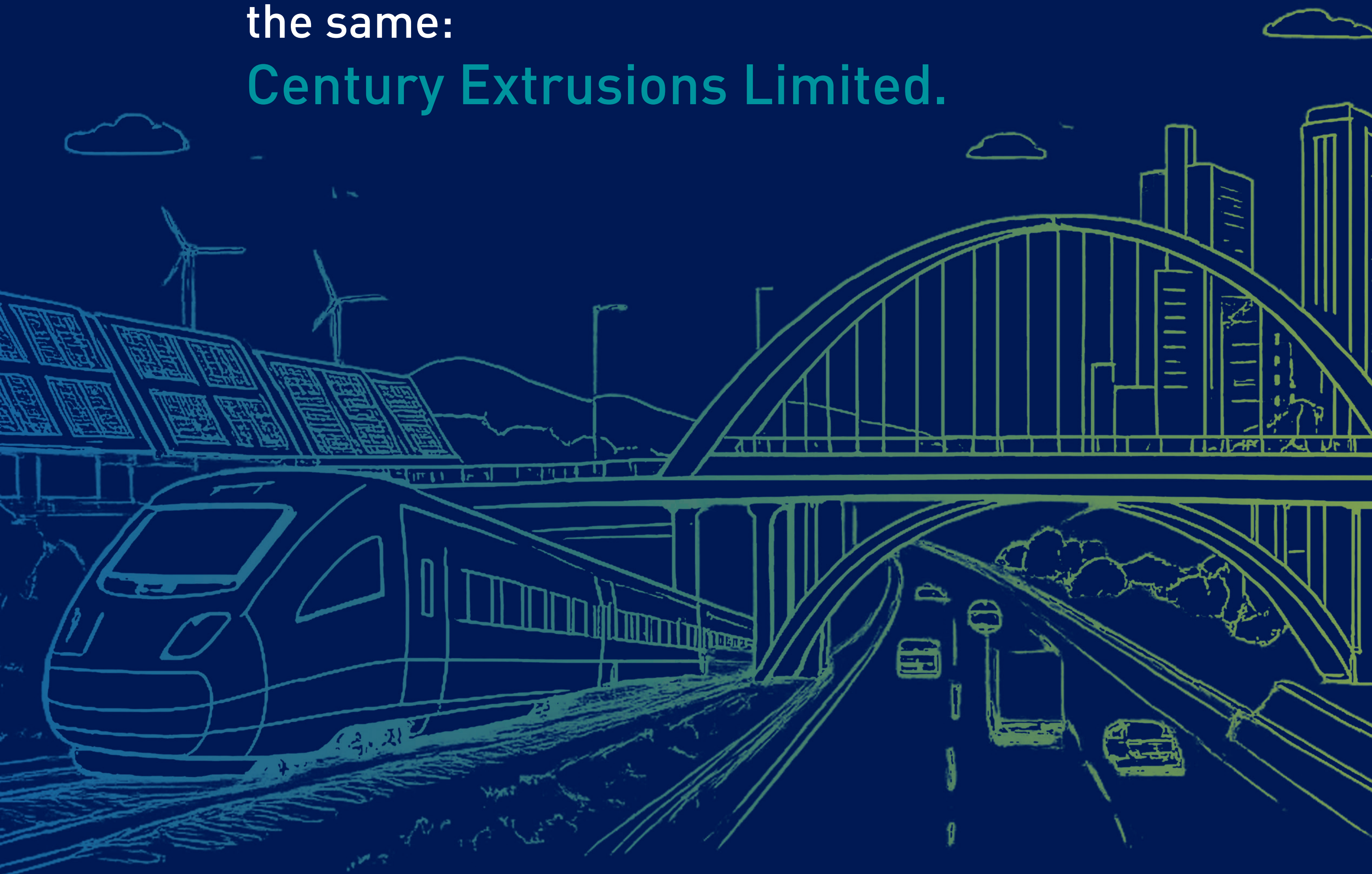
Scan this QR code to navigate Reports and other investor information

Can you identify the one Indian company that accurately represents the emerging opportunity in aluminium extrusions for infrastructure, power, mobility and industrial applications?

Name the one company that has been consistently providing precision aluminium profiles to support India's growing need for lightweight, energy efficient and durable engineering solutions.

The answer to all these queries remains the same:

Century Extrusions Limited.



Century Extrusions Limited is one of India's agile and fast growing aluminium extrusion companies, consistently scaling its revenue base while strengthening operational discipline.

With decades of experience in precision aluminium profiles and customised engineering solutions, the company has emerged as a reliable provider of end to end extrusion based components for infrastructure, electrical, industrial and mobility applications across India.

Backed by brownfield capacity expansion, technology enabled operations and a customer centricapproach, Century Extrusions Limited is now poised to capturethe next wave of demand in value added aluminiumextrusions.

Result

Today, when customers seek customised aluminium profiles, reliable quality, dependable delivery and a resilient long-term partner, they increasingly turn to CEL. That is why, for us, 'Capacity Meets Opportunity' is not merely an Annual Report theme, but a reflection of how sustained investments in capacity, technology and execution are translating into larger opportunities, stronger customer relationships and enduring stakeholder value.

CORPORATE SNAPSHOT

Emerging as a strong, resilient extrusion manufacturer

VISION

We shall strive to continuously expand our aluminium extrusion business and be the supplier of first choice to all our customers. We shall simultaneously look out for new and emerging business opportunities related to our field of competence.

MISSION

To provide high quality Aluminium Extruded Products and superior customer service with a focus on value-added products to ensure the customers get ready to use products.

BACKGROUND

Century Extrusions Limited is a pure-play aluminium extrusions manufacturer operating primarily in the B2B segment, serving OEMs and industrial customers whose requirements demand further processing, application-specific design and consistent manufacturing quality. With more than three decades of customer relationships, the Company has built a portfolio of reputed clients across architectural, electrical, transportation, automotive, defence, engineering, irrigation, marine and other industrial sectors.

AT THE HELM

The Company is led by Mr. Shivanshu Jhunjhunwala, a visionary business leader with over more than 8 years of experience in the aluminium extrusion industry, driving the Company's growth through strategic foresight, operational excellence and customer-centric innovation.

PRESENCE

Headquartered at Kolkata and integrated manufacturing facility situated at Kharagpur, the Company services diversified customers in infrastructure, construction, power transmission, engineering and industrial segments, supported by a broad product basket and long standing relationships

PRODUCT PORTFOLIO

The Company offers a wide range of aluminium extrusions, including standard sections and customised profiles for electrical busbars, building systems, automotive and industrial applications, supported by in house die design and value added processing capabilities.

EMPLOYEES

The Company is backed by 327 employees as at 31 March 2026, with a strong focus on operational discipline, safety and continuous skill development.

DIGITAL & MANUFACTURING CAPABILITIES

The Company is rolling out SAP HANA based systems across key functions and continues to modernise its manufacturing ecosystem through process automation, advanced inspection and data backed operational monitoring.

GOVERNANCE AND LISTING

The Company is listed at NSE & BSE and adheres to SEBI's corporate governance norms, with an independent Board, robust internal controls and transparent disclosures.

THE BIG NUMBERS

30+ Years
Presence across aluminium extrusion applications

3
Extrusion press lines

15,000 MTPA
Installed extrusion capacity

₹47,856 Lakhs
Revenue from operations during FY 2025 26

₹1,097 Lakhs
Profit after Tax during FY 2025 26

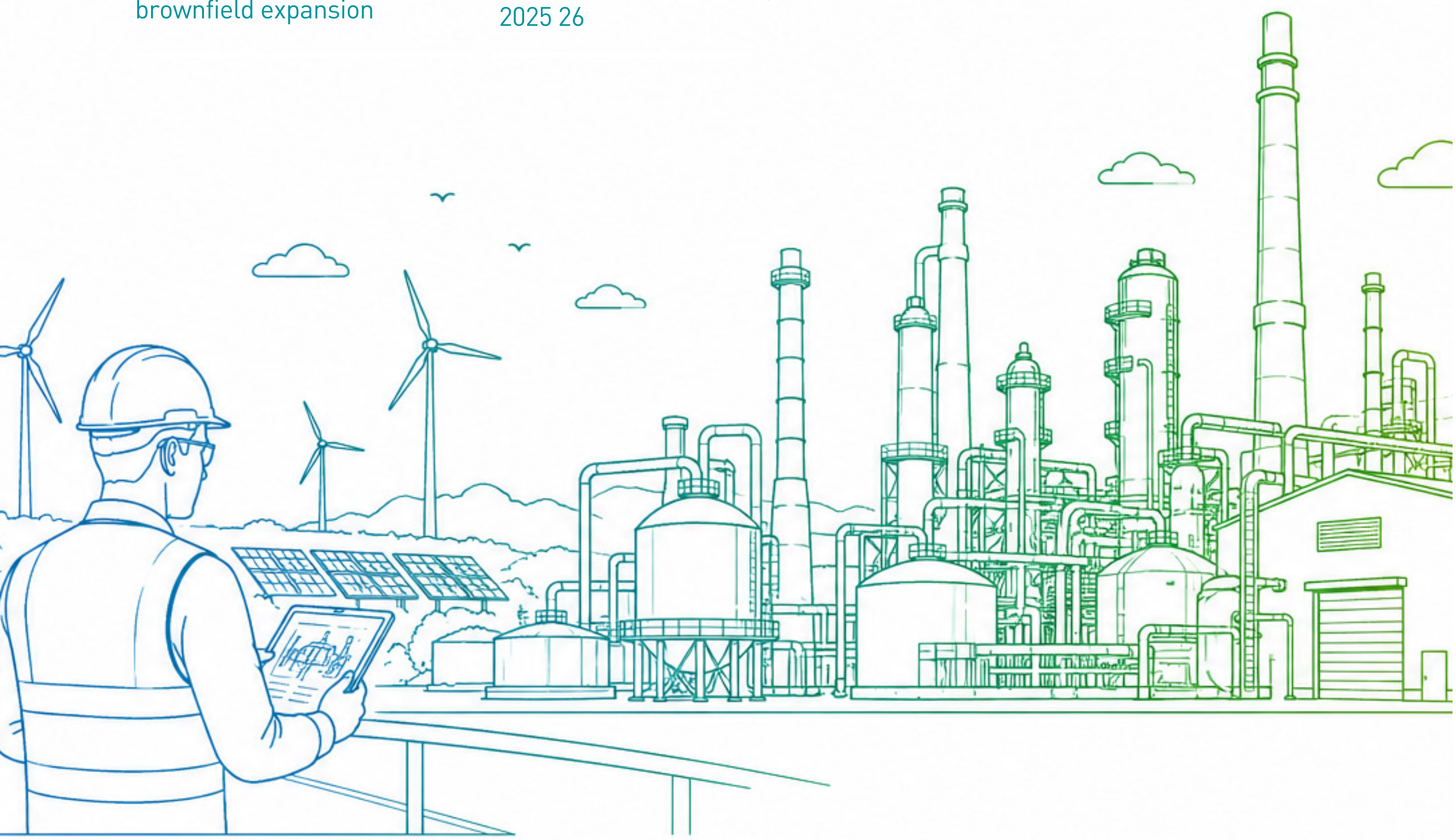
17.24%
Return on capital employed during FY 2025 26

6.62%
EBIDTA margin during FY 2025 26

₹8290
Networth during FY 2025 26

9,000 MTPA
Capacity addition under brownfield expansion

~500
CSR beneficiaries during FY 2025 26



OUR JOURNEY

Prudent strategies helped us evolve sustainably

1988

Century Extrusions Limited was incorporated, laying the foundation for an aluminium extrusion manufacturing facility at Kharagpur, West Bengal.

1990

Successfully completed the Company's Initial Public Offering (IPO), marking the beginning of its journey as a publicly listed enterprise.

1991

Commissioned its first aluminium extrusion press with an installed capacity of 1,620 MTPA, commencing commercial manufacturing operations.

1996

Expanded business through the strategic acquisition of Sangam Aluminium Limited, strengthening market presence.

1997

Enhanced manufacturing capability with the commissioning of a second extrusion press of 1,250 MTPA.

2008

Diversified into Power Transmission & Distribution hardware, broadening the Company's product portfolio and customer base.

2026

Implemented SAP S/4HANA across operations to strengthen digital integration and operational efficiency. Supplied specialised aluminium extrusions for ISRO's Gaganyaan programme.

2025

Initiated a 9,000 MTPA brownfield expansion at the Kharagpur facility to strengthen future manufacturing capabilities and secured IATF 16949 certification, reinforcing its readiness for the automotive sector.

2024

Recognised as the 'Most Preferred Workplace in Manufacturing' by Team Marksmen, reaffirming its commitment to people and workplace excellence.

2022

Surpassed the ₹300 crore revenue milestone, reflecting sustained business growth and market acceptance.

2020

Commissioned a state-of-the-art powder coating facility with a capacity of 6,000 MTPA, enhancing value-added finishing capabilities.

2012

Crossed the ₹200 crore revenue milestone while strengthening its presence in the power sector through registrations with various State Electricity Boards.

2009

Further expanded production capabilities through the commissioning of a 2,700 MTPA extrusion press.

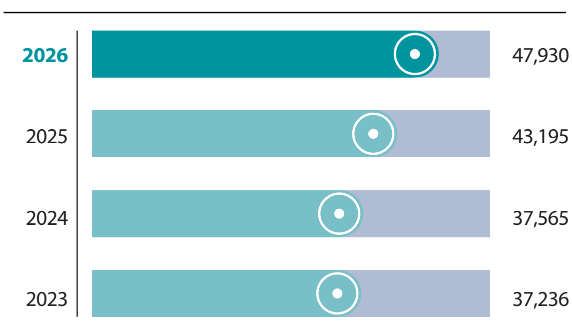
FINANCIAL HIGHLIGHTS

Robust financial discipline

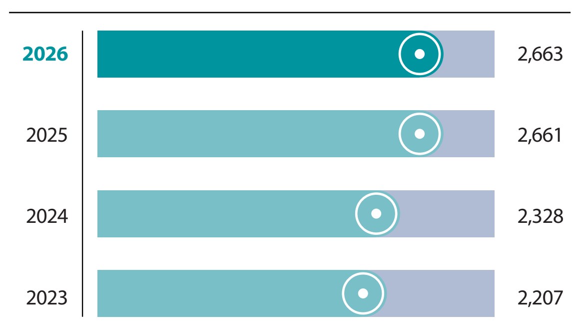
Our financial strength provides the foundation for Century Extrusions' continued growth and transformation. Guided by disciplined capital allocation, prudent financial management and a focus on operational efficiency, we continue to invest in capabilities that enhance manufacturing excellence, expand capacity and create long-term stakeholder value. Even amidst evolving market dynamics, our emphasis remains on maintaining a resilient balance sheet, generating sustainable returns and supporting future growth with sound financial stewardship.

STATEMENT OF PROFIT & LOSS

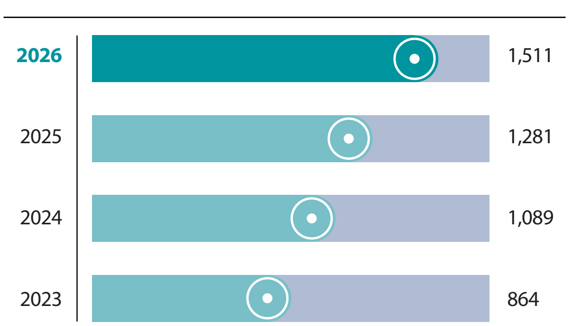
Net revenue (Rs. in Lakhs)



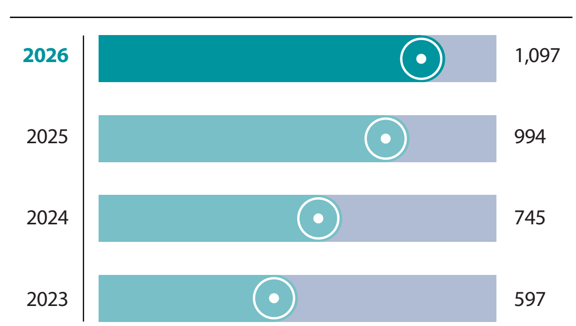
Operating Profit (EBIDTA) (Rs. in Lakhs)



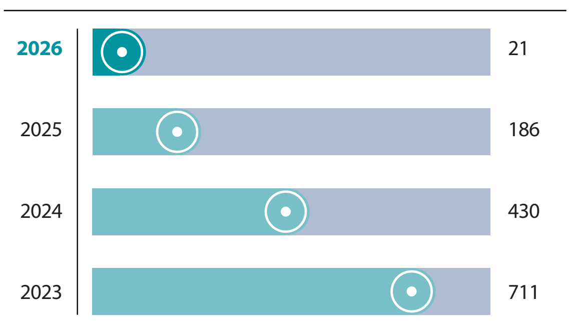
Profit Before Tax (PBT) (Rs. in Lakhs)



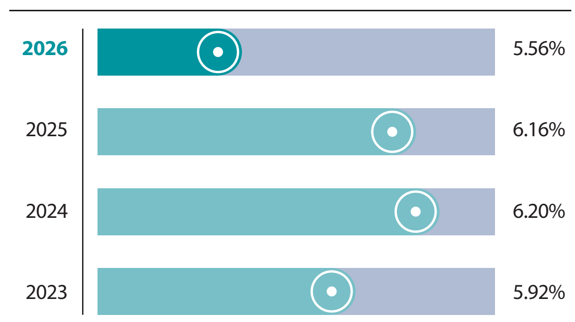
Profit After Tax (PAT) (Rs. in Lakhs)



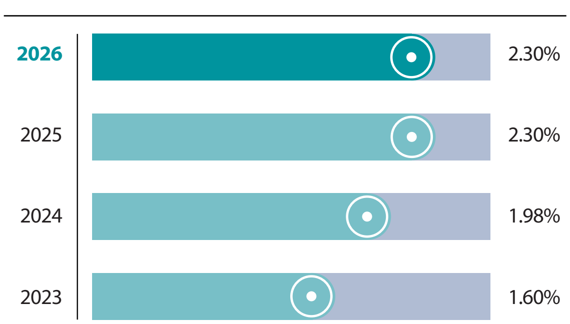
Long-term Borrowings (Rs. in Lakhs)



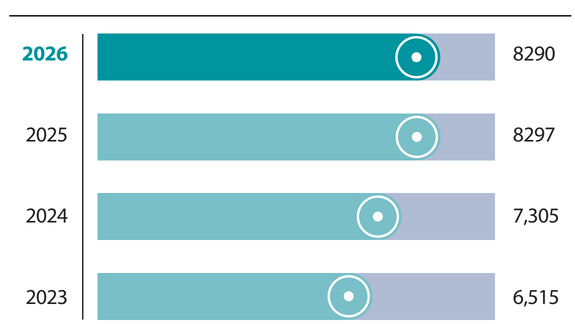
EBIDTA (% of revenue)



PAT (% of revenue)



Networth (Rs. in Lakhs)



FROM THE DESK OF CHAIRMAN & MANAGING DIRECTOR

Levering opportunities to grow

Dear Shareholders,

As I reflect on the year gone by, I see it as a period when belief in our potential began to translate more clearly into performance. The journey of Century Extrusions Limited has never been about shortcuts. It has been about building patiently, strengthening our foundations and preparing ourselves for a larger role in India's industrial story. There comes a time in every business when years of preparation start to align with the evolving needs of the market. I believe we are entering such a phase.

Across India and around the world aluminium is becoming central to the next generation of infrastructure, electrification, mobility and industrial development. Yet opportunity by itself does not create progress. It rewards organisations that prepare with discipline invest with foresight and build capabilities with patience. At Century Extrusions Limited I see this principle reflected in our integrated manufacturing ecosystem, our quality mindset, our technology initiatives, our market development efforts and the trust we continue to earn from an expanding base of customers.

For me this year has also been one of learning and responsibility. Leadership in an industrial business is not about making a statement at the start of a year. It is about creating confidence through consistency and building momentum through action. I have approached this responsibility with humility and conviction, and I remain deeply conscious that every decision we take must strengthen the Company not only for the present but also for the opportunities that are gathering on the horizon.

Every milestone is not the destination, but a testament to disciplined execution and a stepping stone toward greater achievements.

A WIDER LANDSCAPE OF GROWTH

The broader economic setting during the year remained supportive even as it carried visible external uncertainties. The global economy demonstrated resilience in FY 2025-26 with world output estimated at around 2.8% for 2025, supported by consumer spending, easing inflation and gradual monetary softening across several economies. At the same time trade frictions, tariff barriers, geopolitical tensions and uneven regional growth reminded businesses everywhere that resilience has become as important as ambition.

India continued to stand out as the world's fastest-growing major economy. Real GDP growth for FY 2025-26 was estimated at 7.6% as domestic consumption, capital formation and manufacturing activity remained strong. Manufacturing GVA showed encouraging momentum and services retained their structural strength, while inflation remained benign and monetary easing supported economic activity. For an industrial company like ours, this is an encouraging context because it reflects an economy that is not only growing but also investing, building and modernising.

The aluminium value chain is closely linked to this national transformation. Growth in infrastructure, power transmission, renewable energy, transportation and advanced manufacturing is steadily widening the application base for aluminium solutions. When an economy begins to build at scale, electrify at speed and seek higher efficiency across sectors, materials with strength, durability, light weight and recyclability naturally gain relevance. That is exactly where aluminium now stands.

A SECTOR IN MOTION

The global aluminium industry offered strong evidence of this structural shift. Global primary aluminium production reached a record 73.8 million tonnes in 2025, while total aluminium consumption including primary and recycled metal rose to about 104 million tonnes, up 3.2% year on year. Transportation accounted for 28% of demand, building and construction for 22 percent, packaging for 16% and electrical and electronics for 15%. These numbers tell an important story. Aluminium is no longer serving only conventional industrial uses. It is increasingly becoming a material of transition for modern mobility, energy systems, packaging efficiency and built infrastructure.

The global aluminium market also moved into a supply deficit estimated at around 400,000 tonnes - 600,000 tonnes in 2025, while prices strengthened amid tariff changes and sourcing pressures. This reflects not only cyclical tightness but also the growing strategic relevance of the metal. Markets tend to become firmer when demand is diversified and future-facing, and aluminium today is benefiting from both.

Within this larger context, the global aluminium extrusion industry remains especially promising. Global extrusion consumption reached approximately 35.25 million tonnes in calendar year 2025 and is projected to rise further to about 36.14 million tonnes in 2026. Construction and infrastructure remained the largest demand anchor, while transport, energy and industrial applications contributed increasingly to growth. The market is also evolving in character. Demand is gradually moving from standard profiles to more advanced and engineered solutions where precision, performance, finish quality and technical consistency matter far more.

India's aluminium industry is equally well placed. Primary aluminium production in FY 2025-26 was projected at approximately 4.65 million tonnes, while total consumption was estimated at around 5.95 million tonnes, creating a demand supply gap of nearly 1.3 million tonnes. The power sector accounted for about 48% of demand, followed by transportation at 15% and building and construction at 13 percent. This demand profile is highly significant for our Company because it mirrors the sectors where extrusion-based applications are becoming increasingly important.

The Indian aluminium extrusion industry itself is moving into a stronger phase. Domestic extrusion consumption reached about 11.2 lakh tonnes in FY 2025-26, reflecting year on year growth of around 8.4%. Building and construction accounted for 48.5% of domestic extrusion demand, transportation including EVs for 19.2%, electrical and electronics for 12.8%, machinery and equipment for 9.1%, consumer durables for 5.9% and other applications for 4.5%. What encourages me most is that this is not growth built on a single sector. It is broad-based, diversified and linked to some of India's most durable long-term priorities.

STRENGTH IN OUR ENTERPRISE

Against this backdrop, industries are not merely looking for suppliers. They are looking for partners who can deliver consistency, adaptability and the confidence to meet evolving requirements. This shift is redefining the role of aluminium extrusion manufacturers, where long-term success is shaped as much by capability as by capacity.

Century Extrusions Limited has steadily evolved alongside these changing expectations. Today, we serve OEMs and industrial customers across sectors such as infrastructure, electrical, transportation, defence, engineering, packaging, irrigation and marine. What has sustained these relationships over the years is not only the quality of our products but also our ability to understand customer requirements and translate them into reliable engineering solutions.

Our integrated manufacturing facility at Kharagpur, with an installed extrusion capacity of 15,000 MTPA, provides the strength to serve diverse customer needs with flexibility and precision. The ongoing 9,000 MTPA brownfield expansion is another important step in this journey, strengthening our manufacturing capabilities and preparing the Company to participate more meaningfully in the next phase of industry growth.During the year, we remained focused on improving operational efficiency, increasing the share of value-added products and deepening our engagement with high-value applications. Supplies for ISRO's Gaganyaan programme and new automotive applications reflect the confidence that leading organisations continue to place in our engineering capabilities. Such achievements are more than business wins. They reinforce our belief that trust is earned through consistent performance over time.

As opportunities continue to expand, our objective remains unchanged. We will continue to invest in stronger capabilities, nurture lasting customer relationships and build an organisation that is prepared not only for the opportunities of today but also for those of tomorrow.

THE STORY BEHIND THE NUMBERS

Every financial year leaves behind a set of numbers. More importantly, it leaves behind a story of the decisions, discipline and determination that shaped those numbers.

FY 2025-26 was a year in which Century Extrusions continued to strengthen the quality of its earnings while reinforcing the resilience of its business model. Our sales turnover increased to ₹47,856 lakh from ₹43,125 lakh, representing a growth of 10.97%. Profit Before Tax improved to ₹1,511 lakh from ₹1,281 lakh, while Profit After Tax rose to ₹1,097 lakh from ₹994 lakh. These results reflect not only favourable business conditions but also the cumulative impact of better execution across the organisation.

One of the most satisfying aspects of this performance is that it was achieved without chasing volumes for the sake of growth. Our production of aluminium extrusions remained largely stable at 13,325 MT, compared with 13,433 MT in the previous year. This reinforces an important principle that guides our business: sustainable value is created not merely by producing more, but by producing better. Better planning. Better cost management. Better utilisation of every resource entrusted to us.

Every percentage point of improvement has a story behind it. It reflects sharper procurement practices, disciplined energy management, stronger production planning and the collective commitment of our people to improve every stage of the manufacturing process. Operational excellence is rarely the outcome of one large initiative. It is the result of hundreds of small improvements that, together, create a meaningful competitive advantage.This disciplined approach is also reflected in our financial ratios. Return on Capital Employed improved to 17.24% from 16.54%, while the Current Ratio remained healthy at 1.36 and the Debt-Equity Ratio stood at 0.75. In an industry influenced by fluctuations in raw material prices, energy costs and market demand, maintaining this balance between growth, profitability and financial prudence is an achievement in itself.

For me, these numbers are not the destination. They are milestones in a much longer journey. They reaffirm that when an organisation combines financial discipline with operational excellence and a long-term perspective, sustainable growth becomes not an aspiration but a natural outcome.

HORIZONS OF EXPANSION

When I look ahead, I do so with confidence and realism in equal measure. The opportunities before us are substantial. India’s aluminium demand is projected to rise meaningfully over the coming years and the extrusion market is expected to benefit from infrastructure development, renewable energy expansion, transport modernisation and the shift toward higher-value engineered applications. The market will increasingly reward companies that can combine reliability with relevance.

Our brownfield expansion is therefore central to our future agenda. The expansion at Kharagpur is expected to add 9,000 MT of capacity and further strengthen our manufacturing flexibility and service capability. More importantly it is not only about adding tonnage. It is about enhancing our readiness for the next phase of demand. The future of this industry will belong to companies that can respond faster, manufacture better and serve more specialised applications with consistency.

Our outlook for the years ahead remains encouraging. As we strengthen our manufacturing capabilities and prepare for the next phase of growth, we remain focused on creating a business that is more agile, competitive and responsive to evolving customer needs. We are also pursuing a proposed Rights Issue of up to ₹45 crore, which is expected to strengthen our capital base and provide the financial flexibility required to support our long-term growth plans.

I believe this is a defining phase in our journey. It is a time not merely to expand our business, but to strengthen its foundations. Every investment we make is guided by a clear objective to enhance our competitiveness, deepen customer trust and create enduring value for all our stakeholders. As opportunities continue to emerge across the aluminium extrusion industry, we remain committed to building a stronger, more resilient and future-ready Century Extrusions Limited.

THE QUIET POWER OF TECHNOLOGY AND QUALITY

Technology is increasingly becoming an essential part of modern manufacturing. It helps businesses make better decisions, respond faster and serve customers more effectively. During the year, we took another important step in this direction with the implementation of SAP HANA, strengthening the way information flows across our operations and enhancing planning, coordination and overall efficiency.

We also continued to modernise our manufacturing ecosystem through better monitoring, improved inspection systems and stronger process controls. In precision manufacturing, consistency is never accidental. It is built through systems, sustained through vigilance and validated through quality outcomes. That is why we remain deeply committed to strengthening quality at every stage of production.

Our commitment to quality continues to be recognised through globally accepted certifications. These benchmarks are not just credentials. They are part of the discipline that enables us to serve demanding customer applications with confidence. Quality is one of the strongest forms of trust-building in our business and I believe it will remain one of our most enduring differentiators.

REACHING MARKETS WITH PURPOSE

A good industrial business does not wait for demand to discover it. It actively builds visibility, relevance and confidence in the marketplace. During the year our sales and marketing efforts remained aligned with this belief. We strengthened our presence in key end-use sectors and continued to deepen our engagement with customers in automotive, power, defence and aerospace-related segments.

We also participated in industry forums and exhibitions including Alumex and Automechanika, which supported customer outreach and brand visibility. Such interactions matter because they allow us to understand application trends more closely, showcase our capabilities and build relationships with prospective partners in a changing market. In B2B manufacturing, growth is often shaped by reputation long before it is reflected in the order book.

Our customer-centric approach remains a defining pillar of our market philosophy. We work in a business where customers value consistency as much as cost and delivery discipline as much as design capability. That is why our effort is not only to sell a profile. It is to become a dependable partner in the customer's manufacturing or project journey. When customers return over long periods and entrust us with more critical applications, it is a sign that capability has matured into credibility.

RESPONSIBILITY WITH PURPOSE

For me ESG is not a separate conversation from business. It is part of how a responsible industrial enterprise must think, act and grow. On the environmental front, we remain conscious of the need for better process efficiency, energy conservation and sustainable operating practices. In an industry where power, materials and compliance all matter deeply, environmental responsibility is inseparable from long-term competitiveness.

On the employee front, I believe our people are our greatest strength. We continue to focus on a positive workplace environment, employee engagement, development opportunities and a culture that encourages ownership and performance. Industrial excellence is never built by equipment alone. It is built by people who care about what they create and who take pride in how they create it.

On the social front, we remain committed to meaningful community-oriented initiatives through our CSR framework, with efforts directed toward education, hunger and malnutrition alleviation and community development. Responsible growth must create value beyond the factory gate. A business becomes stronger when the communities around it also feel included in its journey.

On governance, we remain firmly committed to transparency, accountability and ethical conduct. The Company continues to maintain a governance framework aligned with applicable regulations and internal control standards. Good governance may not always be visible in headline numbers, but it is the structure that gives durability to every number reported.

WITH CONFIDENCE AND COMMITMENT

As I conclude, I remain optimistic about the journey that lies ahead. We at Century Extrusion have continued to strengthen our capabilities, reinforce our manufacturing foundation and deepen the trust of our customers and stakeholders. While every new phase brings fresh opportunities and new expectations, it also calls for the discipline to remain focused on what truly matters.

We will continue to invest thoughtfully, pursue operational excellence and build enduring relationships with our customers. Our commitment is not only to grow the business but also to create sustainable value while upholding the highest standards of quality, governance and responsibility.

I would like to express my sincere gratitude to our employees for their dedication, our customers for their continued confidence, our shareholders for their unwavering trust and our business partners for their enduring support. Together, I am confident that we will continue to build a stronger, more resilient and future-ready Century Extrusions Limited.

With warm regards

Shivanshu Jhunjhunwala

Chairman & Managing Director

THE CENTURY ADVANTAGE

Engineering aluminium for a changing world

Every industry is built on capability. Every relationship is built on trust.

For more than three-and-half decades, Century Extrusions Limited has steadily transformed aluminium into engineered solutions that power industries, strengthen infrastructure and enable progress across India. What began as an aluminium extrusion manufacturer has evolved into an integrated engineering organisation, combining manufacturing excellence, product innovation, quality systems and customer partnerships to deliver value far beyond the extrusion profile itself.

Today, with enhanced manufacturing capabilities, deeper technical expertise and an expanding presence across high-growth sectors, Century Extrusions is well positioned to shape the next chapter of India's industrial journey.

SMART FACILITIES FOR A SMARTER FUTURE

Century Extrusions Limited has built an integrated manufacturing ecosystem that combines scale, precision and flexibility under one roof at Kharagpur, West Bengal. Strategically located near leading primary aluminium producers and major industrial corridors, the facility ensures efficient raw material sourcing, reliable logistics and faster response to customers across the country. Over the years, we have continuously strengthened our manufacturing capabilities through investments in extrusion, billet casting, die development and value-added finishing, creating a robust foundation that enables us to deliver both standard and highly customised aluminium solutions with consistency and confidence.

Today, Century Extrusions is entering its next phase of growth with stronger manufacturing capabilities, deeper technical expertise and a continued focus on customer-centric innovation. To support the growing demand for aluminium extrusions and expand its ability to serve both existing and new customers, the Company is in the final stages of commissioning a 9,000 MTPA brownfield expansion at its Kharagpur facility. This strategic investment will enhance production capacity, improve operational flexibility and enable faster delivery of high-quality engineered solutions, reinforcing Century's readiness to address evolving market opportunities while creating long-term value for stakeholders.

INTEGRATED, SCALABLE PLANT

Integrated manufacturing facility at Kharagpur, West Bengal

3 PLC-controlled extrusion presses (2,700 MT, 1,620 MT UBE, Japan and 1,250 MT indigenous)

15,000 MTPA optimised installed extrusion capacity

Complete in-house die shop, billet casting and heat treatment facilities

5,000+ dies supporting 3,000+ developed profiles

MANUFACTURE OF EXTRUDED ALUMINIUM PROFILES

APPROVED BILLETS

Sourcing and inspecting high-quality aluminium billets to meet exact specifications before heating.

DIE OK

Precision tooling and die design verification to ensure accurate profile shape and quality during extrusion.

SAMPLE DIMENSIONS

Extruding a test sample to verify initial dimensional accuracy and tolerance levels against blueprints.

FLOW PHYSICAL CHECK

Comprehensive in-process inspection for surface quality, defects, material flow, and mechanical properties.

FLOW PHYSICAL CHECK

Final verification and confirmation of all critical dimensions, tolerances, and specifications for the complete production run.

DESIGNED AROUND CUSTOMER NEEDS

Manufacturing excellence is measured not only by what a company can produce, but by how effectively it can adapt to changing customer requirements. Century Extrusions continues to strengthen its manufacturing flexibility, enabling it to serve diverse industries with customised solutions, consistent quality and greater responsiveness. The ongoing brownfield expansion represents another step in this journey, creating additional capability to support future growth while enhancing operational efficiency and value-added manufacturing.

CAPABILITY SNAPSHOT

Profile Range

Miniature sections to large industrial profiles

Design Expertise

Complex cross-sections & customised profiles

Focus

Flexibility, faster deliveries & value-added products

Capacity Addition

9,000 MTPA brownfield expansion

Alloy Capability

1000-7000 series

PRODUCT UNIVERSE

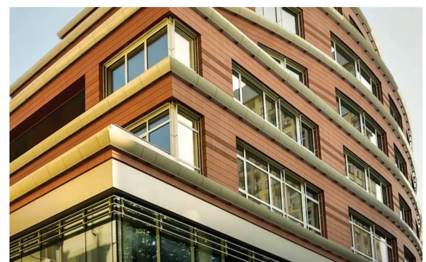
Solutions that travel across sectors

Century Extrusions manufactures aluminium extrusions for a wide variety of applications including architectural systems, hardware, road transport vehicles, railways, electrical and electronic devices, automotive components, consumer durables, defence equipment and irrigation systems among others. Our products are marketed under the Century brand and are designed to combine strength, light weight, corrosion resistance and aesthetic appeal for different operating environments.

WHERE OUR PRODUCTS GO

Industrial Application

Profiles and drawn products used in machinery, engineering systems, pump bodies, motor housings, process equipment, pneumatic components, valve bodies and other industrial uses where reliability, dimensional precision and durability are essential.



Architectural Application

aluminium sections designed for windows, doors, curtain walls, partitions, handrails, façades and related building systems, combining structural performance with finish quality and aesthetics.

Transport & Structural

solutions for bus bodies, truck and trailer sections, railway coach components, structural members and mobility-linked applications where light weight and strength help improve efficiency and performance.

Hardware for Power T & D

products and fittings used in power transmission and distribution networks, including clamps, connectors and related line hardware that support dependable power infrastructure.

EXTENDED PRODUCT RANGE FOR SPECIALISED APPLICATIONS

Beyond standard profiles, we supply extruded and cold drawn round bars and hexagonal bars in straight lengths and cold drawn rods and wires in coil form. These products serve specialised engineering uses such as armour rods, detonator shell stock, lamp pin stock, metallising wire, rivet stock and welding filler wire. We also manufacture power transmission and distribution line hardware, allowing us to participate not only in structural components but also in critical electrical infrastructure.

Surface finish is an important differentiator in aluminium applications. Our facility offers anodising and powder coating capabilities, enabling customers to select finishes that match their aesthetic and performance requirements including UV stability, corrosion resistance and colour consistency over long service lives. By combining alloy choice, profile design and finishing options, we are able to tailor products closely to the demands of specific end-use segments.

INTELLECTUAL CAPITAL

Turning know-how into value

The true strength of a manufacturing organisation lies not only in its machines but also in the knowledge behind them. Every alloy selected, every die designed and every profile produced reflects decades of accumulated engineering expertise.

EXPERIENCE THAT GUIDES EVERY DESIGN

Three decades of focused work in aluminium extrusion have created a deep reservoir of process and application knowledge within Century Extrusions. Our teams understand how alloy behaviour, die design, press parameters and heat treatment combine to shape mechanical properties and dimensional accuracy. This experience helps us collaborate with OEMs and project customers to design profiles that achieve required performance with efficient material use and manufacturability.

In-house die design and manufacturing capabilities allow rapid prototyping and optimisation of new sections. With more than 5,000 dies and over 3,000 profiles developed over the years, we carry a library of solutions that can be adapted to new requirements, reducing development time and cost for customers. Continuous improvement is embedded in our way of working from routine die corrections and press setting refinement to periodic reviews of scrap, energy use and cycle times.

TECHNOLOGY AND DIGITAL INTEGRATION

Technology plays an increasingly important role in how we run our operations. The Company is gradually integrating SAP HANA based systems across key functions to enhance process visibility, production planning, traceability and coordination. This digital backbone supports better decision making, more accurate inventory management and stronger links between manufacturing, quality and commercial teams.

Advanced inspection and monitoring systems help control critical parameters such as dimensional accuracy, surface finish, mechanical properties and alloy chemistry. Real-time data capture supports timely interventions and trend analysis, while documented procedures and work instructions improve consistency across shifts and batches. As we move into our next phase of expansion, this combination of physical equipment and digital insight is expected to play a major role in scaling capability without compromising control.w

PRODUCT QUALITY AND CERTIFICATIONS

Quality sits at the core of our value proposition. Century Extrusions is certified to IATF 16949, ISO 9001:2015, AS9100D, ISO 14001:2015, ISO 45001:2018, and BIS Licenses: IS 733: 1983, IS 7092 : PART 2 :1987, IS 5082:1998, IS 1285:2023, NABL accredited in accordance with the standard ISO/IEC 17025:2017 and we supply extrusions in accordance with applicable BIS standards. These certifications cover automotive quality management, general quality systems, aerospace requirements, environmental management and occupational health and safety. Each certificate reinforces a particular dimension of our commitment to safe, reliable and compliant operations.

Quality assurance spans the entire value chain from incoming material testing and billet casting controls to die inspection, extrusion parameters, heat treatment cycles, finishing processes and final product verification. The Company's focus on value added and precision-driven applications including supplies linked to ISRO's Gaganyaan programme and advanced automotive braking systems reflects the strength of its quality culture. Such assignments do not simply add revenue. They create learning and raise internal benchmarks for all subsequent work.


DNV
MANAGEMENT SYSTEM CERTIFICATE
Century Extrusions Ltd.

NABL-accredited in-house QA lab


DNV
MANAGEMENT SYSTEM CERTIFICATE
Century Extrusions Ltd.

BIS licenses for IS 733 & IS 1285


DNV
MANAGEMENT SYSTEM CERTIFICATE
Century Extrusions Ltd.

ISO 9001, 14001, and 45001 certifications


DNV
MANAGEMENT SYSTEM CERTIFICATE
Century Extrusions Ltd.

AkzoNobel Interpon D2000 series

VALUE CREATION ECOSYSTEM

Relationships that create value

This diversified revenue base helps mitigate demand fluctuations in individual sectors. When one segment experiences cyclical softness, others often continue to invest and expand. It also reflects the Company's ability to remain relevant across India's broader development priorities from housing and infrastructure to energy and mobility.

STRATEGIC PARTNERSHIPS AND KEY CUSTOMERS

Century Extrusions has nurtured long-term relationships with OEMs and industrial customers across automotive, electrical, engineering, defence and infrastructure segments. During the year the Company supplied extrusions for ISRO's Gaganyaan mission and received new orders for automotive braking system components from AISIN Auto Japan for upcoming vehicle platforms. These partnerships highlight our ability to support mission-critical and high-precision assignments.

In addition, we continue to work closely with customers in power transmission, railways, road transport and architectural systems, often developing customised profiles that become integral components of their product platforms. Our engagement approach emphasises design collaboration, prototyping support and production discipline, which helps translate project requirements into reliable serial deliveries

SUPPLY CHAIN AND LOGISTICS

An efficient supply chain is central to our ability to deliver on time and in full. The Kharagpur facility's location in eastern India close to primary aluminium suppliers and transport infrastructure supports secure sourcing and cost-effective logistics. Integrated billet casting and wire drawing operations reduce dependence on external vendors and provide better control over lead times and quality.

Regional marketing and distribution offices in cities such as Bangalore, Chennai, Coimbatore, Delhi, Hyderabad, Kolkata and Mumbai extend the Century brand closer to customers and support local service. This network helps us respond faster to enquiries, coordinate deliveries and remain attentive to evolving regional requirements.

Supply chain designed around customers

- Proximity to primary aluminium producers in eastern India
- In-house casting and wire drawing capabilities
- Nationwide marketing footprint across major industrial centres

The principal raw material for the Company is aluminium billet, sourced mainly from National Aluminium Company Limited (NALCO) and Vedanta Aluminium Limited. This sourcing linkage, combined with the strategic location of the Kharagpur facility, supports supply continuity, manufacturing planning and timely execution for customer orders.

