METAL CAST LIMITED

September 08, 2026

To,
National Stock Exchange of India Ltd (NSE)
Exchange Plaza, Plot No. C/1, G Block,
Bandra-Kurla Complex
Bandra (East), Mumbai 400 051

NSE Symbol: AMCL

Sub: Annual Report for the FY 2025-26.

In Compliance with Regulation 34 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the Annual Report for the FY 2025-26 along with the Notice convening 7th Annual General Meeting, scheduled to be held on Wednesday, 30th September, 2026 at 12:00 P.M. through Video Conferencing ("VC").

The aforesaid Annual Report is also available on the website of the Company i.e. https://www.anbmetalcast.com/annual-report-2026.

We request to kindly take the same on records.

Thanking you,

Yours faithfully,

For ANB Metal Cast Limited

ANB METAL CAST LIMITED RAJKOT

Avnishkumar Dhirajlal Gajera
Managing Director
DIN: 08383190

ANB Metal Cast Limited
Previously Known as ANB Metal Cast Private Limited
CIN NO - U27300GJ2019PLC106972
NH - 27, B/h Markwell Spinning, Opp: Pipaliya Bus Stop,
Rajkot - Gondal Highway, Pipaliya, Rajkot 360311, Gujarat, India.

Info@anbmetalcast.com
www.anbmetalcast.com
+ 91 9081371718

METAL CAST LIMITED

CORPORATE INFORMATION

NAME OF ENTITY

ANB METAL CAST LIMITED

ISIN

INE0VG001016

CORPORATE IDENTITY NUMBER

L27300GJ2019PLC106972

WEBSITE

https://anbmetalcast.com/

REGISTERED OFFICE:

Riverwave Off. No 9, 8th Flr.
Nr. Lords Pradhyuman, Kalawad Road,
Rajkot, Gujarat, India, 360005.

REGISTRAR AND SHARE TRANSFER AGENT

KFIN TECHNOLOGIES LIMITED
Selenium Tower-B, Plot 31 & 32, Gachibowli,
Financial District, Nanakramguda,
Serilingampally, Hyderabad – 500 032, Telangana.

STATUTORY AUDITORS:

M/S. K M CHAUHAN & ASSOCIATES (FRN: 125924W)
A 1002/3, RK Iconic, Sheetal Park
150 Ft. Ring Road, Rajkot – 360006.

COST AUDITORS:

M/S. SAGAR M. KAPADIYA & CO. (FRN-103615)
121, First Floor, Samruddhi Bhavan,
Opposite Bombay Petrol Pump, Gondal Road,
Rajkot - 360002, Gujarat

BANKERS
Axis Bank Limited

BOARD OF DIRECTORS

AVNISHKUMAR DHIRAJLAL GAJERA– Managing Director

VAIBHAV PANKAJBHAI KAKKAD – Independent Director

MAYURI BIPINBHAI RUPARELIYA - Independent Director

MR. DHIRAJLAL NAGJIBHAI GAJERA - Whole-time Director (Resigned w.e.f. 29-04-2025)

PIYUSH RUGHANI - Independent Director (Resigned w.e.f. 10-11-2025)

COMPANY SECRETARY AND COMPLIANCE OFFICER

JUHI RONAK DOSHI

CHIEF FINANCIAL OFFICER

SAGAR GIJUBHAI ASODARIYA

METAL CAST LIMITED

NOTICE

NOTICE is hereby given that the 7th Annual General Meeting of the Members of ANB Metal Cast Limited will be held on Wednesday, 30th September, 2026 at 12:00 P.M. through Video Conferencing (VC) / Other Audio-Visual Means (OAVM) to transact the following business:

ORDINARY BUSINESS:

1. **TO RECEIVE, CONSIDER AND ADOPT THE AUDITED FINANCIAL STATEMENTS (STANDALONE & CONSOLIDATED) OF THE COMPANY FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2026 TOGETHER WITH DIRECTORS' REPORT AND AUDITORS' REPORT THEREON.**

   To consider and if thought fit, to pass with or without modification, the following resolution as an Ordinary Resolution:

   "RESOLVED THAT pursuant to the provisions of Section 134 of the Companies Act, 2013 the Standalone Financial Statements containing the Balance Sheet, Profit & Loss Account, Cash Flow Statements, Notes & Schedules appended thereto for the Financial Year ended March 31, 2026 together with the Board's Report and Auditors Report thereon be and are hereby received considered and adopted."

2. **TO APPOINT A DIRECTOR IN PLACE OF MR. AVNISHKUMAR DHIRAJLAL GAJERA (DIN: 08383190) WHO RETIRES BY ROTATION. AND BEING ELIGIBLE, OFFERS HIMSELF FOR RE-APPOINTMENT:**

   The Members are requested to consider and, if thought fit, to pass the following resolution as an **Ordinary Resolution:**

   "**RESOLVED THAT** pursuant to the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, Mr. Avnishkumar Dhirajlal Gajera (DIN: 08383190), who retires by rotation, be and is hereby re-appointed as a Director."

SPECIAL BUSINESS:

3. **TO APPOINT M/S. H TOGADIYA & ASSOCIATES, PRACTICING COMPANY SECRETARY (COP 18233, PEER REVIEW NO. 2005/2022) AS SECRTARIAL AUDITORS OF THE COMPANY FOR THE PERIOD OF FIVE CONSECUTIVE YEARS.**

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

   "**RESOLVED THAT** pursuant to the provisions of Section 204 of the Companies Act, 2013 read with Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including any statutory modification(s) or re-enactment(s) thereof, for the time being in force, M/s. H Togadiya & Associates,

Practicing Company Secretaries (CP No. 18233 and Peer Review Certificate No. 2005/2022) be and are hereby appointed as Secretarial Auditors of the Company for conducting Secretarial Audit for the term of 5
(five) consecutive years from FY 2026-27 to FY 2030-31, at such remuneration and reimbursement of out of pocket expenses, as may be mutually agreed between the Board of Directors of the Company and the Secretarial Auditors.

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

4. **RATIFICATION OF REMUNERATION OF COST AUDITOR FOR FY 2026-27:**

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

"RESOLVED THAT pursuant to the provisions of Section 148 of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014 (including any statutory modification(s) or re-enactment thereof for the time being in force), consent of the members be and is hereby accorded for payment of remuneration of INR 25,000/- (Rupees Twenty five Thousand only) plus applicable tax and out of pocket expenses to M/s. Sagar M. Kapadiya & Co. (FRN-103615), Practicing Cost Accountants, who have been appointed by the Board of Directors of the Company (the "**Board**") at its meeting held on August 11, 2026, for audit of cost records for the Financial Year 2026-27 and the same be and is hereby ratified and confirmed by the members of the Company.

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

5. **TO APPOINT MR. DHIRAJLAL NAGJIBHAI GAJERA, DIN: 10123317 AS DIRECTOR (NON-EXECUTIVE NON-INDEPENDENT) OF THE COMPANY.**

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

"RESOLVED THAT pursuant to recommendation of the Nomination and Remuneration Committee and approval of the Board of Directors in their respective meetings held on 07th September, 2026 and pursuant to the provisions of Sections 149, 152 and any other applicable provisions of the Companies Act, 2013 ("the Act") and the Companies (Appointment and Qualification of Directors) Rules, 2014 (including any statutory modification (s) or re-enactment thereof for the time being in force) read with Schedule IV to the Act and Regulation 16(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Mr. Dhirajlal Nagjibhai Gajera (DIN: 10123317), who was appointed by the Board of Directors as an Additional Non-Executive Non-Independent Director under Section 161(1) of the Companies Act, 2013 and who holds office up to the date of this meeting and in respect of whom a notice in writing pursuant to Section 160 of the Act, as amended, has been received by the Company in the prescribed manner, be and is hereby appointed as an Non- Executive Non-Independent Director of the Company, not liable to retire by rotation, w.e.f 30th September, 2026.

RESOLVED FURTHER THAT the Board of Directors (which term shall, unless repugnant to the context or meaning thereof, be deemed to include a duly authorised 'Committee' thereof) be and is hereby authorized to do and perform all such acts, deeds, matters or things as may be considered necessary, appropriate, expedient or desirable to give effect to above resolution."

6. TO APPROVE RELATED PARTY TRANSACTIONS WITH AZ WINDOWS PRIVATE LIMITED PURSUANT TO PROVISION OF SECTION 188 OF THE COMPANIES ACT, 2013.

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

"RESOLVED THAT pursuant to the provisions of Regulation 23(4), 2(1)(zc) and other applicable Regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, ("SEBI Listing Regulations"), Section 188 and other applicable provisions of the Companies Act, 2013 ("Act") read with Rules made thereunder, other applicable laws/statutory provisions, if any, (including any statutory modification(s) or amendment(s) or re-enactment(s) thereof, for the time being in force), the Company's Policy on Related Party Transactions, and subject to such approval(s), consent(s), permission(s) as may be necessary from time to time on basis of approval, recommendation of the Audit Committee and the Board of Directors of the Company, the approval of the Members of the Company be and is hereby accorded to enter into and / or continue the related party transaction(s) / contract(s) / arrangement(s) / agreement(s) (whether by way of an individual transaction or transactions taken together or a series of transactions or otherwise), as mentioned in detail in the Explanatory Statement annexed herewith, between the Company and M/s. AZ Windows Private Limited, a Company in which the Promoter holds 65% share and also a director in the company and accordingly a related party under Regulation 2(1)(zb) of the SEBI Listing Regulations and Section 2(76) of the Act, on such terms and conditions as may be mutually agreed between the Company and AZ Windows Private Limited, for purchase and sale of goods, rendering and receiving of services, and other related transactions for an aggregate value not exceeding Rs. 50 crores during the financial year 2026-27.

RESOLVED FURTHER THAT the Board, be and is hereby authorised, to do and perform all such acts, deeds, matters and things, as may be necessary, including finalising the terms and conditions, methods and modes in respect thereof and finalising and executing necessary documents, including contract(s), scheme(s), agreement(s) and such other documents, file applications and make representations in respect thereof and seek approval from relevant authorities, including Governmental/regulatory authorities, as applicable, in this regard and deal with any matters, take necessary steps as the Board may, in its absolute discretion deem necessary, desirable or expedient, to give effect to this resolution and to settle any question that may arise in this regard and incidental thereto, without being required to seek any further consent or approval of the Members or otherwise to the end and intent that the Members shall be deemed to have given their approval thereto expressly by the authority of this resolution.

RESOLVED FURTHER THAT the Board of Directors of the Company be and are hereby authorized to delegate all or any of the powers conferred on it to any Committee of Board of Directors and/or Managing/Whole-time Director(s) or Chief Financial Officer or any other Officer(s), Authorised Representative(s) of the Company of the Company and to do all such acts and take all such steps as may be considered necessary or expedient to give effect to the aforesaid resolution.

RESOLVED FURTHER THAT all actions taken by the Board or any person so authorized by the Board, in connection with any matter referred to or contemplated in any of the foregoing resolutions, be and are hereby approved, ratified and confirmed in all respects."

7. TO APPROVE INCREASE IN OVERALL BORROWING LIMIT OF THE COMPANY UNDER SECTION 180(1)(C) OF THE COMPANIES ACT, 2013.

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

"RESOLVED THAT in supersession of the resolution passed by the shareholders of the Company on 19th September 2025 and pursuant to the provisions of Section 180(1)(c) 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), the consent of the members of the Company be and is hereby accorded to the Board of Directors (hereinafter referred to as the 'Board', which term shall be deemed to include any Committee constituted/ empowered/to be constituted by the Board from time to time to exercise its powers conferred by this Resolution) for borrowing any sum or sums of money from time to time, from any one or more of the Company's Bankers and / or from any one or more other persons, firms, bodies corporate, or financial institutions whether by way of cash credit, advance or deposits, loans or bills discounting or otherwise and whether unsecured or secured by mortgage, charge, hypothecation or lien or pledge of the Company's assets and properties whether movable or otherwise or all or any of the undertakings of the Company notwithstanding that the moneys to be borrowed together with moneys already borrowed by the Company (apart from temporary loans obtained from the Company's bankers in the ordinary course of business) will or may exceed the aggregate of the paid-up capital of the Company and its free reserves, that is to say, reserves not set apart for any specific purpose, provided that the total borrowing shall not exceed Rs. 300.00 Crores (Rupees three Hundred Crores only)."

"RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorized to finalize, settle and execute such documents / deeds / writings / papers and Agreements as may be required and to take all necessary steps and actions in this regard in order to comply with all the legal and procedural formalities and further to authorize any of its Committee(s)/ Director(s) or any Officer(s) of the Company to do all such acts, deeds or things as it may in its absolute discretion deem necessary, proper and fit to give effect to the aforesaid resolution."

8. TO APPROVE CHANGE IN THE NAME OF THE COMPANY AND CONSEQUENT AMENDMENTS IN THE MEMORANDUM OF ASSOCIATION AND ARTICLES OF ASSOCIATION OF THE COMPANY:

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

“RESOLVED THAT pursuant to the provisions of Section 4, 13, 14, 15 and other applicable provisions, if any, of the Companies Act, 2013 (“Act”) read with applicable Rules framed thereunder including any statutory modification(s) or re-enactment(s) thereof for the time being in force, Regulation 45 and other applicable provisions of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 including any amendment, modification or variation thereof or any other applicable law(s), regulation(s), guideline(s) and subject to the such approvals, consents, sanctions and permissions as may be required from the Central Government, Stock Exchange(s) or appropriate regulatory and statutory authorities, the approval of the members of the Company be and is hereby accorded to change the name of the Company from “ ANB Metal Cast Limited” to “ANB Limited” and the name clause in the Memorandum of Association be substituted as under;

(I) The name of the Company is ANB Limited.

RESOLVED FURTHER THAT pursuant to Section 13, 14 and other applicable provisions, if any, of the Act, upon issuance of the fresh certificate of incorporation by the Registrar of Companies consequent upon change of name, the old name “ANB Metal Cast Limited” wherever as appearing in the Memorandum of Association and Articles of Association and other relevant documents, papers, and places of the Company, as applicable, be substituted by the new name “ANB Limited”

RESOLVED FURTHER THAT the Board of Directors of the Company (‘the Board’), which includes any Committee of the Board, or any officer/executive/representative and/or any other person so authorized by the Board be and is hereby authorized on behalf of the Company to do all such acts, deeds, things and execute all such application, forms, deeds, documents, instruments, writings and do such acts, deeds, in its absolute discretion including any modifications, changes, variations, alterations or revisions stipulated by any authority, while according approval, consent as may be considered necessary, expedient or desirable, including power to sub-delegate its authority, and to appoint counsels/consultant and advisors, file applications/petitions, issue notices, advertisements, obtain orders in order to give effect to the foregoing resolution or otherwise as may be considered necessary and deem fit by the Board to be in the best interest of the Company and to settle any questions, issues, difficulties or doubts that may arise in this regard without further consent or approval of the members of the Company.”

For Anb Metal Cast Limited

Sd/-
Juhi Ronak Doshi
Company Secretary
Membership No: A51299

DATE: 07/09/2026
PLACE: Rajkot

ANB
METAL CAST LIMITED

NOTES:

1. Pursuant to the General Circular No. 09/2024 dated September 19, 2024, issued by the Ministry of Corporate Affairs (MCA) and circular issued by SEBI vide circular no. SEBI/ HO/ CFD/ CFDPoD-2/ P/ CIR/ 2024/ 133 dated October 3, 2024 ("SEBI Circular") and other applicable circulars and notifications issued (including any statutory modifications or re-enactment thereof for the time being in force and as amended from time to time, companies are allowed to hold EGM/AGM through Video Conferencing (VC) or other audio visual means (OAVM), without the physical presence of members at a common venue. In compliance with the said Circulars, EGM/AGM shall be conducted through VC / OAVM.

2. Pursuant to the Circular No. 14/2020 dated April 08, 2020, issued by the Ministry of Corporate Affairs, the facility to appoint proxy to attend and cast vote for the members is not available for this EGM/AGM. However, the Body Corporates are entitled to appoint authorised representatives to attend the EGM/AGM through VC/OAVM and participate there at and cast their votes through e-voting.

3. The Members can join the EGM/AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the EGM/AGM through VC/OAVM will be made available for 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the EGM/AGM without restriction on account of first come first served basis.

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

5. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) the Secret arial St andard on General Meet ings (SS-2) issued by the ICSI and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and the Circulars issued by the Ministry of Corporate Affairs from time to time the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the EGM/AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-Voting system as well as e-voting on the date of the EGM/AGM will be provided by NSDL.

6. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the EGM/AGM has been uploaded on the website of the Company at www.anbmetalcast.com. The Notice can also be accessed from the websites of the Stock Exchanges i.e. BSE Limited and National Stock Exchange of India Limited at www.bseindia.com and www.nseindia.com respectively and the EGM/AGM Notice is also available on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. www.evoting.nsdl.com.

7. EGM/AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular issued from time to time.

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

The remote e-voting period begins on Sunday, 27th September, 2026 at 09:00 A.M. and ends on Tuesday, 29th September, 2026 at 05:00 P.M. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. Wednesday, 23rd September, 2026, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being Wednesday, 23rd September, 2026.

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode

In terms of SEBI circular 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.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	**Login Method**
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

ANB Metal Cast Limited
Previously Known as ANB Metal Cast Private Limited
CIN NO - U27300GJ2019PLC106972
NH - 27, B/h Markwell Spinning, Opp: Pipaliya Bus Stop,
Rajkot - Gondal Highway, Pipaliya, Rajkot 360311, Gujarat, India.
Info@anbmetalcast.com
www.anbmetalcast.com
+ 91 9081371718

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. 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) 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.

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. NSDL and CDSL.

Login type	Helpdesk details
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
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

B) Login Method for e-Voting and joining virtual meeting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

<u>How to Log-in to NSDL e-Voting website?</u>

1. 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.
2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.
   Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at https://eservices.nsdl.com/ with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.
4. Your User ID details are given below :

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	**Your User ID is:**
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12****** then your user ID is IN300***12******.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12************** then your user ID is 12**************
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:
   a) If you are already registered for e-Voting, then you can user your existing password to login and cast your vote.

b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.

c) How to retrieve your 'initial password'?

(i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.

(ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered.**

6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:
   a) Click on "**Forgot User Details/Password**?"(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
   b) **Physical User Reset Password**?" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
   c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
   d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.

7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.
8. Now, you will have to click on "Login" button.
9. After you click on the "Login" button, Home page of e-Voting will open.

Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.

How to cast your vote electronically and join General Meeting on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status.

2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on "VC/OAVM" link placed under "Join Meeting".

3. Now you are ready for e-Voting as the Voting page opens.

4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.

5. Upon confirmation, the message "Vote cast successfully" will be displayed.

6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.

7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (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. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to office.htogadiya@gmail.com with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.

2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.

3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on.: 022 - 4886 7000 or send a request to Vikram Chaudhry at evoting@nsdl.com

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide 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 cs@anbmetalcast.com.
2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16-digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) to cs@anbmetalcast.com. If you are an Individual shareholders holding securities in demat mode, you

are requested to refer to the login method explained at **step 1 (A)** i.e. **Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode**.

3. Alternatively shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular 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 required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

THE INSTRUCTIONS FOR MEMBERS FOR e-VOTING ON THE DAY OF THE EGM/AGM ARE AS UNDER: -

1. The procedure for e-Voting on the day of the EGM/AGM is same as the instructions mentioned above for remote e-voting.
2. Only those Members/ shareholders, who will be present in the EGM/AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the EGM/AGM.
3. Members who have voted through Remote e-Voting will be eligible to attend the EGM/AGM. However, they will not be eligible to vote at the EGM/AGM.
4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the EGM/AGM shall be the same person mentioned for Remote e-voting.

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE EGM/AGM THROUGH VC/OAVM ARE AS UNDER:

1. Member will be provided with a facility to attend the EGM/AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for **Access to NSDL e-Voting system**. After successful login, you can see link of "VC/OAVM" placed under **"Join meeting"** menu against company name. You are requested to click on VC/OAVM link placed under Join Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.

2. Members are encouraged to join the Meeting through Laptops for better experience.

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

4. 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.

5. Shareholders who would like to express their views/have questions may send their questions in advance mentioning their name demat account number/folio number, email id, mobile number at cs@anbmetalcast.com. The same will be replied by the company suitably.

ANB
METAL CAST LIMITED

ANNEXURE - I TO THE NOTICE

APPOINTMENT / RE-APPOINTMENT OF DIRECTORS:

Information pursuant to regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

Name of the Director	**Mr. AVNISHKUMAR DHIRAJLAL GAJERA**
DIN	08383190
Date of Birth	05/02/1987
Date of Appointment/Re-appointment	01/11/2020
Shares held in the Company (as on 31-03-2026)	82,96,790
Special Expertise/Occupation	Expertise in the field of Import Export, Metal Casting and in the aluminum Industry.
Qualification	Bachelor of Commerce Degree from Saurashtra University, Rajkot
Terms and conditions of re-appointment	He is Promoter of our Company since incorporation i.e., March 07, 2019. Appointed and Re-designated as Managing Director for a period of 5 (five) years with effect from 20th August, 2024 to 19th August, 2029, liable to retire by rotation.
Details of remuneration last drawn (FY 2025-26)	Rs. 2,50,000/- per month
Names of the entities in which a person holds the Directorship	1. AZ Windows Private Limited
Chairman / Member of Committee of Companies	Member in Audit Committee and Stakeholders Relationship Committee of ANB Metal Cast Limited
Inter-se relationship with other Directors	NA
Listed entities from which the Director has resigned from Directorship in last 3 (three) years	NA
No. of Board Meetings attended during FY 2025-26	10

ANB Metal Cast Limited
Previously Known as ANB Metal Cast Private Limited
CIN NO - U27300GJ2019PLC106972
NH - 27, B/h Markwell Spinning, Opp: Pipaliya Bus Stop,
Rajkot - Gondal Highway, Pipaliya, Rajkot 360311, Gujarat, India.
Info@anbmetalcast.com
www.anbmetalcast.com
+ 91 9081371718

ANB
METAL CAST LIMITED

Name of the Director	Mr. DHIRAJLAL NAGJIBHAI GAJERA
DIN	10123317
Date of Birth	01/07/1962
Date of Appointment/Re-appointment	07/09/2026
Shares held in the Company (as on 31-03-2026)	182400
Special Expertise/Occupation	Expertise in the field of Project development, management, Strategic Planning and Training
Qualification	7^{TH} PASS
Terms and conditions of re-appointment	He is Appointed as Non-Executive Director of the company.
Details of remuneration last drawn (FY 2025-26)	NA
Names of the entities in which a person holds the Directorship	NA
Chairman / Member of Committee of Companies	NA
Inter-se relationship with other Directors	He is Father of Mr. Avnishkumar Gajera Managind Director of the company.
Listed entities from which the Director has resigned from Directorship in last 3 (three) years	NA
No. of Board Meetings attended during FY 2025-26	NA

Explanatory Statement

(Pursuant to Section 102 of the Companies Act, 2013)

Item No. 3

Pursuant to Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2024, and on the basis of recommendation of Board of Directors, a listed company is required to appoint or re-appoint an individual as Secretarial Auditor for not more than one term of five consecutive years; or a Secretarial Audit firm as Secretarial Auditor for not more than two terms of five consecutive years, with the approval of the shareholders in annual general meeting.

In view of the above, on the basis of recommendations of the Audit Committee, the Board of Directors at its meeting held on 07th September, 2026 have appointed M/s. H Togadiya & Associates, Practicing Company Secretaries, (CP No. 18233 and Peer Review Certificate No. 2005/2022) as Secretarial Auditors of the Company to conduct secretarial audit for a period of five consecutive years from FY 2026-27 to FY 2030-31.

The appointment is subject to approval of the Members of the Company. The Audit Committee and the Board considered the various factors such as industry experience, technical expertise, independence, competency of audit team, the clientele it serves and efficiency in conducting audit. CS Himanshu Togadiya, Proprietor of the firm has a distinguished track record extending over four decades with the team and other partner being led by a senior professional of considerable repute, possessing extensive experience in providing services to both listed and unlisted clients. They offer a full spectrum of corporate, secretarial, regulatory, compliance services, and legal & regulatory services relating to various Corporate Laws and SEBI Laws and stock exchange related matters. They have also handled the assignments on pre-IPO due diligence services, IPO related advisory & execution services, liaising with various authorities & agencies, compliances related to fund raising activities post listing and case specific legal opinions.

M/s. H Togadiya & Associates, have consented to their appointment as Secretarial Auditors and has confirmed that their appointment will be in accordance with Section 204 of Companies Act, 2013 read with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The remuneration of Rs. 100,000/- proposed to be paid to the Secretarial Auditors during their term would be in line with the existing remuneration and shall be commensurate with the services to be rendered by them during the said tenure. The Board of Directors in consultation with the Audit Committee may alter and vary the terms and conditions of appointment, including remuneration, in such manner and to such extent as may be mutually agreed with the Secretarial Auditors.

Therefore, the Board of Directors of the Company proposes Ordinary Resolution as set out in Item No. 3 of the Notice for approval of Members of the Company.

None of the Directors/Key Managerial Personnel of the Company or their relatives are in any way, concerned or interested in the resolution.

Item No. 4

The Board of Directors of the Company at their meeting held on 07th September, 2026, have re-appointed M/s. Sagar M. Kapadiya & Co. (FRN-103615), Practicing Cost Accountants, as Cost Auditors at a remuneration of INR 25,000/- (Rupees Twenty-Five Thousand Only) plus applicable taxes and out of pocket expenses for audit of the cost records for the financial year 2026-27 upon recommendation of their appointment by the Audit Committee at its meeting held on the even date.

In accordance with the provisions of Section 148 of the Companies Act, 2013 and rules framed thereunder, the remuneration payable to the Cost Auditors shall be ratified by the members of the Company.

Therefore, the Board of Directors of the Company proposes Ordinary Resolution as set out in Item No. 4 of the Notice for approval of Members of the Company.

None of the Directors/Key Managerial Personnel of the Company or their relatives are in any way, concerned or interested in the resolution.

Item No. 5

Appointment of Mr. Dhirajlal Nagjibhai Gajera, DIN: 10123317 as Director (Non-Executive Non-Independent)

Based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors of the Company, pursuant to the provisions of Section 149 and 161(1) of the Companies Act, 2013 ("the Act") and the Articles of Association of the Company, appointed Mr. Dhirajlal Nagjibhai Gajera as an Additional Director of the Company with effect from September 07, 2026.

Considering his expertise and knowledge, the Board believes that the appointment of Mr. Dhirajlal Nagjibhai Gajera as a Non-Executive Director of the Company will be in the interest of the Company. Hence, it recommends the appointment of Mr. Dhirajlal Nagjibhai Gajera as a Non-Executive Director of the Company, not liable to retire by rotation, w.e.f 07th September, 2026.

Further, pursuant to the provisions of Regulation 17(1C) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), the Company is required to obtain approval of shareholders for the appointment of a Non-Executive Director at the next general meeting or within 3 (three) months from the date of appointment, whichever is earlier.

Mr. Dhirajlal Nagjibhai Gajera is not disqualified for being appointed as a Director in terms of Section 164 of the Act. He has given his consent to act as a Non-Executive Director of the Company. The Company has received a requisite notice in writing from the member under Section 160 of the Companies Act, 2013, proposing the candidature of Mr. Dhirajlal Nagjibhai Gajera for the office of Non-Executive Non-Independent Director of the Company.

Details of Mr. Dhirajlal Nagjibhai Gajera are provided in the “Annexure” to the Notice, pursuant to the provisions of (i) the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”) and (ii) Secretarial Standard on General Meetings issued by the Institute of Company Secretaries of India.

Therefore, the Board commends the resolution as set out in item no. 5 of the accompanying notice for the approval of the Members to appoint Mr. Dhirajlal Nagjibhai Gajera as a Non-Executive Non-Independent Director of the Company w.e.f 07th September, 2026.

Except Mr. Dhirajlal Nagjibhai Gajera and his relatives, no other Director(s) and Key Managerial Personnel(s) or their relatives, are in any way, concerned or interested, financially or otherwise, in this resolution.

Item No. 6

In furtherance of its business activities, the Company have entered into / will enter into transactions / contract(s) / agreement(s) / arrangement(s) with related parties in terms of Regulation 2(1)(zc)(i) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”). All related party transactions of the Company are at arm’s length and in the ordinary course of business. The Company enters into transactions with AZ Windows Private Limited, a Company in which the Promoter Mr. Avnishkumar gajera holds 65% of share and also a director in the company.

In term of Regulation 23 of SEBI Listing Regulations as amended, any transactions with a related party shall be considered material, if the transaction(s) entered into/ to be entered into individually or taken together with the previous transactions during a financial year exceeds Rs. 50 crore or 10% of annual consolidated turnover of the Company as per the last audited financial statements of the Company, whichever is lower, and shall require prior approval of shareholders by means of an ordinary resolution. The said limits are applicable, even if the transactions are in the ordinary course of business of the concerned company and at an arm’s length basis.

AZ Windows Private Limited, is primarily engaged in the business of production, manufacturing of aluminium windows, door, etc. of the same. The company has a business relationship with the said firm for a number of years wherein the business activities of the said firm supplements both the business and revenue of the company. Further, all related party transactions of the Company are undertaken after obtaining prior approval of the Audit Committee.

All related party transactions as set out in this Notice have been unanimously approved by the Audit Committee after satisfying itself that the related party transactions are at arm’s length and in the ordinary course of business. The Audit Committee of the Company reviews periodically the details of all related party transactions entered pursuant to its approvals.

The value of transactions (for which the approval is being sought) for the period commencing from 1 April, 2026 till the date of this Notice has not exceeded the materiality threshold and is not likely to exceed the materiality threshold till the approval of these transactions by the members.

The Audit Committee of the Company has, on the basis of relevant details provided by the management as required by the law, at its meeting held on February 09, 2026 reviewed and approved the said transaction(s), subject to approval of the Members, while noting that such transaction shall be on arms' length basis and in the ordinary course of business of the Company and are in accordance with Related Party Transactions Policy of the Company.

Upon receipt of approval(s) for related party transactions as set out in Item nos. 6, the Company shall additionally ensure that the transactions from 1st April, 2026 up to the date of this Annual General Meeting would be within the monetary limit as set out in Item Nos. 6.

The maximum annual value of the proposed transactions with the related parties is estimated based on the Company's current transactions with them and future business projections.

All the Related Party Transaction is in the ordinary course of business and on an arm's length basis. The transaction shall also be reviewed/monitored periodically by the Audit Committee of the Company and shall remain within the proposed limits as placed before the shareholders. Any subsequent 'Material Modification' in the proposed transaction, as defined by the Audit Committee as a part of Company's 'Policy on Related Party Transactions', shall be placed before the shareholders for approval, in terms of Regulation 23(4) of the Listing Regulations.

Arm's length pricing: The related party transaction(s)/contract(s)/arrangement(s) mentioned in this proposal has not been evaluated by any external independent person. However, based on the management representation and the details provided to the Audit Committee, the Committee has confirmed that the proposed terms of the contract/agreement meet the arm's length testing criteria. The related party transaction(s)/ contract(s) /arrangement(s) also qualifies as contract under ordinary course of business.

In terms of the provisions of the SEBI Listing Regulations, the related parties as defined thereunder whether such related party(ies) is a party to the aforesaid transactions or not), shall not vote to approve resolution.

Basis the consideration and approval of the Audit Committee, the Board of Directors recommend the Ordinary Resolution forming part of Item No. 6 of the accompanying Notice to the shareholders for approval. Except Mr. Avnishkumar Gajera, Managing Director (DIN: 08383190) and their respective relatives none of the Directors and/ or Key Managerial Personnel of the Company and/or their respective relatives are concerned or interested financially or otherwise in the Resolution mentioned at Item No. 6 of the Notice.

Item No. 7

Approval of the overall Borrowing Limits u/s 180(1)(c) of the Companies Act, 2013

Keeping in view the Company's long term strategic and business objectives, the Company may need additional funds. For this purpose, the Company may, from time to time, raise finance from various Banks and/or Financial Institutions and/ or any other lending institutions and/or Bodies Corporate and/or such other persons/ individuals as may be considered fit, which, together with the moneys already borrowed by the Company (apart from temporary loans obtained from the Company's bankers in ordinary course of business) may exceed the aggregate of the paid-up capital and free reserves of the Company. Pursuant to section 180(1)(c) and other applicable provisions of companies act, 2013 provides that the Board of Directors shall not borrow in excess of the Company's paid up share capital and free reserves, apart from temporary loans obtained from the Company's bankers in the ordinary course of business, except with the consent of the Company accorded by way of a Special Resolution.

Accordingly, the members of the company previously approved an amount of up to Rs.50 crores as the borrowing limit under Section 180(1)(c) of the Act. Considering the increase in the business of the company and the expansion plans it is proposed to increase the limit of borrowing under Section 180(1)(c) of the Act to Rs. 300 Crore/- (Rupees Three Hundred Crores) to enable the Board to borrow money depending on the requirements of the company from time to time.

The above proposal is in the interest of the Company and the Board recommends the Resolution as set out at Item no. 7 for approval by the members of the Company as Special Resolutions.

None of the Directors or Key Managerial Personnel or their relatives are in any way concerned with or interested, financially or otherwise in the said resolution except to the extent of their shareholding in the Company, if any.

Item No. 8

Change in the Name of the Company from "ANB Metal Cast Limited" to "ANB Limited" and Consequent Amendments to the Memorandum of Association and Articles of Association of the Company:

The Board of Directors of the Company, at its meeting held on 07th September, 2026, considered and approved, subject to the approval of the members of the Company and such regulatory/statutory approvals as may be required, the proposal for change in the name of the Company from **"ANB Metal Cast Limited"** to **"ANB Limited"**.

Over the years, the Company has been exploring and undertaking opportunities with a broader business perspective. The Board is of the view that the existing name of the Company, **"ANB Metal Cast Limited"**, is relatively specific in its reference to the metal casting business and may not adequately represent the present and/or proposed diversified business activities, strategic direction and broader business objectives of the Company.

Accordingly, with a view to provide the Company with a broader corporate identity and to ensure that its name is not restricted to or identified solely with a particular product, segment or business activity, the Board has proposed to change the name of the Company to **"ANB Limited"**. The proposed name is concise and is expected to provide flexibility to the Company in pursuing its existing as well as future business opportunities, subject to compliance with applicable laws.

The proposed change of name does not, by itself, affect the legal status or constitution of the Company, nor does it affect any rights or obligations of the Company or render defective any legal proceedings by or against the Company. All existing contracts, agreements, deeds, undertakings, obligations, rights, assets, liabilities and commitments entered into or incurred by the Company under its existing name shall continue to remain valid and binding upon the Company under its new name.