REACHING MARKETS WITH PURPOSE

Our marketing philosophy is built on simple principles. Customers must clearly understand what we can offer, feel confident about our ability to deliver and experience consistency in every interaction with the Century brand. To support this, we maintain a visible presence across sectors and actively participate in industry platforms that matter to our business.

During FY 2025-26 the Company participated in exhibitions such as Alumex and Automechanika which enabled it to showcase its capabilities, connect with existing and potential customers and gain insight into emerging trends in automotive, power and structural applications. These events complement ongoing one-to-one engagements, plant visits and technical discussions that help deepen relationships.

PEOPLE AND TALENT

Building a future-ready Century team

At Century Extrusions Limited, people are regarded as the most important enabler of sustainable growth. The Company's talent philosophy goes beyond staffing to focus on capability, culture and long-term employability, ensuring that every individual can contribute meaningfully to the Company's journey. In a manufacturing environment where technology, quality norms and customer expectations are constantly evolving, this people-first approach creates a resilient and future-ready organisation.

HR VISION AND PHILOSOPHY

Our Human Resource vision is built around creating a high-performance, inclusive workplace where people feel valued, empowered and accountable. The Company emphasises continuous learning, merit-based progression and collaborative working, while encouraging employees to take ownership of safety, quality and customer commitments.

Key pillars of this philosophy include:

- Talent attraction and retention – focusing on hiring for attitude, adaptability and potential, while offering a stable, transparent work environment that supports long-term careers.
- Continuous learning and capability development – structured programmes to strengthen technical skills, process knowledge and supervisory capabilities.
- Performance-driven culture – clear goals, regular feedback and recognition systems that link effort with outcomes.
- Diversity, equity and inclusion – encouraging representation across roles, fostering respect, and providing equal opportunities for growth.

KEY HR INITIATIVES

Learning and capability development:The Company invests in skills-based training across shop-floor operations, maintenance, quality systems, safety protocols and supervisory development. These programmes help employees keep pace with process changes, automation, customer requirements and regulatory norms.

Digital enablement

As manufacturing becomes increasingly data-driven, Century Extrusions is equipping its workforce to operate in a digitally enabled environment. The implementation of SAP HANA and continued process digitisation are strengthening cross-functional collaboration, improving information visibility and helping employees make faster, better-informed decisions.

Leadership and future-readiness

Focused development workshops, coaching and role-based learning initiatives are used to build a pipeline of leaders who can manage larger responsibilities, drive change and support the next phase of growth.

Employee well-being and engagement

Century Extrusions believes that an engaged workforce performs with greater commitment and purpose. Open communication, employee participation, recognition programmes, collaborative working and transparent grievance redressal mechanisms contribute to a workplace where individuals feel valued and empowered to perform at their best.

A growing talent base

The Company continues to strengthen its workforce capabilities through structured training hours, multi-skilling initiatives and cross-functional exposure, building a team that can handle more complex customer requirements and higher production volumes.

A culture of continuous improvement:

Continuous improvement is encouraged across the organisation through knowledge sharing, problem-solving initiatives and employee suggestions that enhance productivity, quality and operational efficiency. By empowering employees to contribute ideas and identify opportunities for improvement, the Company strengthens both individual ownership and organisational excellence.

327

Dedicated employees during the year

₹ 2,129 Lakhs

Human Resource investment as Salaries

ENVIRONMENT, HEALTH AND SAFETY (HSE)

Making operations safer and more responsible

Environmental care, workplace safety and employee health are integral to how Century Extrusions defines operational excellence. The Company recognises that a responsible manufacturing organisation must protect its people, minimise environmental impact and adhere to evolving regulations, while continuing to meet customer expectations. The Company's HSE approach blends compliance with proactive risk management and continuous improvement.

SAFETY MANAGEMENT

Safety governance and culture: Safety is treated as a non-negotiable priority, backed by policies, procedures and visible leadership commitment. The Company promotes a culture where every employee, contractor and supervisor is responsible for following safe work practices and reporting unsafe conditions.

Proactive safety measures:

- Regular risk assessments and safety audits across plants and critical operations.
- Standard operating procedures and work permits for high-risk activities.
- Use of appropriate personal protective equipment (PPE) and continuous monitoring of compliance.
- Safety training, toolbox talks and refresher programmes to reinforce awareness.

Investments in safety infrastructure

The Company undertakes investments in monitoring systems, equipment safeguards and plant layout improvements designed to reduce accident risk and improve emergency response capability.

HEALTH AND WELL-BEING

Occupational health

Workplace health initiatives include periodic medical check-ups, health surveillance for employees exposed to specific risks, and counselling support where appropriate. Ergonomic improvements, awareness sessions on lifestyle-related conditions and programmes addressing fatigue and stress aim to improve overall well-being.

Health support and awareness

The Company promotes health awareness through communication campaigns, training modules and targeted programmes on nutrition, mental wellness and preventive care. These measures help employees better manage their health and stay fit for work in a demanding environment.

ENVIRONMENT MANAGEMENT

Environmental responsibility

The Company works to align its operations with environmental norms by focusing on efficient resource use, emissions control and waste management. The Company's certifications, including ISO 14001, underline its commitment to structured environmental management practices.

Key focus areas

- Enhancing energy efficiency and optimising fuel and power use.
- Strengthening waste handling and recycling practices for process-related materials.
- Monitoring emissions and adopting cleaner, more efficient technologies wherever feasible.

Commitment in practiceThrough a combination of standards (ISO 14001, ISO 45001), systematic audits and ongoing training, the Company seeks to embed safety and environmental responsibility into daily work rather than treating them as compliance checklists.

CORPORATE SOCIAL RESPONSIBILITY

Growing together with communities

At Century Extrusions Limited, Corporate Social Responsibility is rooted in the belief that business growth must move alongside community progress. The Company's CSR philosophy focuses on inclusive development, support for underprivileged communities and wider access to basic facilities, with particular attention to areas around its registered office, plant and other establishments. Through these efforts, CEL seeks to create a meaningful social impact while reinforcing its long-standing tradition of community service and responsible corporate citizenship.

CSR FOCUS AREAS

CEL's CSR efforts are directed toward improving quality of life for underserved sections of society through interventions that align with Schedule VII of the Companies Act, 2013.

Education and opportunity

The Company supports initiatives that promote education and broaden access to learning opportunities, helping create stronger foundations for long-term community development.

Hunger, nutrition and basic support

CSR activities also extend to the upliftment of disadvantaged groups through support aimed at reducing hardship and improving access to essential needs.

Community development

CEL's programmes are designed to contribute to holistic community development by strengthening local well-being and helping improve access to basic facilities for deprived sections of the population.

CSR HIGHLIGHTS FY 2025–26

- CSR obligation for the year stood at Rs. 15.58 lakh.
- Total CSR amount spent during FY 2025–26 was Rs. 18.16 lakh.
- The Company spent in excess of its obligation, resulting in an excess spend of Rs. 2.58 lakh.
- CSR activities were undertaken in the fields of promoting education, eradicating hunger and malnutrition, and community development.

Committed to inclusive growth

For CEL, CSR is not treated as a standalone compliance requirement, but as a structured effort to extend care, opportunity and support to communities that need it most.

₹18.16 Lakhs

CSR investment during the year

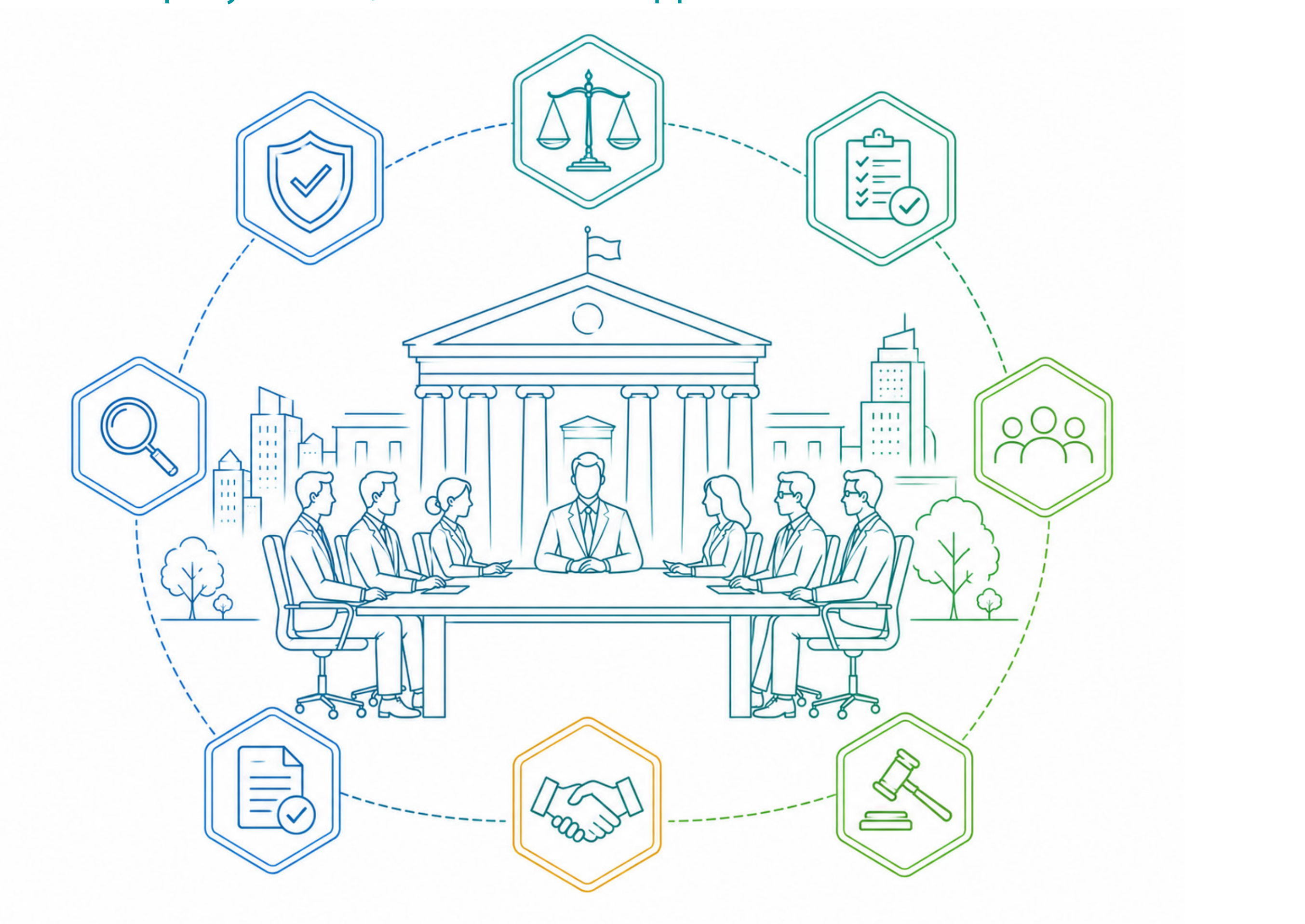
~ 500

Beneficiaries through our various programmes

GOVERNANCE BACKBONE

Charting sustainable growth through robust governance and risk oversight

At Century Extrusions Limited, governance is not limited to compliance; it is the backbone of long-term, stakeholder centric value creation. The Board provides strategic guidance, independent oversight and disciplined decision making across finance, operations, risk and growth initiatives. A structured framework of Board and Committee processes, periodic reviews and clearly defined accountability ensures that management actions remain aligned with the Company's vision, values and risk appetite.



Risk management is embedded into the Company's operating philosophy. Key business and operational risks are regularly identified, evaluated and monitored through a combination of Board level oversight, Audit Committee review and internal control mechanisms. The focus is on viewing risks not only as potential threats, but also as opportunities to strengthen systems, innovate and build resilience in a dynamic aluminium extrusion industry.

GOVERNANCE BACKBONE

- Seasoned Board with a mix of executive and non executive directors, bringing experience across manufacturing, engineering, finance, risk, compliance and markets.
- Defined Board and Committee calendars with regular meetings, structured agendas and transparent information flow to support informed, timely decisions.
- Policies and codes of conduct that emphasise integrity, accountability and fair dealing with customers, suppliers, employees and shareholders.
- Ongoing evaluation of governance practices against evolving regulatory, listing and stakeholder expectations.

RISK MANAGEMENT AND MITIGATION

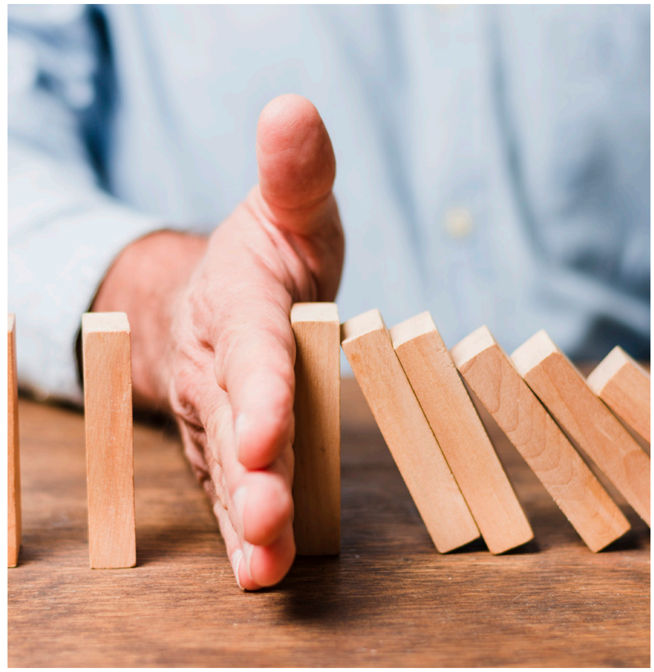
Industry and market risk

Volatility in aluminium prices, energy costs and freight expenses can affect input cost structures and margins in a competitive environment.

Mitigation: Continuous focus on cost optimisation, sourcing strategies, product mix improvement and value added applications to protect profitability.

Demand and economic cycle risk

Demand for extrusions is closely linked to infrastructure, construction, transportation and industrial activity; macroeconomic slowdowns or delays in projects can impact volumes.



Mitigation: Customer and sector diversification, deeper penetration into high growth segments, and close monitoring of project pipelines and capital expenditure trends.

Competitive and import risk

Competition from organised and unorganised players, coupled with low cost imports and changing trade policies, can pressure pricing and market share.

Mitigation: Emphasis on quality, reliability and customised solutions for OEMs, enhanced service levels, and ongoing process and productivity improvement.

Technology and capability risk

Rapid technological change and rising customer expectations require continuous upgrades in process efficiency, automation and engineering capabilities.

Mitigation: Investments in advanced manufacturing, digital systems, quality assurance and die development capabilities to support precision driven, value added products.

Regulatory and environmental risk

Increasing environmental and safety regulations may necessitate additional operational and capital investments.

Mitigation: Compliance driven culture, adherence to applicable standards, and progressive adoption of sustainability, safety and environment friendly practices.

INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

The Company has established robust internal financial and operational controls commensurate with the size, nature and complexity of its business. These controls are designed to ensure the accuracy and integrity of financial reporting, safeguard assets, prevent and detect fraud and errors, and support regulatory compliance. Internal audit and statutory audit reviews are presented to the Audit Committee on a regular basis, with follow through on recommendations and risk mitigation actions. The Board, through the Audit Committee, periodically evaluates the effectiveness of internal controls and affirms that they are adequate and operating effectively for the year under review.

BOARD OF DIRECTORS

At Century Extrusions Limited, the Board of Directors provides strategic leadership and governance oversight, guiding the Company towards sustainable growth while safeguarding the interests of all stakeholders. The Board plays an active role in shaping long-term strategy, reviewing business performance, strengthening risk management practices and ensuring that the Company's operations are conducted with integrity, transparency and accountability.

Comprising Executive, Non-Executive and Independent Directors, the Board brings together diverse expertise across manufacturing, finance, business management, law, governance and corporate strategy. This collective experience enables informed decision-making, constructive oversight and balanced deliberations on matters critical to the Company's growth, operational excellence and long-term value creation. Through its committees and governance framework, the Board continues to reinforce a culture of ethical leadership, regulatory compliance and responsible business conduct.

BOARD DIVERSITY

The Companyrecognises that diverse perspectives contribute to stronger governance and better decision-making. The Board seeks to maintain an appropriate balance of skills, industry knowledge, professional experience, independence, gender and age while considering new appointments. This diversity enables meaningful discussions, encourages independent judgement and supports the Board in addressing evolving business opportunities and emerging risks.

The Company follows a structured approach towards Board evaluation, succession planning, regulatory compliance and leadership continuity to ensure an effective and future-ready governance framework. As custodians of stakeholder trust, the Board continues to align strategic priorities with sound governance principles, fostering resilience, responsible growth and sustainable value creation for all stakeholders.

KEY GOVERNANCE KPIS

Diversity of tenure

2	3	1
0–2 years	2–5 years	5 years and above

Diversity of age

1	1	0	4
25-40 years	41–50 years	51–60 years	60 years and above

Gender diversity

5:1
Male : Female

1	1	66.67%
Promoter Director	Independent Woman Director	Board comprises of Independent Directors

BOARD OF DIRECTORS

Mr. Shivanshu Jhunjhunwala
Chairman & Managing Director

Mr. Rajib Mazumdar
Non-Executive Director

Mr. Bishwanath Choudhary
Independent Director

Mr. Deepankar Bose
Independent Director

Mrs. Dhwani Fatehpuria
Independent Director

Mr. Charan Singh
Independent Director

CORPORATE INFORMATION

BOARD OF DIRECTORS

Mr. Shivanshu Jhunjhunwala	- Chairman & Managing Director
Mr. Rajib Mazumdar	- Non-Executive Director
Mr. Bishwanath Choudhary	- Independent Director
Mr. Deepankar Bose	- Independent Director
Mrs. Dhwani Fatehpuria	- Independent Director
Mr. Charan Singh (w.e.f. 23.06.2026)	- Independent Director
Mrs. Suhita Mukhopadhyay (upto 06.09.2025)	- Independent Director
Mr. Sanjeev Kishore (upto 07.04.2026)	- Independent Director

CHIEF FINANCIAL OFFICER

Mr. Nitesh Kumar Kyal

COMPANY SECRETARY

Mr. Rajan Singh

STATUTORY AUDITORS

M/s. ALPS & Co.
Chartered Accountants
310, TODI CHAMBERS,
2, LALBAZAR STREET,
KOLKATA –700001

COST AUDITORS

M/s. N. RADHAKRISHNAN & CO
Cost Accountants
11 A, DOVER LANE FLAT B1/34
KOLKATA-700029.

INTERNAL AUDITORS

M/s. V.Singhi & Associates
Chartered Accountants
4 Mangoe Lane,
Surendra Mohan Ghosh Sarani
Kolkata-700001

SECRETARIAL AUDITORS

Ms. Shruti Agarwal
Practicing Company Secretary
33/1, N.S. Road, Marshall House, 2nd Floor,
Room No. 245, Kolkata-700001

REGISTRAR & SHARE TRANSFER AGENTS

MUFG Intime India Private Limited
Operational Address : Rasoi Court, 5th Floor,
20, Sir R N Mukherjee Road,
Kolkata - 700001, West Bengal, India.
Registered Office Address: C-10 I, I st floor, 24 7 Park,
Lal Bahadur Shastri Marg, Vikhroli (West), Mumbai,
Maharashtra, India, 400083.

BANKERS

State Bank of India
Punjab National Bank
Dhanlaxmi Bank Limited
Bandhan Bank Limited

REGISTERED OFFICE

113, Park Street, 'N' Block,
2nd Floor, Kolkata-700016
Ph. +91 (033) 2229 1012/1291
Fax: +91 (033) 2249 5656
Email. century@centuryextrusions.com
secretary@centuryextrusions.com

CORPORATE OFFICE

A-23, Mohan Co-operative Industrial Estate,
Mathura road,
New Delhi 110044
Ph. +91 (011) 4359 6611

MANUFACTURING UNIT

WBIIDC Industrial Growth Centre
Plot No. 7A, Sector-B, P.O. Rakhajungle,
Nimpura, Kharagpur-721301
West Medinipur (West Bengal)
Ph. +91 (03222) 233 310/324
Fax: +91 (03222) 233 304
Email. works@centuryextrusions.com

NOTICE

Notice is hereby given that the 38th (Thirty-Eighth) Annual General Meeting of the Members of Century Extrusions Limited will be held on Friday, the 14th day of August, 2026 at 10:30 A.M. Indian Standard Time ("IST"), through Video Conferencing/ Other Audio Visual Means ("VC/ OAVM") facility to transact the following business:

ORDINARY BUSINESS

1. To receive, consider and adopt the Profit & Loss Account for the year ended 31st March 2026, the Balance Sheet as on that date and the Reports of the Directors and Statutory Auditors thereon.

2. Re-appointment of Mr. Rajib Mazumdar (holding DIN 08508043) as a Director, who liable to retires by rotation and being eligible, has offered himself for re-appointment.

   To consider and if thought fit, to pass, the following as an **ORDINARY RESOLUTION**: -

   "**RESOLVED THAT** pursuant to provision of Section 152 and other applicable provisions of the Companies Act, 2013, the approval of the Members of the Company, be and is hereby accorded to the re-appointment of Mr. Rajib Mazumdar (holding DIN 08508043) as a "Director" who liable to retire by rotation."

SPECIAL BUSINESS

3. **Re-appointment of Shri. Deepankar Bose (DIN-09450920) as a Non-Executive Independent Director of the Company for a second term of 5 years commencing from January 11, 2027**

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

   "RESOLVED THAT pursuant to the provisions of Sections 149, 152, and any other applicable provisions of the Companies Act, 2013 ("the Act"), read with Schedule IV and the Companies (Appointment and Qualification of Directors) Rules, 2014, and Regulation 17 and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015 ("Listing Regulations") (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force), and the Articles of Association, and based on the recommendation of the Nomination and Remuneration Committee and the Board of Directors, the re-appointment of **Shri. Deepankar Bose (DIN-09450920)**, who was appointed as an Independent Director at the Extra-Ordinary General Meeting of the Company held on April 04, 2022 and who holds office up to January 10, 2027 and has submitted a declaration confirming that he meets the criteria of independence as provided in Section 149(6) of the Act and Regulation 16(1)(b) of the Listing Regulations, and who is eligible for re-appointment as a Non-Executive, Independent Director of the Company, not liable to retire by rotation, for the second term of five years commencing from January 11, 2027, up to January 10, 2032, be and is hereby approved"

   RESOLVED FURTHER THAT the Board of Directors / Key Managerial Personnel of the Company be and are hereby authorised to do all such acts, deeds and things and execute all such documents, instruments, and writings as may be required to give effect to the aforesaid resolution.

   RESOLVED FURTHER THAT any Director or the Company Secretary of the Company be and are hereby authorised to issue a certified true copy of the aforesaid resolution wherever necessary."

4. **Re- appointment of Shri. Bishwanath Choudhary (DIN-02313294) as a Non-Executive Independent Director of the Company for a second term of 5 years commencing from January 11, 2027**

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

   "**RESOLVED THAT** pursuant to the provisions of Sections 149, 152, and any other applicable provisions of the Companies Act, 2013 ("the Act"), read with Schedule IV and the Companies (Appointment and Qualification of Directors) Rules, 2014, and Regulation 17 and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015 ("Listing Regulations") (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force), and the Articles of Association, and based on the recommendation of the Nomination and Remuneration Committee and the Board of Directors, the re-appointment of **Shri. Bishwanath Choudhary (DIN-02313294)** who was appointed as an Independent Director at the Extra-Ordinary General Meeting of the Company held on April 04, 2022 and who holds office up to January 10, 2027 and has submitted a declaration confirming that he meets the criteria of independence as provided in Section 149(6) of the Act and Regulation 16(1)(b) of the Listing Regulations, and who is eligible for re-appointment as a Non-Executive, Independent Director of the Company, not liable to retire by rotation, for the second term of five years commencing from January 11, 2027, up to January 10, 2032, be and is hereby approved.

   RESOLVED FURTHER THAT pursuant to Regulation 17(1A) of the SEBI Listing Regulations, (including any statutory modification(s) or reenactment(s) thereof for the time being in force), approval of the members of the Company be and is hereby accorded, for continuation of office of directorship **Shri. Bishwanath Choudhary (DIN-02313294)** Non-Executive Independent Director of the Company, who will attain the age of 75 years on August 15, 2030, during the second term of office.

RESOLVED FURTHER THAT the Board of Directors / Key Managerial Personnel of the Company be and are hereby authorised to do all such acts, deeds and things and execute all such documents, instruments, and writings as may be required to give effect to the aforesaid resolution.

RESOLVED FURTHER THAT any Director or the Company Secretary of the Company be and are hereby authorised to issue a certified true copy of the aforesaid resolution wherever necessary."

5. **Ratification of remuneration of M/s. N. Radhakrishnan & Co., Cost Accountants appointed as the "Cost Auditors" for the Financial Year 2026-27.**

   To consider and if thought fit, to pass with or without modifications, the following resolutions as an **Ordinary Resolution**:

   "**RESOLVED THAT** pursuant to the provisions of Section 148 of the Companies Act, 2013 and other applicable provisions, if any, read with Rule 14 of the Companies (Audit and Auditors) Rules, 2014, and the Companies (Cost Records and Audit) Rules, 2014 (including any statutory modification(s) or re-enactment thereof, for the time being in force), the consent of the Members of the Company be and is hereby accorded to the ratification of the remuneration of M/s. N. Radhakrishnan & Co., Cost Accountants, (Firm Registration No 000056), having office at 11A, Dover Lane, Flat B 1/34, Kolkata 700029, appointed as the Cost Auditors by the Board of Directors of the Company ('the Board") for the financial year ending 31st March, 2027, to conduct cost audits relating to cost records of the Company and that the Cost Auditors be paid a remuneration of Rs.25,000/- (Rupees Twenty Five Thousand only) plus applicable taxes be and is hereby approved and ratified."

   "**RESOLVED FURTHER THAT** the Board of Directors of the Company be and is hereby authorised to do all acts and take all such steps as may be necessary, proper or expedient to give effect to above resolution."

6. **Appointment of Shri Charan Singh (DIN- 09238002) as a Non-Executive Independent Director of the Company.**

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

   "**RESOLVED THAT**, pursuant to the provisions of Sections 149, 150, 152, 178 and any other applicable provisions of the Companies Act, 2013 and the rules made thereunder (including any statutory modification(s) or re-enactment thereof for the time being in force) read with Schedule IV to the Companies Act, 2013 thereto, Regulation 17 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, and such other necessary approval(s), consent(s) or permission(s), as may be required, if any, Shri Charan Singh (DIN-09238002), whose appointment was recommended by the Nomination and Remuneration Committee and confirmed by the Board of Directors as an Additional Director in the category of "Non-Executive Independent Director", in its meeting held on 23rd June, 2026 under section 161 of the Companies Act, 2013 and who holds office till the date of Annual General Meeting in terms of Section 161 of the Companies Act, 2013, who has submitted a declaration that he meets the criteria for independence as provided in Section 149(6) of the Act read with the Companies (Appointment and Qualification of Directors) Rules, 2014 and Listing Regulations be and is hereby appointed as an Independent Director of the Company, for a term up to five (5) consecutive years commencing from 23rd June, 2026 upto 22nd June, 2031 and his office shall not be liable to retire by rotation.

   "**RESOLVED FURTHER THAT** Shri Shivanshu Jhunjhunwala, Chairman & Managing Director (DIN:09238002) of the Company and/or Shri Rajan Singh, Company Secretary, be and are hereby severally authorized to do all acts, deeds and things, including but not limited to filing of all related forms with the Ministry of Corporate Affairs and intimation to the Stock Exchanges, for the implementation of this resolution in the manner most beneficial to the interests of the Company."

By order of the Board of Directors
For **Century Extrusions Limited**
Rajan Singh
Company Secretary & Compliance Officer
ICSI Membership No.: A35350

Place: Kolkata
Dated: 23.06.2026

Registered Office:
113, Park Street, "N" Block, 2nd Floor,
Kolkata 700016, West Bengal
CIN: L27203WB1988PLC043705
Email: secretary@centuryextrusions.com
Website: www.centuryextrusions.com

NOTICE

NOTES:

1. An Explanatory Statement pursuant to Section 102 of the Companies Act, 2013, ("the Act") setting out material facts relating to Special Business to be transacted at the Annual General Meeting is annexed hereto. The Board of Directors of the Company at its Meeting held on 23.06.2026 considered that the special business under Item No. 3, 4, 5 and 6 being considered unavoidable, be transacted at the 38th AGM of the Company.

2. **General instruction for accessing and participating in the 38th AGM through Video Conferencing (VC)/ Other Audio Visual Means (OVAM) facility.**

1. The Ministry of Corporate Affairs ("MCA") through its General Circular No. 03/2025 dated 22nd September, 2025 read with para 3 & 4 of General Circulars No. 20/2020 dated 5th May, 2020 (collectively referred to as "MCA General Circulars") permitted the holding of the Annual General Meeting ("AGM") through VC/OAVM without the physical presence of Members at a common venue on or before till further order.

   In compliance of the provisions of Companies Act, 2013 ("the Act"), SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI Listing Regulations) and MCA General Circulars and SEBI Circulars, the 38th AGM of the Company is being held through VC/ OAVM, without the physical presence of the members at a common venue. Deemed venue of the AGM shall be the Registered Office of the Company at 113, Park Street, N Block, 2nd Floor, Kolkata 700016.

   The detailed procedure for participating in the Meeting through VC/OAVM is annexed herewith (Refer Serial No. 26).

2. The helpline number regarding any query/assistance for participation in the AGM through VC/OAVM is -1800-225-5533.

3. Since, the AGM is being conducted through VC/ OAVM, there is no provision for appointment of proxies. Accordingly, appointment of proxies by the members will not be available.

4. The Shareholders can join the AGM through VC/ OAVM mode at least 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available to at least 1000 shareholders 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, Corporate Social Responsibility (CSR) Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.

5. The notice of Annual General Meeting will be sent to the members, whose names appear in the register of members / depositories as at closing hours of business, on 17th July, 2026.

6. The attendance of the Shareholders attending the AGM through VC/ OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.

7. Members can raise questions during the meeting or in advance at secretary@centuryextrusions.com. The members are requested to write to the Company at least 3 days before the AGM through E-mail to secretary@centuryextrusions.com for proper response in the AGM. However, it is requested to raise the queries precisely and in short at the time of meeting to enable to answer the same.

8. Pursuant to Section 113 of the Companies Act, 2013 the corporate members are requested to send a duly certified copy of the Board Resolution authorizing their representative to attend and vote at the Annual General Meeting, to the Company/RTA at secretary@centuryextrusions.com/ investor.helpdesk@in.mpms.mufg.com before e-voting/attending Annual General Meeting,

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

10. Shareholders can also cast their vote using CDSL's mobile app m-Voting available for android based mobiles. The m-Voting app can be downloaded from Google Play Store. IPhone and Windows phone users can download the app from the App Store and the Windows Phone Store respectively. Please follow the instructions as prompted by the mobile app while voting on your mobile.

11. The profile of the Directors seeking appointment/reappointment, as required in terms of applicable Regulations of Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 is annexed hereto and forms part of this Notice.

12. In line with the said Circulars issued by the MCA and said SEBI Circular, the Annual Report including Notice of the 38th AGM of the Company inter alia indicating the process and manner of e-voting is being sent only by E-mail, to all the Shareholders whose E-mail IDs

are registered with the Company/ Depository Participant(s) for communication purposes to the Shareholders and to all other persons so entitled.

Members (Physical/ Demat) who have not registered their e-mail addresses with the company can get the same registered with the company by requesting in member updation form by sending an email to investor.helpdesk@in.mpms.mufg.com and secretary@centuryextrusions.com. Please submit duly filled and signed member updation form to the abovementioned email(s). Upon verification of the Form the email will be registered with the Company.

Further, in terms of the applicable provisions of the Act, SEBI Listing Regulations read with the said Circulars issued by MCA and said SEBI Circular, the Annual Report including Notice of the 38th AGM of the Company is also available on the website of the Company at www.centuryextrusions.com The same can also be accessed from the websites of the Stock Exchanges i.e. National Stock Exchange of India Limited at www.nseindia.com, BSE Ltd.at www.bseindia.com and on the website of CDSL i.e. www. evotingindia.com.

13. In terms of the provisions of Section 108 of the Companies Act 2013, read with Rule 20 of the Companies (Management and Administration) Amendment Rules, 2015 (as amended from time to time) and Regulation 44 of the SEBI Listing Regulations and the aforesaid Circulars, the Company is pleased to provide the facility of "e-voting" to its Shareholders, to enable them to cast their votes on the resolutions proposed to be passed at the AGM, by electronic means. The instructions for e-voting are given herein below. The Company has engaged the services of Central Depository Services (India) Limited ("CDSL"), who will provide the e-voting facility of casting votes to a Shareholder using remote e-voting system (e-voting from a place other than venue of the AGM) ("remote e-voting") as well as e-voting during the proceeding of the AGM ("e-voting at the AGM").

14. The Register of Members and Share Transfer Books of the Company will remain closed from 08th August, 2026 to 14th August, 2026, both days inclusive for the purpose of the Annual General Meeting.

15. In accordance with Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Amendment Rules, 2015, the Company has fixed 07th August, 2026, as the "cut-off date" to determine the eligibility to vote by remote e-voting or e-voting at the AGM. A person whose name is recorded in the Register of Members or in the Register of Beneficial Owners maintained by the depositories as on the cut-off date, i.e. 07th August, 2026, shall be entitled to avail the facility of remote e-voting or e-voting at the AGM. The Members desiring to vote through remote e-voting are requested to refer to the detailed procedure given at Serial no. 26. Members whose email ids are not registered with the depositories for procuring user id and password and registration of email-ids for e-voting for the resolutions are requested to refer the instructions provided at Serial no.26.

16. Those Shareholders, who will be present at the AGM through VC/ OAVM facility and who would not have cast their vote by remote e-voting prior to the AGM and are otherwise not barred from doing so, shall be eligible to vote through e-voting system at the AGM.

17. The Company has appointed Mrs. Ekta Chhaparia (FCA Membership No. 301367), partner of E Chhaparia & Associates, Practicing Chartered Accountants, as the Scrutinizer to scrutinize the remote e-voting and the e-voting at the AGM in a fair and transparent manner, whose e-mail address is echhaparia.associates@gmail.com

18. Institutional Members / Bodies Corporate (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution / Authority letter etc. together with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote through e-mail, at echhaparia.associates@gmail.com with a copy mark to helpdesk.evoting@cdslindia.com on or before 13th August, 2026 till 5.00 P.M. without which the vote shall not be treated as valid.

19. Shareholders holding shares in identical order of names in more than one folio, are requested to write to the Company or to the office of the Registrar & Share Transfer Agent, M/s MUFG Intime India Private Limited, Operational Address : Rasoi Court, 5th Floor,20, Sir R N Mukherjee Road, Kolkata - 700001, West Bengal and Registered Office Address: C-10 I, I st floor, 24 7 Park, Lal Bahadur Shastri Marg, Vikhroli (West), Mumbai, Maharashtra 400083, enclosing their share certificate to enable the Company to consolidate their holdings in one single folio.

20. Members holding shares in physical form are requested to notify immediately any change in their address/mandate/ bank details to the Company or to the office of the Registrar & Share Transfer Agent, M/s MUFG Intime India Private Limited, quoting their folio number. The Members updation form forms a part of the Annual Report and is available on the website of the Company.

21. Pursuant to the provisions of the Companies Act, 2013, dividend for the year ended 31 March, 2026 and thereafter, which remains unpaid or unclaimed for a period of seven years will be transferred to the Investor Education and Protection Fund (IEPF) of the Central Government.

22. Pursuant to the provisions of Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules,2016 ('The Rules") notified by the Ministry of Corporate Affairs, effective from 7 September, 2016, all shares in respect of which dividend has

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not been paid or claimed by the shareholders for seven consecutive years or more would be transferred to the Investor Education and Protection Fund (IEPF) Suspense Account. The Company has no such shares on which dividend has not been claimed or paid for a consecutive period of seven years.

23. The Register of Directors' and Key Managerial Personnel and their shareholding maintained as per Section 189 of the Companies Act, 2013 and all other documents referred to in the notice will be available for inspection in electronic mode.

    Members can inspect the same by sending an e-mail to secretary@centuryextrusions.com.

24. The Equity Shares of the Company are compulsorily required to be held under DEMAT mode for Trading on the Stock Exchanges, where such Equity Shares are listed, as per SEBI vide its Circular no. SEBI/HO/MIRSD/MIRSD_RTAMB/P/CIR/2022/8 dated January 25, 2022, SEBI vide its circular No. SEBI/HO/MIRSD/MIRSD_RTAMB/P/CIR/2022/65 dated May 18, 2022, SEBI, vide its circular dated November 03, 2021 (subsequently amended by circulars dated December 14, 2021, March 16, 2023 and November 17, 2023) These can be held in electronic form with any Depository Participant (DP) with whom the Members have their Depository Account. All the Members, holding Equity Shares of the Company in the physical form, are advised to get the same dematerialized. The Members may contact the Registrar and Share Transfer Agent of the Company at their address mentioned above in case of any query /difficulty in the matter or at the Registered Office of the Company.

25. Subject to casting of requisite number of votes in favour of the resolution(s), the resolution(s) shall be deemed to be passed on the date of Annual General Meeting of the Company.

26. THE INTRUCTIONS OF SHAREHOLDERS FOR REMOTE E-VOTING AND E-VOTING DURING AGM/EGM AND JOINING MEETING THROUGH VC/OAVM ARE AS UNDER:

(i) The voting period begins on 11th August, 2026 at 9:00 A.M. (IST) and ends on 13th August, 2026, at 5:00 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 (record date) i.e. 07th August, 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 for e-voting at the Annual General Meeting.

(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 shareholder's/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 users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password.

Type of shareholders	Login Method
	2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders holding securities in demat mode with NSDL.	1. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2. Existing **IDeAS** user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the **"Beneficial Owner"** icon under **"Login"** which is available under **'IDeAS'** section , this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added 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 i.e. NSDL** and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 3. If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select **"Register Online for IDeAS Portal"** or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 4. 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 i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 5. Shareholders/Members can also download NSDL Mobile App **"NSDL Speede"** facility by scanning the QR code mentioned below for seamless voting experience. **NSDL Mobile App is available on** App Store Google Play
Individual Shareholders (holding securities in demat mode) login 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. upon logging in, you will be able to see e-Voting option. 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 i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

NOTICE

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

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

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

(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:

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

(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 wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.

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

(xvii) 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 favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.

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

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10. If any Votes are cast by the shareholders through the e-voting available during the AGM/EGM 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 Aadhar Card) by email to Company/RTA email id.

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

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

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

   All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, 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 toll free no. 1800 21 09911.

Other Information:

1. Those persons, who have acquired shares and have become members of the Company after the dispatch of Notice of the AGM by the Company and whose names appear in the Register of Members or Register of beneficial holders as on the cut-off date i.e. 07th August, 2026 shall view the Notice of the 38th AGM on the Company's website or on the website of CDSL. Such persons may obtain the login ID and password by sending a request at helpdesk.evoting@cdslindia.com. However, if he/she is already registered with CDSL for remote e-voting then he/she can cast his/her vote by using existing User ID and password and by following the procedure as mentioned above or by voting at the AGM.

2. Voting rights of the Members shall be in proportion to their shares in the paid-up equity share capital of the Company as on the cut-off date i.e. 07th August, 2026. A person who is not a Member as on the cut-off date should treat this Notice for information purposes only.

3. Every Client ID No./ Folio No. will have one vote, irrespective of number of joint holders.

Scrutinizer's Report and Declaration of results

1. The Scrutinizer shall, after the conclusion of e-voting at the AGM, first count the votes cast vide e-voting at the AGM and thereafter shall, unblock the votes cast through remote e-voting, in the presence of at least two witnesses not in the employment of the Company. He shall submit a Consolidated Scrutinizer's Report of the total votes cast in favour or against, not later than 48 (forty-eight) hours of the conclusion of the AGM, to the Chairman or a person authorized by him in writing, who shall countersign the same and declare the result of the voting forthwith.

2. The results declared along with the Scrutinizer's Report shall be placed on the Company's website www.centuryextrusions.com and on the website of CDSL i.e. www.evotingindia.com. The Company shall simultaneously forward the results to National Stock Exchange of India Limited (NSE) and BSE Ltd. (BSE) where the shares of the Company are listed.

   - In terms of the provisions of Regulation 40 of SEBI Listing Regulations and various notifications issued in that regard, requests for effecting transfer of securities (except in case of transmission or transposition of securities) could not be processed since 1 April, 2019 unless the securities are held in the dematerialized form with the depositories. In view of the same, Shareholders are requested to take action to dematerialize the Equity Shares of the Company/ RTA, promptly.

   - SEBI has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Shareholders holding shares in dematerialized form are, therefore, requested to submit their PAN to the Depository Participants with whom they maintain their demat accounts. Shareholders holding shares in physical form should submit their PAN to the Company/ RTA.

   - Shareholders are requested to intimate changes, if any, pertaining to their name, postal address, Email ID, telephone / mobile numbers, PAN, mandates, nominations, power of attorney, bank details (such as name of the bank and branch details, bank account number, MICR code, IFSC code, etc.), with necessary documentary evidence, to their Depository Participants in case the shares are held by them in dematerialized form and to the Company/ RTA in case the shares are held by them in physical form.

NOTICE

- Shareholders are requested to quote their Folio No. or DP ID - Client ID, as the case may be, in all correspondence with the Company or the RTA.
- Since the AGM will be held through Video Conferencing or Other Audio Visual Means, route map of venue of the AGM and admission slip is not attached to this Notice.

By order of the Board of Directors
For **Century Extrusions Limited**
Rajan Singh
Company Secretary & Compliance Officer
ICSI Membership No.: A35350

Place: Kolkata
Dated: 23.06.2026

Registered Office:
113, Park Street, "N" Block, 2nd Floor,
Kolkata 700016, West Bengal
CIN: L27203WB1988PLC043705
Email: secretary@centuryextrusions.com
Website: www.centuryextrusions.com

NOTICE

I. Explanatory Statements pursuant to Section 102 of the Companies Act, 2013

As required under section 102 of the Companies Act, 2013, the following Explanatory Statement sets out all materials facts relating to the special business set out in Item No. 3 , 4 and 5 of the accompanying Notice Dated 23.06.2026.

Item No. 3

The members of the Company had at their Extra-Ordinary General Meeting (EGM) held on April 04, 2022, appointed **Shri. Deepankar Bose (DIN-09450920)** as an Independent Director for a term of 5 years up to 10th January, 2027 and therefore, his first term as Independent Director of the Company will be completed on 10th January, 2027.

Further, as per provisions of Sections 149(10) and 149(11) of the Act and the Rules framed thereunder and Listing Regulations, an Independent Director can be appointed for two consecutive terms of 5 (five) years each by passing special resolutions by the members of the Company and disclosure of such re-appointment in the Board's Report.