The Company is in the process of making the requisite application with the Registrar of Companies/Central Registration Centre, Ministry of Corporate Affairs for reservation/approval of the proposed name "ANB Limited", and the same is presently under process. The proposed change of name shall be subject to availability and approval of the proposed name by the competent authority, approval of the members of the Company and such other statutory and regulatory approvals, consents and compliances as may be applicable.

Pursuant to the provisions of Sections 4, 13, 14, 15 and other applicable provisions of the Companies Act, 2013 read with the rules made thereunder, change in the name of the Company requires approval of the members by way of a **Special Resolution** and approval of the Central Government/Registrar of Companies, as applicable.

Further, pursuant to **Regulation 45 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**, a listed entity proposing to change its name is required to comply with the conditions prescribed thereunder. The Company shall obtain/has obtained the requisite certificate from a Practicing Chartered Accountant/Practicing Company Secretary confirming compliance with the conditions prescribed under Regulation 45 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and shall comply with such other requirements as may be applicable in this regard.

Consequent upon the change in the name of the Company and upon issuance of a fresh Certificate of Incorporation by the Registrar of Companies, the Name Clause of the Memorandum of Association of the Company shall be altered by substituting the existing name **"ANB Metal Cast Limited"** with **"ANB Limited"**.

Further, all references to **"ANB Metal Cast Limited"** appearing in the Memorandum of Association and Articles of Association of the Company shall be substituted with **"ANB Limited"**, wherever applicable.

A copy of the existing Memorandum of Association and Articles of Association of the Company together with the proposed amendments shall be available for inspection by the members in accordance with the applicable provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Board of Directors believes that the proposed change of name is in the best interests of the Company and its stakeholders and accordingly recommends the **Special Resolution set out at Item No. 8** of the Notice for the approval of the members.

None of the Directors, Key Managerial Personnel of the Company and/or their respective relatives are, in any way, concerned or interested, financially or otherwise, in the proposed resolution, except to the extent of their respective shareholding, if any, in the Company.

FOR, ANB METAL CAST LIMITED

JUHI RONAK DOSHI
COMPANY SECRETARY

DATE: 07/09/2026
PLACE: Rajkot

ANB Metal Cast Limited
Previously Known as ANB Metal Cast Private Limited
CIN NO - U27300GJ2019PLC106972
NH - 27, B/h Markwell Spinning, Opp: Pipaliya Bus Stop,
Rajkot - Gondal Highway, Pipaliya, Rajkot 360311, Gujarat, India.

Info@anbmetalcast.com
www.anbmetalcast.com
+ 91 9081371718

DIRECTOR'S REPORT

Dear Members,

The Board of Directors hereby presents their 7th Annual Report on the business and operations of ANB Metal Cast Limited ("the Company" or "AMCL"), along with Audited Financial Statements for the financial year ended 31st March, 2026.

FINANCIAL HIGHLIGHTS:

The audited financial statements of the Company as on March 31, 2026, are prepared in accordance with the relevant applicable Ind AS and Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") and the provisions of the Companies Act, 2013 ("Act").

The summarized Financial Highlights of the Company are as follows:

(Amount in Lakhs except EPS)

	Standalone	
	2025-26	**2024-25**
Revenue from Operations	22,519.08	16,256.86
Other Income	8.25	6.71
Total Revenue	**22,527.33**	**16,263.57**
Total Expenses	**19,649.03**	**14,863.17**
Profit /(Loss) before Tax	2,878.30	1,400.40
Provision for Tax and Deferred Tax	732.344	375.69
Short provision of I. Tax for earlier years	0.00	0.00
Profit /(Loss) after Tax	**2,145.96**	**1,024.71**
Earning per Share (Basic & Diluted)	**20.15**	**11.87**

STANDALONE REVIEW OF OPERATIONS & STATE OF COMPANY'S AFFAIRS:

During the year under review, the Company has earned total revenue of Rs. 22,519.08/- Lakhs as against total revenue of Rs. 16,256.86/- Lakhs during previous financial year. Consequently, the Company has incurred net profit amounting to Rs. 2,145.96/- Lakhs for the FY ended 31st March, 2026 as against net profit of Rs. 1,024.71/- Lakhs, during the previous year ended 31st March, 2025.

CHANGE IN THE NATURE OF THE BUSINESS:

There is no change in the nature of the Business.

SHARE CAPITAL:

As on 31st March, 2026, Authorised Share Capital of the Company is Rs. 12,00,00,000/- (Rupees Twelve Crore Only) divided into 1,20,00,000 (One Crore Twenty Lakh) Equity Shares of Rs. 10/- (Rupees Ten) each.

As on 31st March, 2026, Issued Subscribed and Paid up Share Capital of the Company is Rs. 11,83,47,800/- (Rupees Eleven Crore Eighty-Three Lakh Forty-Seven Thousand and Eight Hundred Only) divided into 1,18,34,780 (One Crore Eighteen Lakh Thirty-Four Thousand Seven Hundred and Eighty) Equity Shares of Rs. 10/- (Rupees Ten) each.

INITIAL PUBLIC OFFER ("IPO") AND LISTING OF EQUITY SHARES:

During the year under review, the Company conducted its initial public offering (IPO) of 32,00,000 Equity Shares, each with a face value of 10/- in accordance with SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018. The shares were offered at a price of 156/- per share, including a premium of 146/- per share. The IPO was open for subscription from 8th August, 2025 to 12th August, 2025. The shares were allotted to applicants on 13th August, 2025, at the offer price of 156/- per share. The Company's equity shares began trading on the SME Platform (EMERGE) of the National Stock Exchange of India Limited (NSE) from 18th August, 2025. The Company, vide its Prospectus dated 13th August, 2025 ("Prospectus") raised 4,992.00 Lakhs from the Initial Public Offer of its equity shares (the 'IPO').

DIVIDEND:

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

TRANSFER TO RESERVE:

Board of Directors has proposed to transfer entire profit earned during the year, to retained earnings.

MATERIAL CHANGES AFFECTING THE FINANCIAL POSITION OF THE COMPANY:

There have been no material changes and commitments affecting the financial position of the Company, which have occurred between the end of the financial year and up to the date of the report.

DIRECTORS AND KEY MANAGERIAL PERSONNEL:

The Board of Directors of the Company as on March 31, 2026 comprised of Three (3) Directors out of which one (1) is Executive Director and two (2) are Independent Directors.

The Directors and Key Managerial Personnel of the Company are summarized below:

AVNISHKUMAR DHIRAJLAL GAJERA– Managing Director

VAIBHAV PANKAJBHAI KAKKAD – Independent Director

MAYURI BIPINBHAI RUPARELIYA - Independent Director

JUHI RONAK DOSHI - Company Secretary & Compliance Officer

SAGAR GIJUBHAI ASODARIYA – Chief Financial Officer

DECLARATION BY INDEPENDENT DIRECTORS:

Directors who are Independent, have submitted a declaration as required under Section 149(7) of the Act that each of them meets the criteria of Independence as provided in Sub Section (6) of Section 149 of the Act and under Regulation 16 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time and there has been no change in the circumstances which may affect their status as independent Director during the year. In the opinion of the Board, the Independent Directors possess an appropriate balance of skills, experience and knowledge, as required.

Further, in terms of Section 150 of the Companies Act, 2013 read with Rule 6 of the Companies (Appointment and Qualification of Directors) Rules, 2014, Independent Directors of the Company have confirmed that they have registered themselves with the databank maintained by the Indian Institute of Corporate Affairs (IICA).

DETAILS OF MEETINGS OF BOARD OF DIRECTORS:

A. BOARD OF DIRECTORS:

The Board meets at regular intervals to discuss and take view of the Company’s policies and strategy. The Board of Directors met 10 times during the financial year under review. The intervening gap between two board meetings was within the period prescribed under the Companies Act, 2013 and as per Secretarial Standard-1. The prescribed quorum was presented for all the Meetings and Directors of the Company actively participated in the meetings and contributed valuable inputs on the matters brought before the Board of Directors from time to time.

Date of Board Meetings held:

30/04/2025, 02/07/2025, 10/07/2025, 23/07/2025, 13/08/2025, 14/08/2025, 13/11/2025, 14/11/2025, 05/01/2026, 09/02/2026

The details of meetings attended by the Directors are as follows:

Sr. No.	Name of Directors/KMP	No. of meetings held	No. of meetings attended
1.	AVNISHKUMAR DHIRAJLAL GAJERA	10	10

2.	VAIBHAV PANKAJBHAI KAKKAD	10	10
3.	MAYURI BIPINBHAI RUPARELIYA	10	10

Pursuant to the provisions of the Companies Act, 2013 and Rules made thereunder, the Board has carried out annual performance evaluation of its own performance.

The Directors expressed their satisfaction with the evaluation process and outcome. The performance of each of the non-independent directors was also evaluated by the independent directors at the separate meeting held of the Independent Directors of the Company.

B. COMMITTEES OF BOARD:

AUDIT COMMITTEE

The functioning and terms of reference of the Audit Committee including the role, powers and duties, quorum for meeting and frequency of meetings, have been devised keeping in view the requirements of Section 177 of the Companies Act, 2013.

As on 31st March, 2026, Audit Committee comprises of Mr. Vaibhav Pankajbhai Kakkad, Chairman to Committee, an Independent Director, Ms. Mayuri Bipinbhai Rupareliya, Member of the Committee, an Independent Director, and Mr. Avnishkumar Dhirajlal Gajera, Member to the Committee, Managing Director.

Ms. Juhi Ronak Doshi acts as Secretary to the Committee.

The Audit Committee has been authorized to look after the following major functions:

- To recommend for appointment, remuneration and terms of appointment of auditors of the company;
- To review and monitor the auditor's independence and performance, and effectiveness of audit process;
- To examine the financial statement and the auditors' report thereon;
- To approve or any subsequent modification of transactions of the company with related parties;
- To conduct scrutiny of inter-corporate loans and investments;
- To evaluate undertakings or assets of the company, wherever it is necessary;
- To evaluate internal financial controls and risk management systems;
- To monitor the end use of funds raised through public offers and related matters.
- To call for the comments of the auditors about internal control systems, the scope of audit, including the observations of the auditors and review of financial statement before their submission to the Board and to discuss any related issues with the internal and statutory auditors and the management of the company.
- To investigate into any matter in relation to the items specified in or referred to it by the Board and for this purpose shall have power to obtain professional advice from external sources and have full access to information contained in the records of the company.

ANB METAL CAST LIMITED

During the financial year 2025-2026 Two (2) Meetings of Audit Committee were held on 05.11.2025 and 01.02.2026and attendance of Members at these meetings were as under:

The status of the attendance of the members in meetings during the year is as under:

Sr. no.	Name	Member/Chairman	No. of meetings	
			Held	Attended
1.	Mr. Vaibhav Pankajbhai Kakkad	Chairman	2	2
2.	Ms. Mayuri Bipinbhai Rupareliya	Member	2	2
3.	Mr. Avnishkumar Dhirajlal Gajera	Member	2	2

NOMINATION AND REMUNERATION COMMITTEE:

The Nomination & Remuneration Committee of the Board was formed in compliance with provisions of Section 178 of Companies Act,2013 and Rule 6 and 7 of Companies (Meetings of Board and its Powers) Rules, 2014.

Nomination and Remuneration Committee comprises of Mr. Vaibhav Pankajbhai Kakkad, Chairman of the Committee, an Independent Director, Mr. Piyush Manilal Rughani, Member to Committee, an Independent Director and Ms. Mayuri Bipinbhai Rupareliya, Member to the Committee, Independent Director.

However, Mr. Piyush Manilal Rughani, resigned as Director of the Company w.e.f. 10th November, 2025 and therefore, Company is in search of another non-executive Director to re-constitute the Committee as per the provisions of Section 178 of Companies Act,2013 and Rule 6 and 7 of Companies (Meetings of Board and its Powers) Rules, 2014.

The Committee has been authorized to look after following major functions:

- To identify persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down, recommend to the Board their appointment and removal and shall carry out evaluation of every director’s performance.
- 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.
  To ensure that—
- the level and composition of remuneration is reasonable and sufficient to attract, retain and motivate directors of the quality required to run the company successfully;
- relationship of remuneration to performance is clear and meets appropriate performance benchmarks; and

NH - 27, B/h Markwell Spinning, Opp: Pipaliya Bus Stop,
Rajkot - Gondal Highway, Pipaliya, Rajkot 360311, Gujarat, India.
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+ 91 9081371718

- remuneration to directors, key managerial personnel and senior management involves a balance between fixed and incentive pay reflecting short and long-term performance objectives appropriate to the working of the company and its goals.

The policy so framed by the said Committee shall be disclosed in Board's Report to shareholders.

During the financial year 2025-2026, One (1) Meeting of Nomination & Remuneration Committee were held on 01/02/2026 and attendance of Members at the Meeting were as under:

Sr. no.	Name	Member/Chairman	No. of meetings	
			Held	Attended
1.	Mr. Vaibhav Pankajbhai Kakkad	Chairman	1	1
2.	Mr. Piyush Manilal Rughani*	Member	1	1
3.	Ms. Mayuri Bipinbhai Rupareliya	Member	1	1

*Resigned as Director w.e.f. 10th November, 2025

STAKEHOLDERS RELATIONSHIP COMMITTEE:

The Stakeholders Relationship Committee's composition and terms of reference meet with the requirement of the Listing Agreement and provisions of Section 178 of Companies Act, 2013.

As on 31st March, 2026, Stakeholders Relationship Committee comprises of Ms. Mayuri Bipinbhai Rupareliya, Chairman to Committee, an Independent Director, Mr. Vaibhav Pankajbhai Kakkad, Member of the Committee, an Independent Director and Mr. Avnishkumar Dhirajlal Gajera, Member to the Committee, Managing Director.

During the financial year 2025-2026 One (1) Meeting of Stakeholders Relationship Committee was held and attendance of Members at the meeting were as under:

Sr. no.	Name	Member/Chairman	No. of meetings	
			Held	Attended
1.	Ms. Mayuri Bipinbhai Rupareliya	Chairman	1	1
2.	Mr. Vaibhav Pankajbhai Kakkad	Member	1	1
3.	Mr. Avnishkumar Dhirajlal Gajera	Member	1	1

CORPORATE SOCIAL RESPONSIBILITY:

In terms of Section 135 of the Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, every company with:

Net worth of Rs. 500 Crores or more, OR
Annual turnover of Rs. 1000 Crores or more, OR
Net profit of Rs. 5 Crores or more,

During the immediately preceding financial year, ANB Metal Cast Limited have incurred Net Profit of more than 5 Crore for the year ended March 31, 2025.

Therefore, it is mandatorily required to carry out CSR activities and constitute CSR Committee under provisions of Section 135 of the Act during FY 2025-26.

Corporate Social Responsibility Committee comprises of Mr. Avnishkumar Dhirajlal Gajera, Chairman to Committee, a Managing Director, Ms. Mayuri Bipinbhai Rupareliya Member of the Committee, an Independent Director and Mr. Vaibhav Pankajbhai Kakkad, Member to the Committee, an Independent Director.

During the financial year 2025-2026 One (1) Meeting of Corporate Social Responsibility Committee was held and attendance of Members at the meeting were as under:

Sr. no.	Name	Member/Chairman	No. of meetings	
			Held	Attended
1.	Mr. Avnishkumar Dhirajlal Gajera	Chairman	1	1
2.	Mr. Vaibhav Pankajbhai Kakkad	Member	1	1
3.	Ms. Mayuri Bipinbhai Rupareliya	Member	1	1

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

DISCLOSURE OF STATEMENT ON DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY:

NH - 27, B/h Markwell Spinning, Opp: Pipaliya Bus Stop,
Rajkot - Gondal Highway, Pipaliya, Rajkot 360311, Gujarat, India.
Info@anbmetalcast.com
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The Company has in place a mechanism to identify, assess, monitor and mitigate various risks to key business objectives. Major risks identified by the businesses and functions are systematically addressed to mitigating actions on a continuing basis.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186:

Particulars of loan given, investment made, guarantees given and security provided under section 186 of the Companies Act, 2013, if any, are provided in the notes of financial statement.

AUDITORS:

STATUTORY AUDITORS:

Members of the Company at their 5th Annual General Meeting held on 30th September, 2024, approved re-appointment of M/s K. M. Chauhan & Associates (FRN-125924W), were appointed as Statutory Auditors of the Company for a term of five (5) consecutive years from the conclusion of 05th Annual General Meeting until the conclusion of the 10th Annual General Meeting of the Company on such remuneration and reimbursement of out-of pocket expenses, as may be fixed by the Board of Directors.

The Company has received a certificate from the above Auditors to the effect that if they are appointed, it would be in accordance with the provisions of Section 141 of the Companies Act, 2013.

The Auditor’s Report for the financial year ended March 31, 2026 forms part of this Annual Report and is attached to the Director’s Report does not contain any qualification, reservation or adverse remarks. There have been no instances of fraud reported by the Auditors under Section 143(12) of the Companies Act, 2013.

SECRETARIAL AUDITORS:

Board of Directors at their Meeting held on 07th September, 2026 approved appointment of H Togadiya & Associates, Practicing Company Secretary, Rajkot Secretarial Auditors of the Company for the period of five consecutive years.

INTERNAL AUDIT:

In terms of Section 138 of the Companies Act, 2013 read with rules made thereunder, the Board of Directors of the Company, upon the recommendation of the Audit Committee has appointed M/s. N. B. Sakhara & Co, Chartered Accountants (Membership No. 129175) as the Internal Auditor of the Company to conduct the Internal Audit for the financial year 2025-26. The Internal Audit Report for the financial year 2025- 26, does not contain any qualification, reservation, disclaimer or adverse remark and no matter has been reported under Section 143(12) of the Act, and therefore no explanation or comments is required by the Board

COST AUDITORS:

The provisions relating to maintenance of cost records as specified by the Central Government under sub section (1) of section 148 of the Companies Act, 2013, were applicable to the Company for the year ended

March 31, 2026 and accordingly M/s. Sagar M. Kapadiya & Co., (FRN-103615), Practicing Cost Accountants, Rajkot were appointed as Cost Auditors of the Company vide Board Resolution dated 07/09/2026 to audit the cost records of the Company for the FY 2025-26.

ANNUAL RETURN/ WEB ADDRESS OF ANNUAL RETURN:

In accordance with Section 92(3) and Section 134(3)(a) of the Companies Act, 2013 read with Companies (Management and Administration) Rules, 2014, the Annual Return as on March 31, 2026 is available on the Company's website: https://anbmetalcast.com/

DISCLOSURE UNDER SEXUAL HARASSMENT OF WOMEN AT THE WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013:

At ANB Metal Cast Limited, all employees are of equal value. There is no discrimination between individuals at any point on the basis of race, colour, gender, religion, political opinion, national extraction, social origin, sexual orientation or age.

At ANB Metal Cast Limited, every individual is expected to treat his/her colleagues with respect and dignity.

The Company also has in place "Prevention of Sexual Harassment Policy". This Anti- Sexual Harassment Policy of the Company is in line with the requirements of The Sexual Harassment of Women at the Workplace (Prevention, Prohibition & Redressal) Act, 2013. The Policy also includes misconduct with respect to discrimination or sexual harassment. All employees (permanent, contractual, temporary and trainees) are covered under this policy.

During the year under review, the company had more than ten employees. Hence the company had constituted Internal Complaint Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibitions and Redressal) Act, 2013.

The following is a summary of sexual harassment complaints received and disposed of during the year:
. No. of complaints received: NIL
. No. of complaints disposed of: NA

DETAILS OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS:

The Company is well equipped with internal financial controls. The Board of Directors of the Company, are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the respective Companies considering the essential components of internal control.

The Company has a continuous monitoring mechanism which enables the organization to maintain the same standards of the control systems and help them in managing defaults, if any, on timely basis.

These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring:

- Orderly and efficient conduct of its business,
- Adherence to the respective company's policies,
- Safeguarding of its assets,
- Prevention and detection of frauds and errors,
- Accuracy and completeness of the accounting records,
- Timely preparation of reliable financial information, as required under the Act.

COMPLIANCE WITH SECRETERIAL STANDARDS:

Pursuant to Secretarial Standard issued by the Institute of Company Secretaries of India, company has complied with the applicable secretarial standard i.e. SS-1 & SS-2 (Meetings of Board of Directors & General Meetings) respectively, during the year under review.

DISCLOSURE OF STATEMENT ON DECLARATION GIVEN BY INDEPENDENT DIRECTOR UNDER SECTION 149(6):

During the Financial year 2025-26, the company has received Disclosure pertaining to declaration of Independence from Independent Director of the Company.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES REFERRED IN SUB SECTION 1 OF SECTION 188 OF THE COMPANIES ACT, 2013:

During the year under review, contracts or arrangements entered into with the related party, as defined under section 2(76) of the Companies Act, 2013 were in the ordinary course of business on arm's length basis.

During the year the Company has not entered into any materially significant related party transactions which may have potential conflict with the interest of the Company at large. Suitable disclosures as required are provided in AS-18 which forms the part of the notes to the Financial Statement.

In line with the requirements of the Companies Act, 2013 and SEBI Listing Regulation 2015, the Company has formulated a Policy on Related Party Transactions which is also available on Company's Website at: https://anbmetalcast.com/.

DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVERNMENT:

There was no instance of fraud during the year under reporting period, which required the Statutory Auditors to report to the Audit Committee and/or Board under Section 143(12) of Act and Rules framed thereunder.

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

During the reporting period, no such valuation has been conducted in the financial year.

DISCLOSURE UNDER SECTION 164(2) OF THE COMPANIES ACT, 2013 IN RESPECT OF NON-DISQUALIFICATION OF DIRECTORS:

The Company has received the disclosures in Form DIR-8 from its Directors being appointed or reappointed and has noted that none of the Directors are disqualified under section 164(2) of the Companies Act, 2013 read with Rule 14(1) of the Companies (Appointment and Qualification of Directors) Rules, 2014.

However, as a company being listed on the SME platform of the Stock Exchange, Corporate Governance regulations are not applicable to the company and hence no Certificate for the same from the Practising Company Secretary is applicable to the company.

DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS:

There were no significant and material orders issued against the Company by any regulating authority or court or tribunal which could affect the going concern status and Company's operations in future.

PARTICULARS REGARDING CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION:

Conservation of Energy:

The steps taken or impact on conservation of energy:

The Company applies a strict control system to monitor day by day power consumption in an effort to save energy. The Company ensures optimal use of energy with minimum extent of wastage as far as possible.