Shri Deepankar Bose is eligible and not disqualified from being re-appointed as Director in terms of Section 164 of the Act and have consented to continue to act as Independent Director of the Company.

The Company has received the followings from Shri Deepankar Bose:

(i) consent in writing to act as Director in Form DIR 2 pursuant to Rule 8 of the Companies (Appointment & Qualification of Directors) Rules, 2014 ('Appointment Rules');

(ii) intimation in Form DIR 8 in terms of the Appointment Rules to the effect that he is not disqualified under sub-section (2) of Section 164 of the Act;

(iii) a declaration to the effect that he meets the criteria of independence as provided in sub-section (6) of Section 149 of the Act and under Listing Regulations;

(iv) Declaration pursuant to BSE Circular No. LIST/COMP/14/2018-19 dated June 20, 2018, that he has not been debarred from holding office of a director by virtue of any Order passed by the Securities and Exchange Board of India or any other such authority.

Further, Shri Deepankar Bose has confirmed that he is not aware of any circumstance or situation which exists or may be reasonably anticipated that could impair or impact his ability to discharge his duties as an Independent Director of the Company. He has also confirmed that he is in compliance with Rules 6(1) and 6(2) of the Companies (Appointment and Qualification of Directors) Rules, 2014, with respect to his registration with the Data Bank of Independent Directors maintained by the Indian Institute of Corporate Affairs.

BRIEF PROFILE: Shri Deepankar Bose is a management leader and professional from the Banking and Financial Services industry. He has served organizations based in India and the USA.

Shri Deepankar Bose was last employed with Bandhan Bank Limited as Executive President and Head Corporate Centre till August 2021. He was the second in hierarchy in the Bank after MD & CEO. He was responsible for setting up the Bank after it got Banking license in 2014 and started commercial operations in 2015. He joined the Bank before the listing at stock exchange and was instrumental in putting in place proper structure, hiring of senior executives, implementing the control functions and all regulations. He developed the risk culture in the Bank and helped in developing products and services. He was part of all the strategic decisions. He was responsible for merger of Gruh Finance Limited with the Bank, which was completed in record time of 9 months after obtaining all the regulatory and legal approvals. He was also instrumental in developing the state of art digital banking IT architecture for the Bank. Shri Deepankar Bose participated in all board and various board committee meetings. He was also part of all management committees of the Bank.

Prior to that he was the Chief General Manager in State Bank of India, the country's largest Bank. During his tenure in the Bank, he held important positions like Head of Mumbai Circle, the largest Circle of the Bank with a balance sheet size of over INR 4 lacs crores. He also headed the Wealth Management Department of the Bank. He also worked as Chief Credit Officer in US based bank, State Bank of India California, a wholly owned subsidiary of SBI. He has significant exposure in credit, risk management, HR Development, retail business and operations.

Shri Deepankar Bose is a Postgraduate in Economics from Delhi School of Economics, University of Delhi. He is also a Certified Associate of the Indian Institute of Bankers.

Shri Deepankar Bose main interests are in the areas of Leadership and Organizational Excellence, Corporate Governance and Risk Management and Organizational Culture.

He is now engaged as Non-Executive Independent Director in various companies.

He is the Public Interest Director of Calcutta Stock Exchange, Independent Director of Sumedha Fiscal Services Ltd., Peerless Financial Services Ltd., Royal Infraconstru Limited and Non-Executive Non-Independent Director in Jagran Microfin Private Limited.

While recommending the re-appointment of Shri Deepankar Bose on the Board, the Nomination and Remuneration Committee took into consideration his performance evaluation by the Board which includes – qualification, knowledge and competency, fulfillment of functions, commitment, contribution and integrity along with his rich experience in Banking and Financial Services industry. Further, the Committee also noted that the skills, expertise and knowledge possessed by Shri Deepankar Bose were in alignment with the skills, expertise and knowledge identified by the Committee and the Board, for the Directors of the Company.

Further, the Board of Directors of the Company at its meeting held on May 25, 2026, on the recommendation of the Nomination and Remuneration Committee, recommended to the members of the Company the re-appointment of Shri Deepankar Bose as an Independent Director for second term of five years.

The resolution seeks the approval of members for the re-appointment of Shri Deepankar Bose as an Independent Director of the Company from 11th January, 2027 till 10th January, 2032 (both days inclusive) pursuant to Sections 149, 152 and other applicable provisions of the Act and the Rules made thereunder (including any statutory modification(s) or re-enactment(s) thereof) and he shall not be liable to retire by rotation.

The profile and specific areas of expertise of Shri Deepankar Bose and other relevant information as required under SEBI Listing Regulations and SS-2 are provided as annexure.

In compliance with the provisions of Section 149 read with Schedule IV to the Act and Regulation 17 of the Listing Regulations, the approval of the Members is sought for the appointment of Shri Deepankar Bose as Independent Director of the Company, as a special resolution as set out above.

Other than Shri Deepankar Bose, to whom the resolution relates, none of the Directors, Key Managerial Personnel, or their relatives are in any way, concerned or interested, financially or otherwise, except to the extent of their respective shareholding, if any, in the proposed Special Resolution as set out in this Notice.

The Board recommends the special resolution set forth in this notice for the approval of Members.

Item No. 4

The members of the Company had at their Extra-Ordinary General Meeting (EGM) held on April 04, 2022, appointed **Shri. Bishwanath Choudhary (DIN-02313294)** as an Independent Director for a term of 5 years up to 10th January, 2027 and therefore, his first term as Independent Director of the Company will be completed on 10th January, 2027.

Further, as per provisions of Sections 149(10) and 149(11) of the Act and the Rules framed thereunder and Listing Regulations, an Independent Director can be appointed for two consecutive terms of 5 (five) years each by passing special resolutions by the members of the Company and disclosure of such re-appointment in the Board's Report.

Shri Bishwanath Choudhary is eligible and not disqualified from being re-appointed as Director in terms of Section 164 of the Act and have consented to continue to act as Independent Director of the Company.

The Company has received the followings from Shri Bishwanath Choudhary:

(v) consent in writing to act as Director in Form DIR 2 pursuant to Rule 8 of the Companies (Appointment & Qualification of Directors) Rules, 2014 ('Appointment Rules');

(vi) intimation in Form DIR 8 in terms of the Appointment Rules to the effect that he is not disqualified under sub-section (2) of Section 164 of the Act;

(vii) a declaration to the effect that he meets the criteria of independence as provided in sub-section (6) of Section 149 of the Act and under Listing Regulations;

(viii) Declaration pursuant to BSE Circular No. LIST/COMP/14/2018-19 dated June 20, 2018, that he has not been debarred from holding office of a director by virtue of any Order passed by the Securities and Exchange Board of India or any other such authority.

Further, Shri Bishwanath Choudhary has confirmed that he is not aware of any circumstance or situation which exists or may be reasonably anticipated that could impair or impact his ability to discharge his duties as an Independent Director of the Company. He has also confirmed that he is in compliance with Rules 6(1) and 6(2) of the Companies (Appointment and Qualification of Directors) Rules, 2014, with respect to his registration with the Data Bank of Independent Directors maintained by the Indian Institute of Corporate Affairs.

Shri Bishwanath Choudhary will attain the age of 75 years on August 15, 2030 and in order to continue his directorship, a Special Resolution has to be passed pursuant to Regulation 17(1A) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Board is of the opinion that Shri Bishwanath Choudhary's rich and diverse experience is a valuable asset to the Company which adds value and enriched point of view during Board discussions and decision making. He is also a person of integrity who possesses required expertise and his association as Non-Executive Independent Director will be beneficial to the Company.

The Board considers that his continued association would be of immense benefit to the Company and recommends the special resolution for continuation of his directorship in the Company post August 15, 2030 in order to comply with the provisions of Regulations 17(1A) of the

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SEBI LODR Regulation,2015. Accordingly, the Board recommends passing of the resolution at Item No. 4 of the Notice as a Special Resolution.

BRIEF PROFILE: Shri. Bishwanath Choudhary An astute professional with vast experience in Finance and Corporate matters, in Steel and Infrastructure Industry. Presently, working as a Freelance Consultant.

Shri. Bishwanath Choudhary is a Valuer (S/FA) registered with the Insolvency & Bankruptcy Board of India (2020) Insolvency Professional registered with the Insolvency & Bankruptcy Board of India (2018), Fellow Member of the Institute of Company Secretaries of India (1993), Fellow Member of the Institute of Cost Accountants of India (1984), MBA (Finance) from Banaras Hindu University, (1978).

Keeping in view his vast past expertise, it will be in the interest of the Company that Shri. Bishwanath Choudhary is appointed as a Non-Executive Independent Director of the Company. The Board consider that his continued association would be of immense benefit to the Company, and it is desirable to avail services of Shri. Bishwanath Choudhary as a Non-Executive Independent Director of the Company.

While recommending the re-appointment of Shri Bishwanath Choudhary on the Board, the Nomination and Remuneration Committee took into consideration his performance evaluation by the Board which includes – qualification, knowledge and competency, fulfillment of functions, commitment, contribution and integrity along with his rich experience in Banking and Financial Services industry. Further, the Committee also noted that the skills, expertise and knowledge possessed by Shri Bishwanath Choudhary were in alignment with the skills, expertise and knowledge identified by the Committee and the Board, for the Directors of the Company.

Further, the Board of Directors of the Company at its meeting held on May 25, 2026, on the recommendation of the Nomination and Remuneration Committee, recommended to the members of the Company the re-appointment of Shri Bishwanath Choudhary as an Independent Director for second term of five years.

The resolution seeks the approval of members for the re-appointment of Shri Bishwanath Choudhary as an Independent Director of the Company from 11th January, 2027 till 10th January, 2032 (both days inclusive) pursuant to Sections 149, 152 and other applicable provisions of the Act and the Rules made thereunder (including any statutory modification(s) or re-enactment(s) thereof) and he shall not be liable to retire by rotation.

The profile and specific areas of expertise of Shri Bishwanath Choudhary and other relevant information as required under SEBI Listing Regulations and SS-2 are provided as annexure.

In compliance with the provisions of Section 149 read with Schedule IV to the Act and Regulation 17 of the Listing Regulations, the approval of the Members is sought for the appointment of Shri Bishwanath Choudhary as Independent Director of the Company, as a special resolution as set out above.

Other than Shri Bishwanath Choudhary, to whom the resolution relates, none of the Directors, Key Managerial Personnel, or their relatives are in any way, concerned or interested, financially or otherwise, except to the extent of their respective shareholding, if any, in the proposed Special Resolution as set out in this Notice.

The Board recommends the special resolution set forth in this notice for the approval of Members.

Item No. 6

The Board, upon the recommendation of Nomination and Remuneration Committee, at its meeting held on 23rd June, 2026 recommended appointment of Shri Charan Singh (DIN: 09238002), as an additional Independent Director. The Board of Directors of the Company had appointed Shri Charan Singh (DIN: 09238002), as an Additional Independent Director with effect from 23rd June, 2026, pursuant to provisions of Section 161 of the Companies Act, 2013, who shall hold the office of Director up to the date of the ensuing General Meeting.

He meets the criteria of Independence as provided in Section 149(6) of the Act and is not disqualified from being appointed as Director in terms of Section 164 of the Act and has given his consent to act as Director. He is not debarred from holding the office of director by virtue of any SEBI order or any other such authority.

In the opinion of the Board, he fulfils the conditions for appointment as Independent Director as specified in the Act and Rules made thereunder and Listing Regulations and is independent of the management. He possesses appropriate skills, experience and knowledge. The details required as per the provisions of the Listing Regulations and Secretarial Standard on General Meetings, issued by the Institute of Company Secretaries of India have been provided in the “Annexure” to the Notice. In compliance with the provision of Section 149 read with Schedule IV of the Companies Act, the appointment of Shri Charan Singh as an Independent Director is now being placed before the members for their approval.

BRIEF PROFILE: Shri Charan Singh worked in Banking Industry from 1983 to 2020 which include various top management roles for the year 2012 to 2020 specially working as Executive Director of UCO Bank for 5 years and General Manager in Bank of India for 3 years. He also got experience of working as Member (Technical) in NCLT for about 3 years from 2022 – 2025.

Additionally, he was also a member of “External Rating Committee” of one of the Rating Company and also worked as an Independent Director in one listed and unlisted companies.Apart from professional life, he is practicing “Heartfulness Meditation” since 2002 and since 08.04.2017, he is also working as a Heartfulness trainer.

Terms and conditions for appointment of Shri Charan Singh as an Independent Director of the Company along with other required documents shall be open for inspection by the members at the registered office of the Company during business hours between 11.00 A.M. to 2.00 P.M. on all working days of the Company (Except Saturday, Sunday and Public holiday) till 13th August, 2026. Your Board considers that the Company will benefit from Shri Charan Singh, his valuable experience, knowledge and counsel. The resolution contained in item no. 6 of the accompanying Notice, accordingly, seeks member's approval, as Special Resolution for appointment of Shri Charan Singh as an Independent Director on the Board of the Company on the terms and conditions as specified. Except Shri Charan Singh, the appointee and their relatives, none of the Directors, Key Managerial Personnel of the Company or their relatives are in any way, concerned or interested, financially or otherwise, in the proposed resolution.

This Explanatory Statement may also be regarded as a disclosure under applicable provisions of the Listing Regulations.

The Board recommends the resolution set forth in Item No. 6 for the approval of the members

II. DETAILS OF DIRECTOR SEEKING APPOINTMENT/RE-APPOINTMENT AS REQUIRED UNDER REGULATION 36 OF THE SEBI LISTING REGULATIONS AND APPLICABLE SECRETARIAL STANDARDS 2 (SS - 2) BY ICSI:

(I) RE-APPOINTMENT OF MR. RAJIB MAZUMDAR (DIN: 08508043) (ITEM NO. 2)

Mr. Rajib Mazumdar has done Bachelors of Commerce in Accounts Honors from St. Xavier's College, Kolkata also Certified Associates, Indian Institute of Bankers (CAIIB Inter). Experience/Expertise in specific functional areas: Mr. Rajib Mazumdar aged about 68 years and has been working as Deputy General Manager, Head of Personal Banking Business Unit, Local head office-SBI Kolkata, Deputy General Manager, BPR Department, SBI Corporate Center, Mumbai, Worked as Regional Manager in Regional Business Office, Kharagpur-Midnapore District heading a cluster of 53 branches from October 2010-May 2012, with his rich experience/Expertise in the field of Retail Banking, Marketing and Sales, relationship Banking, Cross selling Products Marketing.

Keeping in view his vast past expertise, it will be in the interest of the Company that Mr. Rajib Mazumdar is re-appointed as a Non-Executive Director of the Company. The Board consider that his continued association would be of immense benefit to the Company and it is desirable to avail services of Mr. Rajib Mazumdar as a Non-Executive Director. Accordingly, the Board recommends the resolution in relation to re-appointment of Mr. Rajib Mazumdar as a Non-Executive Director, for approval by the shareholders of the Company. Copy of the draft letter for re-appointment of Mr. Rajib Mazumdar as a Non-Executive Director setting out the terms and conditions is available for inspection by members at the Registered Office of the Company. None of the Directors and Key Managerial Personnel of the Company and their relatives is concerned or interested, financial or otherwise, in the resolution set out at Item No. 2.

Mr. Rajib Mazumdar holds the directorship and the membership of Committees in one Listed Public Company namely, Blue Energy Motors Ltd.

He does not hold by himself or for any other person in any manner, any shares in the Company. He is not related to any other director of the Company.

The Board recommends the Resolution in relation to his reappointment as a Director, for the approval by the Members of the Company.

Except Mr. Rajib Mazumdar being the appointee, none of the other Directors and Key Managerial Personnel of the Company and their relatives is concerned or interested financially or otherwise, in the Resolution as set out at Item No. 2 of the Notice.

The Profile and specific areas of expertise of Mr. Rajib Mazumdar and other relevant information as required under SEBI Listing Regulations and SS-2 are provided as annexure.

By order of the Board of Directors
For **Century Extrusions Limited**
Rajan Singh
Company Secretary & Compliance Officer
ICSI Membership No.: A35350

Place: Kolkata
Dated: 23.06.2026

Registered Office:
113, Park Street, "N" Block, 2nd Floor,
Kolkata 700016, West Bengal
CIN: L27203WB1988PLC043705
Email: secretary@centuryextrusions.com
Website: www.centuryextrusions.com

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Details of Director seeking appointment /re-appointment pursuant to Regulations 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SS-2 -Secretarial Standard on General Meetings:

Name of the Director	Shri Deepankar Bose	Shri Bishwanath Choudhary	Shri Rajib Mazumdar	Shri Charan Singh
DIN	09450920	02313294	08508043	09238002
Date of Birth & Age	6th August, 1959 (66 Years)	15th August, 1955 (70 Years)	19th April, 1958 (68 Years)	01st July, 1960 (66 Years)
Date of first appointment on Board	11.01.2022	11.01.2022	12.08.2019	23.06.2026
Qualification	Shri. Deepankar Bose is a Postgraduate in Economics from Delhi School of Economics, University of Delhi. He is also a Certified Associate of the Indian Institute of Bankers	Shri. Bishwanath Choudhary is a Valuer (S/FA) registered with the Insolvency & Bankruptcy Board of India (2020) Insolvency Professional registered with the Insolvency & Bankruptcy Board of India (2018), Fellow Member of the Institute of Company Secretaries of India (1993), Fellow Member of the Institute of Cost Accountants of India (1984), MBA (Finance) from Banaras Hindu University, (1978).	Bachelors of Commerce in Accounts Honors, from St. Xavier's College, Kolkata. Certified Associates, Indian Institute of Bankers (CAIIB-Inter)	M.Sc. – Rural Banking & Agri. Eco.
Nature of expertise in specific functional areas **Skills and capabilities required for the role and the manner in which the Directors meet such requirements**	Kindly refer the brief profile of Shri Deepankar Bose as mentioned above in the explanatory statement.	Kindly refer the brief profile of Shri Bishwanath Choudhary as mentioned above in the explanatory statement.	Shri Rajib Mazumdar aged about 68 years and has been working as Deputy General Manager, Head of Personal Banking Business Unit, Local head office-SBI Kolkata, Deputy General Manager, BPR Department, SBI Corporate Centre, Mumbai, Worked as Regional Manager in Regional Business Office, Kharagpur-Midnapore District heading a cluster of 53 branches from October 2010-May 2012, with his rich experience/ Expertise in the field of Retail Banking, Marketing and Sales, relationship Banking, Cross selling Products Marketing.	Kindly refer the brief profile of Shri Charan Singh as mentioned above in the explanatory statement.
Key terms and conditions of appointment	Independent Director, not liable to retire by rotation, to be re-appointed for second term of 5 consecutive years, with effect from 11th January, 2027 up to 10th January, 2032.		Non-Executive Non-Independent Director liable to retire by rotation.	Independent Director, not liable to retire by rotation, to be re-appointed for first term of 5 consecutive years, with effect from 23rd June, 2026 up to 22nd June, 2031.
Details of last drawn remuneration	Sitting Fees: Rs. 2,20,000/-	Sitting Fees: Rs. 2,20,000/-	Sitting Fees: Rs. 1,57,500/-	------
Details of remuneration sought to be paid	NIL (Only entitled to sitting fees as determined by the Board from time to time)	NIL (Only entitled to sitting fees as determined by the Board from time to time)	NIL (Only entitled to sitting fees as determined by the Board from time to time)	NIL (Only entitled to sitting fees as determined by the Board from time to time)

Name of the Director	Shri Deepankar Bose	Shri Bishwanath Choudhary	Shri Rajib Mazumdar	Shri Charan Singh
Number of Board meetings attended during the FY 2025-26 and up to date of this Notice	Attended 7 Board Meetings out of 7 Board Meetings held during the period.	Attended 7 Board Meetings out of 7 Board Meetings held during the period.	Attended 7 Board Meetings out of 7 Board Meetings held during the period.	-------
Directorships in other Companies	• Calcutta Stock Exchange • Sumedha Fiscal Services Ltd. • Peerless Financial Services Ltd. • Royal Infraconstru Limited • Jagran Microfin Private Limited.	• Pritika Engineering Components Limited • Pritika Auto Industries Limited.	Blue Energy Motors Limited	Asar IMF & Financial Services Private Limited
Membership/ Chairpersonship of Committees in other companies	**Peerless Financial Services Ltd.** ▪ Audit Committee- Chairman ▪ Stakeholders Relationship Committee (SRC)- Chairman ▪ Nomination & Remuneration Committee (NRC)- Chairman ▪ Risk Management Committee (RMC)- Chairman ▪ IT Strategy Committee- Member **Royal Infraconstru Limited** ▪ Audit Committee- Chairman ▪ NRC- Member **The Calcutta Stock Exchange Limited** ▪ Audit Committee- Chairman ▪ NRC- Chairman **Sumedha Fiscal Services Limited** ▪ NRC- Member	**Pritika Engineering Components Limited** ▪ Audit Committee- Chairman ▪ Stakeholders Relationship Committee (SRC)- Member ▪ Nomination & Remuneration Committee (NRC)- Chairman Pritika Auto Industries Limited. ▪ Audit Committee- Chairman ▪ NRC- Chairman	**Blue Energy Motors Limited** ▪ Audit Committee- Chairman ▪ Stakeholders Relationship Committee (SRC)- Member	-----
Listed entities from which the person has resigned in the past three years	NIL	NIL	NIL	NIL
Inter-se relationship with other Directors and Key Managerial Personnel of the Company	Not related to any Director or Key Managerial Personnel	Not related to any Director or Key Managerial Personnel	Not related to any Director or Key Managerial Personnel	Not related to any Director or Key Managerial Personnel

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Name of the Director	Shri Deepankar Bose	Shri Bishwanath Choudhary	Shri Rajib Mazumdar	Shri Charan Singh
Shareholding in the Company				
-Own	NIL	NIL	NIL	NIL
-as a Beneficial Owner	NIL	NIL	NIL	NIL

By order of the Board of Directors
For **Century Extrusions Limited**
Rajan Singh
Company Secretary & Compliance Officer
ICSI Membership No.: A35350

Place: Kolkata
Dated: 23.06.2026

Registered Office:
113, Park Street, "N" Block, 2nd Floor,
Kolkata 700016, West Bengal
CIN: L27203WB1988PLC043705
Email: secretary@centuryextrusions.com
Website: www.centuryextrusions.com

BOARD Report

To the Members,

Your Directors have pleasure in presenting the 38th (Thirty-Eighth) Annual Report on the business and operations of Century Extrusions Limited and the Audited Accounts, for the financial year ended 31st March 2026.

OVERVIEW OF COMPANY'S FINANCIAL AND OPERATIONAL PERFORMANCE

The Company reported a sales turnover in the financial year 2025-26 of Rs. 47856 lacs as against Rs. 43,125 lacs in the previous financial year, recording increase of about 10.97 % in the sales turnover of the Company.

(Rs. in Lacs.)

Particulars	Year ended 31.03.2026	Year ended 31.03.2025
Revenue from operation (Gross)	47856	43125
Profit/(Loss) before Exceptional Items and Tax	1590	1281
Exceptional Items	79	-
Profit/(Loss) before Tax	1511	1281
Tax Expenses	414	287
Profit After Tax	**1097**	**994**
Other Comprehensive Income/(Loss) for the year	6	(2)
Total Income for the year	**1103**	**992**

The financial statements for the year ended 31st March 2026 have been prepared in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Companies Act, 2013 ("the Act") read with the Companies (Indian Accounting Standards) Rules, 2015, as amended.

DIVIDEND AND RESERVE

In view of meeting the capital requirement, and for growth of the Company, the Company is retaining its earnings in the business. Therefore, no dividend is being recommended by the Board of Directors of the Company.

Further, there is no statutory obligation on the Company to transfer a certain portion of its distributable profits for the year to General Reserve, the entire profits is proposed to be re-invested back into the company for growth purposes.

MANUFACTURING

Production of Aluminium Extrusions products during the financial year 2025-26, is 13325 MT as compared to 13,433 MT in the previous financial year 2024-25.

SHARE CAPITAL

Your Company's has not issued and allotted any shares during the financial year 2025-26. As on 31st March, 2026, the Authorised share capital of your Company stood at Rs. 12,00,00,000/- (Rupees Twelve Crores Only), comprising of 12,00,00,000 (Twelve Crores) number of Equity shares of Rs.1/- each fully paid up. However, the issued, subscribed and paid-up share capital of your Company stood at Rs. 8,00,00,000/- (Rupees Eight Crores Only) comprising of 8,00,00,000 (Eight Crores) number of Equity shares of Rs.1/- each fully paid up.

MANAGEMENT DISCUSSION AND ANALYSIS

In compliance with Regulation 34 of the SEBI Listing Regulations, a separate section on the Management Discussion and Analysis, as approved by the Board of Directors, which includes details on the state of affairs of the Company is given in (Annexure-1), which is annexed hereto and forms a part of the Board's Report.

SIGNIFICANT EVENT

The Board of Directors of the company at their meeting held on 11th February, 2026 has given approval for raising of funds by issuance and allotment of equity shares of the company for an aggregate amount of up to Rs. 45 Crores (Rupees Forty- Five Crores) by way of Rights Issue to the shareholders of the company. Further, the Board of Directors of the company at their meeting held on 24th April, 2026 has approved the Draft Letter of Offer and same has been filed with the Stock Exchange on the same date. The Company is presently in the process of obtaining the in-principle approval from the Stock Exchange(s). Upon receipt of the requisite in-principle approval, the Company shall

BOARD Report

undertake the remaining statutory, regulatory and procedural formalities, including completion of the Rights Issue process, in accordance with the applicable provisions of the Companies Act, 2013, the rules made thereunder, the applicable provisions of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and other applicable laws and regulations.

HUMAN RESOURCE AND INDUSTRIAL RELATIONS

Through the year, your Company is recognized in the Aluminum Industry for the wealth of its human capital which is asset of the Company. Human resource management at the Company goes beyond the set of boundaries of compensation, performance reviews and development. The Company is focused on building a high performance culture with a growth mindset where employee is engaged and empowered to excel.

We are well focused to maintain positive workplace environment, which provides long lasting and fruitful career to our employee.

Your Company believes that targets can only be reached with efforts from all its employees called Century team. Your Company recognizes that job satisfaction requires congenial work environment that promotes motivation among employees and therefore results in enhanced productivity, and innovation and also provide avenues for employee training and development to identify their potential and develop their careers in the Company.

CORPORATE GOVERNANCE

The Company is committed to maintain the highest standard of Corporate Governance and bound to the Corporate Governance principles set out by the SEBI. The report on Corporate Governance for financial year ended March 31, 2026 as prescribed under Regulation 34 (3) read with Schedule V of the SEBI (LODR) Regulations, 2015 forms part of this Annual Report. A Certificate from the Company's Auditor Confirming compliance of the Corporate Governance is annexed to the Corporate Governance Report which is a part of Annual Report as Annexure-2.

NUMBER OF MEETINGS OF BOARD OF DIRECTORS

The Board met six times i.e. on 24.05.2025, 03.06.2025, 08.08.2025, 14.11.2025, 27.11.2025 and 11.02.2026 during the financial year 2025-26. However, the details are also given in the Corporate Governance report that forms a part of the annual report.

DIRECTORS & KEY MANAGERIAL PERSONNEL

The Company has an appropriate mix of Executive, Non-Executive and Independent Directors to maintain the independence of the Board and separate its functions of governance and management. Presently, the Board consist of Six board members which include Non-Executive-Independent Director, Non-Executive-Non-Independent Director and Woman Independent Director. The Number of Non-Executive Directors is more than fifty percent of total number of directors.

During the year, the composition of the Board of Directors of the Company underwent the following changes:

The Board, at its meeting held on 11th February, 2025, on the recommendation of the Nomination and Remuneration Committee, has re-appointed Mr. Vikram Jhunjhunwala (DIN:00169833) as Chairman and Managing Director of the Company for a period of 3 consecutive years commencing from 12th February, 2025. The members approved the said appointment on 03rd May, 2025 by passing a special resolution through the Postal Ballot by way of remote e-voting process.

In view of the Succession Plan for the Board of Directors of the Company, Mr. Vikram Jhunjhunwala considered it prudent to step down from the position of the Chairman and Managing Director of the Company and enable the next generation to take leadership to steer the Company into its future chapters. Accordingly, he tendered his resignation from office of the Chairman and Managing Director of the Company w.e.f. 02nd June, 2025. The Board, at its meeting held on 03rd June, 2025, noted the resignation of Mr. Vikram Jhunjhunwala from the office of Chairman and Managing Director of the Company.

Further at the same Board meeting, on the recommendation of the Nomination and Remuneration Committee, appointed Mr. Shivanshu Jhunjhunwala (DIN:05252910), s/o Mr. Vikram Jhunjhunwala as the Chairman and Managing Director of the Company for a period of three consecutive years commencing from 3rd June, 2025 to 2nd June, 2028. Subsequently the members approved the said appointment by passing a special resolution in the 37th Annual General Meeting of the Company held on 8th August, 2025.

Mr. Rajib Mazumdar (DIN: 08508043), being the rotational director of the Company under Section 152(6) of the Companies Act, 2013, retires by rotation and being eligible offers himself for re-appointment.

Mrs. Suhita Mukhopadhyay (DIN: 07144051), who has been serving as a Non-Executive Independent Director on the Board of Century Extrusions Limited, had retired from his position of Independent Director effective from 7th September 2025, upon the expiry of her second term of 5 (five) consecutive years. The Board at its meeting held on 8th August, 2025 noted the same.

Changes in Composition of the Board of Directors after the end of financial year (i.e. 31st March, 2026) till the date of this report:

Mr. Sanjeev Kishore (DIN: 09282282), Non- Executive Independent Director of Century Extrusions Limited, has informed his decision to resign from his position w.e.f. the closure of business hour on 7th April, 2026. The Board at its meeting held on 24th April, 2026, noted the resignation of Mr. Sanjeev Kishore from the position of Non- Executive Non-Independent Director.

The Board of Directors of the Company has appointed Mr. Charan Singh as an Additional Non-Executive Independent Director of the company. Further, the Board of Director has recommended to the shareholders for the approval of the appointment of Mr. Charan Singh (DIN -09238002) as a Non-Executive Independent Director of the Company for first term of 5 consecutive years commencing from 23rd June, 2026 upto 22nd June, 2031.

Further during the year, there was no changes occurred in the Key Managerial Personnel of the Company other than those mentioned above.

Board Evaluation

The Company had annual evaluation of its Board, Committees and individual Directors pursuant to the provisions of Companies Act, 2013 and Listing Regulations. The Nomination and Remuneration Committee (NRC) specified the methodology for effective evaluation of performance of Board and Committees and individual Directors and also finalised the evaluation criteria (containing required particulars as per Guidance Note issued by the SEBI) and authorized the Board to undertake the evaluation process. The Evaluation Statement was reviewed by the Independent Directors.

The performance of individual directors was evaluated on parameters, such as, number of meetings attended, contribution made in the discussions, contribution towards formulation of the growth strategy of the Company, independence of judgement, safeguarding the interest of the Company and minority shareholders etc. The Board then evaluated the performance of the Board, Committees and the individual Directors in the prescribed manner.

POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION

The Company being a listed Company, Policy on Directors' appointment is to follow the criteria as laid down under the Companies Act, 2013 and the Listing Agreement with Stock Exchanges and good corporate governance practices. Emphasis is given to persons from diverse fields or professions.

The guiding Policy on remuneration of Directors, Key Managerial Personnel and employees of the Company is that:

- ❖ Remuneration to Key Managerial Personnel, Senior Executives, Managers, Staff and Workmen is commensurate with the industry standards in which it is operating taking into account the performance leverage and factors so as to attract and retain talent.
- ❖ For Directors, it is based on the Shareholders' resolutions, provisions of the Companies Act, 2013 and Rules framed therein, circulars, guidelines issued by the Central Government and other authorities from time to time.

DECLARATION BY INDEPENDENT DIRECTORS

- ❖ The company has received the necessary declaration from each independent director in accordance with the section 149 (7) of the Companies Act 2013 that he/she meets the criteria of independence as laid out in sub-section (6) of Section 149 of the Companies Act, 2013 and Regulation 16 read with Regulation 25 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- ❖ The Board have taken on record these declarations after undertaking the due assessment of the veracity of the same.

DETAILS RELATING TO REMUNERATION OF DIRECTORS, KEY MANAGERIAL PERSONNEL AND EMPLOYEES

Disclosure pertaining to remuneration and other details as required under Section 197(12) of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is marked as 'Annexure-3', which is annexed hereto and forms a part of the Boards' Report.

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to Section 134(3) (c) of the Act, the Directors, to the best of their knowledge and belief, confirm:

i. that in the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation if any relating to material departures;

ii. that the selected accounting policies were applied consistently and the directors made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2026 and of the profit or loss of the Company for the year ended on that date;

iii. that proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other -irregularities;

BOARD Report

iv. That the annual accounts have been prepared on a going concern basis.

v. The company has in place an established internal financial control system and the said systems are adequate and operating effectively. Steps are also being taken to further improve the same.

vi. The company has in place a system to ensure compliance with the provisions of all applicable laws and the system is adequate. Steps are also being taken to further improve the legal compliance monitoring.

COMMITTEES OF THE BOARD

Currently, the Board has four committees: Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee and Corporate Social Responsibility Committee. A detailed note on the composition of the Board and its committees is provided in the Corporate Governance Report section of this Report.

AUDIT COMMITTEE

The constitution of the Audit Committee, Terms of Reference and the dates on which meetings of the Audit Committee were held are mentioned in the Corporate Governance Report for the FY 2025-26 forming part of this Annual Report. There has been no instance where Board has not accepted the recommendations of the Audit Committee during the year under review.

NOMINATION AND REMUNERATION COMMITTEE

The constitution of the Nomination and Remuneration Committee, Terms of Reference and the dates on which meetings of the Nomination and Remuneration Committee were held are mentioned in the Corporate Governance Report for the FY 2025-26 forming part of this Annual Report.

STAKEHOLDERS RELATIONSHIP COMMITTEE

The constitution of the Stakeholders Relationship Committee, Terms of Reference and the dates on which meetings of the Stakeholders Relationship Committee were held are mentioned in the Corporate Governance Report for the FY 2025-26 forming part of this Annual Report.

CORPORATE SOCIAL RESPONSIBILITY (CSR) COMMITTEE

The Company's commitment to create significant and sustainable societal value is manifest in its Corporate Social Responsibility (CSR) initiatives and its sustainability priorities are deeply intertwined with its business imperatives. In accordance with Section 135 of the Act and the rules made thereunder, the Company has formulated a Corporate Social Responsibility Policy, a brief outline of which, along with the required disclosures, is given in 'Annexure–4', which is annexed hereto and forms a part of the Board's Report.

The Company has undertaken the CSR initiatives in the fields of promoting education, eradicating hunger, and malnutrition and community development thereby helping in the upliftment of the underprivileged and disadvantaged sections of the society.

All the CSR activities fall within the purview of Schedule VII of the Act read with the Companies (Corporate Social Responsibility Policy) Rules, 2014.

The detail of the CSR Policy is also posted on the Company's website and may be accessed at the link:

https://www.centuryextrusions.com/uploaded_files/userfiles/files/CSR_Policy-CEL.pdf

The Company continues to do its best to support its communities during the current situation.

INTERNAL CONTROL SYSTEM

The Company has a strong and pervasive internal control system to ensure well-organized use of the Company's resources, their security against any unauthorized use, accuracy in financial reporting and due compliance of the Company's policies and procedures as well as the Statutes. Internal Audit reports are regularly placed before the Audit Committee and Management analysis of the same is done to ensure checks and controls to align with the expected growth in operations. The Internal audit is carried out by an independent firm of Chartered Accountants on regular basis and remedial actions are taken when any shortcomings are identified.

The Audit committee reviews the competence of the internal control system and provides its guidance for constant upgrading in the system.

RISK MANAGEMENT

Risk management is the process of identification, assessment and prioritization of risks followed by coordinated efforts to minimize, monitor and mitigate/ control the probability and / or impact of unfortunate events or to maximize the realization of opportunities.

Management of risk remains an integral part of your Company's operations and it enables your Company to maintain high standards of asset quality at time. The objective of risk management is to balance the tradeoff between risk and return and ensure optimal risk-adjusted return on capital. It entails independent identification, measurement and management of risks across the businesses of your Company. Risk is managed through a framework of policies and principles approved by the Board of Directors supported by an independent risk function which ensures that your Company operates within a pre-defined risk appetite. The risk management function strives to proactively anticipate vulnerabilities at the transaction as well as at the portfolio level, through quantitative or qualitative examination of the embedded risks.

RELATED PARTY TRANSACTIONS

All Related Party Transactions that were entered into during the financial year were on an arm's length basis and were in the ordinary course of business. Hence, the provisions of Section 188 of the Act are not attracted. Thus, disclosure in Form AOC-2 is not required. Further, there are no materially significant Related Party Transactions during the year under review made by the Company with its Promoters, Directors, Key Managerial Personnel or other designated persons, which may have a potential conflict with the interest of the Company at large. All Related Party Transactions are placed before the Audit Committee for approval. Policy on Related Party Transactions is uploaded on the Company's website at the web link:

https://www.centuryextrusions.com/uploaded_files/userfiles/files/Policy%20on%20Related%20Party%20Transactions%20(1).pdf

VIGIL MECHANISM / WHISTLE BLOWER POLICY

In compliance with the provisions of Section 177(9) of the Act and SEBI Listing Regulations, the Company has framed a Whistle Blower Policy / Vigil Mechanism for Directors, employees and stakeholders for reporting genuine concerns about any instance of any irregularity, unethical practice and/or misconduct. Besides, as per the requirement of Clause 6 of Regulation 9A of SEBI (Prohibition of Insider Trading) Regulations as amended by SEBI (Prohibition of Insider Trading) (Amendment) Regulations, 2018, the Company ensures to make employees aware of such Whistle –Blower Policy to report instances of leak of unpublished price sensitive information.

The Vigil Mechanism provides for adequate safeguards against victimization of Directors or Employees or any other person who avail the mechanism and also provide direct access to the Chairperson of the Audit Committee. The details of the Vigil Mechanism / Whistle Blower Policy are also posted on the Company's website and may be accessed at the link:

https://www.centuryextrusions.com/pdf/18032020/Whistle%20Blower%20Policy-CEL.pdf

Nomination and Remuneration Policy

The Company has updated its Nomination and Remuneration Policy for determining remuneration of its Directors, Key Managerial Personnel and Senior Management and other matters provided under Section 178(3) of the Companies Act, 2013 and Listing Regulations, adopted by the Board. The details of this policy have been posted on the website of the Company https://www.centuryextrusions.com/uploaded_files/userfiles/files/Remuneration-Policy-CEL.pdf

The Remuneration Policy has also been outlined in the Corporate Governance Report forming part of this Annual Report.

DISCLOSURE UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2014

The Company has a Prevention of Sexual Harassment Policy in line with the requirements of Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. During the period under review, no complaint was received by the Internal Complaint Committee.

Sl. No.	Particulars	Number
1.	Number of complaints of sexual harassment received in the year	NIL
2.	Number of complaints disposed off during the year	NIL
3.	Number of cases pending for more than ninety day	NIL

COMPLIANCE REGARDING MATERNITY BENEFIT ACT, 1961

The Company is in compliance with the provisions of the Maternity Benefit Act 1961.

STATUTORY AUDITORS

Pursuant to the provisions of Section 139 of the Act, read with the Companies (Audit and Auditors) Rules, 2014 and pursuant to the recommendation made by the Audit Committee to the Board of Directors of the Company, the Members of the Company at its Thirty Fourth (34th) Annual General Meeting (AGM) held on 12th August, 2022 approved the appointment of M/s. ALPS & Co., Chartered Accountant, (FRN – 313132E) Kolkata, as the Statutory Auditors of the Company, for an initial term of five consecutive years, i.e. from the conclusion of the

BOARD Report

34th AGM held in the year 2022 till the conclusion of the 39th AGM of the Company to be held in the year 2027, subject to the ratification of their appointment by the Members at every AGM of the Company. The requirement to place the matter relating to appointment of Auditors for ratification by Members at every AGM has been done away by the Companies (Amendment) Act 2017 w.e.f. 7th May, 2018. Accordingly, no resolution is being proposed for ratification of appointment of Statutory Auditors at the ensuing AGM and a note in respect of same has been included in the Notice of the AGM.

The Report given by M/s. ALPS & Co., Chartered Accountant, (FRN – 313132E) Kolkata, on the financial statements of the Company for the year 2025-26 is annexed hereto and forms a part of the Annual Report.

There are no qualification(s), reservation(s) or adverse remarks or disclaimer in the Auditors Report to the Members on the Annual Financial Statements for the financial year ended 31st March, 2026.

QUALIFICATION, RESERVATION OR ADVERSE REMARK IN THE AUDIT REPORTS

There are no qualification(s), reservation(s) or adverse remarks or disclaimer in the Auditors Report to the Members on the Annual Financial Statements for the financial year ended 31st March, 2026.

COST AUDIT AND AUDITORS

In terms of the provisions of Section 148 of the Act read with the Companies (Cost Records and Audit) Amendment Rules, 2014, the Board of Directors of your Company have on the recommendation of the Audit Committee, re-appointed M/s. N. Radhakrishnan & Co., a firm of Cost Accountants, Kolkata, to conduct the Cost Audit of your Company for the financial year 2026-27, at a remuneration as mentioned in the Notice convening the Annual General Meeting. As required under the Act, the remuneration payable to the cost auditor is required to be placed before the Members in a general meeting for their ratification. Accordingly, a resolution seeking Member's ratification for the remuneration payable to Cost Auditors forms part of the Notice of the ensuing Annual General Meeting.

As per the requirements of section 148 of the Act read with the Companies (Cost Records and Audit) Rules, 2014, the Company has maintained cost accounts and records in respect of the applicable products for the year ended March 31, 2026.

SECRETARIAL AUDITORS AND SECRETARIAL STANDARDS

Ms. Shruti Agarwal, Company Secretaries (ICSI Membership No. ACS 38797, C.P. No. 14602) have been appointed as the Secretarial Auditor of the Company for a term of five (5) consecutive years, commencing from the Financial Year 2025-2026.

The Report given by the Secretarial Auditors is marked as (Annexure-5) and forms a part of the Board's Report. The Secretarial Audit Report is self-explanatory and do not call for any further comments.

The Secretarial Audit Report does not contain any qualification, reservation, adverse remark or disclaimer. During the year under review, the Secretarial Auditors had not reported any matter under Section 143 (12) of the Act, therefore no detail is required to be disclosed under Section 134 (3)(ca) of the Act.

During the Financial Year, your Company has complied with the applicable Secretarial Standards issued by the Institute of Company Secretaries of India.

COMPLIANCE WITH SECRETARIAL STANDARDS

The Board of Directors affirms that the Company has complied with the applicable Secretarial Standards issued by the Institute of Companies Secretaries of India (SS1 and SS2) respectively relating to meetings of the Board and its Committee and shareholders which have mandatory application during the year under review.

ANNUAL RETURN

Company Annual Return Pursuant to the amendments to Section 134(3)(a) and Section 92(3) of the Act read with Rule 12 of the Companies (Management and Administration) Rules, 2014, the Annual Return (Form MGT-7) for the financial year ended March 31, 2026, is available on the Company's website and can be accessed at the following link: https://www.centuryextrusions.com/shareholder-reference

LEGAL ORDERS

There are no Significant/orders of Courts/ tribunal/regulation affecting the Company's going concern status.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS

Details of Loans, Guarantees and Investments are given in the notes to the financial statements.

BOARD Report

CHANGE IN THE NATURE OF BUSINESS

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

DETAILS OF SUBSIDIARY, JOINT VENTURE OR ASSOCIATE

During the year under review, the Company has no Subsidiary, Joint Venture or Associate.

PUBLIC DEPOSITS

The Company does not have any Public Deposits under Chapter V of the Act.

PARTICULARS AS PER SECTION 134(3) OF THE COMPANIES ACT, 2013

The information relating to Conservation of Energy, Technology Absorption and Foreign Exchange Earnings and Outgo required under Section 134 (3) of the Companies Act, 2013 read with Rule 8 (3) of Companies (Accounts) Rules, 2014, is set out in a separate statement attached to this report and forms part of it. (Annexure- 6).

GREEN INITIATIVES

As a responsible corporate citizen, the Company supports the 'Green Initiative' undertaken by the Ministry of Corporate Affairs, Government of India, enabling electronic delivery of documents including the Annual Report etc. to Members at their e-mail addresses previously registered with the DPs and RTAs.

To support the 'Green Initiative', Members who have not registered their email addresses are requested to register the same with the Company's Registrar and Share Transfer Agent/Depositories for receiving all communications, including Annual Report, Notices, Circulars, etc., from the Company electronically.

Pursuant to the MCA Circulars and SEBI Circular, the Notice of the 38th AGM and the Annual Report of the Company for the financial year ended 31st March, 2026 including therein the Audited Financial Statements for the year 2025-2026, will be sent only by email to the Members. A newspaper advertisement in this regard will also be published.

OTHER DISCLOSURES

1. The Company has not entered into any one-time settlement proposal with any Bank or financial institution during the year under report.
2. As per available information, no application has been filed against the Company under the Insolvency and Bankruptcy Code, 2016 nor any proceedings thereunder is pending as on 31.03.2026.

ACKNOWLEDGEMENT

We express our sincere gratitude to our customers, vendors, investors and bankers for their continued support during the year. We place on record our sincere appreciation of the dedication and commitment of all employees in achieving excellence in all spheres of business activities.

We thank the Government of India, the Customs and Excise Departments, the Sales Tax Department, the Income Tax Department, the State Government and other Government agencies for their support, and look forward to their continued support in the future.

CAUTIONARY STATEMENT

Statements forming part of the Management Discussion and Analysis covered in this report may be forward-looking within the meaning of applicable securities laws and regulations. Actual results may differ materially from those expressed in the statement. The Company takes no responsibility to publicly amend, modify or revise any forward-looking statements on the basis of any subsequent developments, information or events.

For and on behalf of the Board of Directors
For, **Century Extrusions Limited**
Sd/-
Shivanshu Jhunjhunwala
Chairman
DIN: 05252910

Place: Kolkata
Date:23.06.2026

ANNEXURE '1'
to the Board Report

MANAGEMENT DISCUSSION AND ANALYSIS Report

ECONOMIC OVERVIEW

GLOBAL ECONOMIC OVERVIEW

The global economy demonstrated a degree of unexpected resilience during FY 2025-26 (April 2025 - March 2026), with world output estimated at 2.8% growth for 2025 by the United Nations, driven by solid consumer spending, declining inflation and a gradual easing of monetary conditions across several major economies. Advanced economies and emerging markets navigated a challenging environment shaped by heightened US tariff barriers with the average effective US tariff rate reaching approximately 17% by mid-2025, the highest since the 1930s alongside persistent geopolitical tensions and subdued global investment. Global trade performed better than initially anticipated in 2025, partly owing to early front-loading of shipments ahead of tariff increases and robust services exports.

Regional growth patterns remained sharply divergent. The United States continued to outperform other advanced economies, supported by fiscal stimulus, accommodative financial conditions and the technology investment boom centered on artificial intelligence, with GDP growth estimated at 2.8% in 2024 before moderating to around 2.1% in 2025. The Euro Area remained constrained with growth of approximately 1.2% in 2025 weighed down by high energy costs, the impact of US tariffs on European exports (particularly autos and steel) and weak competitiveness against Chinese producers. China's economy sustained around 4.5% growth in 2025, though its export surplus continued to provoke trade actions across multiple markets. Japan's growth eased to approximately 0.4% in 2025 owing to US tariff headwinds and the unwinding of above-trend growth recorded in the prior year. Global headline inflation, meanwhile, declined from 4.0% in 2024 to an estimated 3.4% in 2025, approaching, though not yet fully reaching, central bank targets in most major economies.

Economy / Region	FY 2024-25 (Actual)	FY 2025-26 (Estimate)
World	2.8%	2.8%–2.9%
United States	2.8%	~2.1%
Euro Area	0.8%	~1.2%
China	4.8%	~4.5%
Japan	1.1%	~0.4%
EMDEs (ex-China)	3.7%	~3.7%
India	6.5%	7.6%

Outlook

Looking beyond March 2026, the OECD projects global GDP growth to remain broadly stable at 2.9% in calendar year 2026, before edging up to 3.0% in 2027, sustained by robust technology-related investment and continued monetary easing. However, this trajectory remains significantly below the pre-pandemic average of 3.2%, reflecting what the United Nations characterises as a risk of the world economy settling into a persistently slower growth path. The partial easing of US–China trade tensions in 2025 provided some relief, but the broader impact of elevated tariff barriers is expected to become more pronounced through 2026 as front-loading effects dissipate and supply chain adjustments work through the system.

Downside risks dominate the outlook. The IMF's April 2026 World Economic Outlook cited the outbreak of conflict in the Middle East as a significant new headwind, projecting global growth of 3.1% in 2026 under the assumption that the conflict remains limited in scope; a broader escalation could meaningfully weaken output and destabilise energy and financial markets. Persistently elevated public debt, the potential reassessment of AI-driven productivity expectations and renewed trade tensions between major powers represent additional downside scenarios. Upside prospects hinge on faster-than-expected AI productivity gains, sustained US economic strength and a durable easing of geopolitical risks. Global headline inflation is projected to ease further to 3.1% in 2026 by the UN, supporting a gradual continuation of monetary easing in most advanced and emerging economies.

INDIAN ECONOMIC OVERVIEW

India sustained its position as the world's fastest-growing major economy throughout FY 2025-26 (April 2025-March 2026), with real GDP growth estimated at 7.6%, up from 6.5% in FY 2024-25. The acceleration was broad-based: private final consumption expenditure the largest demand-side component expanded at 7%, reaching a 61.5% share of GDP, it's highest since FY 2022-23. Gross fixed capital formation remained buoyant, with investment rates holding above 30% of GDP, driven by government capital expenditure and a pick-up in private corporate investment. On the supply side, manufacturing GVA surged to 7.72% in Q1 FY26 and 9.13% in Q2 FY26, signalling a structural recovery, whilst services sustained their dominant contribution, accounting for 56.4% of GVA, the highest share on record.

Quarterly growth exhibited a distinct pattern: Q1 FY26 (April–June 2025) registered 6.7% under the revised series, before a strong surge to 8.4% in Q2 (July–September 2025), reflecting robust investment and consumption momentum as the RBI's front-loaded rate cuts and GST rationalisation measures supported economic activity. Q3 FY26 (October–December 2025) moderated to 7.8%, under the first quarterly data released under the new 2022-23 base year series sustaining India's growth premium over other major economies. Nominal GDP growth for the full year is estimated at 8.6% under the revised series, with nominal GDP projected at ₹ 357.14 lakh crore. The inflation environment proved exceptionally benign: CPI headline inflation for FY 2025-26 is projected at approximately 2.0–2.1%, the lowest in the history of the CPI series aided by a sharp decline in food prices, GST rate rationalisation and softening fuel costs.

The RBI's Monetary Policy Committee implemented an unusually aggressive easing cycle in FY 2025-26, cutting the repo rate by a cumulative 125 basis points from 6.5% in February 2025 to 5.25% by December 2025, making borrowing costs the lowest in three years. This front-loaded easing was enabled by the sustained decline in inflation well below the 4% target and supported a strong revival in credit growth and household consumption. The Production Linked Incentive (PLI) schemes across 14 sectors attracted over ₹ 2.0 lakh crore of actual investment by September 2025, generating incremental output exceeding ₹ 18.7 lakh crore and over 12.6 lakh jobs, reflecting the broadening of India's manufacturing base.

Outlook

India's growth trajectory for FY 2026-27 (April 2026–March 2027) is projected to moderate to approximately 6.8–7.0%, reflecting a return towards medium-term steady state growth even as India retains its position as the world's fastest-growing major economy. The IMF (April 2026) also revised its India growth forecast upward thereby acknowledging strong domestic demand momentum even as it lowered global projections in light of escalating Middle East tensions and their impact on energy prices.

Inflation for FY 2026-27 is expected to drift upward from FY26's historic lows, the RBI projects CPI at 4.6% for FY27, with Q3 and Q4 elevated at 5.2% and 4.7% respectively driven by unfavourable base effects, geopolitical oil price pressures and a potential El Niño risk to agricultural output. Key structural drivers sustaining India's medium-term growth outlook include robust manufacturing expansion under PLI schemes, digitalisation, rapid services export growth, and continued government capital spending. Today India, the world's 7th-largest services exporter having attracted over 80% of total FDI inflows in FY23–FY25 through the services sector is well positioned to leverage global demand for high-value digital and technology services, reinforcing its long-term growth trajectory.

INDUSTRY STRUCTURE AND DEVELOPMENTS

GLOBAL ALUMINIUM INDUSTRY OVERVIEW

The global aluminium industry in FY 2025–26 offered a clear reminder that materials markets often tell the real story of industrial confidence before headline economics do. Aluminium, prized for its lightweight strength, corrosion resistance and recyclability, is no longer just a metal of convenience; it is increasingly a metal of transition, sitting at the centre of mobility, power infrastructure, packaging and modern construction. In that sense, the year was not merely about higher output. It was about aluminium becoming even more deeply embedded in how the world is choosing to build, electrify and modernise .

ANNEXURE '1'
to the Board Report

Global primary aluminium production reached a record 73.8 million tonnes in 2025, up 1.1% from 73.0 million tonnes in 2024. China remained dominant, contributing roughly 60% of global output at 44.2–45.0 million tonnes, effectively approaching its state-imposed 45 million tonne capacity cap. Outside China, production growth came from South-East Asia, India, Malaysia and Brazil, while Europe continued to struggle under elevated energy costs. This contrast is important: it shows that the industry is not short of demand, but it is becoming increasingly selective about where production can remain economically viable.

That demand backdrop remained notably strong. Total aluminium consumption, including primary and recycled metal, rose to about 104 million tonnes in 2025, up 3.2% year-on-year. Transportation accounted for 28% of demand, building and construction 22%, packaging 16% and electrical and electronics 15%, with the last category rising a striking 12.2% as solar installations, grid upgrades and AI data-centre construction gathered pace. When a metal begins to benefit simultaneously from electric vehicles, renewable energy and digital infrastructure, it moves from being cyclical to being strategically relevant.

This tightening structural relevance is now showing up in market balances and pricing. The global market shifted into a supply deficit of around 400,000 to 600,000 tonnes in 2025. At the same time, the US sharply increased aluminium import tariffs to 25% in February 2025 and 50% in June 2025, pushing the US Midwest Premium to a record 96 cents per pound, while LME aluminium prices rose more than 20% over the 12 months to Q4 2025 . In simple terms, aluminium became more expensive not only because it was needed, but because it was harder to source competitively.

Outlook

Looking ahead, the industry appears set to remain structurally firm. Global aluminium consumption is forecast to rise to 106.8 million tonnes in 2026, with supply-demand tightness likely to persist as China's capacity cap, power constraints outside China and energy-transition demand continue to shape the market. Over the medium term, the global aluminium market is projected to grow from USD 209.6 billion in 2025 to USD 307.4 billion by 2033, reflecting a 4.9% CAGR.

INDIA ALUMINIUM INDUSTRY OVERVIEW

India's aluminium industry is well positioned within the global metals landscape, supported by a strong resource base, integrated production capabilities and steadily expanding domestic demand. India is currently the world's second-largest producer of primary aluminium, contributing approximately 5.7% of global output, and the industry is increasingly becoming an important enabler of infrastructure development, electrification and industrial growth.

In FY 2025-26, primary aluminium production is projected at approximately 4.65 Mt, compared with 4.4 Mt in FY 2024-25, reflecting growth of about 5.7%. Over the same period, total aluminium consumption is estimated at approximately 5.95 Mt, up from 5.5 Mt in FY 2024-25, which indicates that demand continues to expand at a faster pace than domestic primary output.

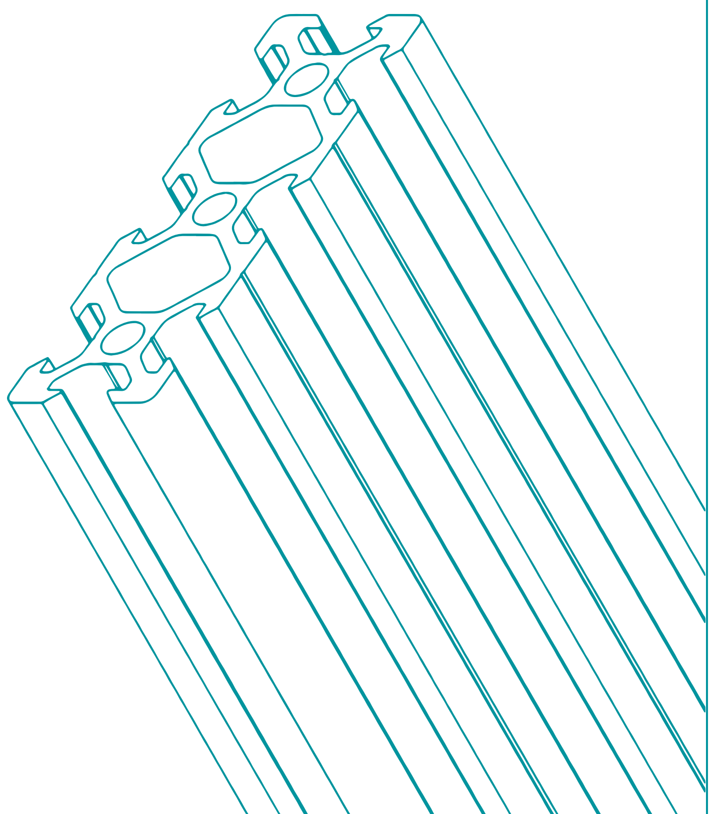
This gap between supply and demand remains one of the most important characteristics of the industry today. India is estimated to face a demand-supply gap of around 1.3 Mt in FY 2025-26, and this shortfall continues to be met through imports of primary metal, semi-fabricated products and scrap.

Demand growth is being led by sectors that are closely aligned with the country's long-term development priorities. The power sector accounts for approximately 48% of total aluminium demand, or around 2.86 Mt, followed by transportation at 15%, building and construction at 13%, and consumer durables and packaging together at 11%.

This demand profile gives the industry a strong structural base. Expansion in transmission and distribution networks, renewable energy installations, urban construction, railway modernisation and EV adoption is steadily increasing the relevance of aluminium across the economy. The industry is also seeing a gradual move toward higher-value applications. Demand for extrusions and other value-added products is strengthening across infrastructure, mobility and renewable energy-linked segments, pointing to a market that is evolving not only in size, but also in depth and product mix.

Outlook

The outlook for the Indian aluminium industry remains positive,



driven by a combination of rising domestic consumption, policy-led infrastructure spending, energy transition investments and increasing aluminium intensity across mobility and industrial applications. The sector is moving into a phase where growth is expected to be supported by broad-based structural drivers rather than isolated capacity additions.

India's aluminium demand is projected to reach approximately 8.3 Mt by 2030, representing a CAGR of around 8% from FY 2025-26 levels. Growth is expected to be led by power, transportation and building & construction, all of which are closely tied to the country's medium-term development agenda. The energy transition is expected to remain one of the strongest demand catalysts. India's 500 GW renewable energy target for 2030 will require significant aluminium usage across conductors, transmission infrastructure, solar module frames and related systems, while grid modernisation and electrification continue to add to the demand base. Transportation is also expected to contribute meaningfully to future growth. As EV penetration rises and mobility platforms increasingly shift toward lightweight materials, aluminium demand is likely to strengthen across vehicles, components and associated infrastructure.

The next phase of growth is also likely to come from downstream and value-added segments. As the market matures, the share of specialised products such as extrusions, rolled products and fabricated applications is expected to rise, improving the overall quality of growth and expanding value capture within the domestic market. India's relatively low per-capita aluminium consumption continues to support a strong long-term demand case. The current level of around 3.9 kg per person, compared with a global average of around 11 kg, suggests that domestic consumption can continue rising meaningfully as infrastructure, manufacturing and consumer demand deepen over time. At the market level, India's aluminium market is projected to increase from around USD 6.7 billion in 2024 to approximately USD 13.77 billion by 2030, reflecting a CAGR of around 6.27%. Government programmes such as PM GatiShakti, Make in India and other industrial policy support mechanisms are expected to remain supportive for aluminium-intensive sectors. Over the longer term, the demand opportunity is even more significant. NITI Aayog's Aluminium Sector Decarbonisation Roadmap projects India's aluminium demand at over 37 Mt by 2070, with annual growth of around 4.4% compared with the global average of around 1.5%, reinforcing India's role as a major long-term growth market for the industry.

GLOBAL ALUMINIUM EXTRUSION INDUSTRY OVERVIEW

The global aluminium extrusion industry sits at the intersection of some of the most powerful industrial shifts underway today. As economies invest more aggressively in energy transition, transport efficiency, urban infrastructure and advanced manufacturing, aluminium extrusion is becoming less of a supporting material and more of a strategic enabler across end-use sectors. Its relevance comes from a combination of versatility, lightweight performance, recyclability and design flexibility. Whether in building systems, electric vehicles, solar installations, transmission infrastructure, electronics or industrial equipment, extruded aluminium profiles increasingly occupy applications where efficiency, durability and precision matter at the same time.

Global aluminium extrusion consumption reached approximately 35.25 Mt in calendar year 2025, up 2.9% from 34.27 Mt in 2024. The pace of growth may appear measured on the surface, but it is notable in the context of elevated energy costs, trade disruptions and tariff-related uncertainty, all of which underline the industry's resilience and the strength of its underlying demand base. The industry also continues to operate with meaningful scale and room for growth. More than 1,600 extrusion enterprises are active globally across installed capacity of approximately 49.9 Mt per annum, implying a capacity utilisation level of around 70.6%, which suggests that the market still has the ability to absorb incremental demand without immediate large-scale capacity stress.

Construction and infrastructure remain the largest anchors of demand, accounting for approximately 18.98 Mt in 2025, or around 53.8% of total global consumption. This reflects the continued use of extruded profiles across curtain walls, windows, façades, modular systems, solar mounting structures and a wide range of urban and industrial applications. Transport is emerging as one of the most dynamic growth areas for the industry. Demand from this segment increased to 6.53 Mt in 2025, up 3.5% year-on-year, as vehicle platforms increasingly shift toward lightweight materials and electric mobility expands globally. The role of extrusion in transport is becoming broader and more sophisticated. Battery enclosures, crash management systems, structural members and thermal management components are all contributing to stronger aluminium intensity per vehicle, which gives this segment a durable growth runway over the next several years. Electrical and electronics demand reached 2.48 Mt in 2025, supported by applications such as bus bars, heatsinks, conduit systems, cable management and renewable power infrastructure. Industrial applications and consumer durables together contributed another 4.92 Mt, highlighting the breadth of the market beyond the headline sectors.

Regionally, China continues to dominate the global extrusion landscape, accounting for approximately 22.87 Mt of demand in 2025, or around 64.9% of global consumption. At the same time, the rest of Asia-Pacific is showing some of the strongest momentum, with demand rising 4.7% year-on-year as infrastructure expansion and manufacturing investment gather pace across South and South-East Asia.

Outlook

The outlook for the global aluminium extrusion industry remains constructive, supported by long-cycle themes that are likely to stay relevant well beyond the current business cycle. Demand is

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no longer being shaped by one sector alone; instead, it is being reinforced by multiple parallel trends, including renewable energy, electrified transport, urban development, grid investment and the shift toward lighter and more efficient industrial design.

Global extrusion consumption is projected to reach approximately 36.14 Mt in calendar year 2026, adding nearly one million tonnes over 2025. This next leg of growth is expected to be broad-based, with construction continuing to provide the largest volume base while transport and energy-related applications contribute a rising share of incremental demand. The market opportunity is also becoming more significant in value terms. The global aluminium extrusion market is estimated at USD 99.28 billion in 2026 and is projected to reach USD 166.65 billion by 2030, implying a CAGR of around 7.0%. Longer-term estimates are similarly supportive, with the market expected to reach approximately USD 192.8 billion by 2034 at a CAGR of 6.82%. Much of this expansion will be tied to the energy transition. Solar, wind and grid infrastructure all require profile-intensive applications, and as countries continue to invest in power systems and transmission modernisation, extrusion demand is likely to become more deeply embedded in the global decarbonisation story.

Electric mobility will remain another major driver of change. The use of extruded aluminium in automotive systems is moving beyond lightweighting alone and into more technically demanding applications such as battery housings, cooling structures and high-strength crash components, which is expected to lift both volume demand and product complexity over time. The industry is also moving toward a more performance-led future. Demand is gradually shifting from standard profiles toward more advanced and engineered solutions, including hollow sections, precision profiles, thermal management applications and specialised industrial designs, reflecting a market that is upgrading in both capability and customer expectation.

Sustainability is set to play a larger role in shaping competitive positioning. As regulatory frameworks tighten and buyers increasingly prefer low-carbon materials, the market is placing greater value on renewable-powered operations, recycled content, traceability and process efficiency, which will likely influence procurement patterns across major end-use sectors. This is especially relevant in the context of the European Union's Carbon Border Adjustment Mechanism, which is reshaping sourcing preferences toward lower-carbon inputs. The result is a market where cost and scale remain important, but product quality, sustainability credentials and technical precision are becoming equally central to long-term competitiveness. The industry appears to be moving into a phase where growth is not just about selling more volume, but about serving more complex applications in a more demanding global environment. That shift should make the sector more interesting over time, as value creation increasingly comes from the ability to combine scale, technical sophistication and sustainability readiness.

INDIA ALUMINIUM EXTRUSION INDUSTRY OVERVIEW

India's aluminium extrusion industry is becoming increasingly central to the country's industrial and infrastructure story. It may not always be the most visible segment in the metals value chain, but it plays an essential role in shaping how India builds, moves, powers and modernises itself.

From housing and commercial façades to electric mobility, solar structures and power systems, extruded aluminium profiles are now present across many of the applications that define the next phase of economic growth. What makes the segment particularly interesting is that it combines scale, versatility and growing relevance at a time when India's development priorities are becoming more materials-intensive and performance-driven.

In FY 2025-26, domestic aluminium extrusion consumption reached approximately 11.2 lakh tonnes, or 1.12 million tonnes, reflecting year-on-year growth of about 8.4%. This was set against installed domestic extrusion capacity of approximately 3.5 million tonnes per annum, a gap that points not simply to underutilised capacity, but to the fragmented nature of the industry and the significant room still available for deeper downstream conversion and stronger organised-scale participation.

Building and construction remained the largest end-use segment, accounting for 48.5% of domestic extrusion consumption. This reflects the continuing demand created by housing development, urban infrastructure, commercial real estate, solar installations and a broader shift toward modern building systems that increasingly rely on aluminium for durability, lighter weight and design flexibility. Transportation is emerging as one of the strongest growth engines for the industry. The segment expanded by approximately 11.4% year-on-year in FY 2025-26, supported by the rapid scaling of electric mobility, especially in two-wheelers and three-wheelers, where lightweighting, battery packaging and structural efficiency are becoming more important with every new platform.

This shift is beginning to change the nature of demand itself. Aluminium extrusion is no longer limited to conventional architectural and industrial applications; it is increasingly moving into high-performance mobility use cases, where precision, strength-to-weight ratio and finish quality matter far more than they did in the past.

The electrical and electronics segment contributed approximately 12.8% of demand, or around 1.43 lakh tonnes, driven by transmission infrastructure, grid modernisation and domestic electronics manufacturing growth. Machinery, equipment, consumer durables and other applications accounted for the remaining 19.5%, reflecting a market that is becoming broader and more diversified in its end-use profile. The industry is also showing signs of qualitative evolution. Growing demand for anodised, powder-coated and other value-added finishes suggests that buyers are increasingly focusing not only on availability and cost, but also on product quality, application suitability and long-term performance.

Regionally, West and Central India continue to hold a strong position in extrusion manufacturing, while emerging clusters in southern India are adding fresh momentum and expanding the industry's geographic base. India's share of the global aluminium extrusion market remains relatively modest at approximately 2.3%, but that number says more about future headroom than market limitation, especially given the country's low per-capita extrusion consumption and expanding domestic demand base.

End-Use Segment	FY25-26 Share (%)	Volume (lakh tonnes)	YoY Growth (%)
Building & Construction	48.5%	~5.43	+8.1%
Transportation (incl. EVs)	19.2%	~2.15	+11.4%
Electrical & Electronics	12.8%	~1.43	+9.7%
Machinery & Equipment	9.1%	~1.02	+6.2%
Consumer Durables	5.9%	~0.66	+5.4%
Other	4.5%	~0.50	+7.3%
Total	**100%**	**~11.20**	**+8.4%**

Outlook

The outlook for India's aluminium extrusion industry remains highly promising, supported by several long-duration demand drivers that are strengthening at the same time. Rather than depending on one standout sector, the industry is benefiting from a broader convergence of infrastructure expansion, clean energy deployment, transport modernisation and a steady move toward more advanced manufacturing.

The domestic market, valued at approximately USD 8.84 billion in FY 2025-26, is projected to grow to USD 19.45 billion by 2035, implying a CAGR of about 8.2%. Some projections are even more optimistic in the medium term, with growth estimates of around 10.3% between 2025 and 2030, indicating that the sector could move into a faster growth phase as multiple end-use applications scale up together.

A large part of this momentum is expected to come from infrastructure and energy. India's 500 GW renewable energy target, expanding grid investments and wider infrastructure execution under national development programmes are all supportive for extrusion demand, particularly in profiles used in solar systems, power distribution, structural applications and industrial components. Mobility will remain another important growth lever. As EV adoption gathers speed and manufacturers continue to pursue lighter, more efficient vehicle architectures, aluminium extrusion is likely to gain a larger role in battery systems, structural reinforcements, body components and thermal management applications.

The product mix is also expected to evolve in favour of more specialised and higher-value segments. Pipes, tubes and precision profiles are likely to see faster demand growth, while the 6000 series alloy is expected to remain the dominant material platform across construction, solar and mobility applications because of its versatility and application fit. At the same time, the next phase of growth will also depend on how effectively the industry addresses structural challenges. Import pressure, uneven quality standards and raw material cost asymmetry continue to affect domestic manufacturers, but policy-led quality regulation and certification measures are expected to gradually improve market discipline and support a more competitive domestic ecosystem.

Geographic diversification is another encouraging trend. New and emerging manufacturing hubs in southern India are beginning to complement the traditional concentration in western regions, which could improve supply flexibility, regional responsiveness and long-term industry resilience. The broader opportunity remains significant because India is still operating from a relatively low base in extrusion consumption. As per-capita usage gradually rises and the economy continues to add new infrastructure, mobility and industrial demand, the extrusion industry is likely to move into a more sustained and broad-based expansion cycle than it has seen historically.

Overall, the sector appears to be shifting from being a largely conversion-driven business to becoming a more strategic downstream industry linked to how India builds, electrifies and manufactures. That makes the story more interesting not only in terms of growth, but also in terms of quality of growth, application depth and long-term relevance.

OPPORTUNITIES AND THREATS

Opportunities

The aluminium extrusion industry is increasingly aligning itself with some of the most transformative shifts taking place across the global and Indian economies. Growing emphasis on lightweight engineering, energy-efficient infrastructure and sustainable material usage is steadily expanding the relevance of aluminium across diverse sectors. This evolving demand environment is creating opportunities for extrusion manufacturers to move beyond conventional applications and participate in higher-value, technology-oriented markets. India's ongoing infrastructure transformation continues to provide a favourable operating

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landscape for the industry. Large-scale investments in urban development, transportation networks, smart cities, industrial corridors and power infrastructure are expected to sustain long-term demand for aluminium-based solutions. The increasing preference for modern construction systems, improved aesthetics and durable materials is further strengthening the acceptance of aluminium extrusions across residential, commercial and industrial applications.

The transition towards cleaner energy and electrified mobility is also opening a new avenue of growth for the sector. Rising deployment of renewable energy projects, charging infrastructure and next-generation mobility platforms is creating demand for precision-engineered extrusion products with enhanced technical specifications. This shift is gradually encouraging the industry to move towards more specialised, application-focused offerings rather than remaining concentrated in standard commodity profiles.

Another important opportunity lies in the increasing preference for value-added and customised solutions. Customers today are placing greater emphasis on finish quality, product consistency, design flexibility and performance efficiency. This evolving customer expectation is creating room for organised and quality-conscious manufacturers to differentiate themselves through product innovation, process capabilities and stronger customer engagement.

The industry also stands to benefit from the gradual formalisation of the domestic market. As quality standards, certification requirements and compliance expectations become more stringent, organised players with established manufacturing systems and technical capabilities are likely to strengthen their market position over time. Additionally, rising awareness regarding recyclable and environmentally sustainable materials is expected to improve the long-term acceptance of aluminium across newer applications.

Threats

Despite the favourable long-term outlook, the aluminium extrusion industry continues to face several external and structural challenges. One of the key risks remains volatility in aluminium prices and energy costs. Since aluminium production and downstream processing are energy-intensive, fluctuations in power tariffs, fuel prices and global metal prices can significantly impact operating costs, margins and competitiveness, particularly in a highly price-sensitive market environment.

Global trade uncertainties and geopolitical tensions also continue to pose risks to the industry. Elevated tariff barriers, changing trade policies and supply chain disruptions across major economies may create volatility in raw material availability, export competitiveness and international pricing dynamics. Increasing protectionist measures, including tariff increases imposed by certain countries, may also affect global aluminium trade flows and market stability.

The domestic industry additionally faces competitive pressure from low-cost imports, particularly from countries with large-scale production capacities and cost advantages. Imported semi-fabricated and finished aluminium products may create pricing pressure for domestic manufacturers, especially in commoditised product categories. At the same time, the fragmented nature of the Indian extrusion industry continues to intensify competitive intensity, affecting pricing discipline and capacity utilisation levels.

The industry also remains exposed to broader macroeconomic risks. Any slowdown in infrastructure spending, construction activity, automotive demand or industrial investment could adversely affect extrusion consumption across key end-user sectors. In addition, global economic moderation, inflationary pressures, higher interest rates or prolonged geopolitical conflicts may impact overall business sentiment and capital expenditure cycles.

Another emerging challenge relates to sustainability and environmental compliance expectations. Increasing focus on low-carbon manufacturing, traceability and stricter environmental regulations across global markets may require continuous investments in cleaner technologies, process efficiency and sustainable manufacturing practices. Companies that are unable to adapt to evolving regulatory and customer expectations may face competitive disadvantages over the long term.

Threats

The aluminium extrusion industry continues to operate in a highly competitive and cost-sensitive environment, where fluctuations in input costs can significantly influence profitability and operating performance. Variability in raw material prices, energy expenses and logistics costs may continue to exert pressure on margins, particularly during periods of weak pricing discipline or demand volatility.

The industry also remains vulnerable to uncertainties arising from global geopolitical developments and international trade dynamics. Disruptions in global supply chains, changes in tariff structures and evolving trade policies may affect raw material sourcing, pricing trends and export competitiveness. Such external uncertainties could create periodic instability across the broader metals ecosystem.

Intense competition within the domestic market remains another challenge for the sector. The presence of numerous unorganised and regional players often results in aggressive pricing practices, uneven quality standards and fragmented market conditions. This may limit the ability of organised manufacturers to fully pass on cost escalations or maintain stable margins during challenging market cycles.

The industry is also exposed to cyclical risks associated with slowdown in infrastructure activity, construction demand, industrial investment or consumer spending. Since extrusion demand is closely linked to broader economic and industrial activity, any moderation in capital expenditure or project execution could impact order flows across key end-use sectors.

In addition, increasing focus on sustainability, environmental responsibility and regulatory compliance is likely to raise the need for continuous investments in cleaner technologies, operational efficiency and process upgrades. Companies that are unable to adapt to evolving customer expectations, environmental norms and quality requirements may face competitive disadvantages in an increasingly performance-driven marketplace.

BUSINESS AND FINANCIAL OVERVIEW

Century Extrusions Limited (CEL), incorporated in 1988 and headquartered in Kolkata, West Bengal, is one of India's foremost pure-play aluminium extrusion manufacturers, with its integrated production facility strategically located at Kharagpur in the eastern part of India, in close proximity to the country's primary aluminium production centres. Founded by the late Shri M. P. Jhunjhunwala, a first-generation entrepreneur, the Company has over three and a half decades built a distinguished legacy of precision engineering, product diversity and customer reliability across a broad spectrum of end-use industries including architecture, power transmission and distribution, transportation, defence, consumer durables and industrial engineering. The company operates three extrusion press lines with an aggregate installed extrusion capacity of 15,000 MT per annum, complemented by in-house die manufacturing, billet melting and casting facilities. The Company's equity shares are listed and traded on both the Bombay Stock Exchange (BSE: 500083) and the National Stock Exchange (NSE: CENTEXT), reflecting its commitment to transparency, disclosure and corporate governance. The financial statements of Century Extrusions Limited for FY 2025-26 have been prepared in accordance with Indian Accounting Standards ('Ind AS') as prescribed by the Ministry of Corporate Affairs pursuant to Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and all other applicable statutory provisions

FINANCIAL & OPERATIONAL PERFORMANCE

The financial and operational performance of the Company is already mentioned elsewhere in this discussed in detail in the Corporate Overview section of this Annual Report.

In accordance with Regulation 34(3) read with Schedule V (Clause B) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the key financial ratios are presented below:

Sl. No.	Key Ratios	Numerator	Denominator	March 31, 2026	March 31, 2025	% Variance	Reason for variance more than 25%
a)	Current Ratio (in times)	Current assets	Current liabilities	1.36	1.36	0%	
b)	Debt Equity Ratio (in times)	Total debt	Equity	0.75	0.59	26%	Due to increase in Short Term Debt.
c)	Debt service coverage ratio (in times)	Earnings available for debt service	Total debt service	2.12	1.72	23%	
d)	Return on equity %	Net profit - preferred dividends	Average shareholder equity	0.13	0.13	4%	
e)	Inventory Turnover Ratio	Sales	Average Inventory	8.80	10.76	-18%	
f)	Trade receivables turnover ratio	Net Sales	Average accounts receivables	13.47	12.18	11%	
g)	Trade payables turnover ratio	Net purchases	Average trade payables	13.82	11.95	16%	
h)	Net capital turnover ratio	Net Sales	Working Capital	14.64	13.06	12%	
k)	Net profit %	Net Profit	Net Sales	2.29%	2.30%	-1%	
l)	Return on capital employed %	Earning before Interet and taxes	Capital employed	17.24%	16.54%	4%	

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INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

The Company has established robust internal financial controls that are commensurate with the nature, size and complexity of its operations. These controls are designed to ensure the accuracy and integrity of financial reporting, safeguard assets and prevent and detect frauds and errors. The internal financial controls in place with reference to financial statements have been assessed and found to be adequate and operating effectively during the year under review.

The Internal Auditor, who reports independently to the Chairman of the Audit Committee, monitors and evaluates the efficiency, adequacy and compliance of the Company's internal control systems with established operating procedures and policies. The scope and authority of the internal audit function are clearly defined in the Company's internal control policies. Audit findings and significant observations are presented to the Audit Committee on a quarterly basis and appropriate follow-up actions are undertaken.

To further strengthen internal controls, the Company has implemented detailed procedural manuals and policies covering all critical functions to ensure proper authorization, accurate recording and reliable reporting of transactions. These also provide safeguards against asset loss and support compliance with applicable regulations.

The Audit Committee actively engages with both internal and statutory auditors to review their reports and recommendations. It provides oversight on corrective actions and risk mitigation measures and keeps the Board informed of key audit findings and control improvements. The Internal Auditor is a standing invitee to all Audit Committee meetings, ensuring transparent and continuous communication.

M/s. V.Singhi & Associates Chartered Accountants have been appointed as the Internal Auditors of the Company. Their audit reviews are aligned with the Company's risk profile and business operations, focusing on the adequacy of controls and risk management practices. The Statutory Auditors, M/s Alps & Co. Chartered Accountants, have audited the financial statements and issued an attestation report on internal financial controls in accordance with Section 143 of the Companies Act, 2013.

The Board affirms that the internal financial controls relating to the financial reporting of the Company are adequate and have been operating effectively throughout the financial year.

RISKS AND CONCERNS

The aluminium extrusion industry operates in a dynamic business environment and remains exposed to several external and operational risks that may influence growth and profitability. Volatility in aluminium prices, energy costs and freight expenses can impact input cost structures and margin stability, particularly in a competitive market where pricing flexibility remains limited. Since the industry is closely linked to infrastructure, construction, transportation and industrial activity, any slowdown in economic growth, project execution or capital expenditure cycles may adversely affect demand across key end-user segments.

The business is also exposed to competitive intensity arising from both organised and unorganised market participants, which may create pricing pressure and affect market share dynamics. Additionally, the availability of low-cost imports and changing global trade policies may impact the competitiveness of domestic manufacturers in certain product categories.

Rapid technological advancements and evolving customer expectations require continuous investments in product quality, process efficiency and value-added capabilities. Failure to adapt to changing industry requirements could impact long-term competitiveness. Further, increasing emphasis on environmental compliance, sustainability standards and regulatory requirements may necessitate higher operational and capital investments.

The Company continues to focus on operational efficiency, prudent cost management, customer diversification and process improvements to mitigate these risks while strengthening its long-term business resilience.

MATERIAL DEVELOPMENTS IN HUMAN RESOURCES / INDUSTRIAL RELATIONS

At Century Extrusions Limited, we believe our people are our greatest asset and the cornerstone of our sustainable growth. Human capital is not just a resource; it is the strategic driver of our business success. We have built a strong, inclusive and empowered culture where employees at all levels are aligned with our growth objectives and encouraged to take ownership of their roles.

Our people philosophy is rooted in continuous learning, career progression and empowerment. We go beyond compensation to provide best-in-class development opportunities, fostering a work environment that promotes innovation, agility and digital transformation. Leadership development, talent retention and employee engagement remain top priorities.

Recognizing that internal talent mobility and succession planning are essential for long-term success, we focus on grooming high-potential individuals to take on higher responsibilities. This not only ensures business continuity but also strengthens our organizational culture and enhances retention by aligning individual aspirations with the company's growth trajectory.

As of 31st March 2026, the Company had 327 employees on its payroll.

INFORMATION & TECHNOLOGY

Century Extrusions Limited continues to strengthen its digital and technology capabilities in line with the evolving requirements of a precision-driven manufacturing environment. The Company is gradually integrating SAP [HANA] based systems across key operational functions to enhance process visibility, production planning, traceability and operational coordination across departments. This ongoing digital integration is helping improve workflow efficiency, monitoring capabilities and responsiveness across the value chain.

The Company's technology initiatives are also aligned with its increasing focus on value-added and high-precision extrusion applications, where process consistency, quality assurance and real-time operational insights are becoming increasingly critical. Integration of digital systems with manufacturing and quality functions is supporting better control over production parameters, inventory management and customer servicing requirements.

In parallel, the Company continues to modernise its manufacturing ecosystem through advanced process automation, enhanced profile inspection systems and improved data-backed operational monitoring. These measures are expected to strengthen productivity, support scalable operations and improve decision-making capabilities as the Company progresses towards its next phase of expansion and operational integration.

CAUTIONARY STATEMENT

This statement made in this section describes the Company's objectives, projections, expectation and estimations which may be 'forward looking statements' within the meaning of applicable securities laws and regulations. Forward–looking statements are based on certain assumptions and expectations of future events. The Company cannot guarantee that these assumptions and expectations are accurate or will be realised by the Company. Actual result could differ materially from those expressed in the statement or implied due to the influence of external factors which are beyond the control of the Company. The Company assumes no responsibility to publicly amend, modify or revise any forward-looking statements on the basis of any subsequent developments.

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to the Board Report

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, as amended

The Members of

Century Extrusions Limited

1. This certificate is issued in accordance with the terms of our engagement letter dated 11th February, 2026.
2. This report contains details of compliance of conditions of corporate governance by Century Extrusions Limited ('the Company') for the year ended 31st March, 2026 as stipulated in regulations 17 to 27, clause (b) to (i) of regulation 46 (2) and paragraphs C, D and E of Schedule V of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time ('Listing Regulations') pursuant to the Listing Agreement of the Company with the National Stock Exchange Limited and the Bombay Stock Exchange Limited (collectively referred to as the 'Stock exchanges').

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

3. The compliance with the terms and conditions contained in the corporate governance is the responsibility of the Management of the Company including the preparation and maintenance of all relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control and procedures to ensure the compliance with the conditions of Corporate Governance stipulated in the Listing Regulations.

Auditor's Responsibility

4. Our examination was limited to procedures and implementation thereof adopted by the Company for ensuring the compliance of the conditions of Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.
5. Pursuant to the requirements of the Listing Regulations, it is our responsibility to provide a reasonable assurance whether the Company has complied with the conditions of Corporate Governance as stipulated in the Listing Regulations for the year ended 31st March, 2026.
6. We conducted our examination in accordance with the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) (the 'Guidance Note') issued by the Institute of Chartered Accountants of India ('ICAI'). The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by ICAI.
7. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

Opinion

8. In our opinion, and to the best of our information and according to explanations given to us, we certify that the Company has complied with the conditions of Corporate Governance as stipulated in the above-mentioned Listing Regulations.
9. We state that such compliance 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.