Technology Absorption:

The Company has not made any special effort towards technology absorption. However, the company always prepared for update its factory for new technology.
The benefits derived like product improvement, cost reduction, product development or import substitution: Not Applicable.
In case of imported technology (imported during the last three years reckoned from the beginning of the financial year): Not Applicable.
The details of technology imported: Not Applicable
The year of import: Not Applicable
Whether the technology been fully absorbed: Not Applicable
If not fully absorbed, areas where absorption has not taken place, and the reasons thereof: Not Applicable
The expenditure on Research and Development: Not Applicable

FOREIGN EXCHANGE EARNINGS AND OUTGO:

Further, during the year under review, the Company has reported Foreign Exchange Earnings and Expenses as under:

Foreign Exchange Earnings: NIL

Foreign Exchange Outgo: NIL

DIRECTORS RESPONSIBILTY STATEMENT:

Pursuant to the requirement of Section 134(5) of the Act, and based on the representations received from the management, the directors hereby confirm that:

- In the preparation of the annual accounts for the year ended March 31, 2026, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same;
- We have selected such accounting policies and applied them consistently and made judgements 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 of the Company for the year ended on that date;
- We have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- we have prepared the annual accounts on a going concern' basis;
- We have laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and are operating effectively; and
- We have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

MANAGEMENT DISCUSSION AND ANALYSIS REPORT:

MANAGEMENT DISCUSSION AND ANALYSIS REPORT form's part to this Annual Report in terms of the provisions of Regulation 34 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and is enclosed as **Annexure-B.**

SUBSIDIARY COMPANIES, ASSOCIATES & JOINT VENTURES:

The Company does not have any subsidiary and has not invested in any associates or joint venture, therefore, the statement in Form AOC-1 as per Section 129(3) of the Companies Act, 2013, is not applicable to the Company and hence not furnished.

INVESTOR EDUCATION AND PROTECTION FUND (IEPF):
During the year under review, the provision of section 125(2) of the Companies Act, 2013 does not apply as the company was not required to transfer any amount to the Investor Education and Protection Fund (IEPF) established by Central Government of India.

INSOLVENCY AND BANKRUPTCY CODE 2016:
During the reporting period, no application made or any proceeding is pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016).

ACKNOWLEDGEMENT AND APPRECIATION:

Your directors wish to place on record their sincere appreciation for significant contributions made by the employees at all levels through their dedication, hard work and commitment during the year under review.

The Board places on record its appreciation for the support and co-operation your Company has been receiving from its suppliers, distributors, retailers, business partners and others associated with it as its trading partners. Your Company looks upon them as partners in its progress and has shared with them the rewards of growth. It will be your Company's endeavour to build and nurture strong links with the trade based on mutuality of benefits, respect for and co-operation with each other, consistent with consumer interests.

Your Directors also take this opportunity to thank all Shareholders, Clients, Vendors, Banks, Government and Regulatory Authorities and Stock Exchanges, for their continued support.

For and on behalf of Board of Directors of
ANB Metal Cast Limited

Sd/-	**Sd/-**
Avnishkumar Dhirajlal Gajera	**Vaibhav Pankajbhai Kakkad**
Managing Director	**Director**
DIN: 08383190	**DIN: 08148272**

Place: Rajkot
Date: 07/09/2026

ANNEXURE - A

THE ANNUAL REPORT ON CSR ACTIVITIES

1. Brief outline on CSR Policy of the Company.

In compliance of Section 135 of the Companies Act, 2013 ("the Act") the Company has always taken care of social concerns since its inception and has repeatedly channelized a part of its resources and activities, positively for society which contributes socially, ethically and also environmentally. The Company has taken up various Corporate Social Responsibility ("**CSR**") initiatives and enhanced value in the society.

The CSR Committee was constituted by the Board of Directors at their meeting held on 7th October, 2024. The CSR policy encompasses its philosophy and guides its sustained efforts for undertaking and supporting socially useful programs for the welfare & sustainable development of the society.

2. Composition of CSR Committee as on March 31, 2026:

Sr. No.	Name of Director	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.	Avnishkumar Dhirajlal Gajera	Chairman / Managing Director	1	1
2.	Mayuri Bipinbhai Rupareliya	Member/Non-Executive Independent Director	1	1
3.	Vaibhav Pankajbhai Kakkad	Member/Non-Executive Independent Director	1	1

3. The web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the Board are disclosed on the website of the Company.: https://anbmetalcast.com/.

4. Details of executive summary along with web-link(s) of Impact Assessment of CSR Projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014, if applicable (attach the report).: Not Applicable

5. Average net profit of the Company as per Section 135(5).: 9,77,14,354
(b) Two percent of average net profit of the Company as per section 135(5): 1954287
(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 (7b+7c-7d).: 1954287

6. a) Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project): NIL
   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)]: NIL
   (e) CSR amount spent or unspent for the financial year:31,50,000

Total Amount Spent for the Financial Year (in INR)	Amount Unspent (in INR)				
	Total Amount transferred to Unspent CSR Account as per section 135(6)		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5)		
	Amount (in INR)	Date of Transfer	Name of the Fund	Amount (in INR)	Date of Transfer
Nil	NIL		NIL		

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

Sr. No.	Particulars	Amount (INR in Lakhs)
i.	Two percent of average net profit of the company as per Section 135(5)	1954287
ii.	Total amount spent for the Financial Year	-
iii.	Excess amount spent for the financial year [(ii)-(i)	-
iv.	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	-
v.	Amount available for set off in succeeding financial years [(iii)-(iv)]	-

7. Details of Unspent CSR amount for the preceding three financial years:

Sr. No.	Preceding Financial Year	Amount transferred to Unspent CSR Account under Section 135 (6) (in INR)	Balance Amount in Unspent CSR Account under sub- section (6) of section 135 (in INR)	Amount spent in the reporting Financial Year (in INR)	Amount transferred to any fund Specified under Schedule VII as per second proviso to Section 135(5), if any.		Amount remaining to be spent in succeeding financial years (in INR)	Deficiency if any
					Amount (in INR)	Date of transfer		
1	2024-25	-	3150000	-	-	-	3150000	-

8. Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year: No (No Capital Asset created during the FY 2025-26)

   If Yes, enter the number of Capital assets created/ acquired: Not Applicable

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

Sr. No.	Short particulars of the property or asset(s) (including complete address and location of the property)	Pin code of the property or asset(s)	Date of creation	Amount of CSR amount Spent (in INR)	Details of entity/ Authority/ beneficiary of the registered owner		
					CSR Registration Number, if applicable	Name	Registered address
NIL							

9. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per sub-section (5) of Section 135: Not Applicable

For and on behalf of Board of Directors of
ANB Metal Cast Limited

Sd/-
Avnishkumar Dhirajlal Gajera
Managing Director & Chairman of CSR Committee
DIN: 08383190

Place: Rajkot
Date: 07/09/2026

ANNEXURE-B

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

1. INDUSTRY STRUCTURE AND DEVELOPMENTS

Global Economic and Industry Overview

Aluminium is one of the most widely used non-ferrous metals globally owing to its lightweight nature, durability, corrosion resistance, recyclability and favourable strength-to-weight ratio. These characteristics make aluminium an important material across industries such as construction, transportation, automobiles, renewable energy, electrical and electronics, engineering, consumer durables and industrial applications.

The global aluminium extrusion industry continues to benefit from the increasing emphasis on lightweight materials, energy efficiency, infrastructure development, urbanisation, renewable energy installations and sustainable manufacturing practices. The transition towards electric mobility and renewable energy, particularly solar power, is also creating additional applications for aluminium extrusion products.

At the same time, the industry remains exposed to fluctuations in aluminium prices, global economic conditions, energy costs, freight costs, geopolitical developments and changes in international trade policies.

Indian Aluminium Extrusion Industry

India continues to witness increasing consumption of aluminium products supported by infrastructure development, urbanisation, industrialisation, renewable energy expansion, automotive manufacturing and the Government's focus on domestic manufacturing.

Aluminium extrusion products find application across a wide range of sectors including architectural and building systems, solar structures, automobiles, electrical and electronics, engineering applications, consumer durables, transportation and industrial machinery.

Government initiatives relating to infrastructure development, renewable energy, Make in India, domestic manufacturing and increasing adoption of electric vehicles are expected to support long-term demand for aluminium and aluminium extrusion products.

The increasing preference for lightweight, corrosion-resistant and recyclable materials also provides a favourable long-term environment for the aluminium extrusion industry.

2. COMPANY OVERVIEW

ANB Metal Cast Limited
Previously Known as ANB Metal Cast Private Limited
CIN NO - U27300GJ2019PLC106972
NH - 27, B/h Markwell Spinning, Opp: Pipaliya Bus Stop,
Rajkot - Gondal Highway, Pipaliya, Rajkot 360311, Gujarat, India.
Info@anbmetalcast.com
www.anbmetalcast.com
+ 91 9081371718

ANB Metal Cast Limited is engaged in the manufacture of aluminium extrusion products and provides customised aluminium solutions for customers across various industries.

The Company manufactures a wide range of aluminium extrusion products including, inter alia, motor bodies, PDC motor bodies, hardware profiles, kitchen profiles, railing profiles, window profiles and customised extrusion profiles.

The Company's products cater to diverse market segments including:

- Architecture;
- Solar;
- Mechanical and Engineering;
- Electrical;
- Electronics; and
- Automobile industries.

Apart from aluminium extrusion manufacturing, the Company has capabilities in CNC and VMC machining, assembly and finishing, enabling it to provide value-added and customised solutions to its customers.

The Company's focus continues to be on maintaining product quality, improving operational efficiency, strengthening customer relationships and expanding its capabilities to cater to growing demand from existing as well as emerging industrial sectors.

3. OPPORTUNITIES

The Management believes that the following factors present significant opportunities for the Company:

Growth in Renewable Energy Sector:
India's continued expansion of renewable energy, particularly solar energy, is expected to increase demand for aluminium profiles used in solar module frames, mounting structures and other applications.

Infrastructure and Construction Growth:
Continued investment in residential, commercial and industrial infrastructure is expected to support demand for aluminium architectural products including window sections, railing profiles, curtain walls and other building applications.

Automobile and Electric Vehicle Industry:
The automotive industry's increasing focus on lightweight materials for improving fuel efficiency and vehicle performance, together with the growth of electric vehicles, provides opportunities for aluminium extrusion manufacturers.

Growth in Electrical and Electronics Applications:
Aluminium's conductivity, thermal properties, durability and relatively low weight make it suitable for numerous electrical and electronic applications.

Import Substitution and Domestic Manufacturing:
Increasing preference for domestic sourcing and Government initiatives promoting manufacturing in India provide opportunities for organised domestic manufacturers capable of maintaining consistent product quality.

Customised and Value-Added Products:
The ability to manufacture customised extrusion profiles and undertake CNC/VMC machining, assembly and finishing provides opportunities to increase value addition and strengthen customer relationships.

Diversified End-User Industries:
The Company's presence across architecture, solar, automobile, electrical, electronics and mechanical applications reduces dependence on any single end-user industry and provides opportunities to participate in growth across multiple sectors.

4. THREATS, RISKS AND CONCERNS

The Company's operations are subject to various business and industry-related risks. Major risks and concerns include:

Raw Material Price Volatility:
Aluminium is the principal raw material for the Company's operations. Significant fluctuations in aluminium and alloy prices may affect production costs, working capital requirements and margins, particularly where increases cannot immediately be passed on to customers.

Competitive Environment:
The aluminium extrusion industry is competitive and comprises organised as well as unorganised manufacturers. Competition based on price, product quality, delivery schedules and technical capabilities may affect the Company's margins and market position.

Economic and Industry Cyclicality:
Demand for aluminium extrusion products is linked to the performance of industries such as construction, infrastructure, automotive, engineering, electrical and renewable energy. Slowdown in these sectors may affect demand.

Working Capital Requirements:
Growth in operations may require higher levels of inventories and receivables. Efficient working capital management therefore remains important for maintaining adequate liquidity.

Energy and Manufacturing Costs:
Aluminium extrusion is a manufacturing-intensive activity and changes in power, fuel, labour and other operating costs may affect profitability.

Customer Concentration and Credit Risk:
Dependence on significant customers and delays in collection of trade receivables may affect cash flows and working capital.

Regulatory and Environmental Requirements:
Changes in environmental, labour, taxation, industrial safety or other regulations may require additional compliance expenditure or changes to operating processes.

Global and Geopolitical Risks:
Geopolitical conflicts, changes in commodity prices, disruptions in supply chains, international trade restrictions and currency fluctuations may indirectly impact raw material availability, costs and customer demand.

The Company continuously evaluates its principal business risks and takes appropriate measures to mitigate such risks to the extent practicable.

5. FINANCIAL PERFORMANCE

During the financial year ended March 31, 2026, the Company recorded significant growth in revenue and profitability.

Financial Performance (₹ in Lakhs)

Particulars	FY 2025-26	FY 2024-25	Change
Revenue from Operations	22,519.08	16,256.86	38.52%
Other Income	8.25	6.71	22.95%
Total Income	22,527.33	16,263.57	38.51%
Profit Before Tax	2,878.30	1,400.40	105.53%
Profit After Tax	2,145.96	1,024.71	109.42%
Earnings Per Share (₹)	20.15	11.87	69.76%

The Company's **Revenue from Operations increased by approximately 38.52%**, from ₹16,256.86 lakh in FY 2024-25 to ₹22,519.08 lakh during FY 2025-26.

Profit Before Tax increased substantially from ₹1,400.40 lakh in the previous financial year to ₹2,878.30 lakh during the year under review, representing growth of approximately **105.53%**.

Profit After Tax increased from ₹1,024.71 lakh in FY 2024-25 to ₹2,145.96 lakh during FY 2025-26, representing growth of approximately **109.42%**.

The improvement in profitability was supported by higher scale of operations and operating performance during the year.

The Company's basic and diluted Earnings Per Share stood at ₹20.15 for FY 2025-26 as compared to ₹11.87 in the previous financial year.

As at March 31, 2026, the Company's shareholders' funds stood at ₹9,834.08 lakh, comprising equity share capital of ₹1,183.48 lakh and reserves and surplus of ₹8,650.60 lakh.

6. OPERATIONAL PERFORMANCE

During FY 2025-26, the Company continued to focus on strengthening its aluminium extrusion business and improving its capabilities to cater to customers across multiple industries.

The Company follows quality control procedures throughout the manufacturing process, from inspection of incoming aluminium material to final product inspection. Its manufacturing and quality infrastructure includes facilities for testing chemical composition, dimensions, electrical conductivity, mechanical strength, hardness and other relevant parameters.

The Company's in-house capabilities relating to tool and die development, CNC/VMC machining, assembly and finishing enable it to cater to customised requirements and provide value-added products to customers.

Management continues to focus on operational efficiency, product quality, timely delivery, customer satisfaction and optimum utilisation of manufacturing resources.

7. INITIAL PUBLIC OFFER AND LISTING

During the financial year under review, the Company successfully completed its Initial Public Offering and its equity shares were listed on the **SME Platform of the National Stock Exchange of India Limited (NSE Emerge)**.

The listing represents an important milestone in the Company's journey and is expected to enhance its corporate visibility, strengthen its capital base and support its future growth plans.

The Company remains committed to maintaining appropriate standards of governance, transparency, disclosure and regulatory compliance as a listed entity.

8. OUTLOOK

The long-term outlook for the aluminium extrusion industry remains positive, supported by increasing application of aluminium across infrastructure, construction, renewable energy, automotive, electrical, electronics and engineering sectors.

The Management expects increasing demand for lightweight, durable, corrosion-resistant and recyclable materials to continue supporting aluminium consumption.

The Company intends to focus on:

- increasing production and operational efficiency;
- improving capacity utilisation;
- developing customised and value-added extrusion products;
- strengthening relationships with existing customers;
- expanding its customer base;
- increasing its presence across high-growth end-user industries;
- maintaining stringent quality standards;

- improving working capital efficiency; and
- exploring opportunities that create sustainable long-term value for stakeholders.

While the overall business outlook remains positive, the Company will continue to remain cautious regarding raw material price volatility, global economic conditions, working capital requirements and other external risks.

9. INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

The Company has established internal control systems commensurate with the size and nature of its operations. The internal control framework is designed to provide reasonable assurance regarding safeguarding of assets, prevention and detection of fraud and errors, accuracy and completeness of accounting records, timely preparation of reliable financial information and compliance with applicable laws and regulations.

The internal control systems and procedures are periodically reviewed to identify areas requiring improvement and to ensure that they remain adequate and effective considering the evolving scale and complexity of the Company's operations.

The Audit Committee and the Board of Directors periodically review significant observations relating to internal controls and appropriate corrective actions are taken wherever considered necessary.

10. HUMAN RESOURCES AND INDUSTRIAL RELATIONS

Human resources are an important component of the Company's growth and operational capabilities. The Company recognises the importance of attracting, developing and retaining skilled and motivated employees.

The Company continues to focus on employee training, workplace safety, productivity enhancement, skill development and creation of a positive working environment.

Industrial relations during the year remained cordial and the Management appreciates the contribution and commitment of employees at all levels towards the growth and performance of the Company.

11. HEALTH, SAFETY AND ENVIRONMENT

The Company recognises occupational health, workplace safety and environmental responsibility as integral elements of sustainable manufacturing.

The Company endeavours to maintain appropriate systems and processes for workplace safety, quality management, environmental management, waste reduction and efficient utilisation of resources.

The Company continues to promote awareness among employees regarding safe working practices and responsible utilisation of resources.

12. MATERIAL DEVELOPMENTS IN HUMAN RESOURCES

The Company continues to strengthen its organisational capabilities in line with the growth of its operations. Recruitment, employee development, technical training and retention of skilled manpower remain important areas of focus.

The Management believes that an experienced and committed workforce will continue to play an important role in achieving the Company's strategic and operational objectives.

13. CAUTIONARY STATEMENT

Statements in this Management Discussion and Analysis Report describing the Company's objectives, projections, estimates, expectations, plans or predictions may constitute "forward-looking statements" within the meaning of applicable securities laws and regulations.

Actual results could differ materially from those expressed or implied due to various factors including economic conditions affecting demand and supply, fluctuations in raw material prices, changes in Government regulations, taxation, interest rates, market conditions, competition, technological developments and other incidental factors.

The Company assumes no responsibility to publicly amend, modify or revise any forward-looking statements on the basis of subsequent developments, information or events, except as may be required under applicable laws.

Form No.MR-3

SECRETARIAL AUDIT REPORT

For the Financial Year ended 31.03.2026

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

ANB METAL CAST LIMITED

To,
The Members,
ANB METAL CAST LIMITED
CIN: L27300GJ2019PLC106972
Riverwave Off. No 9, 8th Flr. Nr,
Lords Pradhyuman, Kalawad Road,
Rajkot, Gujarat, India, 360005

I have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **ANB METAL CAST LIMITED**, (herein after called the company). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by 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 31st March, 2026, complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

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

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

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

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

iv. Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment and Overseas Direct Investment and External commercial borrowing;

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

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

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

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

d) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 - **Not Applicable** as the Company has not issued any shares / options to directors / employees under the said regulations during the Financial Year under review;

e) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 - **Not Applicable** as the Company has not issued and listed debt securities during the Financial Year under review

f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;

g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; - **Not Applicable** as the Company has not delisted/proposed to delist its equity shares from any Stock Exchanges during the Financial Year under review

h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; -**Not applicable** as the Company has not bought back / has proposed to buy-back any of its securities during the Financial Year under review.

vi. The management has identified and confirmed the following laws as specifically applicable to the Company: -

a) The Employee's Provident Fund & Miscellaneous Provisions Act, 1952
b) The Employees' State Insurance Act, 1948
c) The Maternity Benefit Act, 1961
d) The Payment of Gratuity Act, 1972
e) The Workmen's Compensation Act, 1923
f) Payment of Bonus Act,1965

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

a) Secretarial Standards issued by The Institute of Company Secretaries of India;
b) SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the Listing Agreements entered into by the Company with BSE Limited.

During the period under review, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. as mentioned above except following: - Not Applicable

I further report that

- The Board of Directors of the Company is duly constituted with proper balance of Executive

Directors, Non-Executive Directors and Independent Directors as on 31.03.2026.

- As per the Information provided by the management, adequate notices were 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.

- All decisions at the meetings of the Board of Directors and its Committees were carried out unanimously, as recorded in the respective minutes of the meetings. The circular resolutions passed by the Board of Directors of the Company were approved by the requisite majority. In cases where any Director expressed dissent or disagreement, the same was duly recorded in the minutes of the respective meetings.

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.

We further report that during the audit period there have been enlisted major actions or events undertaken by the Company which may have a major bearing on the Company's affairs in pursuance of the above referred laws, rules, guidelines, standards etc.: -

1. During the year under review, the Company's securities were listed on SME platform of the National Stock Exchange of India is named NSE Emerge on 18th August, 2025.

We further report that based on the information provided and representations made by the Company, there were adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines:

For H TOGADIYA & ASSOCIATES
Practicing Company Secretaries
Sd/-
CS Himanshu Togadiya
Proprietor
COP: 18233, FCS: 11822
Peer Review Certificate No. 2005/2022
UDIN: F011822H001349081

Date: 02.09.2026
Place: Rajkot
Note: This Report is to be read with Our Letter of event date which is annexed as Annexure "A" and forms an integral part of this report.

ANB
METAL CAST LIMITED

Annexure: "A"

To,
The Members,
ANB METAL CAST LIMITED
CIN: L27300GJ2019PLC106972
Riverwave Off. No 9, 8th Flr. Nr,
Lords Pradhyuman, Kalawad Road,
Rajkot, Gujarat, India, 360005

Secretarial Audit Report of event date, for the Financial Year 2025-26 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 Secretarial Records based on my Audit as presented by management to us.
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. I believe that the processes and practices I followed provide a reasonable basis for my opinion.
3. I have not verified the correctness and appropriateness of financial records and books of accounts of the company.
4. Wherever required, I have obtained the Management Representation about the compliance of laws, rules and regulations and happening of events etc.
5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of the management. My examination was limited to the verification of the procedures on test basis.
6. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

For H TOGADIYA & ASSOCIATES
Practicing Company Secretaries
Sd/-
CS Himanshu Togadiya
Proprietor
COP: 18233, FCS: 11822
Peer Review Certificate No. 2005/2022
UDIN: F011822H001349081

Place: Rajkot
Date: 02.09.2026

AUDIT REPORT

FOR

FINANCIAL YEAR
2025-26

OF

ANB METAL CAST LIMITED

(Previously known as ANB METAL CAST PRIVATE LIMITED)

Auditor

K. M. Chauhan & Associates.

Chartered Accountants

1002/03, A Tower, RK Iconic,

Shital Park, 150ft Ring Road, Rajkot-360007

INDEPENDENT AUDITOR'S REPORT

To the Members of
ANB METAL CAST LIMITED
(Previously Known as ANB METAL CAST PRIVATE LIMITED)

I. Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **ANB METAL CAST LIMITED** (Previously Known as ANB METAL CAST PRIVATE LIMITED) ("the Company"), which comprise the balance sheet as at 31st March, 2026, the statement of profit and loss for the year end and the statement of cash flows for the year ended on that date, 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 financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026 and its profit and its cash flows for the year ended on that date.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have nothing to communicate in this regard.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors are responsible for the preparation of the other information. The other information comprises the information included in the Board's Report, but does not include the

Financial Statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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

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

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

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

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

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

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

   - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, 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 financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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

2. 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.

3. 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.

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

II. Report on Other Legal and Regulatory Requirements

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

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

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

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

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

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

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

f. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in **“Annexure B”.**

g. With respect to the other matters to be included in the Auditor’s Report in accordance with the requirements of section 197(16) of the Act, as amended:

   In our opinion and to the best of our information and according to the explanations given to us, the salary paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act

h. 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 does not have any pending litigations which would impact its financial position**;**

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

   iii. There 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 its knowledge and belief, no funds (which are material either individually or in the 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 entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

   (b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("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 the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our 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 misstatement.

v. No dividend declared or paid during the year by the Company. So reporting under this clause is not required.

vi. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account which has no a feature of recording audit trail (edit log) facility.