Restriction on use

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

For **ALPS & CO.**
Chartered Accountants
Firm's ICAI Regn. No. 313132E
(A.K.Khetawat)
Partner
Membership No. 052751
UDIN No. 26052751QVVYLS7890

Kolkata
Dated: 23.06.2026

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REPORT ON CORPORATE GOVERNANCE FOR THE FINANCIAL YEAR 2025-26

COMPANY'S PHILOSOPHY ON CORPORATE GOVERNANCE:

The Corporate Governance framework of the Company is based on an effective Independent Board of Directors, constitution of the committees of the Board of Directors, as required under applicable law. The Company strongly believes in ensuring and implementing good Corporate Governance across the entire organization with a view to sustain and improve, with each passing day, the Company's efficiency, effectiveness and social responsibility. The basic philosophy of Corporate Governance in our organization emphasizes on optimum levels of transparency, accountability, awareness and equity in all respect of its operations. As a listed company, we are in compliance with the applicable provisions of the Listing Regulations pertaining to Corporate Governance, including the appointment of the Independent Directors and constitution of Committees. The Board of Directors function either as a full Board or through various committees constituted to oversee specific operational areas.

Our Company's management provides the Board of Directors with detailed reports on a periodic basis. Our continuous endeavour aims at designing and improving the flow of activities in an effective manner and ensuring economic prosperity and long-term value creation for the enterprise as well as the stakeholders.

The Company has a strong legacy of fair, transparent and ethical governance practices.

The Company is fully in compliance with the requirements specified in Regulation 17 to 27 and Clauses (b) to (i) of Sub regulation (2) of Regulation 46 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (referred to as "Listing Regulations").

THE BOARD OF DIRECTORS:

The Company has an appropriate mix of Executive, Non-Executive, Women and Independent Directors to maintain the independency of the Board and separate its functions of governance and management. Currently, the Board consists of Six members, one of whom is Executive or Chairman cum Managing Director and Four are Non-Executive Independent Directors including Woman Independent Director and remaining one is a Non-Executive & Non- Independent Director of the Company, whose office is liable to retire by rotation. The Number of Non-Executive Directors is more than fifty percent of total number of directors. The Board periodically evaluates the need for change in its composition and size. Non- Executive Directors with their diverse knowledge, experience and expertise bring in independent judgment in the deliberations and decisions of the Board.

The Company's Board of Directors play primary role in ensuring good governance and functioning of the Company. All relevant information (as mandated by the regulations) is placed before the board. The Board reviews compliance reports of all laws as applicable to the company as well as steps taken by the company to rectify instances of non-compliance, if any.

As per the declarations received by the Company, none of the directors are disqualified under Section 164(1) of the Companies Act, 2013.

Necessary disclosures have been made by the Directors stating that they do not hold membership in more than ten committees or act as a chairman in more than five committees in terms of Regulations 26 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended.

SIZE AND COMPOSITION OF THE BOARD

Compositions of the Board and Directorship held on or after 31.03.2026

Name of the Director	Category in the Company	No. of Directorship in other public companies (excluding the Company) *				No. of Committee positions held in other public companies (excluding the Company)**		No. of Shares held in the Company
		Listed	Name of the Listed Company	Category of Directorship	Unlisted	Chairman	Member	
Mr. Shivanshu Jhunjhunwala *1 DIN: 05252910	Chairman –Promoter & Managing Director (w.e.f 03.06.2025)	-	-	-	-	-	-	3192833
Mr. Vikram Jhunjhunwala *2 DIN: 00169833	Past Chairman & Managing Director (upto 02.06.2025)	-	-	-	2	-	1	NIL

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Name of the Director	Category in the Company	No. of Directorship in other public companies (excluding the Company) *				No. of Committee positions held in other public companies (excluding the Company)**		No. of Shares held in the Company
		Listed	Name of the Listed Company	Category of Directorship	Unlisted	Chairman	Member	
Mrs. Suhita Mukhopadhyay*3 DIN: 07144051	Independent Director (upto 07.09.2025)	-	-	-	1	-	1	NIL
Mr. Rajib Mazumdar DIN: 08508043	Non-Executive Director	-	-	-	1	1	2	NIL
Mr. Deepankar Bose DIN: 09450920	Independent Director	1	Sumedha Fiscal Services Ltd.	Independent Director	3	3	4	NIL
Mr.Bishwanath Choudhary DIN: 02313294	Independent Director	2	Pritika Engineering Components Limited Pritika Auto Industries Limited	Independent Director Independent Director	-	2	3	NIL
Mrs. Dhwani Fatehpuria DIN: 10558191	Independent (Women) Director	1	OSEL Device Limited	Independent Director	3	1	3	NIL
Mr. Sanjeev Kishore *4 DIN: 09282282	Independent Director (upto 07.04.2026)	-	-	-	-	-	-	NIL
Mr. Charan Singh *5 DIN: 09238002	Additional Director (Non-Executive Independent Director) (w.e.f. 23.06.2026)	-	-	-	-	-	--	NIL

* No. of Directorships in other Public Companies. (Listed and Un-listed Public Companies)

** As required by Regulation 26 SEBI (LODR) Regulations, 2015,

(1) A director shall not be a member in more than ten committees or act as chairperson of more than five committees across all listed entities in which he is a director which shall be determined as follows:

(a) the limit of the committees on which a director may serve in all public limited companies, whether listed or not, shall be included and, all other companies including private limited companies, foreign companies and companies under Section 8 of the Companies Act, 2013 shall be excluded;

(b) For the purpose of determination of limit, chairpersonship and membership of the audit committee and the Stakeholders' Relationship Committee alone shall be considered.

(2) M. Shivanshu Jhunjhunwala (DIN: 05252910), Chairman and Managing Director of the company is son of Mr. Vikram Jhunjhunwala. Except from them none of the Directors of the Company is related to each other or to any Key Managerial Personnel of the Company.

*1 Mr. Shivanshu Jhunjhunwala appointed as Chairman & Managing Director of the Company w.e.f. 03.06.2025

*2 Mr. Vikram Jhunjhunwala resigned from the position of Chairman & Managing Director of the Company w.e.f. 02.06.2025.

*3 The tenure of Independent Directorship (second and final term) of Mrs. Suhita Mukhopadhyay (DIN: 07144051), was completed on 07th September, 2025 and consequently ceased to be Director of the Company.

*4 Mr. Sanjeev Kishore (DIN: 09282282), Non- Executive Independent Director of Century Extrusions Limited, has informed his decision to resign from his position w.e.f. the closure of business hour on 7th April, 2026.

*5 The Board of Directors of the Company has appointed Mr. Charan Singh as an Additional Non-Executive Independent Director of the company. Further, the Board of Director has recommended to the shareholders for the approval of the appointment of Mr. Charan Singh (DIN -09238002) as a Non-Executive Independent Director of the Company for first term of 5 consecutive years commencing from 23rd June, 2026 upto 22nd June, 2031.

All the conditions as prescribed under the Listing Regulations with respect to directorships, committee memberships and chairmanship, are being complied with by the Directors of the Company. Further, they have made the necessary disclosures regarding the same.

BOARD MEETINGS:

Being the apex body constituted by the shareholders for overseeing the functioning of the Company, the Board evaluates all the strategic decisions on a collective consensus basis amongst the directors.

The Board generally meets at least 4 (Four) times a year, with 1 (One) meeting being held in every quarter. The intervening period between two Board Meetings is well within the maximum time gap of one hundred and twenty days as prescribed under the SEBI Listing Regulations. This financial year 2025-26 witnessed Six Board Meetings. The Board Meeting dates are fixed well in advance and necessary intimations and disclosures take place. The notice of the Board meeting is given well in advance to all the Directors. The Agenda of the Board / Committee Meetings is set up by the Company Secretary in consultation with the Chairman and the Managing Director as well as with Chief Financial Officer of the Company and includes detailed notes on the items to be discussed at the meeting to enable the Directors to take an informed decision. The Agenda for the Board and Committee Meeting cover items set out as per the guidelines in Listing Regulations to the extent it is relevant and applicable.

Six Board Meetings were held during the financial year ended 31st March, 2026 on respective dated, 24.05.2025, 03.06.2025, 08.08.2025, 14.11.2025, 27.11.2025 and 11.02.2026. The gap between two consecutive Board Meetings is within the limit as prescribed in the Act.

The Board meeting held on 24.05.2025 was conducted in physical mode, Whereas the Board meetings held on 03.06.2025, 08.08.2025, 14.11.2025, 27.11.2025 and 11.02.2026 were conducted through Video Conferencing ("VC")/ Other Audio-Visual Means ("OAVM") Facility.

The attendance record of the Directors at the Board Meetings held during the financial year and at the last Annual General Meeting held on 08th day of August, 2025 is as follows:

Name of the Director	Board Meetings		Attendance at last Annual General Meeting
	Held during tenure	Attended	
Mr. Shivanshu Jhunjhunwala (w.e.f. 03.06.2025)	4	4	Yes
Mr. Rajib Mazumdar	6	6	Yes
Mr. Deepankar Bose	6	6	Yes
Mr. Bishwanath Choudhary	6	6	Yes
Mrs. Dhwani Fatehpuria	6	6	Yes
Mr. Vikram Jhunjhunwala (upto 02.06.2025)	1	1	Not Applicable
Mrs. Suhita Mukhopadhyay (upto 07.09.2025) *	3	3	Yes
Mr. Sanjeev Kishore (upto 07.04.2026) **	6	6	Yes
Mr. Charan Singh (w.e.f. 23.06.2026) ***	-	-	Not Applicable

*The tenure of Independent Directorship (second and final term) of Suhita Mukhopadhyay (upto 07.09.2025), was completed on 07th September, 2025.

** Mr. Sanjeev Kishore (DIN: 09282282), Non- Executive Independent Director of Century Extrusions Limited, has informed his decision to resign from his position w.e.f. the closure of business hour on 7th April, 2026 as he decided to explore new professional opportunities in the corporate advisory space, with a special focus on supporting and advising Micro, Small and Medium Enterprises (MSMEs). There are no other material reasons for his resignation other than those mentioned above and the same is confirmed by Mr. Sanjeev Kishore in his resignation letter.

***The Board of Directors of the Company has appointed Mr. Charan Singh as an Additional Non-Executive Independent Director of the company. Further, the Board of Director has recommended to the shareholders for the approval of the appointment of Mr. Charan Singh (DIN -09238002) as a Non-Executive Independent Director of the Company for first term of 5 consecutive years commencing from 23rd June, 2026 upto 22nd June, 2031.

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to the Board Report

Compliance with the Code of Conduct

The Company has adopted the "Code of Conduct for Board Members. The Code of Conduct contains the duties of the Independent Directors as laid down in the Act. The Code is available on the website of the Company at www.centuryextrusions.com.

All the Directors including the Chairman, the Managing Director of the Company have given a declaration of compliance with the Company's Code of Conduct in accordance with Regulation 26(3) of the SEBI Listing Regulations during the year ended 31st March, 2026.

Post Board Meeting Follow-Up System

The Governance processes in the Company include an effective post-meeting follow-up and review and reporting process for actions taken / pending on the decisions of the Board and the Committees of the Board.

BOARD INDEPENDENCE:

The Non-Executive Independent Directors fulfill the conditions of independence as laid down under Section 149 of the Companies Act, 2013 and Rules made hereunder and meet the criteria laid down by SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The appointment of the Independent Director is considered by the Nomination & Remuneration Committee after taking into account skill, experience and standing in their respective field or profession. The Board thereafter considers the Committee's decision and takes suitable action.

Every Independent director at the first meeting of the Board held every year provides a declaration regarding his independence which is then taken into record by the Company.

COMMITTEES OF THE BOARD:

Reconstitution of Audit Committee, Nomination & Remuneration Committee, Stakeholders Relationship Committee and Corporate Social Responsibility Committee

The reconstitution of Audit Committees, Nomination & Remuneration Committee, Stakeholders Relationship Committee & Corporate Social Responsibility Committee members were approved by the Board of Directors respectively w.e.f. the Board Meeting held on 03.06.2025 & by resolution by circulation on 06.04.2026 and the Board Meeting held on 23.06.2026. Further pursuant to the resignation of Mr. Sanjeev Kishore, the Nomination & Remuneration Committee further reconstituted in the Board Meeting held on 24th April, 2026.

NAME OF COMMITTEE(S)	NAME OF COMMITTEE MEMBERS
AUDIT COMMITTEE	Mr. Bishwanath Choudhary, Chairman
	Mr. Deepankar Bose
	Mr. Shivanshu Jhunjhunwala (w.e.f. 03.06.2025)
	Mr. Vikram Jhunjhunwala (upto 02.06.2025)
	Mrs. Dhwani Fatehpuria (upto 05.04.2026)
	Mr. Sanjeev Kishore (upto 05.04.2026)
NOMINATION & REMUNERATION COMMITTEE	Mrs. Dhwani Fatehpuria, Chairperson
	Mr. Bishwanath Choudhary
	Mr. Charan Singh (w.e.f. 23.06.2026)
	Mr. Rajib Mazumdar (upto 22.06.2026)
	Mr. Deepankar Bose (upto 05.04.2026)
	Mr. Sanjeev Kishore (upto 07.04.2026)
STAKEHOLDERS RELATIONSHIP COMMITTEE	Mr. Bishwanath Choudhary, Chairman
	Mr. Rajib Mazumdar
	Mr. Shivanshu Jhunjhunwala (w.e.f. 03.06.2025)
	Mr. Vikram Jhunjhunwala (upto 02.06.2025)
	Mr. Deepankar Bose (upto 05.04.2026)

NAME OF COMMITTEE(S)	NAME OF COMMITTEE MEMBERS
CORPORATE SOCIAL RESPONSIBILITY COMMITTEE	Mr. Rajib Mazumdar, Chairman
	Mrs. Dhwani Fatehpuria
	Mr. Shivanshu Jhunjhunwala (w.e.f. 03.06.2025)
	Mr. Vikram Jhunjhunwala (upto 02.06.2025)
	Mr. Bishwanath Choudhary (upto 05.04.2026)
	Mr. Deepankar Bose (upto 05.04.2026)
	Mr. Sanjeev Kishore (upto 05.04.2026)

Audit Committee:

The Audit Committee was reconstituted on 03.06.2025 and 06.04.2026, consequent upon the appointment of Mr. Shivanshu Jhunjhunwala as Executive or Chairman cum Managing Director in the Board of Directors of the Company and resignation of Mr. Vikram Jhunjhunwala from the position of Chairman and Managing Director of the Company and with a view to ensuring more balanced representation, minimizing overlap in committee memberships, and enabling more focused deliberations and effective participation by the Directors respectively. The Audit Committee now comprises of 3 Directors as members, viz. Mr. Bishwanath Choudhary, Mr. Deepankar Bose and Mr. Shivanshu Jhunjhunwala. Out of the above, the first 2 Directors are Non-Executive Independent Directors. The present Chairman of the reconstituted Audit Committee, Mr. Bishwanath Choudhary, is a Non-Executive Independent Director. The reconstituted Audit Committee is in line with the composition as prescribed in the Companies Act, 2013 read with Regulation 18 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Audit Committee Meetings are attended by the Chief Financial Officer (C.F.O.) and the representatives of Statutory Auditors and Internal Auditors who are invited to the meetings as and when required. The Company Secretary acts as the Secretary of the Audit Committee.

The Terms of reference of the Audit Committee are as per the guidelines set out in the Regulations 18 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Section 177 of the Companies Act, 2013 including monitoring, implementing and review of risk management plan.

The broad terms of reference of the Audit Committee, therefore, includes,

a. Review of financial process and all financial results, statements and disclosures and recommend the same to the Board.

b. Review the internal audit reports and discuss the same with the internal auditors;

c. Review internal control systems and procedures;

d. To meet the statutory auditors and discuss their findings, their scope of audit, post audit discussions, adequacy of internal audit functions, audit qualifications, if any, appointment/removal and remuneration of auditors, changes in accounting policies and practices, reviewing of all approval and disclosure of all related party transactions;

e. Review with the management the performance of the internal auditors and statutory auditors and their remuneration;

f. Compliance with Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other legal requirements.

Five Audit Committee Meetings were held during the financial year ended 31st March, 2026 on 24.05.2025, 08.08.2025, 14.11.2025, 27.11.2025 and 11.02.2026.

The Audit Committee meetings held on 08.08.2025, 14.11.2025, 27.11.2025 and 11.02.2026 were conducted through Video Conferencing ("VC")/ Other Audio-Visual Means ("OAVM") Facility, whereas the Audit Committee meeting held on 24.05.2025 was conducted in physical mode.

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Name of Members	Position held	No. of meetings attended
Mr. Bishwanath Choudhary	Chairman	5
Mr. Deepankar Bose	Member	5
Mr. Shivanshu Jhunjhunwala (w.e.f. 03.06.2025)	Member	4
Mr. Vikram Jhunjhunwala (upto 02.06.2025)	Member	1
Mrs. Dhwani Fatehpuria (upto 05/04/2026)	Member	5
Mr. Sanjeev Kishore (upto 05.04.2026)	Member	5

Nomination and Remuneration Committee:

The Nomination & Remuneration Committee was last reconstituted on 23.06.2026, consequent to the resignation of Mr. Sanjeev Kishore as Non-Executive Independent Director from the Board of Directors of the Company. The Nomination & Remuneration Committee now comprises of 3 Directors as members, viz. Mrs. Dhwani Fatehpuria, Mr. Biswanath Chaudhary and Mr. Charan Singh. All the members of the committee are Non-Executive Directors and the Chairperson is an independent director. The present Chairperson of the reconstituted Nomination and Remuneration Committee, Mrs. Dhwani Fatehpuria, is a Non-Executive Independent Director. The reconstituted Nomination and Remuneration Committee is in accordance with Section 178 of the Companies Act, 2013 and Regulation 19 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Two Nomination and Remuneration Committee Meetings were held during the financial year ended 31st March, 2026 i.e. on 24.05.2025 and 03.06.2025. The attendance of Nomination and Remuneration Committee meeting is given below:

Name of the Member	Position held	No. of Meetings attended
Mrs. Dhwani Fatehpuria	Chairperson	2
Mr. Bishwanath Choudhary	Member	2
Mr. Charan Singh (w.e.f. 23.06.2026)	Member	-
Mr. Rajib Mazumdar (upto 22.06.2026)	Member	2
Mr. Dipankar Bose (upto 05.04.2026)	Member	2
Mr. Sanjeev Kishore (upto 07.04.2026)	Member	2

Following are the terms of reference of such Committee:

a) To identify persons, who are qualified to become Directors and who may be appointed in senior management in accordance with the criteria laid down and to recommend to the Board their appointment and/ or Removal.

b) To carry out evaluation of every Director's performance.

c) To formulate the criteria for determining qualifications, positive attributes and independence of a Director, and recommend to the Board a policy, relating to the remuneration for the Directors, key managerial personnel and other employees.

d) To formulate the criteria for evaluation of Independent Directors and the Board.

e) To devise a policy on Board diversity.

f) To review and approve/recommend remuneration for the Whole-Time Director designated as Chairman & Managing Director of the Company.

g) To perform such functions as detailed in the Nomination and Remuneration Committee in accordance with Schedule IV relating to Code for Independent Directors under the Companies Act, 2013.

h) To discharge such other functions as may be delegated to the Committee by the Board from time to time.

The remuneration to the Managing Director and Whole-Time Director(s) are decided on the basis of following criteria:

(a) Industry trend;

(b) Remuneration package in other comparable corporates;

(c) Job responsibilities; and

(d) Company's performance and individual's key performance areas.

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to the Board Report

Remuneration policy for Non-Executive Directors

The non-executive independent director(s) of the Company were paid sitting fee for attending Board and Committees Meeting. Details of sitting fees for attending the Board/Committee meetings are as follows:

Name of Director	Sitting Fee for 2025-26 (In Rs.)
Mr. Rajib Mazumdar	1,57,500
Mr. Deepankar Bose	2,20,000
Mr. Bishwanath Choudhary	2,20,000
Mrs. Dhwani Fatehpuria	2,20,000
Mr. Sanjeev Kishore (upto 07.04.2026)	2,20,000
Mrs. Suhita Mukhopadhyay (upto 07.09.2025)	60,000
Total	**10,97,500**

The Company does not pay any remuneration except sitting fee to the non-executive directors.

Stakeholders' Relationship Committee:

The Stakeholders' Relationship Committee was reconstituted on 03.06.2025 and 06.04.2026, consequent to the appointment of Mr. Shivanshu Jhunjhunwala as Executive or Chairman cum Managing Director in the Board of Directors of the Company and resignation of Mr. Vikram Jhunjhunwala from the position of Chairman and Managing Director of the Company and with a view to ensuring more balanced representation, minimizing overlap in committee memberships, and enabling more focused deliberations and effective participation by the Directors respectively. The Stakeholders' Relationship Committee now comprises of 3 Directors as members, viz. Mr. Bishwanath Choudhary, Mr. Rajib Mazumdar and Mr. Shivanshu Jhunjhunwala. Out of the above, the first 2 Directors are Non-Executive Directors. The present Chairman of the reconstituted Stakeholders' Relationship Committee, Mr. Bishwanath Choudhary, is a Non-Executive Independent Director.

The reconstituted Stakeholders' Relationship Committee in accordance with Section 178 of the Companies Act, 2013 and Regulation 20 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

One meeting of this committee was held during the financial year ended 31st March, 2026 i.e. on 24.05.2025.

The attendance of Stakeholders Relationship Committee meeting is given below:

Name of the Member	Category	No. of Meetings attended
Mr. Bishwanath Choudhary	Chairman	1
Mr. Rajib Mazumdar	Member	1
Mr. Shivanshu Jhunjhunwala (w.e.f. 03.06.2025)	Member	Not Applicable
Mr. Vikram Jhunjhunwala (upto 02.06.2025)	Member	1
Mr. Deepankar Bose (upto 05.04.2026)	Member	1

Mr. Rajan Singh is the Company Secretary and Compliance officer.

The Committee inter alia approves issue of duplicate certificates and oversees and reviews all matters connected with the transfer/transmission of securities and redressal of shareholders' complaints. The Committee oversees performance of the Registrar and Share Transfer Agents of the Company, and recommends measures for overall improvement in the quality of investor services. The Committee performs all functions relating to interests of shareholders/investors of the Company as required by the provisions of Companies Act, 2013, Listing Regulations with the Stock Exchanges & Guidelines issued by the SEBI or any regulatory authority. It authorizes the Company Secretary or other persons to take necessary action on the above matters.

The Committee also monitors the implementation and compliance of the Company's Code of Conduct for Prohibition of Insider Trading in pursuance of SEBI (Prohibition of Insider Trading) Regulations, 2015.

There was no share transfer pending as on March 31, 2026.

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Shareholders Complaint received during the year:

Number of shareholders' complaints received during the financial year	Number of complaints not solved to the satisfaction of shareholders	Number of pending complaints
NIL	NIL	NIL

The Company has not received any complaints during the year.

Corporate Social Responsibility (CSR) Committee:

The Board of Directors of the Company has a Corporate Social Responsibility Committee and the terms of reference are in conformity with the provisions of Section 135 read with Schedule VII of the Act and the Rules framed there under.

The CSR Committee monitors the implementation of Corporate Social Responsibility Committee projects or programmes as and when will be undertaken by the Company.

The role of the Committee inter alia includes the following: -

> Formulate and recommend to the Board, a Corporate Social Responsibility Policy which shall indicate the activities to be undertaken by the Company as specified in Schedule VII of the Act.

> Recommend the amount of expenditure to be incurred on the activities referred to in the above point.

> Monitor the Corporate Social Responsibility Policy of the Company from time to time.

Composition of the Corporate Social Responsibility Committee as on 31st March, 2026: -

The Corporate Social Responsibility (CSR) Committee was reconstituted on 03.06.2025 and 06.04.2026 consequent upon the appointment of Mr. Shivanshu Jhunjhunwala as Executive or Chairman cum Managing Director in the Board of Directors of the Company and resignation of Mr. Vikram Jhunjhunwala from the position of Chairman and Managing Director of the Company and with a view to ensuring more balanced representation, minimizing overlap in committee memberships, and enabling more focused deliberations and effective participation by the Directors respectively. The CSR Committee now comprises of 3 Directors as members, viz. Mr. Rajib Mazumdar, Mrs. Dhwani Fatehpuria and Mr. Shivanshu Jhunjhunwala. Out of the above, the first 2 Directors are Non-Executive Directors. The present Chairman of the reconstituted Corporate Social Responsibility Committee is Mr. Rajib Mazumdar, is a Non-Executive Director. The reconstituted CSR Committee in accordance with Section 178 of the Companies Act, 2013 and Regulation 20 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

One Meeting of this committee was held during the financial year ended 31st March, 2026 i.e. on 24.05.2025. The attendance of Corporate Social Responsibility Committee meeting is given below:

Name of the Member	Category	No. of Meetings attended
Mr. Rajib Mazumdar	Chairman	1
Mrs. Dhwani Fatehpuria	Member	1
Mr. Shivanshu Jhunjhunwala (w.e.f. 03.06.2025)	Member	Not Applicable
Mr.. Vikram Jhunjhunwala (upto 02.06.2025)	Member	1
Mr. Bishwanath Choudhary (upto 05.04.2026)	Member	1
Mr. Deepankar Bose (upto 05.04.2026)	Member	1
Mr. Sanjeev Kishore (upto 05.04.2026)	Member	1

ANNEXURE '2'
to the Board Report

PARTICULARS OF SENIOR MANAGEMENT:

Details of Senior Management of the company are as follows:

Sl. No.	Name	Designation	Date of Joining
1.	Nitesh Kumar Kyal	Chief Financial Officer	April 16, 2018
2.	Rajan Singh	Company Secretary & Compliance Officer	November 12, 2022
3.	Shri Gajendra V. Khedkar	President	October 10, 2008
4.	Mr. Malay Kumar Roy	Factory Manager	October 25, 2017

INDEPENDENT DIRECTORS MEETING:

All the Independent Directors met on 23rd March, 2026 without the presence of Non-Independent Directors and members of the Management. At this meeting, the Independent Directors inter alia evaluated the performance of the Non-Independent Directors and the Board of Directors as a whole, evaluated the performance of the Chairman of the Board and discussed aspects relating to the quality, quantity and timeliness of the flow of information between the Company, the Management and the Board.

FAMILIARISATION PROGRAMME FOR INDEPENDENT DIRECTORS:

In terms of Regulation 25(7) of the Listing Regulations, the Company is required to conduct Familiarisation Programme for Independent Directors (IDs) to familiarise them about the Company including nature of industry in which the Company operates, business model of the Company, roles, rights and responsibilities of IDs, statutory updates and any other relevant information.

The details of the familiarisation programme imparted to Independent Director is available on the website of the Company at the web link: https://www.centuryextrusions.com/familarisation-programme-for-independent-directors

SKILLS/EXPERTISE OF BOARD OF DIRECTORS:

The Board has identified the following key skills/expertise/competencies fundamental for the effective functioning of the Company which are currently available with the Board along with the specific area of expertise of individual Board member:

Sl. No.	Skills/Expertise	Description	Name of Directors
1.	Business	Understanding of Company's business dynamics across various geographical markets, industry verticals and regulatory	1. Mr. Shivanshu Jhunjhunwala (w.e.f. 03.06.2025) 2. Mr. Rajib Majumdar 3. Mr. Deepankar Bose 4. Mr. Bishwanath Choudhary 5. Mrs. Dhwani Fatehpuria 6. Mr. Charan Singh (w.e.f. 23.06.2026) 7. Mr. Vikram Jhunjhunwala (upto 02.06.2025) 8. Mrs. Suhita Mukhopadhyay (upto 07.09.2025) 9. Mr. Sanjeev Kishore (upto 07.04.2026)
2.	Strategy & Planning	Ability to think strategically, identify and critically assess strategic opportunities and threats and develop effective strategies in the context of strategic objectives of the Company's policies and priorities	Same as above
3.	Governance	Experience in developing governance practices, serving the best interest of all stakeholders, protecting shareholder interest, maintaining board and management accountability and driving corporate ethics and values	Same as above

In the opinion of the Board of Directors, the Independent Directors fulfill the conditions specified in the listing regulations and are independent of management.

ANNEXURE '2'
to the Board Report

SEXUAL HARASSMENT POLICY:

The Company has in place an Anti Sexual Harassment Policy in line with the requirements of The Sexual Harassment of Women at the Workplace (Prevention, Prohibition & Redressal) Act, 2013 covering all employees of the Company During the reporting period, the details of number complaints received by the Company under the POSH Act are as follows:

Number of complaints filed during the financial year	Number of complaints disposed of during the financial year	Number of complaints pending as on end of the financial year
NIL	NIL	NIL

CODE OF ETHICS AND BUSINESS CONDUCT:

The Company has adopted a Code of Ethics and Business Conduct applicable to all Board Members as mentioned above and Senior Management of the Company, a copy of which is available on the Company's website www.centuryextrusions.com. All the Board members and senior management personnel have confirmed compliance with the Code. Whistle Blower Policy has also been adopted by the Company as an extension to the Code of Ethics and Business Conduct.

CODE FOR PREVENTION OF INSIDER TRADING:

The Company has adopted an Insider Trading Code in terms of the SEBI (Prohibition of Insider Trading) Regulations, 2015. A copy of which is available on the Company's website www.centuryextrusions.com. All the directors, employees at senior management level and other employees who could have access to the unpublished price sensitive information of the Company are governed by this code. The Company regularly monitors transactions undertaken by the employees of the Company in terms of the Code. The Company also informs the Stock Exchange(s) periodically about the transactions undertaken by the designated employees and their shareholdings as per the regulations.

The Company has appointed the Company Secretary as Compliance Officer who is responsible for setting the procedures and implementation of the code of conduct for trading in Company's securities. During the year under review, there has been due compliance with the said code.

SHAREHOLDERS MEETINGS:

Particulars of the last three Annual General Meetings are as follows: -

Details of last three Annual General Meetings and particulars of Special Resolutions and Postal Ballot:

AGM/EGM	Location	Date & Time	Special Resolution
AGM	Meeting has been conducted through Video Conferencing ("VC") / Other Audio-Visual Means ("OAVM") Facility.	11.08.2023 & 10.00 A.M.	No
AGM	Meeting has been conducted through Video Conferencing ("VC") / Other Audio-Visual Means ("OAVM") Facility.	09.08.2024 & 10.30 A.M.	No
AGM	Meeting has been conducted through Video Conferencing ("VC") / Other Audio-Visual Means ("OAVM") Facility.	08.08.2025 & 10.30 A.M.	Yes

POSTAL BALLOT

During Financial Year, one (1) Postal Ballot were conducted by the Company for obtaining the approvals of the members.

The details of the Postal Ballot conducted are mentioned below:

Date of Postal Ballot Notice: 01.04.2025

Voting period: commenced at 9:00 a.m. (IST) on 03.04.2025 and ended at 5:00 p.m. (IST) on 02.05.2025

Date of Declaration of Results: 03.05.2025

Item No.	Description	Type of Resolution	Total No. of Votes cast	Votes in Favour		Votes Against	
				No. of votes	%	No. of votes	%
1	Re-appointment of Shri Vikram Jhunjhunwala (DIN: 00169833) as Chairman & Managing Director of the Company.	Special Resolution	35156606	35049866	99.6964	106740	0.3036

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to the Board Report

Procedure for Postal Ballot:

In compliance with Regulation 44 of SEBI Listing Regulations, Section 108, 110 and other applicable provisions of the Act read with the Companies (Management and Administration) Rules, 2014 read with applicable general circulars issued by Ministry of Corporate Affairs and SEBI, the Postal Ballot Notice was sent only by way of email to those members whose e-mail ids were registered with the Depository Participants / CB Management Services Pvt. Ltd., Company's Registrar and Share Transfer Agent ("RTA"). The Physical copy of the Notice along with Postal Ballot Form and pre-paid business reply envelope were not sent to the members for these postal ballots in accordance with MCA Circulars.

The Company had appointed Central Depository Services (India) Limited [CDSL] for providing the e-voting facility to all its members. The Company also published a notice in the newspapers declaring the details and requirements as mandated by the Act and applicable rules.

Voting Rights were in proportion to the shares held by members whose names appeared in the Register of Members/ List of Beneficial Owners in the total paid-up equity share capital of Company as on the cut-off date. Members were requested to vote through remote e-voting only on or before the close of voting period.

Mrs. Ekta Chhaparia (FCA Membership No. 301367), partner of E Chhaparia & Associates, Practicing Chartered Accountants, was appointed as Scrutinizer for conducting the postal ballot process through remote e-voting in a fair and transparent manner.

The scrutinizer completed the scrutiny and submitted his report to the Company Secretary and consolidated results of the voting were announced by the Company Secretary. The results of postal ballot voting (through e-voting) along with the Scrutinizer's Report were submitted to the Stock Exchanges where the securities of the Company are listed and placed on the website of the Company at https://www.centuryextrusions.com/uploaded_files/userfiles/files/Disclosure%20of%20Postal%20Ballot%20Voting%20Result.pdf. The same were also uploaded on CDSL's designated Portal.

No resolution is proposed for approval of the members by way of Postal Ballot as on the date of this report.

DISCLOSURES:

1. Detail of Annual General Meeting:

Financial Year	Day & Date	Venue	Time
2025-26	Friday, 14th August, 2026	Meeting will be conducted through Video Conferencing ("VC") / Other Audio-Visual Means ("OAVM") Facility.	10:30 a.m.

2. There are no pecuniary relationships or transactions of Non-Executive Directors vis-à-vis the Company, which has potential conflict with the interests of the Company at large.

   There are no materially significant transactions with the Related Parties viz. Promoters, Directors or the Management, their Subsidiaries or relatives conflicting with the Company's interest. Suitable disclosure as required by the Indian Accounting Standards 24 (hereinafter referred to as the 'Ind AS') has been made in the Annual Report. Policy on dealing with related party transactions is available on the website of the company i.e. on www.centuryextrusions.com

3. The Company follows Indian Accounting Standards (hereinafter referred to as the 'Ind AS') as notified by Ministry of Corporate Affairs pursuant to Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.

4. The Company, during the year under review has duly complied with the provisions of Section 188 and 189 of the Companies Act, 2013 relating to related party transactions.

5. The Company has complied with the requirements of the Stock Exchanges/SEBI/Statutory Authorities on all matters related to the capital market during the last three years. There were no penalties or strictures imposed by the Stock Exchanges, the SEBI or any other Statutory authority relating to the above period.

6. The Company has in place a mechanism to inform the Board members about the Risk Assessment and minimization procedures and periodical reviews to ensure that the critical risks are controlled by executive management.

7. The Board of Directors of the company at their meeting held on 11th February, 2026 has given approval for raising of funds by issuance and allotment of equity shares of the company for an aggregate amount of up to Rs. 45 Crores (Rupees Forty- Five Crores) by way of rights issue to the shareholders of the company. Further, the Board of Directors of the company at their meeting held on 24th April, 2026 has approved the Draft Letter of Offer and same has been filed with the Stock Exchange on the same date. The Company is presently in the process of obtaining the in-principle approval from the Stock Exchange(s). Upon receipt of the requisite in-principle approval, the Company shall undertake the remaining statutory, regulatory and procedural formalities, including completion of the Rights Issue

ANNEXURE '2'
to the Board Report

process, in accordance with the applicable provisions of the Companies Act, 2013, the rules made thereunder, the applicable provisions of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and other applicable laws and regulations.

8. The company has vigil mechanism and whistle blower policy under which the directors and the employees are free to report violation of the applicable laws and regulations and the code of conduct.

9. The Company doesn't have any subsidiary company and therefore corresponding disclosures including framing policy on 'material' subsidiary is not applicable to the Company.

10. The Company has not adopted the non-mandatory requirements as specified in the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

11. The Company has adopted discretionary requirement as specified in Part E of Schedule II of SEBI (LODR) Regulations, 2015 to the extent of reporting by internal auditor directly to the audit committee.

MEANS OF COMMUNICATION:

➢ Quarterly Disclosures: Quarterly, Half Yearly and Annual financial results are published in Financial Express (English Daily) and Duranta Barta (Bengali Daily) newspapers.

➢ News Release: Official News releases are displayed at the Company's website, www.centuryextrusions.com

➢ Website: The Company's website www.centuryextrusions.com contains a separate dedicated section where shareholders information is available. Full Annual Report is also available on the web-site in a user-friendly and downloadable form.

➢ Information on BSE-NSE website: The Company posts financial results and other shareholders' related information on the website of the Bombay Stock Exchange Ltd and The National Stock Exchange of India Ltd where the shares of the Company are listed.

GENERAL SHAREHOLDER INFORMATION:

➢ Provided in the 'General Shareholder Information' Section of the Annual Report and Accounts

Listing on Stock Exchanges and Stock Code

The Equity shares of the Company are listed on the following Stock Exchanges:

Name of the Stock Exchange	Stock Code
The Bombay Stock Exchange Ltd	500083
National Stock Exchange of India Ltd.	CENTEXT EQ

ISIN Number for shares in Electronic Form is INE281A01026.

Annual Listing Fees have been paid to the BSE and NSE for the financial year 2025-26.

Distribution of Shareholding as on 31st March, 2026

Sl. No.	Category of Shareholders (No.of Shares Held)	Number of Shareholders	Percentage of Shareholders	Number of Shares Held	Percentage of Holding
1	1-500	43506	80.65	4996567	6.25
2	501-1000	4974	9.22	4228335	5.29
3	1001-2000	2549	4.73	3980555	4.98
4	2001-3000	937	1.74	2408655	3.01
5	3001-4000	449	0.83	1636782	2.05
6	4001-5000	451	0.84	2161649	2.70
7	5001-10000	610	1.13	4630940	5.79
8	10001-50000	400	0.74	8187573	10.23
9	50001-100000	45	0.08	3205924	4.01
10	100001 and above	25	0.05	44563020	55.70
	Total	**43946**	**100.00**	**80000000**	**100.00**

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to the Board Report

Categories of Shareholders as on 31st March, 2026

Sl. No.	Category	Number of Shares held	Percentage of Shareholding
1	Promoters	41628649	52.04
2	Institutional Investors (Financial Institutions, Insurance Companies, Banks, Mutual Funds, FPI etc)	117551	0.14
3	Body Corporate (other than above)	582048	0.73
4	Resident Public	34081161	42.60
5	NRIs'/ Foreign Nationals	1415788	1.77
6	Others (Clearing Members, IEPF, Trust, LLP and HUF)	2174803	2.72
	Total	**80000000**	**100.00**

Dematerialization of Shares and Liquidity

Trading in the Company's shares is permitted only in dematerialized form for all investors. The Company has established connectivity with National Securities Depository Limited and Central Depository Services (India) Limited through the Registrars, CB Management Services Pvt. Limited*, whereby the investors have the option to dematerialize their shareholdings in the Company.

The equity shares of the Company are under the list of "compulsorily delivery in dematerialised form by all investors" and the ISIN allotted by NSDL and CDSL is INE281A01026. About 7,93,12,130 of the total equity shares have been dematerialised upto 31st day of March, 2026. The shares are regularly traded at BSE and NSE.

* Company's Registrar and Share Transfer Agent ("RTA"), CB Management Services Private Limited has merged with **MUFG Intime India Private Limited** w.e.f. May 8, 2026 vide Order dated 24th April, 2026 passed by Regional Director (WR).

Outstanding ADRs/GDRs/Warrants or any other convertible instruments, conversion date and likely impact on equity:

Nil.

Status of Dematerialization as on March 31, 2026

Particulars	No. of Shares	Percentage of total Capital	Number of Accounts
National Securities Depository Limited	24466341	30.58	13132
Central Depository Services (India) Limited	54845789	68.56	38054
Total Dematerialized	79312130	99.14	51186
Physical	687870	0.86	2760
Grand Total	80000000	100	53946

Registrar and Share Transfer Agents

***CB Management Services Pvt. Limited**
Rasoi Court, 5th Floor,20,
Sir R N Mukherjee Road, Kolkata – 700001
Telephone: +91 33 22806692/6693/6694
Fax: +91 33 2287-0263
E-mail: rta@cbmsl.com

* Company's Registrar and Share Transfer Agent ("RTA"), CB Management Services Private Limited has merged with MUFG Intime India Private Limited w.e.f. May 8, 2026 vide Order dated 24th April, 2026 passed by Regional Director (WR). Accordingly, the detail of current RTA of the company are mentioned hereinbelow:

M/s. MUFG Inti me India Private Limited
(CIN: U67 l 90MH 1999PTC 118368)
Operational Address: Rasoi Court, 5th Floor,20,
Sir R N Mukherjee Road, Kolkata - 700001, West Bengal, India.

ANNEXURE '2'

to the Board Report

Registered Office Address: C-10 I, I st floor, 24 7 Park,
Lal Bahadur Shastri Marg, Vikhroli (West), Mumbai, Maharashtra, India, 400083.
Email Id: investor.helpdesk@in.mpms.mufg.com
Contact Number: +91 033 6906 6200

Reconciliation of Share Capital

As stipulated by SEBI, a qualified Practicing Chartered Accountant carries out Audit to reconcile the total admitted capital with National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL) and the total issued and listed capital. The audit is carried out every quarter and the report thereon is submitted to the Stock. Exchanges where the company's shares are listed. The audit confirms that the total Listed and Paid-up Capital is in agreement with the aggregate of the total number of shares in dematerialized form (held with NSDL and CDSL) and total number of shares in physical form.

Statement on Investors' Complaints pursuant to Regulation 13(3) of the SEBI Listing Regulations

Pursuant to Regulation 13(3) of the SEBI Listing Regulations, the Company obtains a Statement on Investors' Complaints on a quarterly basis from its Registrar and Share Transfer Agent, which, is then submitted to the Stock Exchanges within a period of 21 days from the end of each quarter.

Certificate in the matter of Regulation 74(5) of the SEBI (Depositories and Participants) Regulations, 2018

Pursuant to Regulation 74(5) of the SEBI (Depositories and Participants) Regulations, 2018, the Company obtains a Certificate in compliance to the captioned subject on a quarterly basis from its Registrar and Share Transfer Agent, stating that the securities received from the depository participants for dematerialisation during the month, were confirmed to the depositories by the Registrar and the securities comprised in the said certificates have been listed on the Stock Exchanges where the earlier issued securities were listed. This certificate, so obtained by the Company, is then submitted to the Stock Exchanges within the stipulated time period from the end of every quarter.

Fees Paid to Statutory Auditors:

For FY 20256-26, total fees paid by the listed entity on a consolidated basis to M/s. ALPS & Co., Chartered Accountants, Statutory Auditors and all entities in the network firm/network entity of which the statutory auditor is a part thereof for all the services provided by them is Rs. 4.25 Lacs.

Loans and Advance:

The Company doesn't have any subsidiary company. No loan / advance was given to any firms / companies in which directors are interested.

Dematerialization

The process of conversion of shares from physical form to electronic form is known as dematerialisation. For dematerializing the shares, the shareholders should open a demat account with a Depository Participant (DP). He/ She is required to submit a Demat Request Form duly filled up along with the share certificates to his/her DP. The DP will allocate a demat request number and shall forward the request physically as well as electronically, through NSDL/CDSL, to the Registrar and Transfer Agent. On receipt of the demat request both physically and electronically and after verification, the shares are dematerialised and an electronic credit of shares is given in the account of the shareholder.

SHARE TRANSFER SYSTEM:

All the Share Transfers, received are being approved within 15 days of its receipts & are ratified/ approved by the Stakeholders Relationship Committee which meets at frequent intervals.

CERTIFICATE FROM THE MANAGING DIRECTOR AND THE CHIEF FINANCIAL OFFICER:

Certificate from Mr. Shivanshu Jhunjhunwala, Managing Director and Mr. Nitesh Kumar Kyal, Chief Financial Officer, in terms of Regulation 17(8) and the quarterly certificate from Mr. Shivanshu Jhunjhunwala, Managing Director and Mr. Nitesh Kumar Kyal, Chief Financial Officer, in terms of Regulation 33(2A) of the SEBI Listing Regulations of the SEBI Listing Regulations for the financial year ended 31st March, 2026 was placed before the Board of Directors of the Company in its Meeting held on 23.06.2026.

CERTIFICATE FROM A COMPANY SECRETARY IN PRACTICE

The Company has obtained a Certificate from a Company Secretary in practice Ms. Shruti Agarwal, Practising Company Secretaries, (ICSI Membership No. ACS 38797, C.P. No. 14602) stating 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 Securities and Exchange Board of India, Ministry of Corporate Affairs or any other such statutory authority.

ANNEXURE '2'
to the Board Report

ACCEPTANCE OF RECOMMENDATIONS OF ANY COMMITTEE OF THE BOARD

All the recommendations made by any Committee of the Board during the financial year 2025-26 have been duly accepted and taken on record by the Board of Directors of the Company.

CONFIRMATION OF COMPLIANCE

The Statutory Auditors' Certificate states that the Company has complied with the conditions of Corporate Governance and the same is annexed hereto.

PLANT LOCATION:

Century Extrusions Limited
WBIIDC Industrial Growth Centre, Plot No.7A, Sector –B, P.O. Rakhajungle, Nimpura
Pin: 721301, Kharagpur Dist. Midnapore (West Bengal)

ADDRESS FOR CORRESPONDENCE:

Company
Mr. Rajan Singh
Company Secretary
Century Extrusions Ltd.,
Registered Office: 113, Park Street,
'N' Block, 2nd Floor,
Kolkata-700 016.
Phone Nos.: 91 33 2229-1291/1012
Fax No. + 91 33-22261110
E-mail: secretary@centuryextrusions.com
Email ID for Investor Complaint: secretary@centuryextrusions.com

CREDIT RATING FOR FY 2025-26

Nature of Banking facility	Amount (Rs. crore)	Rating obtained
Long Term Bank Facilities	49.00	BBB (TRIPLE B) STABLE by Infomerics Valuation and Rating Private Limited
Short Term Bank Facilities	15.50	A3+ (A three Plus) by Infomerics Valuation and Rating Private Limited

WEBSITE

The Company's website www.centuryextrusions.com contains comprehensive information about the Company, its products, press releases and investor relations. The Shareholder Referencer in the website serves as a Guide for all the investors by providing key information.

For and on behalf of the Board of Directors
For, **Century Extrusions Limited**

Shivanshu Jhunjhunwala
Chairman
DIN: 05252910

ANNEXURE '2'
to the Board Report

To,
The Members of
Century Extrusions Limited

DECLARATION BY THE MANAGING DIRECTOR REGARDING COMPLIANCE WITH THE COMPANY'S CODE OF CONDUCT UNDER REGULATION 26(3) OF THE SEBI LISTING REGULATIONS

I hereby confirm that the Company has obtained from all the members of the Board and Senior Management, affirmation that they have complied with the Company's Code of Business Conduct and Ethics for Directors and Senior Management in respect of the financial year 2025-26.

(Shivanshu Jhunjhunwala)
Chairman
(DIN: 05252910)

Place: Kolkata
Date: 23.06.2026

ANNEXURE '2'
to the Board Report

CERTIFICATE OF DISQUALIFICATION / NON-DISQUALIFICATION OF DIRECTORS

(Pursuant to Regulation 34(3) and Schedule V, Para C, Clause 10 (i) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,
The Members,
Century Extrusions Limited
113, Park Street N Block, 2nd Floor
Kolkata-700016 West Bengal

1. I have examined the relevant registers, records, forms, returns and disclosures received from the Directors of Century Extrusions Limited having (CIN: L27203WB1988PLC043705) and having its Registered Office at 113, Park Street, N Block, 2nd Floor, Kolkata – 700 016 [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, sub-clause 10 (i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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

Sr. No.	Name of Director	DIN	Original Date of appointment/Date of appointment at current designation
1.	MR. SHIVANSHU JHUNJHUNWALA *1 (w.e.f. 03.06.2025)	05252910	03/06/2025
2.	MR. VIKRAM JHUNJHUNWALA*1 (upto 02.06.2025)	00169833	21/03/1996
3.	MRS. SUHITA MUKHOPADHYAY *2 (upto 07.09.2025)	07144051	07/09/2015
4.	MR. RAJIB MAZUMDAR	08508043	12/08/2019
5.	MR. DEEPANKAR BOSE	09450920	11/01/2022
6.	MR. BISHWANATH CHOUDHARY	02313294	11/01/2022
7.	MRS. DHWANI FATEHPURIA	10558191	30/05/2024
8.	*MR. SANJEEV KISHORE *3 (upto 07.04.2026)	09282282	10/07/2024

3. Ensuring the eligibility for the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. My responsibility is to express an opinion on these based on my verification.

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

Note: *1 Mr. Shivanshu Jhunjhunwala has been appointed as Chairman and Managing Director in the Board of Directors of the Company w.e.f. 03.06.2025 (subject to approval of shareholders) and Mr. Vikram Jhunjhunwala had resigned from the position of Chairman and Managing Director of the Company w.e.f. 02.06.2025.

*2 The tenure of Independent Directorship (second and final term) of Mrs. Suhita Mukhopadhyay (DIN: 07144051), was completed on 07th September, 2025 and consequently ceased to be Director of the Company.

*3 Mr. Sanjeev Kishore (DIN: 09282282), Non- Executive Independent Director of Century Extrusions Limited, has informed his decision to resign from his position w.e.f. the closure of business hour on 7th April, 2026.

Shruti Agarwal
Practicing Company Secretary
UDIN: A038797H000373153
ACS No. : 38797
C P No.: 14602

Place: Kolkata
Date:15.05.2026

ANNEXURE '3'
to the Board Report

Particulars of Remuneration pursuant to Section 197(12) read with Rule 5 of the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014.

1. The ratio of the remuneration of each director to the median remuneration of the employees of the Company for the financial year 2025-26 and as on the date of report:

Sl. No.	Name of Director	Designation	Ratio to Median Remuneration of Employees	
			2025-26	2024-25
1.	Mr. Shivanshu Jhunjhunwala (w.e.f. 03.06.2025)	*CMD	-	-
2	Mr. Vikram Jhunjhunwala (upto 02.06.2025)	* Past CMD	-	-
3	Mr. Rajib Mazumdar	Non-Executive Director	-	-
4	Mr. Deepankar Bose	Independent Director	-	-
5	Mr. Bishwanath Choudhary	Independent Director	-	-
6	Mrs. Dhwani Fatehpuria	Independent Director	-	-
7	Mr. Charan Singh (w.e.f. 23.06.2026)	Independent Director	-	-
8	Mrs. Suhita Mukhopadhyay (upto 07.09.2025)	Independent Director	-	-
9	Mr. Sanjeev Kishore (upto 07.04.2026)	Independent Director	-	-

Note: All the directors except Mr. Shivanshu Jhunjhunwala, being Non-executive directors were entitled to sitting fees during the financial year 2025-26.

*Appointment of Shri Shivanshu Jhunjhunwala (DIN: 05252910) as Chairman and Managing Director of the Company w.e.f. 03.06.2025, subject to the approval of shareholders of the Company.

*Resignation of Shri Vikram Jhunjhunwala (DIN:00169833) from the position of Chairman and Managing Director of the Company w.e.f. 02.06.2025, as a part of succession planning.

2. The percentage increase in remuneration of each director, Managing Director, Chief Financial Officer and Company Secretary:

Sl. No.	Name of Director	Designation	% Increase
			2025-26
1.	Mr. Shivanshu Jhunjhunwala (w.e.f. 03.06.2025)	*CMD	
2	Mr. Vikram Jhunjhunwala (upto 02.06.2025)	*Past CMD	---------
3	Mr. Rajib Majumdar	Director	---------
4	Mr. Deepankar Bose	Director	---------
5	Mr. Bishwanath Choudhary	Director	---------
6	Mrs. Dhwani Fatehpuria	Director	---------
7	Mr. Sanjeev Kishore	Director	---------
8	Mr. Charan Singh (w.e.f. 23.06.2026)	Director	---------
9	Mrs. Suhita Mukhopadhyay (upto 07.09.2025)	Director	---------
10	Mr. Nitesh Kumar Kyal	Chief Financial Officer (C.F.O.)	10%
11	Mr. Rajan Singh	Company Secretary (CS)	10%

a) The Non-executive directors were paid sitting fee for attending meeting of the Board and committees. No other form of remuneration was paid to the non-executive directors during FY'2024-25 or FY'2025-26.

ANNEXURE '3'
to the Board Report

3. Number of Permanent Employees on the rolls of the Company

Sl. No.	Category	No of persons on Roll As on March 31, 2026	No of persons on Roll As on March 31, 2025
1	Officers	167	171
2	Workers	160	175
	Total	**327**	**346**

4. The explanation on the relationship between average increase in remuneration and company performance.

   The average increase of workers' wages was as per rules and wage agreement.

   There is no direct relationship between average increase in the remuneration of employee and key managerial Personnel with year to year financial performance of the Company

5. Comparison of remuneration of Key Managerial Personnel against the performance of the Company

   The remuneration paid is reasonable considering nature of industry, market remuneration, profile of person and nature and responsibilities of the KMP.

6. Stock Exchange Data

Parameters	31.03.2026	31.03.2025
Closing Price (NSE) Rs.	16.81	16.97
EPS –Net Income after Tax/Outstanding Share Rs.	1.37	1.24
Market Capitalisation Price Per Share × Shares Outstanding (Rs. in Crores)	134.48	135.76
P.E Ratio – Share Price/EPS	12.27	13.69

8. Key parameters for any variable component of remuneration availed by the directors

   Non-executive Directors were only paid sitting fee for attending meetings of the Board and its Committees. No variable pays (Commission) was paid to the Non-executive Directors and Managing Director in FY- 2025-26.

9. The ratio of the remuneration of the highest paid director to that of the employee who are not directors but receive remuneration in excess of the highest paid director during the year.

   There is no employee who received remuneration in excess of highest paid director (i.e. Managing Director) during the year under review.

10. Affirmation regarding payment of remuneration as per the remuneration policy of the Company

    The remuneration paid to directors, Key Managerial Personnel and other employees are as per remuneration policy of the Company.

11. (a) Details of Employees who if employed throughout the financial year, was in receipt of remuneration of Rs 60 lakhs or more or if employed for part of the year was in receipt of monthly remuneration of Rs 5 lakh or more – NIL

    (b) There is no employee who received remuneration in excess of that drawn by the Managing Director. There is no employee who holds 2% or more of the equity shares of the Company and received remuneration in excess of that drawn by the managing director.

ANNEXURE '4'

to the Board Report

REPORT ON CORPORATE SOCIAL RESPOSIBILITY (CSR) ACTIVITIES FOR THE FINANCIAL YEAR 2025-2026.

(Pursuant to Section 135 of the Companies Act, 2013, as amended & Rules made there under with Notification issued by the Ministry of Corporate Affairs dated the 22nd of January, 2021 & Rules made thereunder)

1. BRIEF OUTLINE OF THE COMPANY'S CSR POLICY OF THE COMPANY:

In accordance with the provisions of the Companies Act, 2013, as amended and the rules made thereunder, the Company has framed its CSR Policy to carry out its CSR activities in accordance with Schedule VII of the Act. The Company, is one of the pioneers of the Aluminium Extrusion industry in India.

Through the values and principles inherent within the Group, the Company strives to positively impact the community by promoting inclusive growth of the society. Over the period of its long existence, the Company has upheld its tradition of community service and tried to reach out to the underprivileged in order to empower their lives by eradicating hunger, poverty and provide holistic development. The Company's focus areas are concentrated on increasing access to community development and holistic development with a focus on under privileged people living around its registered office, plants and other establishments. The Company's CSR Policy also focuses on leveraging the full range of the Company's resources to broaden access to the basic facilities for the deprived sections of the population. The Company wishes to formalise and institutionalise its efforts made in the domain of Corporate Social Responsibility and this Policy shall serve as a guiding document to help identify, execute and monitor CSR projects in keeping with the spirit of the Policy.

2. COMPOSITION OF CSR COMMITTEE

The Composition of the CSR Committee of the Members is as follows: -

Sl. No.	Name of Director Designation / Nature of Directorship	Designation / Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1.	Shri. Rajib Mazumdar -Chairman	Non-Executive Non-Independent Director	1	1
2.	Smt. Dhwani Fatehpuria- Member	Independent Director	1	1
3.	Shri Shivanshu Jhunjhunwala (w.e.f. 03.06.2025)- Member	Chairman and Managing Director (w.e.f. 03.06.2025)	N.A.	N.A.
4.	Shri. Vikram Jhunjhunwala (upto 02.06.2025)	Chairman and Managing Director (upto 02.06.2025)	1	1
5.	Shri. Bishwanath Choudhary (upto 05.04.2026)	Independent Director	1	1
6.	Shri. Deepankar Bose (upto 05.04.2026)	Independent Director	1	1
7.	Shri Sanjeev Kishore (upto 05.04.2026)	Independent Director	1	1

3. WEB-LINK(S) WHERE COMPOSITION OF CSR COMMITTEE, CSR POLICY AND CSR PROJECTS APPROVED BY THE BOARD ARE DISCLOSED ON THE WEBSITE OF THE COMPANY, ARE PROVIDED BELOW:

The composition of the Corporate Social Responsibility (CSR) Committee, the CSR Policy of the Company, and the CSR projects/ programmes approved by the Board of Directors are available on the Company's website and can be accessed at: https://www.centuryextrusions.com/various-policies.

4. THE EXECUTIVE SUMMARY ALONG WITH WEB-LINK(S) OF IMPACT ASSESSMENT OF CSR PROJECTS CARRIED OUT IN PURSUANCE OF SUB-RULE (3) OF RULE 8, IF APPLICABLE

The provisions relating to Impact Assessment under Rule 8(3) of the Companies (Corporate Social Responsibility Policy) Rules, 2014 are not applicable to the Company during the financial year under review. The Company does not have an average CSR obligation of ₹ 10 crore or more in the three immediately preceding financial years, which is the prescribed threshold for applicability of Impact Assessment under the said Rules.

5.

Sl. No.	Particulars	Amount (Rs. In Lakhs)
a.	Average net profit of the company as per sub-section (5) of section 135.	779
b.	Two percent of average net profit of the company as per sub-section (5) of section 135.	15.58
c.	Surplus arising out of the CSR Projects or programmes or activities of the previous financial years.	NIL
d.	Amount required to be set-off for the financial year, if any.	NIL*
e.	Total CSR obligation for the financial year [(b)+(c)-(d)	15.58

*The Company has not carried forward any excess CSR expenditure of previous years for set-off against the CSR obligation of the current financial year.

6.

Sl. No.	Particulars	Amount (Rs. In Lakhs)
a.	Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project).	18.16
b.	Amount spent in administrative overheads.	NIL
c.	Amount spent on Impact Assessment, if applicable.	NIL
d.	Total amount spent for the Financial Year [(a)+(b)+(c)	18.16

e. CSR amount spent or unspent for the Financial Year:

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

f. Excess amount for set-off, if any:

Sl. No.	Particulars	Amount (Rs. in Lakhs)
(i)	Two percent of average net profit of the company as per sub-section (5) of section 135	15.58
(ii)	Total amount spent for the Financial Year	18.16
(iii)	Excess amount spent for the Financial Year [(ii)-(i)]	2.58
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous Financial Years, if any	NIL
(v)	Amount available for set off in succeeding Financial Years [(iii)-(iv)]	2.58

7. **DETAILS OF UNSPENT CORPORATE SOCIAL RESPONSIBILITY AMOUNT FOR THE PRECEDING THREE FINANCIAL YEARS:**

Sl. No.	Preceding Financial Year(s)	Amount transferred to Unspent CSR Account under sub-section (6) of section 135 (in Rs.)	Balance Amount in Unspent CSR Account under sub¬section (6) of section 135 (in Rs.)	Amount Spent in the Financial Year (in Rs)	Amount transferred to a Fund as specified under Schedule VII as per second proviso to sub-section (5) of section 135, if any		Amount remaining to be spent in succeeding Financial Years (in Rs)	Deficiency, if any
					Amount (Rs. in Lakhs)	Date of Transfer		
1.	2024-25	NIL	NIL	N.A.	NIL	N.A.	NIL	N.A.
2.	2023-24	NIL	NIL	N.A.	NIL	N.A.	NIL	N.A.
3.	2022-23	NIL	NIL	N.A.	NIL	N.A.	NIL	N.A.

ANNEXURE '4'
to the Board Report

8. **WHETHER ANY CAPITAL ASSETS HAVE BEEN CREATED OR ACQUIRED THROUGH CORPORATE SOCIAL RESPONSIBILITY AMOUNT SPENT IN THE FINANCIAL YEAR: NO**

9. **SPECIFY THE REASON(S), IF THE COMPANY HAS FAILED TO SPEND TWO PER CENT OF THE AVERAGE NET PROFIT AS PER SUBSECTION (5) OF SECTION 135: NOT APPLICABLE.**

Rajib Mazumdar
Chairman, CSR Committee
(DIN: 08508043)

Shivanshu Jhunjhunwala
Managing Director
(DIN: 05252910)

Place: Kolkata
Date:23.06.2026

ANNEXURE '5'
to the Board Report

SECRETARIAL AUDIT REPORT

FORM NO. MR - 3
For the Financial Year ended March 31, 2026
[Pursuant to section 204(1) of the Companies Act, 2013 and Rule 9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To,
The Members,
Century Extrusions Limited
113, Park Street N Block, 2nd Floor
Kolkata-700016
West Bengal

I have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by M/s. Century Extrusions Limited (CIN: L27203WB1988PLC043705) (hereinafter called the company). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

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

I further report that compliance with applicable laws is the responsibility of the company and our report constitutes an independent opinion. Our report is neither an assurance for future viability of the company nor a confirmation of efficient management by the company.

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

(i) The Companies Act, 2013 (the Act) and the rules made hereunder;

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

(iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed hereunder;

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

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

  (a) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, to the extent as applicable.

  (b) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; to the extent as applicable.

  (c) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; to the extent as applicable.

  (d) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, to the extent as applicable.

  (e) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2014. (During the Audit Period there were no such events/instances which attract the applicability of the Regulations.)

  (f) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021. (During the Audit Period there were no such events/instances which attract the applicability of the Regulations.)

  (g) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 2025, regarding the Companies Act and dealing with client;

ANNEXURE '5'
to the Board Report

(h) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; (During the Audit Period there were no such events/instances which attract the applicability of the Regulations.) And

(i) The Securities and Exchange Board of India (Buy-back of Securities) Regulations 2018. (During the Audit Period there were no such events/instances which attract the applicability of the Regulations.)

(vi) I have also examined the secretarial compliance on test check basis of the books, papers, forms and returns, if any, filed and other records maintained by M/s. Century Extrusions Limited for the financial year ended on 31st March, 2026, according to the provisions of the following laws specifically applicable to the company and as represented to us during our audit, as also referred in above paragraphs of this report;

(a) The Water (Prevention and Control of Pollution) Act, 1974.

(b) The Air (Prevention and Control of Pollution) Act, 1981.

(c) The Environment (Protection) Act, 1986.

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

(vii) Secretarial Standards issued by The Institute of Company Secretaries of India.

(viii) The Standard Listing Agreements entered into by the Company with National Stock Exchange of India Limited (NSE) and The Bombay Stock Exchange Limited (BSE).

That on the basis of the audit as referred above, to the best of my knowledge, understanding and belief, I am of the view that during the period under review, the company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. as mentioned above.

I further report that

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

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

c) Majority decisions at Board Meetings and Committees thereof were carried out unanimously as recorded in the minutes of the meetings of the Board of Directors or the Committee as the case may be.

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

I further report that during the Audit Period the Company had not gone through any specific events having a major bearing on the Company's affairs in pursuance to the above referred laws, rules, regulations, guidelines, standards, etc.

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

Sd/-
Shruti Agarwal
Practicing Company Secretary
PEER REVIEW NO. – 3206/2023
UDIN: A038797H000401049
ACS No. : 38797
C P No.: 14602

Place: Kolkata
Date: 19.05.2026

"Annexure A"

(To the Secretarial Audit Report of Century Extrusions Limited for the financial year ended March 31, 2026)

To,
The Members,
Century Extrusions Limited
113, Park Street N Block, 2nd Floor
Kolkata- 700016
West Bengal

Our Secretarial Audit Report for the financial year ended March 31, 2026 of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the company. My responsibility is to express an opinion on these secretarial records based on our audit.
2. I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for an opinion.
3. I have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.
4. Wherever required, I have obtained the management representation about the compliance of laws, rules, regulations and happening of events, etc.
5. The compliance of the provisions of corporate and other applicable laws, rules, regulations, and standards is the responsibility of management. My examination was limited to the verification of procedures on test basis.
6. The secretarial audit report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

Sd/-
Shruti Agarwal
Practicing Company Secretary
PEER REVIEW NO. – 3206/2023
UDIN: A038797H000401049
ACS No. : 38797
C P No.: 14602

Place: Kolkata
Date: 19.05.2026

ANNEXURE '6'

to the Board Report

Details regarding Conservation of Energy, Technology absorption, Expenditure on R&D, Foreign exchange earnings and outgo as per Rule 8(3) of the Companies (Accounts) Rules, 2014

			2025-26
A.	**Conservation of Energy:**		
	i)	Steps taken or Impact on conservation of energy	NIL
	ii)	Steps taken by the company for utilising alternative sources of energy	NIL
	iii)	Capital investment on energy conservation equipments	NIL
B.	**Technology absorption :**		
	i)	Efforts made towards technology absorption	NIL
	ii)	Benefits derived (like product Improvement, cost reduction, product development or import substitution)	NIL
	iii)	In case of imported technology (imported during the last three years reckoned from the beginning of the financial year): a) details of technology imported b) the year of import c) whether the technology has been fully absorbed d) If not fully absorbed, areas where absorption has not taken place, and the reasons thereof; and	NIL
	iv)	Expenditure incurred on research and development	NIL
C.	**Foreign Exchange Earnings and Outgo:**		
	Used (Rs. in Lakhs)		977.07
	Earned (Rs. in Lakhs)		0

FINANCIAL REPORT

INDEPENDENT AUDITOR'S Report

To The Members of
CENTURY EXTRUSIONS LIMITED,

Report on the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of **CENTURY EXTRUSIONS LIMITED** ("the Company"), which comprise the Balance Sheet as at 31st March, 2026, and the Statement of Profit and Loss (including Other Comprehensive Income), Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and its profit, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

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

Key Audit Matters

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

We have determined the matters described below to be the key audit matters to be communicated in our report.

Key Audit Matter	How our audit addressed the key audit matter
Revenue Recognition	**Principal Audit Procedures**
Revenue from the sale of goods (here in after referred to as "Revenue") is recognised when the Company performs its obligation to its customers and the amount of revenue can be measured reliably and recovery of the consideration is probable. The timing of such recognition in case of sale of goods is when the control over the same is transferred to the customer, which is mainly upon delivery. The timing of revenue recognition is relevant to the reported performance of the Company. The management considers revenue as a key measure for evaluation of performance. There is a risk of revenue being recorded before control is transferred. Refer Note 1 to the Standalone Financial Statements - Material Accounting Policies	Our audit approach was a combination of test of internal controls and substantive procedures including: - Assessing the appropriateness of the Company's revenue recognition accounting policies in line with Ind AS 115 ("Revenue from Contracts with Customers")and testing thereof. - Evaluating the integrity of the general information and technology control environment and testing the operating effectiveness of key IT application controls. - Evaluating the design and implementation of Company's controls in respect of revenue recognition. - Testing the effectiveness of such controls over revenue cut off at year-end. - Testing the supporting documentation for sales transactions recorded during the period closer to the year end and subsequent to the year end. - Performing analytical procedures on current year revenue based on monthly trends and where appropriate, conducting further enquiries and testing.

Key Audit Matter	How our audit addressed the key audit matter
Assessment of litigations and related disclosure of contingent liabilities As at March 31, 2026, the Company has exposures towards litigations relating to various matters. Significant management judgment is required to assess such matters to determine the probability of occurrence of material outflow of economic resources and whether a provision should be recognised, or a disclosure should be made. The management judgment is also supported with legal advice in certain cases as considered appropriate. As the ultimate outcome of the matters are uncertain and the positions taken by the management are based on the application of their best judgment, related legal advice including those relating to interpretation of laws/regulations, it is considered to be a Key Audit Matter. Refer Note 36 to the Standalone Financial Statements –Commitments and Contingent Liabilities	**Principal Audit Procedures** Our audit approach was a combination of test of internal controls and substantive procedures including: - Understanding, assessing and testing the design and operating effectiveness of key controls surrounding assessment of litigations relating to the relevant laws and regulations; - Discussing with management the recent developments and the status of the material litigations which were reviewed and noted by the audit committee; - Performing our assessment on a test basis on the underlying calculations supporting the contingent liabilities/other significant litigations made in the Standalone Financial Statements; - Using auditor's experts to gain an understanding and to evaluate the disputed tax matters; - Considering external legal opinions, where relevant, obtained by management; - Analysising the response obtained from Company's external legal counsel to underst and the interpretation of laws/ regulations considered by the management in their assessment relating to a material litigation; - Evaluating the management's assessments by understanding precedents set in similar cases and assessed the reliability of the management's past estimates/judgments; - Assessing the adequacy of the Company's disclosures. Based on the above work performed, management's assessment in respect of litigations and related disclosures relating to contingent liabilities/other significant litigations in the Standalone Financial Statements are considered to be reasonable.

Other Information

The Company's Board of Directors is responsible for the Other Information. The other information comprises the information included in the Board's Report, Corporate Governance and Shareholders Information but does not include in the financial statements and our auditor's report thereon.

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

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

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to be report that fact. We have nothing to report in this regard.

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

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

INDEPENDENT AUDITOR'S Report

preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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.

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

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order 2020 ("the Order"), issued by the Central Government of India in terms of Section 143) of the Act, we give in the Annexure "A" the matters specified in paragraph 3 and 4 of the Order, to the extent applicable to the Company.
2. As required by section 143(3) of the Act, we report that:

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

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

2.3. The Balance Sheet, Statement of Profit & Loss, Statement of Change in Equity and Cash Flow Statement dealt with by this report are in agreement with the books of the account.

2.4. In our opinion, the standalone financial statements comply with the Indian Accounting Standards (Ind As) specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

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

2.6. With respect to the adequacy of internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in Annexure "B".

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

i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements – Refer Note 36 to the financial statements.

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

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

iv. (a) The Management has represented that, to the best of it's knowledge and belief as stated in Note No. 56 of the financial statements, no funds (which are material either individually or in aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person or entity, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The Management has represented, that, to the best of it's knowledge and belief, as stated in Note No. 56 of the financial statements, no funds (which are material either individually or in aggregate) have been received by the Company from any person or entity, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(c) Based on such audit procedures that the auditor has considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e) as provided under (a) and (b) above, contain any material mis-statement.

v. The Company does not declare or paid any Dividend during the year.

vi. Based on our examination which included test checks, the Company has used accounting software for maintaining its books of accounts having feature of recording audit trail facility and is operated throughout the year for all relevant transactions recorded in the software. Further, we did not come across any instance of the audit trail features have been tempered with and it has been preserved by the Company as per the statutory requirements for record retention.

3. With respect to the matter to be included in the Auditors' Report under section 197(16):

In our opinion and according to the information and explanations given to us, the remuneration by way of Directors Fees paid by the Company to its directors during the current year is in accordance with the provisions of section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under section 197(16) which are required to be commented upon by us.

For **ALPS & CO.**
Chartered Accountants
Firm's ICAI Regn. No. 313132E

(A.K.Khetawat)
Partner
Membership No. 052751
UDIN NO. 26052751LEEVVH7219

Kolkata
Dated: 25th day of May, 2026

ANNEXURE "A" to the Independent Auditor's Report

(Referred to in paragraph 1 of the Report on other legal and regulatory requirements of the Independent Auditor's Report to the Members of the Company of even date):

1) (a) (i) The Company has maintained proper records showing full particulars including quantitative details and situation of Property, Plant and Equipment and relevant details of Right to use Assets.

(ii) The Company has maintained proper records showing full particulars of Intangible Assets.

(b) The management has physically verified its property, plant and equipment at reasonable intervals, which in our opinion is reasonable having regard to the size of the Company and nature of its Property, Plant and Equipment. No material discrepancies were noticed on such verification.

(c) In our opinion and according to information and explanations given to us, the title deeds of immovable properties are held in the name of Company except stated below:

Description of property	Gross carrying value	Held in name of	Whether promoter, director or their relative or employee	Period held –indicate range, where appropriate	Reason for not being held in name of company*
Leasehold land at Kharagpur	145 Lakhs	WBIIDC	No	2010	Lease was cancelled by WBIIDC. Stay against cancellation of Lease granted by Honourable Calcutta High Court.

(d) The Company has not revalued any of its Property, Plant and Equipment (including Right to use Assets) and Intangible Assets during the year.

(e) No proceedings have been initiated during the year or pending against the Company as at 31st March, 2026 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder.

2) (a) The inventories, except goods-in-transit and stocks lying with third parties, has been physically verified by the management during the year. For stocks lying with third parties at the year-end, written confirmations have been obtained. In our opinion, the frequency of such verification is reasonable and procedures and coverage as followed by management were appropriate. No discrepancies were noticed on verification between the physical stocks and the book records that were more than 10% in the aggregate of each class of inventory.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks on the basis of security of current assets. The quarterly returns filed by the Company with such banks or financial are not in agreement with the books of accounts maintained by the Company. The details are as below:

Quarter Ending	Value as per Books of Accounts (INR in Lakhs)	Value as per Returns submitted to Banks (INR in Lakhs)	Differences	Reason for Differences
June 2025	8894	8756	138	As explained by the Management, the differences are because of exclusion of certain current asset in the statement filed with the lenders.
September 2025	8312	7517	795	
December 2025	9423	9202	221	
March 2026	10773	10348	425	

3) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not provided any guarantee or security or granted any advances in the nature of loans, secured or unsecured, to companies, firms, limited liability partnership or any other parties during the year. The Company has not made any investments in or granted any loans, secured or unsecured, to firms and limited liability partnership.

(b) According to the information and explanations given to us and based on the audit procedures conducted by us, in our opinion the investments made are, prima facie, not prejudicial to the interest of the Company.

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, no loan or advances in nature of loan is given by the Company, therefore provisions of clause 3 (iii) (c) to (f) of the Order is not applicable to the Company.

4) According to the information and explanations given to us and on the basis of our examination of records of the Company, the Company has not provided any guarantee or security as specified under Sections 185 and 186 of the Act. In respect of the investments made and loans given by the Company, in our opinion the provisions of Sections 185 and 186 of the Act have been complied with.

5) In our opinion and according to information and explanation given to us, during the year, the Company has not accepted any deposits from the public as defined under sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed there under and therefore provisions on clauses 3(v) of the Order are not applicable to the Company.

6) We have broadly reviewed the books of accounts maintained by the Company pursuant to the rules prescribed by the Central Government for maintenance of cost records under Section 148(1) of the Act in respect of its manufactured goods by the Company and are of the opinion that prima facie, the prescribed accounts and records have been made and maintained. However, we have not carried out a detailed examination of the records with a view to determine whether these are accurate or complete.

7) (a) According to the records of the Company, the Company is generally regular in depositing undisputed statutory dues including Goods and Services Tax, Provident Fund, Employees State Insurance, Income Tax, Sales Tax, Service Tax, Duty of Custom, Duty of Excise, Value Added Tax, Cess and any other statutory dues applicable to it with the appropriate authorities. According to information and explanations given to us, there are no undisputed amounts payable in respect of aforesaid dues which were outstanding as at 31st March, 2026 for a period of more than six months from the date they became payable.

(b) According to the records of the Company and according to information and explanations given to us, the Company have not deposited the disputed statutory dues aggregating Rs. 760 Lakhs on account of matters pending before appropriate authorities are as under:

Nature of Statute	Nature of Dues	Amount (in INR)	Period to which the amount relates	Forum where dispute is pending
Income Tax Act, 1961	Income Tax	18 lakhs	Asst. Year 2016-17	CIT Appeals III, Kolkata
Income Tax Act, 1961	Income Tax	47 Lakhs	Asst. Year 2018-19	CIT Appeals III, Kolkata
West Bengal – Tax On Entry Of Goods under Local Areas Act, 2012	Entry Tax	646 Lakhs	Financial Year 2012-13 to 2017-18	Hon'able Supreme Court
Goods & Services Tax Act, 2017	Disallowance of Input Tax Credit	41 Lakhs	Financial Year 2019-2020	First Appellate Authority, Appeals I, Kolkata
Goods & Services Tax Act, 2017	Disallowance of Input Tax Credit	8 Lakhs	Financial Year 2018-2019	First Appellate Authority, Appeals I, Kolkata

8) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.

9) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not defaulted in payments of loans or other borrowings or in payment of interest thereon to any lender.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company is not declared wilful defaulter by any bank or financial institutions or any lender.

(c) During the year, The Company has taken the term loans, which were applied for the purpose for which the loans were obtained.

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

(e) According to the information and explanations given to us and on an overall examination of the financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its associates as defined under the Act. The Company does not hold any investment in any subsidiaries and joint venture (as defined under the Act) during the year ended 31 March 2026.

(f) According to the information and explanations given to us and procedures performed by us, we report that the Company does has not hold any investment in any subsidiaries, associates or joint venture (as defined under the Act) during the year ended 31 March 2026.

10) (a) The Company has not raised any moneys by way of initial public offer or further public offer (including debt instruments). Accordingly, clause 3(x)(a) of the Order is not applicable to the Company.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, clause 3(x)(b) of the Order is not applicable to the Company.

11) (a) Based on examination of the books and records of the Company and according to the information and explanations given to us, considering the principles of materiality as outlined in the Standards on Auditing, we report that no fraud by the Company or on the Company has been noticed or reported during the course of the audit.

ANNEXURE "A" to the Independent Auditor's Report

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

(c) We have taken into consideration the whistle blower complaints received by the Company during the year while determining the nature, timing and extent of our audit procedures.

12) The Company is not a Nidhi Company and accordingly provisions of clause 3(xii) of the order are not applicable to the Company.

13) According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with section 177 and 188 of the Act where applicable and the details of such transactions have been disclosed in the Financial Statements, as required by the applicable accounting standards.

14) (a) Based on information and explanations provided to us and our audit procedures, in our opinion, the Company has an internal audit system commensurate with the size and nature of its business.

(b) We have considered the internal audit reports of the Company issued till date for the period under audit.

15) According to information and explanation given to us and based on our examination of the records of the Company, the Company has not entered into any non-cash transactions with directors or persons connected with him during the year and accordingly provisions of clause 3(xv) of the order are not applicable to the Company.

16) (a) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi) (a) of the Order is not applicable to the Company.

(b) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi) (b) of the Order is not applicable to the Company.

(c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable to the Company.

(d) According to the information and explanations provided to us during the course of audit, the Group (as per the provisions of the Core Investment Companies (Reserve Bank) Directions, 2016) does not have any CIC.

17) The Company has not incurred cash losses in the current and in the immediately preceding financial year.

18) There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable to the Company.

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

20) (a) In our opinion and according to the information and explanations given to us, there is no unspent amount under sub-section (5) of Section 135 of the Act pursuant to any project other than ongoing projects. Accordingly, clause 3(xx)(a) of the Order is not applicable.

(b) According to information and explanation given to us and based on our examination of the records of the Company, the Company does not have any outgoing projects for compliance with section 135(6) of the Act.

21) The reporting under paragraph 3 (xxi) of the Order is not applicable in respect of Audit of standalone financial statements of the Company.

For **ALPS & CO.**
Chartered Accountants
Firm's ICAI Regn. No. 313132E

(A.K.Khetawat)
Partner
Membership No. 052751
UDIN NO. 26052751LEEVVH7219

Kolkata
Dated: 25th day of May, 2026

ANNEXURE "B" to the Independent Auditor's Report

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

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

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

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

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

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

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

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

ANNEXURE "B"

to the Independent Auditor's Report

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For **ALPS & CO.**
Chartered Accountants
Firm's ICAI Regn. No. 313132E

(A.K.Khetawat)
Partner
Membership No. 052751
UDIN NO. 26052751LEEVVH7219

Kolkata
Dated: 25th day of May, 2026

BALANCE SHEET
as at 31st March 2026

(All amounts are in ₹ Lakhs)

Particulars		Note	As at March 31, 2026	As at March 31, 2025
ASSETS				
Non-current assets				
(a)	Property, Plant and Equipment	2	2,489	2,718
(b)	Intangible Assets	3	12	19
(c)	Right of Use Asset	4	726	407
(d)	Capital Work-in-Progress	5	1,873	426
(e)	Intangible Assets Under Development	6	43	-
(f)	Financial Assets			
	i) Loans	7	59	40
	ii) Other Financial Assets	8	10	48
(g)	Deferred Tax Assets (Net)	9	66	28
(h)	Other Non-Current Assets	10	119	2,068
			5,397	**5,754**
Current assets				
(a)	a) Inventories	11	6,816	4,056
(b)	b) Financial Assets			
	i) Trade Receivables	12	3,562	3,544
	ii) Cash and Cash Equivalents	13	28	1,006
	iii) Other Bank Balances	14	635	650
	iv) Loans	7	9	9
	v) Other Financial Assets	8	18	65
(c)	Other current assets	10	2,281	1,999
			13,349	**11,329**
TOTAL ASSETS			**18,746**	**17,083**
EQUITY AND LIABILITIES				
Equity				
(a)	Equity Share Capital	15	800	800
(b)	Other Equity (Refer Statement of Changes in Equity)	16	7,490	7,497
			8,290	**8,297**
Non-current liabilities				
(a)	Financial Liabilities			
	i) Borrowings	17	21	186
	ii)Others Financial Liabilities	18	482	222
(b)	Provisions	19	123	68
			626	**476**
Current liabilities				
(a)	Financial Liabilities			
	i) Borrowings	20	6,193	4,732
	ii) Trade Payables	21		
	(a) total outstanding dues of micro enterprises and small enterprises		12	37
	(b) total outstanding dues of creditors other than MSME		2,664	2,676
	iii) Other Financial Liabilities	22	148	76
(b)	Other Current Liabilities	23	537	699
(c)	Provisions	19	2	18
(d)	Current Tax Liabilities (Net)	24	274	72
			9,830	**8,310**
Total Equity and Liabilities			**18,746**	**17,083**
Material Accounting Policies		**1**		
Notes forming part of the Financial Statement		**2-63**		

The accompanying notes form an integral part of these financial statements
As per our report of even date attached

For and on behalf of the Board of Directors

For **ALPS & CO.**
Chartered Accountants
Firm Registration No. 313132E

Shivanshu Jhunjhunwala
Chairman & Managing Director
DIN - 05252910

Bishwanath Choudhary
Director
DIN - 02313294

A. K. Khetawat
Partner
Membership No. 052751
Dated : 25th day of May, 2026
Place : Kolkata

Rajan Singh
Company Secretary
M. No. - 35350

Nitesh Kumar Kyal
Chief Financial Officer

STATEMENT OF PROFIT AND LOSS
for the year ended 31st March 2026

(All amounts are in ₹ Lakhs)

	Particulars	Note	For the Year ending on 31st March 2026	For the Year ending on 31st March 2025
I	Revenue from Operations	25	47,856	43,125
II	Other Income	26	74	70
	Total Income		**47,930**	**43,195**
	Expenses			
III	Cost of Material Consumed	27	39,686	33,513
	Change in Inventories of Finished Goods, Stock in Trade and WIP	28	(2,443)	(301)
	Employee Benefits Expenses	29	2,129	1,914
	Finance Costs	30	1,073	1,037
	Depreciation and Amortisation Expenses	31	586	343
	Other Expenses	32	5,309	5,408
	Total Expenses		**46,340**	**41,914**
IV	Profit/(Loss) before Exceptional Items and Tax		1,590	1,281
V	Exceptional Items		79	-
VI	Profit/(Loss) before Tax		1,511	1,281
VII	Tax Expense:	33		
	(1) Current Tax		454	308
	(2) Deferred Tax		(40)	(21)
VIII	Profit/(loss) for the year from continuing operations		**1,097**	**994**
IX	Profit/(loss) from discontinued operations		-	-
X	Tax expense from discontinued operations		-	-
XI	Profit/(Loss) after tax for the period from discontinued operations		-	-
XII	Profit/(Loss) for the year (VIII+XI)		**1,097**	**994**
XIII	Other Comprehensive Income			
A	(i) Items that will not be reclassified to profit or loss			
	- Remeausurement of net defined benefit liability		8	(3)
	(ii) Income tax relating to items that will not be reclassified to profit or loss		(2)	1
	Other Comprehensive Income/(Loss) for the year		6	(2)
XV	Total Comprehensive Income for the year		**1,103**	**992**
XVI	Earnings per Equity Share :	34		
	(1) Basic (Rs.)		1.37	1.24
	(2) Diluted (Rs.)		1.37	1.24
	Material Accounting Policies	1		
	Notes forming part of the Financial Statement	2-63		

The accompanying notes form an integral part of these financial statements
As per our report of even date attached

For and on behalf of the Board of Directors

For **ALPS & CO.**
Chartered Accountants
Firm Registration No. 313132E

Shivanshu Jhunjhunwala
Chairman & Managing Director
DIN - 05252910

Bishwanath Choudhary
Director
DIN - 02313294

A. K. Khetawat
Partner
Membership No. 052751
Dated : 25th day of May, 2026
Place : Kolkata

Rajan Singh
Company Secretary
M. No. - 35350

Nitesh Kumar Kyal
Chief Financial Officer

CASH FLOW STATEMENT
for the year ended 31st March 2026

(All amounts are in ₹ Lakhs)

Particulars	For the Year ending on 31st March 2026		For the Year ending on 31st March 2025	
A. CASH FLOW FROM OPERATING ACTIVITIES				
Profit/(Loss) Before Tax :		**1511**		**1281**
Adjustment for :				
Depreciation	586		343	
Provision for expected credit loss	14		(5)	
Fair Value Adjustment	(70)	530	1	339
Interest Paid	988		876	
Less : Interest Received	49	939	49	827
Operating Profit Before Working Capital Changes		2980		2447
Adjustment for :				
Trade and Other Receivables		607		(570)
Inventories		(2760)		(8)
Trade Payables and Provisions		(162)		(257)
Cash Generated from Operations		665		1612
Income Tax Paid		(260)		(281)
Extraordinary Items Paid		-		-
Net Cash from Operating Activities		**405**		**1331**
B. CASH FLOW FROM INVESTING ACTIVITIES				
Proceeds from Sale of Fixed Asset		1		1
(Purchase)/ Sale of Fixed Assets		(1755)		(656)
Investment in Fixed Deposits		14		0
Interest Received		50		39
NET CASH USED IN INVESTING ACTIVITIES		**(1690)**		**(616)**
C. CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds/(Repayment) of Long Term Borrowings		(275)		(310)
Proceeds/(Repayment) of Short Term Borrowings		1570		421
Interest Paid		(988)		(876)
Net Cash Used in Financing Activities		**307**		**(765)**
NET INCREASE IN CASH AND CASH EQUIVALENTS		**(978)**		**(50)**
Cash and Cash Equivalents Opening Balance:				
Cash and Bank Balance		1006		1056
Cash and Cash Equivalents Closing Balance:				
Cash and Bank Balance		28		1006

The accompanying notes form an integral part of these financial statements
As per our report of even date attached

For and on behalf of the Board of Directors

For **ALPS & CO.**
Chartered Accountants
Firm Registration No. 313132E

Shivanshu Jhunjhunwala
Chairman & Managing Director
DIN - 05252910

Bishwanath Choudhary
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A. K. Khetawat
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Membership No. 052751
Dated : 25th day of May, 2026
Place : Kolkata

Rajan Singh
Company Secretary
M. No. - 35350

Nitesh Kumar Kyal
Chief Financial Officer

STATEMENT OFCHANGES IN EQUITY

for the year ended 31st March 2026

(All amounts are in ₹ Lakhs)

A) Equity Share capital

Current Reporting Period as on 31.03.2026

Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the current reporting period	Changes in equity share capital during the current year	Balance at the end of the current reporting period
800	-	-	-	800

Previous Reporting Period as on 31.03.2025

Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the current reporting period	Changes in equity share capital during the current year	Changes in equity share capital during the current year
800	-	-	-	800

B) Other Equity

Current Reporting Period as on 31.03.2026	Reserves and Surplus						Other Comprehensive Income			
	Capital Reserve	Capital Redemption Reserve	Securities Premium Account	Employee Stock Option Outstanding Account	Retained Earnings (Refer Note Below)	Other Reserve	Remeasurement of Defined Benefit Liability	Debt instrument through OCI	Cash Flow Hedges through OCI	Total
Balance at the beginning of the current reporting period	**-**	**-**	**990**	**-**	**6,423**	**-**	**84**	**-**	**-**	**7,497**
Changes in accounting policy or prior period errors	-	-	-	-	(1,110)	-	-	-	-	-
Restated balance at the beginning of the current reporting period	-	-	990	-	5,313	-	84	-	-	6,387
Profit for the year	-	-	-	-	1,097	-		-	-	1,097
Other Comprehensive Income for the year	-	-	-	-	-	-	6	-	-	6
Total Comprehensive Income for the current year	-	-	-	-	1,097	-	6	-	-	1,103
Dividends Paid	-	-	-	-	-	-	-	-	-	-
Transfer to retained earnings		-	-	-	-	-	-	-	-	-
Balance at the end of the current reporting period	**-**	**-**	**990**	**-**	**6,410**	**-**	**90**	**-**	**-**	**7,490**

STATEMENT OFCHANGES IN EQUITY

for the year ended 31st March 2026

(All amounts are in ₹ Lakhs)

Current Reporting Period as on 31.03.2025	Reserves and Surplus						Other Comprehensive Income			
	Capital Reserve	Capital Redemption Reserve	Securities Premium Account	Employee Stock Option Outstanding Account	Retained Earnings (Refer Note Below)	Other Reserve	Remeasurement of Defined Benefit Liability	Debt instrument through OCI	Cash Flow Hedges through OCI	Total
Balance at the beginning of the current reporting period	**-**	**-**	**990**	**-**	**5,429**	**-**	**86**	**-**	**-**	**6,505**
Changes in accounting policy or prior period errors	-	-	-	-	-	-	-	-	-	-
Restated balance at the beginning of the current reporting period	-	-	990	-	5,429	-	86	-	-	6,505
Profit for the year	-	-	-	-	994	-		-	-	994
Other Comprehensive Income for the year	-	-	-	-	-	-	(2)	-	-	(2)
Total Comprehensive Income for the current year	-	-	-	-	994	-	(2)	-	-	992
Dividends Paid	-	-	-	-	-	-	-	-	-	-
Transfer to retained earnings	-	-	-	-	-	-	-	-	-	-
Balance at the end of the current reporting period	**-**	**-**	**990**	**-**	**6,423**	**-**	**84**	**-**	**-**	**7,497**

The accompanying notes form an integral part of these financial statements
As per our report of even date attached

For and on behalf of the Board of Directors

For **ALPS & CO.**
Chartered Accountants
Firm Registration No. 313132E

Shivanshu Jhunjhunwala
Chairman & Managing Director
DIN - 05252910

Bishwanath Choudhary
Director
DIN - 02313294

A. K. Khetawat
Partner
Membership No. 052751
Dated : 25th day of May, 2026
Place : Kolkata

Rajan Singh
Company Secretary
M. No. - 35350

Nitesh Kumar Kyal
Chief Financial Officer

NOTES
to Standalone Financial Statement

The Company Information

Century Extrusions Limited ('the Company') is one of India's large pure play aluminium extrusion manufacturers. The Company enjoys a number of first mover advantages comprising a comprehensive understanding of the aluminium and aluminium extrusions market, reputed brand, low historical asset cost and a strong customer base, among others. The Company possesses in-house facilities for die manufacturing, melting and casting of billets and the extrusions manufacturing facility with three press lines. The Company manufacturers extrusions for varied applications (architectural, hardware, road transport - vehicles, railways, electrical and electronic applications, engineering applications, automotive sector, consumer durables, Defence applications and irrigation, among others).

The company is a public limited company incorporated and domiciled in India and has its registered office at Kolkata (West Bengal) with regional marketing offices in Bangalore, Chennai, Coimbatore, Delhi, Hyderabad, Kanpur, Kolkata & Mumbai. The Company's production facility is located at Kharagpur (West Bengal) in eastern part of India, close to leading primary aluminium manufacturers in India. Its shares are listed on National Stock Exchange & Bombay Stock Exchange.

The financial statements for the year ended March 31, 2026 were approved by the Board of Directors and authorised for issue on 25th May 2026.

Note: 1 Material Accounting Policies

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

a) Statement of Compliance

These Financial Statements comply in all material aspects with Indian Accounting Standards (IND AS) notified under section 133 of the Companies Act, 2013 (the Act) read with rule 4 of the Companies (Indian Accounting standards) Rules, 2015 & Companies (Indian Accounting Standards) Amendment Rules 2016.

b) Basis of Preparation

The Financial Statements of the Company have been prepared on historical cost convention under accrual method of accounting and as a going concern concept except for certain assets and liabilities which are measured at fair values as required by Ind AS.

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.

All assets and liabilities have been classified as per the Company's normal operating cycle and the other criteria as set out in the Division II of Schedule III to the Companies Act, 2013 (as amended). The Company has ascertained its operating cycle as 12 months for the purpose of current and noncurrent classification of assets and liabilities.

c) Use of Estimates

In preparing the financial statements in conformity with Ind AS, management has made estimates, judgments and assumptions which affect the application of accounting policies and the reported amounts of assets and liabilities as at the date of financial statements and the reported amounts of revenues and expenses during the year. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting are recognized prospectively. Changes in estimates are reflected in the financial statements in the year in which changes are made and, if material, their affects are disclosed in the notes to financial statements.

Critical estimates and judgements

The areas involving critical estimates or judgements are as follows:

- **Estimated useful life of intangible asset**

  Intangible asset comprises of computer software. The management estimates the useful life of the software to be 6 years based on the expected technical obsolescence of such assets. However, the actual useful life may be shorter or longer than 6 years, depending on technical innovations and competitor actions.

- **Recognition of deferred tax assets for carried forward tax losses**

  The management has made estimates regarding the probability that the future taxable profits will be available against which deferred tax assets can be used.

- **Impairment of trade receivables**

  The impairment provisions for financial assets are based on assumptions about risk of default and expected loss rates. The management uses judgement in making these assumptions and selecting the inputs to the impairment calculation, based on the company's past history, existing market conditions as well as forward looking estimates at the end of each reporting period.

d) New Standards, Interpretations And Amendments Adopted By The Company

Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. In May 2025, MCA notified amendments to Ind AS 21 - The Effects of Changes in Foreign Exchange Rates, applicable w.e.f. April 1, 2025. The Company has reviewed the amendment and based on its evaluation has determined that it does not have any significant impact in its financial statements. In August 2025, MCA notified the following amendments to:

(i) Ind AS 1, Presentation of Financial Statements, applicable w.e.f. 1st April, 2025 – The amendment relates to classification of liabilities as current or non-current and non-current liabilities with covenants. In the context of classifying a liability as current, it removes the requirement of existence of a right to defer settlement for at least 12 months after the reporting date and instead requires that the said right should exist on the reporting date and have substance. The amendment also introduces guidance on classification of liabilities with covenants. The Company has no impact of these amendments in its classification criteria of current and non-current liabilities.

(ii) Ind AS 7, Statement of Cash Flows and Ind AS 107, Financial Instruments: Disclosures, applicable w.e.f. 1st April, 2025 – The amendment in Ind AS 7 requires to inform users of financial statements of the existence of supplier finance arrangements and explain the nature of the arrangements, the carrying amount of liabilities and the range of payment due dates. Ind AS 107 has been amended to add supplier finance arrangements as a factor that may cause concentration of liquidity risk. The Company has reviewed the amendment and ensured appropriate disclosures.

(iii) Ind AS 12, International Tax Reform – Pillar Two Model Rules applicable immediately - The Company has no impact of these changes.

e) Property, plant and equipment

Property, plant and equipment (PPE) are stated at cost less accumulated depreciation/amortization and impairment, if any. Cost comprises of purchase price and directly attributable cost of acquisition/ bringing the asset to its working condition for its intended use (net of credit availed, if any). Capital work in progress, plant and equipment is stated at cost, net of accumulated depreciation and accumulated impairment losses, if any.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the entity and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognised when replaced. All other repairs and maintenance are charged to profit or loss during the reporting period in which they are incurred.

An item of property, plant and equipment and any significant part initially recognised is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on de-recognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the income statement when the asset is derecognized.

Depreciation

Depreciation is the systematic allocation of the depreciable amount of PPE over its useful life and is provided on a straight line method basis over the useful lives as prescribed under Schedule II to the Companies Act, 2013.

Depreciable amount for PPE is the cost of PPE less its estimated residual value. The useful life of PPE is the period over which PPE is expected to be available for use by the Company, or the number of production or similar units expected to be obtained from the asset by the Company.

Depreciation on additions is provided on a pro-rata basis from the date of installation or acquisition. Depreciation on deductions/ disposals is provided on a pro-rata basis up to the date of deduction/disposal.

f) Intangible Assets

Intangible assets include Computer Software acquired separately and measured on initial recognition at cost. Directly attributable costs that are capitalized as a part of the software includes its purchase price. The useful life of the Computer Software has been assessed as finite by the management on the justification of technological obsolescence. The useful life of all the Software has been assumed six years. Annual maintenance charges and Renewal Fees are expensed in the period occurred.

Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses.

g) Impairment of Non-financial assets

The Company assesses at each reporting date whether there is any indication that any property, plant and equipment and intangible assets or group of assets, called cash generating unit may be impaired. If any such indication exists, the Company estimates the

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recoverable amount of the asset. If such recoverable amount of the asset or the recoverable amount of the cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognised in the Statement of Profit and Loss. If at the balance sheet date there is an indication that if a previously assessed impairment loss no longer exists, the recoverable amount is reassessed, and the asset is reflected at the recoverable amount.

h) Inventories

Inventories are valued at the lower of the cost and net realizable value (NRV). Cost of inventories is computed on first in, first out basis (FIFO) basis. Cost incurred in bringing each product to its present location and condition are accounted as follows:

(a) Raw Materials: Cost includes Cost of Purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on first in, first out basis.

(b) Finished Goods & WIP: cost includes cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

(c) Stores & Spares: Cost is determined on FIFO basis.

NRV is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

i) Borrowing costs

General and specific borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalised during the period of time that is required to complete and prepare the asset for its intended use or sale and borrowing costs are being incurred. All other borrowing costs are expensed in the year in which they occur. Qualifying assets are assets that necessarily take a substantial period to get ready for their intended use or sale.

j) Provisions, Contingent liabilities and Contingent Assets

Provisions are recognised when there is a present obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation and in respect of which reliable estimate can be made. Provisions are not discounted to its present value and are determined based on the best estimate required to settle the obligation at each Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the best current estimate.

A present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made, is disclosed as a contingent liability. Contingent liabilities are also disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non -occurrence of one or more uncertain future events not wholly within the control of the Company.

Contingent assets are not recognised in financial statements since this may result in the recognition of income that may never be realised. However, when the realisation of income is virtually certain, then the related asset is not a contingent asset and is recognised.

k) Foreign currency transactions and translations

Items included in the financial statements are measured using the currency of the primary economic environment in which the company operates (the functional currency). The company's financial statements are presented in Indian rupee (INR), which is also the company's presentation and financial currency. These financial statements are presented in Indian rupees.

Foreign-currency denominated monetary assets and liabilities are translated into the relevant functional currency at exchange rates in effect at the balance sheet date. The gains or losses resulting from such translations are included in net profit in the statement of profit and loss. Non-monetary assets and non-monetary liabilities denominated in a foreign currency and measured at fair value are translated at the exchange rate prevalent at the date when the fair value was determined. Non-monetary assets and non-monetary liabilities denominated in a foreign currency and measured at historical cost are translated at the exchange rate prevalent at the date of the transaction.

Transaction gains or losses realized upon settlement of foreign currency transactions are included in determining net profit for the period in which the transaction is settled. Revenue, expense and cashflow items denominated in foreign currencies are translated into the relevant functional currencies using the exchange rate in effect on the date of the transaction.

Forward Exchange Contracts

The premium or discount arising at the inception of forward exchange contracts is amortised as expense or income over the life of contract. Exchange differences on such contracts except the contracts which are long-term foreign currency monetary items, are recognised in the statement of profit and loss in the period in which the exchange rates change, any profit and loss arising on cancellation or renewal of forward exchange contract is recognized as income or as expense for the year.

l) Government Grant

Government grants are recognised where there is reasonable assurance that the grant will be received, and all attached conditions will be complied with. When the grant relates to an expense item, it is recognised as income on a systematic basis over the periods that the related costs, for which it is intended to compensate, are expensed. When the grant relates to an asset, it is recognised as income in equal amounts over the expected useful life of the related asset.

When the company receives grants of non-monetary assets, the asset and the grant are recorded at fair value amounts and released to profit or loss over the expected useful life in a pattern of consumption of the benefit of the underlying asset i.e. by equal annual instalments. When loans or similar assistance are provided by governments or related institutions, with an interest rate below the current applicable market rate, the effect of this favourable interest is regarded as a government grant. The loan or assistance is initially recognised and measured at fair value and the government grant is measured as the difference between the initial carrying value of the loan and the proceeds received. The loan is subsequently measured as per the accounting policy applicable to financial liabilities.

m) Revenue recognition

With effect from 1 April 2018, the Company has adopted IND AS 115 'Revenue from Contracts with Customers' which introduces a new five-step approach to measuring and recognising revenue from contracts with customers. Under IND AS 115, revenue is recognised on satisfaction of performance obligation at an amount that reflects the consideration to which an entity expects to be entitled in exchange for transferring goods or services to a customer. The Company has elected to apply the Cumulative catch up method in adopting IND AS 115. In accordance with the cumulative catch-up transition method, the comparatives have not been retrospectively adjusted. Applying the practical expedient as given in Ind AS 115, the Company has not disclosed the remaining performance obligation related disclosures. Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and can be reliably measured. The Company bases its estimates on historical results, taking into consideration the type of customer, the type of transaction and the specifics of each arrangement.

A. Sale of Goods

Revenue is recognized on satisfaction of performance obligation at an amount that reflects the consideration to which the Company expects to be entitled in exchange for transferring goods to a customer.

B. Interest Income

For all debt instruments measured either at amortised cost or at fair value through other comprehensive income, interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset or to the amortised cost of a financial liability. When calculating the effective interest rate, the management estimates the expected cash flows by considering all the contractual terms of the financial instrument but does not consider the expected credit losses. Interest income is included in finance income in the statement of profit and loss.

n) Leases

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

Company as a lessee

The Company applies a single recognition and measurement approach for all leases, except for short-term leases and leases of low-value assets. The Company recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

i) Right-of-use assets

The Company recognises right-of-use assets at the commencement date of the lease (i.e., the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the lease term. If ownership of the leased asset transfers to the Company at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset. The right-of-use assets are also subject to impairment.

ii) Lease liabilities

At the commencement date of the lease, the Company recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be

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exercised by the Company and payments of penalties for terminating the lease, if the lease term reflects the Company exercising the option to terminate.

Variable lease payments that do not depend on an index or a rate are recognised as expenses (unless they are incurred to produce inventories) in the period in which the event or condition that triggers the payment occurs.

In calculating the present value of lease payments, the Company uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments (e.g., changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset. The Company's lease liabilities are included in Interest-bearing loans and borrowings

iii) Short-term leases and leases of low-value assets

The Company applies the short-term lease recognition exemption to its short-term leases of Land & building (i.e., those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). It also applies the lease of low-value assets recognition exemption to leases of office equipment that are considered to be low value. Lease payments on short-term leases and leases of low value assets are recognised as expense on a straight-line basis over the lease term.

Company as a lessor

Leases in which the Company does not transfer substantially all the risks and rewards incidental to ownership of an asset are classified as operating leases. Rental income arising is accounted for on a straight-line basis over the lease terms and is included in revenue in the statement of profit or loss due to its operating nature. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised over the lease term on the same.

o) Income Tax

The income tax expense or credit for the year is the tax payable on the current year's taxable income based on the applicable income tax rate for each jurisdiction adjusted by changes in deferred tax assets and liabilities (including MAT) attributable to temporary differences and to unused tax losses.

Deferred tax is provided using the balance sheet approach on temporary differences at the reporting date between the tax bases of assets and liabilities and their carrying amounts for financial reporting purpose at reporting date. 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 year 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.

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

p) Cash flow statement

Cash flows are reported using the indirect method, whereby profit for the year 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.

q) Financial instruments

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

Financial Assets

Initial Recognition

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 cost that are directly attributable to the acquisition or issue of financial assets and financial liabilities, which are not at fair value through profit or loss, are added to the fair value on initial recognition

Classification and Subsequent Measurement: Financial Assets

The Company classifies financial assets as subsequently measured at amortised cost, fair value through other comprehensive income ("FVOCI") or fair value through profit or loss ("FVTPL") on the basis of following:

- entity's business model for managing the financial assets and
- contractual cash flow characteristics of the financial asset.

Debt Instruments

Amortised Cost

A financial asset is subsequently measured at amortise cost, if the financial asset is held within a business model, whose objective is to hold the asset in order to collect contractual cash flow and the contractual term of financial asset give rise on specified date to cash flow that are solely payment of principal and interest on principal amount outstanding.

Fair Value through Other Comprehensive Income

Financial assets that are held within a business model whose objective is achieved by both, selling financial assets and collecting contractual cash flows that are solely payments of principal and interest, are subsequently measured at fair value through other comprehensive income. Fair value movements are recognized in the other comprehensive income (OCI). Interest income measured using the EIR method and impairment losses, if any are recognised in the Statement of Profit and Loss. On derecognition, cumulative gain or loss previously recognised in OCI is reclassified from the equity to 'other income' in the Statement of Profit and Loss.

Fair Value through Profit or Loss

A financial asset is classified and measured at fair value through profit or loss unless it is measured at amortised cost or at fair value through OCI.

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Financial Liabilities

Initial Recognition

Financial liabilities are initially measured at the amortised cost unless at initial recognition, they are classified as fair value through profit and loss. In case of trade payables, they are initially recognised at fair value and subsequently, these liabilities are held at amortised cost, using the effective interest method.

Classification and Subsequent Measurement: Financial liabilities

Financial liabilities are subsequently measured at amortised cost using the EIR method. Financial liabilities carried at fair value through profit or loss are measured at fair value with all changes in fair value recognised in the Statement of Profit and Loss.

Impairment of financial assets

Financial assets, other than those at FVTPL, are assessed for indicators of impairment at the end of each reporting period. The Company recognises a loss allowance for expected credit losses on financial asset. In case of trade receivables, the Company follows the simplified approach permitted by Ind AS 109 – Financial Instruments for recognition of impairment loss allowance. The application of simplified approach does not require the Company to track changes in credit risk. The Company calculates the expected credit losses on trade receivables using a provision matrix on the basis of its historical credit loss experience.

Derecognition of financial instruments

The Company derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or when it transfers the contractual rights to receive the cash flows from the asset. A financial liability is derecognised when the obligation specified in the contract is discharged, cancelled or expires.

Offsetting financial instruments

Financial assets and liabilities are offset and the net amount is reported in the balance sheet where there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously.

r) Fair value measurements

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 measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

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

The principal or the most advantageous market must be accessible by the Company.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are

Categorised 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.

For the purpose of fair value disclosures, the Company has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

s) Employee benefits

Defined contributions plan

Contributions to defined contribution schemes such as employees' state insurance, labour welfare fund, employees provident fund, employee pension scheme etc. are charged as an expense based on the amount of contribution required to be made as and when services are rendered by the employees. Company's provident fund contribution, in respect of certain employees, is made to a government administered fund and charged as an expense to the Statement of Profit and Loss. The above benefits are classified as Defined Contribution Schemes as the Company has no further defined obligations beyond the monthly contributions.

Defined benefit plans

The Company's Liabilities on account of Gratuity and Earned Leave on retirement of employees are determined at the end of each financial year on the basis of actuarial valuation certificates obtained from Registered Actuary in accordance with the measurement procedure as per Indian Accounting Standard (Ind AS) -19., 'Employee Benefits' The gratuity liability is covered through a policy taken by a trust established under the group gratuity scheme with Life Insurance Corporation of India (LIC). The costs of providing benefits under these plans are also determined on the basis of actuarial valuation at each year end. Actuarial gains and losses for defined benefit plans are recognized through OCI in the period in which they occur. Re-measurements are not reclassified to profit or loss in subsequent periods.

The Defined Benefit Plan can be short term or Long terms which are defined below:

(i) Short term Employee benefit

Liabilities for wages and salaries, including non-monetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liabilities are presented as current employee benefits obligations in the balance sheet.

(ii) Long term Employee benefits

Compensated absences which are not expected to occur within 12 months after the end of the period in which the employee renders the related services are recognized as a liability at the present value of the defined benefit obligation at the balance sheet date.

t) Segment reporting

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. The Company has two business segments i.e. manufacturing of Aluminium Extruded products and manufacturing of Transmission and Distribution Line as per the management. However, as per the Ind AS- 108 "Operating segments" specified under Section 133 of the Companies Act, 2013, there are no reportable operating or geographical segments applicable to the Company.

u) Borrowings

Borrowings are measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in profit or loss over the period of the borrowings using effective interest method. Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down. To the extent there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is capitalised as a prepayment for liquidity services and amortised over the period of the facility to which it relates.

Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least 12 months after the reporting period. Where there is a breach of a material provision of a long-term loan arrangement on or before the end of the reporting period with the effect that the liability becomes payable on demand on the reporting date, the entity does not classify the liability as current, if the lender agreed, after the reporting period and before the approval of the financial statements for issue, not to demand payment as a consequence of the breach.

v) Earnings per share

Basic earnings per share is computed by dividing the net profit for the period attributable to the equity shareholders of the Company by the weighted average number of equity shares outstanding during the period. The weighted average number of equity shares outstanding during the period and for all periods presented is adjusted for events, such as bonus shares, other than the conversion of potential equity shares that have changed the number of equity shares outstanding, without a corresponding change in resources.

For the purpose of calculating diluted earnings per share, the net profit for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period is adjusted for the effects of all dilutive potential equity shares.

w) Derivatives and Hedge Accounting

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

The Company complies with the principles of hedge accounting where derivative contracts are designated as hedge instruments. At the inception of the hedge relationship, the Company documents the relationship between the hedge instrument and the hedged item, along with the risk management objectives and its strategy for undertaking hedge transaction, which can be a fair value hedge or a cash flow hedge.

a) Fair value hedges –

Changes in fair value of the designated portion of derivatives that qualify as fair value hedges are recognised in profit or loss immediately, together with any changes in the fair value of the hedged asset or liability that are attributable to the hedged risk. The change in the fair value of the designated portion of hedging instrument and the change in fair value of the hedged item attributable to the hedged risk are recognised in the Statement of Profit and Loss in the line item relating to the hedged item.

Hedge accounting is discontinued when the hedging instrument expires or is sold, terminated, or exercised, or when it no longer qualifies for hedge accounting. The fair value adjustment to the carrying amount of the hedged item arising from the hedged risk is amortised to profit or loss from that date.

b) Cash flow hedges –

The effective portion of changes in the fair value of derivatives that are designated and qualify as cash flow hedges is recognised in the other comprehensive income. The gains / losses relating to the ineffective portion is recognised in the Statement of Profit and Loss.

Amounts previously recognised and accumulated in other comprehensive income are reclassified to profit or loss when the hedged item affects the Statement of Profit and Loss. However, when the hedged item results in the recognition of a non-financial asset, such gains / losses are transferred from equity (but not as reclassification adjustment) and included in the initial measurement cost of the non-financial asset.

Hedge accounting is discontinued when the hedging instrument expires or is sold, terminated, or exercised, or when it no longer qualifies for hedge accounting. Any gains/losses recognised in other comprehensive income and accumulated in equity at that time remains in equity and is reclassified when the underlying transaction is ultimately recognised. When an underlying transaction is no longer expected to occur, the gains / losses accumulated in equity is recognised immediately in the Statement of Profit and Loss.

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(All amounts are in ₹ Lakhs)

Note No. 2 Property, plant and equipment

Description	Gross Carrying Amount				Accumulated Depreciation				Net Carrying Amt.
	1st April 2025	Additions	Disposals / Adjustment	31 March 2026	31 March 2025	Additions	Disposals / Adjustment	31 March 2026	31 March 2026
Leasehold Land Development	10	0	0	10	0	0	0	0	10
Buildings	1267	0	0	1267	744	36	0	780	487
Plant & Machinery	7427	245	23	7649	5598	344	22	5920	1729
Electric Installations	409	0	0	409	275	63	0	338	71
Motor Vehicles	134	8	35	107	55	11	35	31	76
Office Equipment	184	10	130	64	153	16	126	43	21
Furniture & Fixtures	198	1	79	120	86	11	72	25	95
Total	**9629**	**264**	**267**	**9626**	**6911**	**481**	**255**	**7137**	**2489**

Description	Gross Carrying Amount				Accumulated Depreciation				Net Carrying Amt.
	1st April 2024	Additions	Disposals / Adjustment	31 March 2025	31 March 2024	Additions	Disposals / Adjustment	31 March 2025	31 March 2025
Leasehold Land Development	10	0	0	10	0	0	0	0	10
Buildings	1252	15	0	1267	717	27	0	744	523
Plant & Machinery	7373	54	0	7427	5377	221	0	5598	1829
Electric Installations	409	0	0	409	270	5	0	275	134
Motor Vehicles		66	8	134	55	8	8	55	79
Office Equipment	170	14	0	184	140	13	0	153	31
Furniture & Fixtures	109	89	0	198	83	3	0	86	112
Total	**9323**	**238**	**8**	**9629**	**6642**	**277**	**8**	**6911**	**2718**

Note No. 3 Intangible Asset

Description	Gross Carrying Amount				Accumulated Depreciation				Net Carrying Amt.
	1st April 2025	Additions	Disposals / Adjustment	31 March 2026	31 March 2025	Additions	Disposals / Adjustment	31 March 2026	31 March 2026
Computer Software	95	0	10	85	76	6	9	73	12

Description	Gross Carrying Amount				Accumulated Depreciation				Net Carrying Amt.
	1st April 2024	Additions	Disposals / Adjustment	31 March 2025	31 March 2024	Additions	Disposals / Adjustment	31 March 2025	31 March 2025
Computer Software	95	0	0	95	68	8	0	76	19

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(All amounts are in ₹ Lakhs)

Note No. 4 Right of use assets

Description	Gross Carrying Amount				Accumulated Depreciation				Net Carrying Amt.
	1st April 2025	Additions	Disposals / Adjustment	31 March 2026	31 March 2025	Additions	Disposals / Adjustment	31 March 2026	31 March 2026
Leasehold Land	187	0	0	187	4	1	0	5	182
Buildings	536	418	0	954	312	98	0	410	544
Total	**723**	**418**	**0**	**1141**	**316**	**99**	**0**	**415**	**726**

Description	Gross Carrying Amount				Accumulated Depreciation				Net Carrying Amt.
	1st April 2024	Additions	Disposals / Adjustment	31 March 2025	31 March 2024	Additions	Disposals / Adjustment	31 March 2025	31 March 2025
Leasehold Land	156	31	0	187	2	2	0	4	183
Buildings	256	280	0	536	256	56	0	312	224
Total	**412**	**311**	**0**	**723**	**258**	**58**	**0**	**316**	**407**

Note No. 5 Capital Work in Progress

Description	Amount in CWIP for a peiod of				Total
	Less than 1 Year	1 - 2 years	2 - 3 Years	More than 3 Years	31 March 2026
Project in Progress	1873		0	0	1873
Project Temporarily Suspended	0		0	0	0

Description	Amount in CWIP for a peiod of				Total
	Less than 1 Year	1 - 2 years	2 - 3 Years	More than 3 Years	31 March 2025
Project in Progress	426		0	0	426
Project Temporarily Suspended	0		0	0	0

Note No. 6 Intangible Asset under Development

Description	Amount in CWIP for a peiod of				Total
	Less than 1 Year	1 - 2 years	2 - 3 Years	More than 3 Years	31 March 2026
Project in Progress	43		0	0	43
Project Temporarily Suspended	0		0	0	0

Description	Amount in CWIP for a peiod of				Total
	Less than 1 Year	1 - 2 years	2 - 3 Years	More than 3 Years	31 March 2025
Project in Progress	0		0	0	0
Project Temporarily Suspended	0		0	0	0

NOTES

to Standalone Financial Statement

(All amounts are in ₹ Lakhs)

Note No. 7 Loans

Particulars	31 March 2026 Non Current	31 March 2025 Non Current	31 March 2026 Current	31 March 2025 Current
(Unsecured, considered good)				
Security Deposits				
With Related Party	28	40	0	0
Others	31	0	9	9
	59	**40**	**9**	**9**
Less: Provision for Doubtful Receivables	0	0	0	0
	59	**40**	**9**	**9**

Note No. 8 Other financial assets

Particulars	31 March 2026 Non Current	31 March 2025 Non Current	31 March 2026 Current	31 March 2025 Current
(Unsecured, considered good)				
Other Receivables	0	0	0	48
Interest Accrued but not due	0	0	18	17
Security Deposit	10	48	0	0
	10	**48**	**18**	**65**
Less: Provision for Doubtful Receivables	0	0	0	0
	10	**48**	**18**	**65**

Note No. 9 Deferred tax assets / liabilities (net)

Particulars	31 March 2026 Non Current	31 March 2025 Non Current
Deferred tax liability	8	2
Deferred tax assets	74	30
Net Deferred Tax Asset/(Liability)	**66**	**28**

Movement in deferred tax assets/(liabilities) for the period ended 31st March, 2026

Particulars	31 March 2025	Recognised in OCI	Recognised in P&L	31 March 2026
Deferred Tax Liability arising on Account of :				
Difference in Tax base of Property, Plant and Equipment	-	-	-	-
Other Taxable Temporary Difference	2	2	4	8
Total deferred tax liabilities	2	2	4	8
Deferred Tax Asset arising on Account of :				
Difference in Tax base of Property, Plant and Equipment	9	-	34	43
Other Deductible Temporary Difference	21	-	10	31
Tax Credit (Minimum Alternate Tax)	-	-	-	-
Total deferred tax assets	**30**	**-**	**44**	**74**
Net deferred tax assets/(liability)	**28**	**(2)**	**40**	**66**

(All amounts are in ₹ Lakhs)

Particulars	31 March 2024	Recognised in OCI	Recognised in P&L	31 March 2025
Deferred Tax Liability arising on Account of :				
Difference in Tax base of Property, Plant and Equipment	-	-	-	-
Other Taxable Temporary Difference	18	-	(16)	2
Total deferred tax liabilities	18	-	(16)	2
Deferred Tax Asset arising on Account of :				
Difference in Tax base of Property, Plant and Equipment	5	-	4	9
Other Deductible Temporary Difference	19	1	1	21
Tax Credit (Minimum Alternate Tax)	-	-	-	-
Total deferred tax assets	**24**	**1**	**5**	**30**
Net deferred tax assets/(liability)	**6**	**1**	**21**	**28**

Note No. 10 Other assets

Particulars	31 March 2026	31 March 2025	31 March 2026	31 March 2025
	Non Current	Non Current	Current	Current
(Unsecured, considered good unless otherwise stated)				
Capital Advance	102	1398	0	0
Advances other than capital advance				
Advances to Suppliers	0	0	1806	1228
Prepaid Expenses	17	0	6	11
Balances with Statutory Authorities	0	0	450	294
Subsidy Receivable	0	670	0	441
Other Recoverable	0	0	19	25
	119	**2068**	**2281**	**1999**

Note No. 11 Inventories

Valued at cost or Net realisable value whichever is lower	31 March 2026	31 March 2025
Raw Materials	341	162
Work in Progress	3956	2208
Finished Goods	1895	1199
Stores & Spare Parts	624	487
	6816	4056

Note No. 12 Trade Receivables

Particulars	31 March 2026	31 March 2025
(Unsecured, Considered Good)		
Trade Receivables considered good- Secured	0	0
Trade Receivables considered good- Unsecured	3562	3544
	3562	**3544**
Trade Receivables which have significant increase in credit risk	14	6
Trade Receivables - credit impaired	0	0
Less: Allowance for expected credit loss	14	6
Refer note 41 for information about Ageing for trade receivables.	**3562**	**3544**

NOTES
to Standalone Financial Statement

(All amounts are in ₹ Lakhs)

Note No. 13 Cash and Cash Equivalents

Particulars	31 March 2026	31 March 2025
Balances with Banks	22	1002
Cash on Hand	6	4
	28	**1006**

Note No. 14 Other Bank Balances

Particulars	31 March 2026	31 March 2025
Fixed Deposits Maturity for more than 3 months but less than 12 months	635	650
	635	**650**

Note No. 15 Equity Share Capital

a.

Particulars	31 March 2026	31 March 2025
Authorised Capital		
12,00,00,000 (12,00,00,000) Equity Shares of ₹1 each	1200	1200
	1200	**1200**
Issued and Subscribed Capital		
8,00,00,000 (8,00,00,000) Equity Shares of ₹1 each	800	800
Paid-up Capital		
8,00,00,000 (8,00,00,000) Equity Shares of ₹1 each, Fully Paid Up	800	800
	800	**800**

a) The Company has neither issued nor bought back any shares during the financial year under review, hence there is no change in number of shares outstanding at the beginning and end of the year.

b) The Company does not have any Holding/ Ultimate Holding Company. As such, no shares are held by them or their Subsidiaries/ Associates.

c) There are NIL (Previous year NIL) shares reserved for issue under option and contracts / commitment for the sale of shares/ disinvestment.

d) During the period of five years immediately preceding the reporting date: No shares were bought back.No shares were issued for consideration other than cash. No bonus shares were issued.

e) There are NIL (Previous year NIL) securities convertible into Equity/ Preference Shares.

f) There are NIL (Previous year NIL) calls unpaid including calls unpaid by Directors and Officers as on the balance sheet date.

g) There are NIL (Previous year NIL) for forfeited shares as on the balance sheet date.

h) Rights/Preferences/Restrictions attached to Equity Shares

The Company has only one class of equity shares having a par value of ₹ 1 per share. Each holder of equity shares is entitled to one vote per share and the dividend, if proposed by the Board of Directors and approved by the Shareholder in the ensuring Annual General Meeting. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts, if any. The distribution will be in proportion to the number of equity shares held by the shareholders.

(All amounts are in ₹ Lakhs)

i) **Details of Shareholders Holding more than 5% Shares in the Company**

Particulars	As at March 31, 2026		As at March 31, 2025	
	No of shares	% holding	No of shares	% holding
Equity Shares of ₹ 1 each fully paid up				
M/s Paramsukh Properties Pvt Ltd	11411326	14.26%	11411326	14.26%
M/s Vintage Securities Ltd	7441831	9.30%	7441831	9.30%
Mrs Sita Devi Jhunjhunwala	10102934	12.63%	10102934	12.63%
M/s Jeco Exports and Finance Ltd	6571225	8.21%	6571225	8.21%

j) **Details of Shareholders of Promoters**

(Shares held by Promoter at the end of the year)

Promoter Name	As at March 31, 2026		As at March 31, 2025		% change during the year
	No.of Shares	% of total shares	No.of Shares	% of total shares	
Mrs. Sita Devi Jhunjhunwala	10102934	12.63%	10102934	12.63%	-
Mrs. Moulshree Jhunjhunwala	2443700	3.05%	2443700	3.05%	-
Mr Shivanshu Jhunjhunwala	3192833	3.99%	3192833	3.99%	-
Mr Rishik Jhunjhunwala	2000	0.00%	2000	0.00%	-
Mr Parul Jhunjhunwala	2000	0.00%	2000	0.00%	-
Mrs. Satyam Mohta	1000	0.00%	1000	0.00%	-
Madhab Prasad Jhunjhunwala (HUF)	5500	0.01%	5500	0.01%	-
Vikram & Sons (HUF)	1000	0.00%	1000	0.00%	-
Shivanshu & Sons (HUF)	1000	0.00%	1000	0.00%	-
M/s Paramsukh Properties Pvt Ltd	11411326	14.26%	11411326	14.26%	-
M/s Vintage Securities Ltd	7441831	9.30%	7441831	9.30%	-
M/s Jeco Exports and Finance Ltd	6571225	8.21%	6571225	8.21%	-
M/s Atash Properties & Finance Pvt Ltd	452300	0.57%	452300	0.57%	-
	41628649		**41628649**		

NOTES
to Standalone Financial Statement

(All amounts are in ₹ Lakhs)

Promoter Name	As at March 31, 2025		As at March 31, 2024		% change during the year
	No.of Shares	% of total shares	No.of Shares	% of total shares	
Mrs. Sita Devi Jhunjhunwala	10102934	12.63%	10109934	12.64%	0.01%
Mrs. Moulshree Jhunjhunwala	2443700	3.05%	2443700	3.05%	-
Mr Shivanshu Jhunjhunwala	3192833	3.99%	3192833	3.99%	-
Mr Rishik Jhunjhunwala	2000	0.00%	0	0.00%	-
Mr Parul Jhunjhunwala	2000	0.00%	0	0.00%	-
Mrs. Satyam Mohta	1000	0.00%	0	0.00%	-
Madhab Prasad Jhunjhunwala (HUF)	5500	0.01%	5500	0.01%	-
Vikram & Sons (HUF)	1000	0.00%	0	0.00%	-
Shivanshu & Sons (HUF)	1000	0.00%	0	0.00%	-
M/s Paramsukh Properties Pvt Ltd	11411326	14.26%	11411326	14.26%	-
M/s Vintage Securities Ltd	7441831	9.30%	7441831	9.30%	-
M/s Jeco Exports and Finance Ltd	6571225	8.21%	6571225	8.21%	-
M/s Atash Properties & Finance Pvt Ltd	452300	0.57%	452300	0.57%	-
	41628649		**41628649**		

Note No. 16 Other Equity

Particulars		March 31, 2026	March 31, 2025
Securities Premium		990	990
	(a)	**990**	**990**
Retained Earnings		6423	5429
Add: Profit for the year		1097	994
Less: Adjustment for Prior Period Errors		**-1110**	**-**
	(b)	**6410**	**6423**
Other Comprehensive Income/(loss)		84	86
Add: Income/(loss) for the year		6	-2
	(c)	**90**	**84**
Total Other Equity	**(a+b+c)**	**7490**	**7497**

Nature of other equity

Securities Premium - This Reserve represents the premium on issue of shares and can be utilized in accordance with the provisions of the Companies Act, 2013.

Retained Earnings - This Reserve represents the cumulative profits of the Company and effects of remeasurement of defined benefit obligations. This Reserve can be utilized in accordance with the provisions of the Companies Act, 2013.

Other Comprehensive Income - This Reserve represents the effects of remeasurement of defined benefit obligations.

Note No. 17 Borrowings

Particulars	31 March 2026	31 March 2025
	Non Current	Non Current
Secured		
Term Loans		
From Bank	169	443
Less: Current Maturities of Long Term Debt	148	257
	21	**186**

(All amounts are in ₹ Lakhs)

Term loans from banks as on 31.03.2026 are secured, in respect of respective facilities by way of :

(i) Nature of security for Secured Borrowings

a. Guarantee Emergency Credit Line (GECL) loan of Rs. 37 lacs includes Rs.37 lacs shown in Current maturities of Long Term Borrowings from Punjab and Sind Bank to meet Working Capital requirement under COVID-19 situation with Existing Primary and Collateral Security but excluding Personal/Corporate Guarantees.

b. Guarantee Emergency Credit Line (GECL) loan of Rs. 105 lacs includes Rs.105 lacs shown in Current maturities of Long Term Borrowings from SBI Bank to meet Working Capital Term Loan(WCTL) requirement under COVID-19 situation with Existing Primary and Collateral Security but excluding Personal/Corporate Guarantees.

c. Vehicle loans from banks are secured, in respect of respective facilities by way of Rs. 27 lacs includes Rs.6 lacs shown in Current maturities of Long Term Borrowings from Punjab National are secured by hypothecation of vehicles purchased out of the said loan.

(ii) Repayment Terms for Secured Borrowings

Type of Loan	Name of the Bank	Loan Amount (Lacs)	Rate of Interest	Repayment Schedule
GECL	Punjab National Bank	93	7.65%	Repayable in 36 equal monthly installment of Rs 4.64 Lacs each, commencing from Dec, 2025. Last Installment Due in November, 2026.
GECL	SBI Bank	246	7.40%	Repayable in 36 equal monthly installment of Rs 11.72 Lacs each, commencing from January, 2026. Last Installment Due in December, 2026.
Vehicle Loan	Punjab National Bank	12	8.80%	Repayable in 60 equal monthly installment of Rs 0.39 Lacs each, commencing from January 2026. Last Installment Due in December, 2029.
Vehicle Loan	Punjab National Bank	9	9.75%	Repayable in 84 equal monthly installment of Rs 0.16 Lacs each, commencing from May, 2022. Last Installment Due in April, 2029.
Vehicle Loan	Punjab National Bank	11	9.75%	Repayable in 84 equal monthly installment of Rs 0.17 Lacs each, commencing from November, 2022. Last Installment Due in October, 2029.

Term loans from banks as on 31.03.2025 are secured, in respect of respective facilities by way of :

(i) Nature of security for Secured Borrowings

a. Guarantee Emergency Credit Line (GECL) loan of Rs. 39 lacs includes Rs.22 lacs shown in Current maturities of Long Term Borrowings from Punjab and Sind Bank to meet Working Capital requirement under COVID-19 situation with Existing Primary and Collateral Security but excluding Personal/Corporate Guarantees.

b. Guarantee Emergency Credit Line (GECL) loan of Rs. 17 lacs includes Rs. 17 lacs shown in Current maturities of Long Term Borrowings from Axis bank to meet Working Capital Term Loan(WCTL) requirement under COVID-19 situation with Existing Primary and Collateral Security but excluding Personal/Corporate Guarantees.

c. Guarantee Emergency Credit Line (GECL) loan of Rs. 16 lacs includes Rs.16 lacs shown in Current maturities of Long Term Borrowings from Punjab National Bank to meet Working Capital requirement under COVID-19 situation with Existing Primary and Collateral Security but excluding Personal/Corporate Guarantees.

d. Guarantee Emergency Credit Line (GECL) loan of Rs. 93 lacs includes Rs.56 lacs shown in Current maturities of Long Term Borrowings from Punjab National Bank to meet Working Capital requirement under COVID-19 situation with Existing Primary and Collateral Security but excluding Personal/Corporate Guarantees.

e. Guarantee Emergency Credit Line (GECL) loan of Rs. 246 lacs includes Rs.140 lacs shown in Current maturities of Long Term Borrowings from SBI Bank to meet Working Capital Term Loan(WCTL) requirement under COVID-19 situation with Existing Primary and Collateral Security but excluding Personal/Corporate Guarantees.

f. Vehicle loans from banks are secured, in respect of respective facilities by way of Rs. 32 lacs includes Rs.6 lacs shown in Current maturities of Long Term Borrowings from Punjab National are secured by hypothecation of vehicles purchased out of the said loan.

NOTES
to Standalone Financial Statement

(All amounts are in ₹ Lakhs)

(ii) Repayment Terms for Secured Borrowings

Type of Loan	Name of the Bank	Loan Amount (Lacs)	Rate of Interest	Repayment Schedule
GECL	Punjab & Sind Bank	39	7.50%	Repayable in 36 equal monthly installment of Rs 1.83 Lacs each, commencing from Dec, 2021. Last Installment Due in November, 2026.
GECL	Axis Bank	17	9.25%	Repayable in 36 equal monthly installment of Rs 5.61 Lacs each, commencing from August, 2025. Last Installment Due in July, 2026.
GECL	Punjab National Bank	16	7.65%	Repayable in 36 equal monthly installment of Rs 2.69 Lacs each, commencing from October, 2026. Last Installment Due in September, 2027.
GECL	Punjab National Bank	93	7.65%	Repayable in 36 equal monthly installment of Rs 4.64 Lacs each, commencing from Dec, 2025. Last Installment Due in November, 2026.
GECL	SBI Bank	246	7.40%	Repayable in 36 equal monthly installment of Rs 11.72 Lacs each, commencing from January, 2026. Last Installment Due in December, 2026.
Vehicle Loan	Punjab National Bank	12	8.80%	Repayable in 60 equal monthly installment of Rs 0.39 Lacs each, commencing from January 2026. Last Installment Due in December, 2029.
Vehicle Loan	Punjab National Bank	9	9.75%	Repayable in 84 equal monthly installment of Rs 0.16 Lacs each, commencing from May, 2022. Last Installment Due in April, 2029.
Vehicle Loan	Punjab National Bank	11	9.75%	Repayable in 84 equal monthly installment of Rs 0.17 Lacs each, commencing from November, 2022. Last Installment Due in October, 2029.

Note No. 18 Other Financial Liabilities

Particulars	31 March 2026	31 March 2025
	Non Current	Non Current
Lease Liability	482	222
	482	**222**

Note No. 19 Provisions

Particulars	31 March 2026	31 March 2025	31 March 2026	31 March 2025
	Non Current	Non Current	Current	Current
Provision for Gratuity (Refer Note No. 37)	107	42	0	0
Provision for Leave Encashment (Refer Note No. 37)	16	26	2	18
	123	**68**	**2**	**18**

Note No. 20 Current Borrowings

Particulars	31 March 2026	31 March 2025
Secured		
Working Capital from Banks	4645	4475
Current Maturities of Long Term Debts	148	257
Unsecured		
From Bodies Corporate	1400	0
	6193	**4732**

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to Standalone Financial Statement

(All amounts are in ₹ Lakhs)

1. **Security disclosure for the outstanding short-term borrowings as on 31 March 2026 :**

   Borrowings from banks are secured, in respect of respective facilities by way of :

   a. Working Capital Loan from State Bank of India, Dhanlaxmi Bank, Bandhan Bank and Punjab National Bank is secured by way of - i) First charge on of stock and receivables, Pledged of Fixed Deposit of Rs. 40 Lacs and all other current assets of the Company, present and future on pari-passu basis among consortium Bankers. ii) First charge on entire fixed assets of the Company on pari-passu basis among consortium Bankers. iii) By personal guarantees of the Chairman & Managing Director. b. Security for Current Maturity of Long Term Debts- Refer Security stated in Notes 17.

2. **Security disclosure for the outstanding short-term borrowings as on 31 March 2025 :**

   Borrowings from banks are secured, in respect of respective facilities by way of :

   a. Working Capital Loan from State Bank of India, Axis Bank, Dhanlaxmi Bank and Punjab National Bank is secured by way of - i) First charge on of stock and receivables, Pledged of Fixed Deposit of Rs. 40 Lacs and all other current assets of the Company, present and future on pari-passu basis among consortium Bankers. ii) First charge on entire fixed assets of the Company on pari-passu basis among consortium Bankers after reducing Punjab and Sind Bank share. iii) by personal guarantees of the Chairman & Managing Director.

   b. Security for Current Maturity of Long Term Debts- Refer Security stated in Notes 20.

Note No. 21 Trade Payables

Particulars	31 March 2026	31 March 2025
Total outstanding dues of Micro Enterprises and Small Enterprises	12	37
Total outstanding dues of creditor other than Micro Enterprises and Small Enterprises	2664	2676
Refer note 41 for information about Ageing for trade payable.	**2676**	**2713**

Note No. 22 Other Financial Liabilities

Particulars	31 March 2026	31 March 2025
Deposit from Dealers	21	24
Lease Liability	127	52
	148	**76**

Note No. 23 Other Current Liabilities

Particulars	31 March 2026	31 March 2025
Statutory Dues Payable	40	35
Liability for Expenses	252	439
Contract Liabilities	245	225
	537	**699**

Note No. 24 Current Tax Liabilities (Net)

Particulars	31 March 2026	31 March 2025
Provision for Income Tax (Net of Advance)	274	72
	274	**72**

Note No. 25 Revenue From Operations

Particulars	31 March 2026	31 March 2025
Operating Revenue		
Sales of Products	47856	43125
	47856	**43125**

NOTES
to Standalone Financial Statement

(All amounts are in ₹ Lakhs)

Note No. 26 Other Income

Particulars	31 March 2026	31 March 2025
Interest Income -		
Bank Deposits	41	32
Others	8	30
Miscellaneous Income	25	8
	74	**70**

Note No. 27 Cost of Material Consumed

Particulars	31 March 2026	31 March 2025
Raw Material Consumed	39686	33513
	39686	**33513**

Note No. 28 Changes in Inventories of Finished Goods, Stock in Trade and WIP

Particulars	31 March 2026	31 March 2025
Opening Stock		
Work-in-Progress	2208	2085
Finished Goods	1199	1021
	3407	**3106**
Closing Stock		
Work-in-Progress	3955	2208
Finished Goods	1895	1199
	5850	**3407**
	(2,443)	**(301)**

Note No. 29 Employee Benefits Expenses

Particulars	31 March 2026	31 March 2025
Salaries, Wages and Bonus	1967	1744
Contribution to Provident and Other Funds	87	108
Staff Welfare	75	62
Refer Note No. 37	**2129**	**1914**

Note No. 30 Finance Costs

Particulars	31 March 2026	31 March 2025
Interest Expense on Borrowings	989	905
Other Borrowing Costs		
Loan Processing Fees	46	47
Bill Discounting Charges	0	54
Letter of Credit Charges and Others	38	31
	1073	**1037**

Note No. 31 Depreciation and Amortisation

Particulars	31 March 2026	31 March 2025
Depreciation and Amortization Expenses	586	343
	586	**343**

(All amounts are in ₹ Lakhs)

Note No. 32 Other Expenses

Particulars	31 March 2026	31 March 2025
Stores and Spares Consumed	646	690
Power and Fuel	1543	1588
Packing Expenses	819	864
Freight and Forwarding Charges	674	706
Rent	68	26
Rates and Taxes	18	11
Insurance	35	18
Repairs - Building	59	77
Repairs- Plant and Machinery	654	650
Professional Fees	101	46
Corporate Social Responsibility	18	21
Loss on Sale of Fixed Assets	11	0
Miscellaneous Expenses	663	711
	5309	**5408**

Note No. 33 Tax Expense

Particulars	31 March 2026	31 March 2025
(1) Current Tax		
Provision for Taxation	445	325
Income Tax for Earlier Years	9	-17
	454	308
(2) Deferred Tax	(40)	(21)
	414	**287**

Note No. 34 Earnings per share

The Company's Earnings Per Share ('EPS') is determined based on the net profit / (loss) attributable to the shareholders' of the . Basic earnings per share is computed using the weighted average number of shares outstanding during the year. Diluted earnings per share is computed using the weighted average number of common and dilutive common equivalent shares outstanding during the year including share options, except where the result would be anti-dilutive.

Net Profit / (Loss) attributable to Equity Shareholders		
Profit / (Loss) after Tax (₹ in lacs)	1097	994
Nominal value of Equity Share (₹)	1	1
Weighted-Average number of Equity Shares for Basic & Diluted EPS	80000000	80000000
Basic & Diluted Earnings Per Share (₹)	1.37	1.24

Note No. 35 Material Accounting Judgements, Estimates and Assumptions

The preparation of the Company's financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

Judgements : In the process of applying the Company's accounting policies, management has made the following judgements, which have the most significant effect on the amounts recognised in the financial statements:

NOTES
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(All amounts are in ₹ Lakhs)

Fair value measurement of financial instruments

When the fair values of financial assets and financial liabilities recorded in the balance sheet cannot be measured based on quoted prices in active markets, their fair value is measured using other valuation techniques. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgement is required in establishing fair values. Judgements include considerations of inputs such as liquidity risk, credit risk and volatility. Changes in assumptions about these factors could affect the reported fair value of financial.

Impairment of non-financial assets

Impairment exists when the carrying value of an asset or cash generating unit exceeds its recoverable amount, which is the higher of its fair value less costs of disposal and its value in use. The fair value less costs of disposal calculation is based on available data from binding sales transactions, conducted at arm's length, for similar assets or observable market prices less incremental costs for disposing of the asset. The value in use calculation is based on a DCF model. The cash flows are derived from the budget for the next five years and do not include restructuring activities that the Company is not yet committed to or significant future investments that will enhance the asset's performance of the CGU being tested. The recoverable amount is sensitive to the discount rate used for the DCF model as well as the expected future cash-inflows and the growth rate used for extrapolation purposes.

Note No. 36 Commitments & Contingent Liabilities

(A) Capital Commitments

Estimated amount of contracts remaining to be executed on capital account and not provided for:

At 31st March 2026, the Company had commitments of relating to estimated amount of completion of Property, Plant & Equipment-

Descriptions	31 March 2026	31 March 2025
Estimated amount of contracts remaining to be executed and not provided for (Net of Advances)	1070	2291

(B) Contingent Liabilities

Descriptions	31 March 2026	31 March 2025
(i) Guarantees / Letter of Credits	1614	1924
(ii) Other Money for which the Company is Contingently Liable		
1. Bills Discounted with Banks	2119	1255
2. Employees State Insurance Demand	3	3
3. West Bengal Entry Tax	646	646
4. Income Tax	82	82
5. Goods and Service Tax	53	36

(a) Bank Guarantees outstanding Rs.314 lacs (previous year Rs.427 lacs) and Letters of Credit issued by Banks on behalf of the Company Rs. 1300 Lacs (Previous year Rs. 1497 lacs) against which Rs. 499 lacs (previous year Rs. 540 lacs) have been deposited with the Banks as Margin Money.

(b) The Employees State Insurance Corporation (ESI) has raised a demand of Rs.3 lacs plus interest of Rs. Nil Lac (Rs. 108.81) per day w.e.f. 1.1.2004 for the period 1999-2000 to 2000-2001. The company has preferred an appeal against the demand at the Employees Insurance Court, West Bengal. The Honorable Court has stayed the demand till final disposal of Company's appeal.

(c) The Divisional Bench of Hon'ble High Court, Calcutta has confirmed the demand of Rs. 646 Lacs for Financial Year 2012-13 to 2017-18 (Q1) against which company preferred an appeal to the Hon'ble Supreme Court.

(d) The Income Tax Department of India raised the demand of Rs. 23 Lacs for Assessment Year 2016-17 and Rs. 59 Lacs for Assessment Year 2018-19 against which company preferred an appeal to the Commissioner of Income Tax.

(e) The Goods and Service Tax Department of India raised the demand of Rs. 8 Lacs for the previous year 2018-19 and Rs. 45 Lacs for the previous year 2019-20 against which company preferred an appeal to the First Appellate Authority.

(All amounts are in ₹ Lakhs)

Note No. 37 Employee Benefit Obligations

Particulars	31 March 2026		31 March 2025	
	Current	Non current	Current	Non current
Gratuity	0	107	0	42
Leave Obligation	2	16	18	26
Total	**2**	**123**	**18**	**68**

Leave Obligations

The leave obligations cover the Company's liability for earned leaves. The amount of provision of Rs. 2 lacs (Previous year Rs.18 lacs) is presented as current, since the Company does not have an unconditional right to defer settlement for any of these obligations.

	31 March 2026	31 March 2025
Current leave obligations expected to be settled within the next 12 months	2	18

Movement in the Liability Recognised in the Balance Sheet is as under:

Description	31 March 2026	31 March 2025
Present value obligation as at the start of the year	44	41
Current Service Cost	4	5
Interest Cost	2	3
Past service cost	6	
Remeasurements- Due to financial assumptions	(1)	1
Remeasurements- Due to experience adjustments	(21)	-
Actuarial Loss/(Gain) recognized during the year	0	0
Benefits Paid	(16)	(6)
Present value of defined benefit obligation as at the end of the year	18	44

Breakup of Actuarial gain/loss:

Description	31 March 2026	31 March 2025
Actuarial (gain)/loss on arising from change in financial assumption	(1)	(1)
Actuarial (gain)/loss on arising from experience adjustment	(21)	-

Amount recognised in the statement of profit and loss is as under:

Description	31 March 2026	31 March 2025
Current service cost	4	3
Interest cost	2	1
Amount recognized in the statement of profit and loss	6	4

Acturial Assumption

Description	31 March 2026	31 March 2025
Discount Rate	6.51% p.a.	7.10% p.a.
Future Salary Increase	5% p.a.	5% p.a.

These assumptions were developed by management with the assistance of independent actuarial appraisers. Discount factors are determined close to each year-end by reference to government bonds of relevant economic markets and that have terms to maturity approximating to the terms of the related obligation. Other assumptions are based on management's historical experience.

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(All amounts are in ₹ Lakhs)

Gratuity

The Company provides for gratuity for employees in India as per the Payment of Gratuity Act, 1972. Employees who are in continuous service for a period of 5 years are eligible for gratuity. The amount of gratuity payable on retirement/termination is the employees last drawn basic salary per month computed proportionately for 15 days salary multiplied for the number of years of service.

The amounts recognised in the balance sheet and the movements in the net defined benefit obligation over the year are as follows:

Changes in Defined Benefit Obligation	31 March 2026	31 March 2025
Present value obligation as at the start of the year	340	334
Interest cost	19	19
Current service cost	23	23
Past Service Cost	74	0
Benefits paid	(91)	(37)
Actuarial loss/(gain) on obligations	(5)	1
Present value obligation as at the end of the year	**360**	**340**

Capital Advance - Non financial asset-Capital advances	31 March 2026	31 March 2025
Fair value of plan assets as at the start of the year	298	313
Return on plan assets	4	(2)
Interest income	17	22
Contribution	25	2
Benefits paid	(91)	(37)
Fair value of plan assets as at the end of the year	**253**	**298**

Breakup of Actuarial gain/loss:

Description	31 March 2026	31 March 2025
Actuarial (gain)/loss on arising from change in financial assumption	(13)	10
Actuarial (gain)/loss on arising from experience adjustment	8	(9)

Reconciliation of present value of defined benefit obligation and the fair value of plan assets

	31 March 2026	31 March 2025
Present value obligation as at the end of the year	360	340
Fair value of plan assets as at the end of the year	253	298
Net liability recognized in balance sheet	**107**	**42**

Amount recognized in the statement of profit and loss

	31 March 2026	31 March 2025
Current service cost	23	23
Past Service Cost	74	0
Interest cost	19	19
Expected return on plan assets	(17)	(22)
Amount recognised in the statement of profit and loss	**99**	**20**

Amount recognised in the statement of Other Comprehensive Income

Description	31 March 2026	31 March 2025
Net Cumulative unrecognised actuarial gain/(loss) opening	0	0
Actuarial Gain/(Loss) for the year on PBO	5	(1)
Actuarial Gain/(Loss) for the year on Asset	4	(2)
Unrecognised actuarial Gain/(Loss) at the end of the year	**9**	**(3)**

(All amounts are in ₹ Lakhs)

	31 March 2026	31 March 2025
Discount rate	6.51% p.a.	7.10% p.a.
Future salary increase	5.00% p.a.	5.00% p.a.

These assumptions were developed by management with the assistance of independent actuarial appraisers. Discount factors are determined close to each year-end by reference to government bonds of relevant economic markets and that have terms to maturity approximating to the terms of the related obligation. Other assumptions are based on management's historical experience.

Sensitivity Analysis for Present value of Defined Benefit Obligation	31 March 2026	31 March 2025
Impact of the Change in Discount Rate		
Present value of obligation at the end of the year	360	340
a) Impact due to increase of 1 %	364	343
b) Impact due to decrease of 1 %	356	337
Impact of the change in salary increase		
Present value of obligation at the end of the year	360	340
a) Impact due to increase of 1 %	356	337
b) Impact due to decrease of 1 %	364	343

Note No. 38 Financial Instruments by Category

For amortised cost instruments, carrying value represents the best estimate of fair value.

Particulars	31st March 2026			31st March 2025		
	FVTPL	FVOCI	Amortised cost	FVTPL	FVOCI	Amortised cost
Financial assets						
Trade Receivables	0	0	3562	0	0	3544
Security Deposit	0	0	78	0	0	97
Interest Receivable	0	0	18	0	0	17
Other Financial Assets	0	0	635	0	0	650
Total	**0**	**0**	**4293**	**0**	**0**	**4308**
Financial Liabilities						
Borrowings	0	0	6214	0	0	4918
Trade Payable	0	0	2676	0	0	2713
Security Deposit	0	0	21	0	0	24
Other Financial Liabilities	0	0	609	0	0	274
Total	**0**	**0**	**9520**	**0**	**0**	**7929**

(a) Fair Value Hierarchy

Financial assets and liabilities measured at fair value and amortised cost for which fair values are disclosed

Particulars	31st March 2026			31st March 2025		
	Level 1	Level 2	Level 3	Level 1	Level 2	Level 3
Loans						
Investment	0	0	0	0	0	0
Security Deposits	0	0	78	0	0	97
Total Financial Assets	**0**	**0**	**78**	**0**	**0**	**97**
Financial Liabilities						
Borrowings	0	0	6214	0	0	4918
Total	**0**	**0**	**6214**	**0**	**0**	**4918**

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(All amounts are in ₹ Lakhs)

Level 1 : Level 1 hierarchy includes financial instruments measured using quoted prices. This includes listed equity instruments, mutual funds that have quoted price. The fair value of all equity instruments which are traded in the stock exchanges is valued using the closing price as at the reporting period.

Level 2 : The fair value of financial instruments that are not traded in an active market is determined using valuation techniques which maximise the use of observable market data and rely as little as possible on entity specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is inlcuded in Level 2.

Level 3 : If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3. This is the case for unlisted equity securities, contingent consideration and indemnification asset included in level 3.

(b) Fair value of financial assets and liabilities measured at amortised cost and FVTPL

Particulars	31st March 2026		31st March 2025	
	Carrying amount	Fair value	Carrying amount	Fair value
Financial Assets				
Carried at FVTPL				
Investments	0	0	0	0
Carried at Amortised Cost				
Security Deposits	78	78	97	97
Trade Receivables	3562	3562	3544	3544
Other Financial Assets	635	635	650	650
Interest Receivable	18	18	17	17
Total Financial Assets	**4293**	**4293**	**4308**	**4308**
Financial Liabilities				
Carried at Ammortised Cost				
Borrowings	6214	6214	4918	4918
Trade Payable	2676	2676	2713	2713
Security Deposit	21	21	24	24
Other Financial Liabilities	609	609	274	274
Total Financial Liabilities	**9520**	**9520**	**7929**	**7929**

The carrying amounts of trade payables and cash and cash equivalents are considered to be the same as their fair values, due to short term nature.

The fair values for loans and security deposits were calculated based on cash flows discounted using a current lending rate. They are classified as level 3 fair values in the fair value hierarchy due to the inclusion of unobservable inputs including counterparty credit risk.

The fair values of non-current borrowings are based on discounted cash flows using a current borrowings rate. They are classsified as level 3 fair values in the fair value hierarchy due to the use of unobservable inputs, including own credit risk.

Note No. 39 Financial Risk Management Objectives and Policies

The Company's principal financial liabilities comprise loans and borrowings, trade and other payables. The main purpose of these financial liabilities is to finance the Company's operations and to support its operations. The Company's financial assets include trade and other receivables, and cash & cash equivalents that derive directly from its operations.

The Company is exposed to market risk, credit risk and liquidity risk. The company's senior management oversees the management of these risks. The company's senior management is supported by a financial risk committee that advises on financial risks and the appropriate financial risk governance framework for the Company. This financial risk committee provides assurance to the Company's senior management that the Company's financial risk activities are governed by appropriate policies and procedure and that financial risks are identified, measured and managed in accordance with the Company's policies and risk objectives. The Board of Directors reviews and agrees policies for managing each risk, which are summarised as below:

(A) Market Risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: interest rate risk, currency risk and other price risks. Financial instruments affected by market risk include loans and borrowings in foreign currencies.

(All amounts are in ₹ Lakhs)

a) Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Company's exposure to the risk of changes in market interest rates relates primarily to the Company's long term debt obligations with floating interest rates. The Company is carryg its borrowings primarily at variable rate. The Company expects the variable rate to decline, accordingly the Company is currently carrying its loans at variable interest rates.

	31 March 2026	31 March 2025
Variable rate borrowings	4793	4732
Fixed rate borrowings	1421	186

Interest Rate Sensitivity

The following table demonstrates the sensitivity to a reasonably possible change in interest rates on that portion of loans and borrowings affected. With all other variable held constant, the Company's profit/(loss) before tax is affected through the impact on floating rate borrowings, as follows:

	Effect on Profit before tax	
	31 March 2026	31 March 2025
Increase by 100 basis points (31 March 2026: 100 bps)	(48)	(47)
Decrease by 100 basis points (31 March 2026: 100 bps)	48	47

b) Credit Risk

Credit risk is the risk that counterparty will not meet its obligations under a financial instrument leading to a financial loss. The Company is exposed to credit risk from its financing activites, including deposits with banks and financial institutions and other financial instruments.

(i) Trade Receivables

Customer credit risk is managed by each business location subject to the Company's established policy, procedures and control relating to customer credit risk management. Credit quality of a customer is assessed and individual credit limits are defined in accordance with the assessment both in terms of number of days and amount. Any Credit risk is curtailed with arrangements with third parties.

An impairment analysis is performed at each reporting date on an individual basis for major clients. In addtion, a large number of minor receivables are grouped into homogenous groups and assessed for impairment collectively. The maximum exposure to credit risk at the reporting date is the carrying value of each class of financial assets disclosed in Note 09. The Company does not hold collateral as security.

(ii) Financial Instruments and Cash Deposits

Credit risk from balances with banks and financial institutions is managed by the Company's treasury department in accordance with the Company's policy. Investment of surplus funds are made only with approved counterparties . The Company's maximum exposure to credit risk for the components of the balance sheet at 31 March 2026 and 31 March 2025 is the carrying amount as illustrated in Note 37.

(B) Liquidity Risk

Liquidity risk refer to the risk that the Company may not able to meet its financial obligations. The objective of liquidity risk management is to maintain sufficient liquidity and ensure that funds are available for use as per the requirement. The Company has obtained adequate fund and non fund based working capital limits from its bankers. The Company maintains its surplus funds, if any, in deposits / balances which carry low market risk. The Company believes that the working capital is sufficient to meet its current requirements. Accordingly, no liquidity risk is perceived.

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(All amounts are in ₹ Lakhs)

The table below summarises the maturity profile of the Company's financial liabilities based on contractual undiscounted payments -

	31 March 2026	31 March 2025
Less than 1 year		
Contractual maturities of borrowings	6193	4732
Contractual maturities of trade payables	2665	2702
Contractual maturities of security deposit received	21	24
Contractual maturities of other financial liabilities	127	52
More than 1 year		
Contractual maturities of borrowings	21	186
Contractual maturities of trade payables	11	11
Contractual maturities of security deposit received	-	-
Contractual maturities of other financial liabilities	482	222

Note No. 40 Related Party Disclosure (As per Ind AS-24)

(a) Enterprise over which KMP and their Relatives exercise Significant Influence.

Name of Enterprises

Century Aluminium Mfg. Co. Ltd

Paramsukh Properties Pvt. Ltd

Atash Properties and Finance Limited

(b) Key Management Personnel (KMP) :

Name of KMP	Designation
i) Shri Vikram Jhunjhunwala	Chairman and Managing Director (Upto 02.06.2025)
ii) Shri Shivanshu Jhunjhunwala	Chairman and Managing Director (w.e.f. 03.06.2025)
iii) Shri Sanjeev Kishore	Independent Director (Upto 07.04.2026)
iv) Smt Suhita Mukhopadhyay	Independent Director (Upto 07.09.2025)
v) Shri Rajib Majumdar	Non Independent Director
vi) Shri Deepankar Bose	Independent Director
vii) Smt Dhwani Fathepuria	Independent Director
viii) Shri Bishwanath Choudhary	Independent Director
ix) Shri Nitesh Kumar Kyal	Chief Financial Officer
x) Shri Rajan Singh	Company Secretary

(c) Relatives to Key Management Personnel:

Relative's Name	Relation
i) Shri Shivanshu Jhunjhunwala (Upto 02.06.2025)	Son of Shri Vikram Jhunjhunwala
ii) Shri Rishik Jhunjhunwala	Brother of Shri Shivanshu Jhunjhunwala

Disclosure of Related Party Transactions provides the information about the Company's structure. The following tables provides the total amount of transactions that have been entered into with related parties for the relevant financial year.

Terms and Conditions of Transactions with Related Parties:

The sales and purchase from related parties are made on terms equivalent to those that prevail in arm's length transactions. Outstanding balance at the year-end are unsecured and interest free and settlement occurs in cash. This assessment is undertaken each financial year through examining the financial position of the related party and the market in which the related party operates.

(All amounts are in ₹ Lakhs)

Transactions during the year

(a) Transaction with Related Parties	Enterprise described in (a) above		Key Management Personnel in (b) above		Relatives of KMP in (c) above	
Particulars	**31 March 2026**	**31 March 2025**	**31 March 2026**	**31 March 2025**	**31 March 2026**	**31 March 2025**
Purchase of Goods	2851	41	0	0	0	0
Sale of Goods	168	145	0	0	0	0
Rent Paid	74	75	0	0	0	0
Loan Taken	0	337	0	0	0	0
Loan Repaid	0	337	0	0	0	0
Interest on Loan Paid	0	3	0	0	0	0
Remuneration to KMP	0	0	96	98	0	0
Sitting Fees	0	0	11	7	0	0
Retainership Fees Paid	0	0	0	0	12	36
Outstanding Balance as on 31st March 2026						
Receivable - Security Deposit	28	40	0	0	0	0
Payable	0	0	0	0	0	0

Note No. 41 Trade Receivable Ageing Schedule

Pariculars	Outstanding for following period					Total 31.03.2026
	Less than 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 years	
Undisputed Trade receivables – considered good	3523	23	16	0	0	3562
Undisputed Trade receivables – Which have significant increase in credit risk	-	-	-	-	-	0
Undisputed Trade receivables – credit impaired	-	-	-	-	-	0
Disputed Trade Receivables considered good	-	-	-	-	-	0
Disputed Trade receivables – Which have significant increase in credit risk	-	-	-	-	14	14
Disputed Trade receivables – credit impaired	-	-	-	-	-	0
Less: Allowance for expected credit loss	-	-	-	-	-14	-14
Total	**3523**	**23**	**16**	**0**	**0**	**3562**

Pariculars	Outstanding for following period					Total 31.03.2025
	Less than 6 months	6 months - 1 year	1 - 2 years	2 - 3 years	More than 3 years	
Undisputed Trade receivables – considered good	3477	59	0	2	6	3544
Undisputed Trade receivables – Which have significant increase in credit risk		-	-	-	-	0
Undisputed Trade receivables – credit impaired	-	-	-	-	-	0
Disputed Trade Receivables considered good	-	-	-	-	-	0
Disputed Trade receivables – Which have significant increase in credit risk	-	-	-	-	6	6
Disputed Trade receivables – credit impaired	-	-	-	-	-	0
Less: Allowance for expected credit loss	-	-	-	-	-6	-6
Total	**3477**	**59**	**0**	**2**	**6**	**3544**

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(All amounts are in ₹ Lakhs)

Note No. 42 Trade Payable Ageing Schedule

Pariculars	Outstanding for following periods from due date of payment				Total 31.03.2026
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 years	
(i) MSME	12	-	-	-	12
(ii) Others	2824	-	-	-	2824
(iii) Disputed Dues- MSME	-	-	-	-	0
(iv) Disputed Dues- Others	-	-	-	-	0
Total	**2836**	**0**	**0**	**0**	**2836**

Pariculars	Outstanding for following periods from due date of payment				Total 31.03.2025
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 years	
(i) MSME	11	-	-	-	11
(ii) Others	2824	11	-	-	2835
(iii) Disputed Dues- MSME	-	-	-	-	0
(iv) Disputed Dues- Others	-	-	-	-	0
Total	**2835**	**11**	**0**	**0**	**2846**

Note No. 43 Loans or Advances to Specified Person:-

In line with Circular No 04/2015 issued by Ministry of Corporate Affairs dated 10th March, 2015, loans given to employees as per the Company's policy are not considered for the purposes of disclosure under Section 186(4) of the Companies Act, 2013.

There are no loans or advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are: a) repayable on demand or b) without specifying any terms or period of repayment.

Note No. 44 Segment Reporting

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.

Note No. 45 Details of Dues to Micro, Small and Medium Enterprises as per MSMED Act, 2006 to the extent of Confirmation Received:

Particulars	31 March 2026	31 March 2025
The principal amount remaining unpaid to any supplier as at the end of each accounting year.	12	37
The interest amount due there on remaining unpaid to any supplier as at the end of each accounting year.		
The amount of interest paid by the buyer in terms of section 16, of the Micro Small and Medium Enterprise Development Act, 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year.	-	-
The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under Micro Small and Medium Enterprise Development Act, 2006.	-	-
The amount of interest accrued and remaining unpaid at the end of each accounting year; and	-	-
The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under section 23 of the Micro Small and Medium Enterprise Development Act, 2006	-	-

(All amounts are in ₹ Lakhs)

Note No. 46 Capital Management

"For the purpose of the Company's capital management, capital includes issued equity capital, share premium and all other equity reserves attributable to the equity holders of the Company. The primary objective of the Company's capital management is to maximise the shareholder value.

The Company manages its capital structure and makes adjustments in light of changes in economic conditions and the requirements of the financial covenants. To maintain or adjust the capital structure, the Company may adjust the dividend payment to shareholders, return capital to shareholders or issue new shares. The Group monitors capital using a gearing ratio, which is net debt divided by total capital plus net debt. The Company includes within net debt, interest bearing loans and borrowings, trade payables, less cash and cash equivalents.

Particulars	31 March 2026	31 March 2025
Borrowings (Note - 17 and 20)	6214	4918
Trade Payables (Note-21)	2676	2713
Less: Cash and Cash Equivalents (Note-13)	28	1006
Net Debt	**8862**	**6625**
Shareholder Fund	8290	8297
Net Debt to Equity Ratio	**1.07**	**0.80**

In order to achieve this overall objective, the Group's capital management, amongst other things, aims to ensure that it meets financial covenants attached to the interest-bearing loans and borrowings that define capital structure requirements. Breaches in meeting the financial covenants would permit the bank to immediately call loans and borrowings. There have been no breaches in the financial covenants of any interest-bearing loans and borrowing in the current period. No changes were made in the objectives, policies or processes for managing capital during the years ended 31 March 2026 and preceding years.

Note No. 47 Auditors' Remuneration (Excluding Indirect Tax) and Expenses :

Particulars	31 March 2026	31 March 2025
Statutory Audit Fees	2	2
Tax Audit Fees	1	1
Fees for Other Services	1	1
Total	**4**	**4**

Note No. 48 The major components of Income Tax Expense and the Reconciliation of Expense based on the Domestic Effective Tax Rate and the Reported Tax Expense in Profit or Loss are as follows :-

Effective Tax Reconciliation	31 March 2026	31 March 2025
Accounting Profit Before Income Tax	1511	1281
Applicable Tax Rate (Percentage)	25	25
Expected Income Tax	380	322
Deferred Tax	(40)	(21)
MAT Credit and Other Adjustments	113	-14
Income Tax Recognised in Profit and Loss Account	**414**	**287**
Adjustment Recognised in Relation to Current Tax	0	0
	414	**287**

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(All amounts are in ₹ Lakhs)

Note No. 49 Leases

The Company has entered into certain arrangements in the form of lease for its business.

Impact on Balance sheet (Increase/Decrease)

Particulars	31 March 2026	31 March 2025
Assets		
Right of use Assets (Refer Note No. 4)	726	407
Liabilities		
Lease liability	609	274

Impact on Statement of Profit and Loss (Decrease in Profit)

Particulars	31 March 2026	31 March 2025
Depreciation and Amortisation	99	58
Rental Expense	(124)	(74)
Finance Cost	43	28

Impact on Statement of cash flows

Particulars	31 March 2026	31 March 2025
Total Cash outflow for leases	0	0

There is no material impact on other comprehensive income or the basic and diluted earning per share.

The Company has lease contracts for Warehouse and office spaces used in its operations. These generally have lease terms between 1 and 5 years.The Company's obligations under its leases are secured by the lessor's title to the leased assets.

Set out below are the carrying amounts of right-of-use assets recognised and the movement during the period

Particulars	31 March 2026	31 March 2025
Initial recognition on adoption of Ind AS 116		
Reclassified from PPE to ROU asset on adoption of Ind AS 116	0	0
As on beginning of the year	**408**	**154**
Addition during the year	418	311
Depreciation Expense	99	58
As at end of the year	**726**	**408**

Set out below are the carrying amounts of lease liabilties and the movement during the period:

Particulars	31 March 2026	31 March 2025
As on beginning of the year	274	39
Addition during the year	335	235
Payments	0	0
As at end of the year	**609**	**274**

Maturity Analysis of Lease Liability

Contractual maturities of lease liability

Particulars	31 March 2026	31 March 2025
Within one year	127	52
After one year but not more than five years	482	222
More than five years	0	0
Total Lease liability	**609**	**274**

(All amounts are in ₹ Lakhs)

Note No. 50 Corporate Social Responsibility.

A CSR Committee has been formed by the Company as per the provisions of Section 135 of the Companies Act, 2013. The details of the expenditure being incurred during the year on CSR activities are as under

Particulars	31 March 2026	31 March 2025
i) Amount required to be spent by the Company during the year	15	13
ii) Amount of expenditure incurred on:		
a) Construction/acquisition of any asset	-	-
b) On purpose other than(a) above	18	15
iii) Shortfall at the end of the year	-	-
iv) Total of Previous years shortfall	-	-
v) Reason for shortfall	-	-
vi) Nature of CSR activities : Eradicating hunger, poverty & malnutrition	-	-
vii) Details of related party transaction in relation to CSR Expenditure as per relevant Accounting Standard	-	-

Note No. 51

Pre Goods & Service Tax (GST), the Company was enjoying certain benefits under Industrial Promotion Scheme (IPA) 2004 of West Bengal State Government. Post GST, pending notification by the State Government, on prudent basis, the Company has not recognised any income under the scheme from 1st July 2017 as the amount thereof is presently uncertainable. Subsequent to withdrawal of IPA scheme vide state notification No. WB(Part-IV)2025/SAR-5 Dated 19.03.2025 by Govt. of West Bengal, claimed subsidy receivable from Govt of West Bengal relating to years from 2013-14 to 2017-18 amounting to Rs. 1111 Lacs became doutful. In view of the withdrawal of the scheme by Govt. of West Bengal retrospectively the company have written off subsidy receivable from accumulated reserve and surplus. However the Company have filed an adjoiner application before the Honourable Supreme Court against withdrawal of IPA scheme.

Note No. 52

Effective November 21, 2025, the Government of India consolidated 29 existing labour regulations into four Labour codes, namely, The Code on Wages, 2019, The Industrial Relations Code, 2020, The Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, collectively referred to as the 'New Labour Codes', The New Labour Codes has resulted in a one-time material increase in provision for employee benefits on account of recognition of past service costs. Based on the requirements of New Labour Codes and the ICAI clarification, the Company has assessed and accounted the estimated incremental impact of Rs. 79 Lacs (before tax) as Exceptional items in the financial statement for the year ended March 31, 2026.

Additional Regulatory Information

Schedule III also requires some additional regulatory information to be provided in financial statements. These are as below:

Note No. 53 Registration of charges or satisfaction with Registrar of Companies (ROC)

The Company has registered charges or satisfaction with Registrar of Companies within the statutory time period.

Note No. 54 Compliance with number of layers of companies

The Company has no subsidiary company, therefore nothing to report regarding compliance with layers of Companies under Clause (87) of the Section 2 of the Act read with the Companies (Restriction on numbers of Layers) Rule, 2017.

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(All amounts are in ₹ Lakhs)

Note No. 55 Accounting Ratios

	Name of the Ratio	Numerator	Denominator	March 31, 2026	March 31, 2025	% Variance	Reason for variance more than 25%
a)	Current Ratio (in times)	Current assets	Current liabilities	1.36	1.36	0%	
b)	Debt Equity Ratio (in times)	Total debt	Equity	0.75	0.59	26%	Due to increase in Short Term Debt.
c)	Debt service coverage ratio (in times)	Earnings available for debt service	Total debt service	2.12	1.72	23%	
d)	Return on equity %	Net profit - preferred dividends	Average shareholder equity	0.13	0.13	4%	
e)	Inventory Turnover Ratio	Sales	Average Inventory	8.80	10.76	-18%	
f)	Trade receivables turnover ratio	Net Sales	Average accounts receivables	13.47	12.18	11%	
g)	Trade payables turnover ratio	Net purchases	Average trade payables	13.82	11.95	16%	
h)	Net capital turnover ratio	Net Sales	Working Capital	14.64	13.06	12%	
k)	Net profit %	Net Profit	Net Sales	2.29%	2.30%	-1%	
l)	Return on capital employed %	Earning before Interet and taxes	Capital employed	17.24%	16.54%	4%	

Note No. 56 Utilisation of Borrowed funds and share premium:

The Company neither advance of loaned or investment funds nor received any funds (either borrowed funds or share premium or any other sources or kind of funds) to/from any other persons or entities, including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise).

Note No. 57

The Company has not given any Corporate Guarantee to any one during the financial year.

Note No. 58

The Company did not have any material transactions with companies struck off under Section 248 of the Companies Act, 2013 or Section 560 of Companies Act, 1956 during the financial year.

Note No. 59

The Company has borrowings from banks on the basis of security of current assets and quarterly returns or statements of current assets filed by the Company with banks are materially in agreement with the books of accounts.

Note No. 60 List of Properties not held in the name of the company as under :

Gross Carry Value	Whether title deed holder is a promoter, director or relative or employee of promoter / director	Relevant line item in the Balance Sheet	Title deeds held in the name of	Description of item of property	Property held since which date	Reason for not being held in the name of the company**
Rs. 145 Lacs	No	PPE	WBIIDC	Lease Hold Land at Kharagpur	2010	During the year Lease was cancelled by WBIIDC. Stay against cancellation of Lease granted by Honourable Calcutta High Court.

(All amounts are in ₹ Lakhs)

Quarter Ending	Value as per Books of Accounts	Value as per Quarterly Statement Submitted with Lenders	Difference	Reason for Difference
June 30, 2025	8894	8756	138	**
September 30, 2025	8312	7517	795	
December 31, 2025	9423	9202	221	
March 31, 2026	10773	10348	425	

** The difference are because of exclusion of certain current asset in the statement filed with the lenders.

Quarter Ending	Value as per Books of Accounts	Value as per Quarterly Statement Submitted with Lenders	Difference	Reason for Difference
June 30, 2024	7945	7702	243	**
September 30, 2024	8101	7717	384	
December 31, 2024	8794	8501	293	
March 31, 2025	8734	8308	426	

** The difference are because of exclusion of certain current asset in the statement filed with the lenders.

Note No. 61 No transactions to report against the following disclosure requirements as notified by MCA pursuant to amended Schedule III:

a) Crypto Currency or Virtual Currency

b) Benami Property held under Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder

c) Immovable Property held in the name of Company except stated in Note no 53(a).

Note No. 62

The Company has not declared willful defaulter by any bank or financial institution or others lender.

Note No. 63

Previous period figures have been re-grouped / re-classified, where ever considered necessary.

The accompanying notes form an integral part of these financial statements
As per our report of even date attached

For and on behalf of the Board of Directors

For **ALPS & CO.**
Chartered Accountants
Firm Registration No. 313132E

Shivanshu Jhunjhunwala
Chairman & Managing Director
DIN - 05252910

Bishwanath Choudhary
Director
DIN - 02313294

A. K. Khetawat
Partner
Membership No. 052751
Dated : 25th day of May, 2026
Place : Kolkata

Rajan Singh
Company Secretary
M. No. - 35350

Nitesh Kumar Kyal
Chief Financial Officer

REGISTERED OFFICE

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