For, K. M. Chauhan & Associates
Chartered Accountants
FRN No. 125924W

Place: Rajkot
Date: 29/05/2026

CA Bhavdip P Poriya
Partner
M. No. 154536
UDIN: 26154536HTGGYO8309

“Annexure A” to the Independent Auditors’ Report

Referred to in paragraph 1 under ‘Report on Other Legal & Regulatory Requirement’ section of our report to the members of **ANB METAL CAST LIMITED** (Previously Known as ANB METAL CAST PRIVATE LIMITED) of even date:

In terms of the information and explanations sought by us and given by the company and the books and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that:

i. (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;

(B) The company is not having any Intangible Asset. Therefore, the provisions of Clause (i) (a)(B) of paragraph 3 of the order are not applicable to the company;

(b) The Company has a program of verification to cover all the items of Property, Plant and Equipment in a phased manner over a period of three years, which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain items of Property, Plant and Equipment’s were physically verified by the management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

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

(d) As explained to us, the Company has not revalued its Property, Plant and Equipment during the year, hence reporting under this clause is not required.

(e) According to the information and explanations given to us, no proceedings have been initiated or are pending against the company under the Benami Transactions (Prohibition) Act, 1988 and rules made thereunder, hence reporting under this clause is not required.

ii. (a) As explained to us and representation received by the management, the inventory has been physically verified at reasonable intervals during the year by the management. In our opinion, the frequency of verification is reasonable. There were no discrepancies noticed on verification between the physical stocks and the book records each class of Inventory.

(b) As explained to us, the Company has been sanctioned with the working capital limits in excess of five crore rupees, in aggregate from bank on the basis of security of Plant & Machinery, Stock, Debtors, FD. In our opinion and according to information and explanation given to us, the company has not given any Corporate Guarantee to a financial institution for the loans taken by the directors. Thus the provisions of section 185 and 186 of The Companies Act, 2013 in respect of loans and advances given, investment made and guarantees and securities given to directors including entities in which they are interested are not applicable to the company.

iii. In our opinion and according to the information and explanations given to us, the company has not accepted any deposits and accordingly paragraph 3 (v) of the order is not applicable.

iv. The maintenance of cost records has been specified by the Central Government under section 148(1) of the Companies Act, 2013. We have relied on the cost audit report issued by the Cost Auditors of the Company for the purpose of our review. Based on such reliance, we are of the opinion that cost records have been made and maintained by the Company as prescribed under the said section.

v. (a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been generally regular in depositing undisputed statutory dues including Provident Fund, Employees State Insurance, Duty of Customs, Duty of Excise, GST, Cess and any other statutory dues with the appropriate authorities.

vi. According to the information and explanations provided to us and based on our examination of the records of the Company, there is an undisputed demand outstanding under the Income Tax Act, 1961, which has remained unpaid as at March 31, 2026; however, the same has not remained outstanding for a period of more than six months from the date it became payable.

vii. According to the information and explanation given to us and the records of the company examined by us, there are no transactions which are not recorded in the books of accounts and disclosed or surrendered as income during the year in the tax assessment under the Income Tax Act, 1961. Accordingly, paragraph 3 (viii) of the order is not applicable.

viii. (a) In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of loans or other borrowings or in the payment of interest thereon to any lender. Accordingly, reporting under this clause is not required.

(b) According to the information and explanation given to us, the company has not been declared as a wilful defaulter by any bank or financial institution or other lender;

(c) According to the information and explanation given to us, the company has utilized the amount of term loans for the purpose for which they were obtained;

(d) According to the information and explanation given to us, the company has not utilized the short term funds for long term purpose.

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

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

ix. (a) During the year, the Company has not raised any funds through Initial Public offer or Further Public Offer (Including debt instruments). Accordingly, reporting under clause X(a) of paragraph 3 of the Order does not arise.

(b) According to the information and explanations given to us and based on our examination of the records of the company, the company has made preferential allotment, bonus issue, Conversion of loan into equity and transfer of the shares during the year.

x. (a) Based upon the audit procedures performed and according to the information and representation given to us by the management, no fraud by the company or any fraud on the company has been noticed or reported during the year.

(b) Based upon the audit procedures performed and according to the information and explanations given to us, as no fraud has been noticed during the year, there is no requirement to file report under section 143 (12) of The Companies Act in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) Based upon the audit procedures performed and according to the information and explanations given to us, no whistle-blower complaints has been received by the company during the year.

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

xii. In our opinion and according to the information and explanations given to us and based on our examination of the records of the Company, the transactions with related parties are in compliance with Sections 177 and 188 of the Companies Act, 2013 where applicable, and the details of such related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.

xiii. According to the information and explanations given to us and based on our examination of the records of the company, the company has not entered into non-cash transactions with directors or persons connected with them. Accordingly, paragraph 3(xv) of the order is not applicable.

xiv. (a) According to the information and explanations given to us and based on our examination of the records of the company, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

(b) According to the information and explanations given to us and based on our examination of the records of the company, the company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the reserve Bank of India Act, 1934.

(c) In our opinion, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.

(d) In our opinion, the Company is not a Core Investment Company (CIC) hence reporting under this clause is not required.

xv. According to the information and explanations given to us and based on our examination of the records of the company, the Company has not incurred cash losses in the financial year and in the immediately preceding financial year.

xvi. There has been no resignation of the statutory auditors during the year.

xvii. No material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of 1 year from the balance sheet date.

xviii. According to the information and explanations given to us and based on our examination of the records of the company, the provisions of section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility (CSR) became applicable to the company during the current financial year. However, since the requirement to spend the prescribed amount on CSR activities arises in the subsequent financial year, no amount was required to be spent during the current financial year. Accordingly, the reporting under clause 3(xx)(a) and 3(xx)(b) of the Order is not applicable for the year under audit.

xix. According to the information and explanations given to us and based on our examination of the records of the company, Company is not required to prepare Consolidated Financial Statements. Accordingly, reporting under this clause is not required.

For, K. M. Chauhan & Associates
Chartered Accountants
FRN: 125924W

Place: Rajkot
Date: 29/05/2026

CA Bhavdip P Poriya
Partner
M. No.: 154536
UDIN: 26154536HTGGYO8309

"Annexure B" to the Independent Auditor's Report

(Referred to in paragraph 2 (f) under 'Report on other legal and regulatory requirements' section of our report to the Members of **ANB METAL CAST LIMITED** (Previously Known as ANB METAL CAST PRIVATE LIMITED) of even date

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 **ANB METAL CAST LIMITED** (Previously Known as ANB METAL CAST PRIVATE LIMITED) ("the Company") as of March 31, 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. 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 authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the AS 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.

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 March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For, K. M. Chauhan & Associates
Chartered Accountants
FRN: 125924W

Place: Rajkot
Date: 29/05/2026

CA Bhavdip P Poriya
Partner
M.No.: 154536
UDIN: 26154536HTGGYO8309

ANB METAL CAST LIMITED
CIN - L27300GJ2019PLC106972

Riverwave Off. No 9, 8th Flr. Nr, Lords Pradhyuman, Kalawad Road, Rajkot,
RAJKOT, Gujarat, India, 360005

BALANCE SHEET AS AT 31/03/2026

(Amount in INR Lakh)

Particulars	Note No.	Figures as at the end of current reporting period - 31-03-2026	Figures as at the end of previous reporting period - 31-03-2025
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	1,183.48	863.48
(b) Reserves and Surplus	2	8,650.60	2,533.49
(c) Money received against Share Warrants			
(2) Share Application Money Pending Allotment		-	-
(3) Non-Current Liabilities			
(a) Long-Term Borrowings	3	473.54	731.24
(b) Deferred Tax Liabilities (Net)		77.85	58.57
(c) Other Long Term Liabilities	4	39.93	-
(d) Long-Term Provisions	5	85.22	-
(4) Current Liabilities			
(a) Short-Term Borrowings	6	4,271.14	2,569.61
(b) Trade Payables -	7		
(A) Total outstanding dues of MSME		-	-
(B) Total outstanding dues of Other than MSME		2,312.49	2,381.33
(c) Other Current Liabilities	8	249.56	272.95
(d) Short-Term Provisions	9	988.93	394.42
Total Equity and Liabilities		**18,332.74**	**9,805.10**
II. ASSETS			
(1) Non-Current Assets			
(a) Property, Plant and Equipment and Intangible Assets	10		
(i) Property, Plant and Equipment		1,409.98	1,470.95
(ii) Intangible Assets		-	-
(iii) Capital Work-in-Progress		582.46	-
(iv) Intangible Assets Under Development		-	-
(b) Non-Current Investments	11	-	-
(c) Deferred Tax Assets (Net)		-	-
(d) Long-term Loans and Advances	12	-	-
(e) Other Non-Current Assets	13	140.16	27.01
(2) Current Assets			
(a) Current Investments	14	-	-
(b) Inventories	15	7,015.17	3,263.41
(c) Trade Receivables	16	6,770.06	3,569.70
(d) Cash and Cash Equivalents	17	905.11	1,316.22
(e) Short-Term Loans and Advances	18	729.04	2.13
(f) Other Current Assets	19	780.77	155.68
Total Assets		**18,332.74**	**9,805.10**
Contingent Liabilities and Commitments	20	27.91	-

See accompanying notes to the Financial Statements

For and on Behalf of the Board of Directors of
ANB METAL CAST LIMITED

As per our report of even date.
For K M Chauhan & Associates
Chartered Accountants
Firm's Registration No. - 125924W

AVNISHKUMAR DHIRAJBHAI GAJERA
Director, DIN No - 08383190

(CA. Bhavdip P Poriya)
Partner
Membership No. - 154536

SAGAR GIJUBHAI ASODARIYA
CHIEF FINANCIAL OFFICER

JUHI RONAK DOSHI
COMPANY SECRATORY

Place : Rajkot
Date : 29/05/2026

Place : Rajkot
Date : 29/05/2026
UDIN: 26154536HTGGYO8309

ANB METAL CAST LIMITED
CIN - L27300GJ2019PLC106972

Riverwave Off. No 9, 8th Flr. Nr, Lords Pradhyuman, Kalawad Road, Rajkot, RAJKOT, Gujarat, India, 360005

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH 2026

(Amount in INR Lakh)

	Particulars	Note No.	Figures for the current reporting period - 31-03-2026	Figure for the previous reporting period - 31-03-2025
I	Revenue From Operations	A	22,519.08	16,256.86
II	Other Income	B	8.25	6.71
III	**Total Income (I+II)**	-	**22,527.33**	**16,263.57**
IV	EXPENSES:			
	Cost of Materials Consumed	C	18,593.73	14,011.70
	Purchase of Stock-in-Trade	D	-	-
	Change in inventory of finished goods	E	-	-
	Change in inventory of Work-in-progress & Stock-in-Trade	F	-	-
	Employee Benefits Expenses	G	242.78	122.34
	Finance costs	H	292.65	261.83
	Depreciation and amortization expenses	I	82.37	85.21
	Other Expenses	J	437.50	382.09
IV	**Total expenses**	-	**19,649.03**	**14,863.17**
V	Profit/(Loss) before exceptional items and tax	(III-IV)	2,878.30	1,400.40
VI	Exceptional Items	K	-	-
VII	Profit before extraordinary items and tax	(V - VI)	2,878.30	1,400.40
VIII	Extraordinary items	L	-	-
IX	**Profit/(Loss) before tax**	**(VII-VIII)**	**2,878.30**	**1,400.40**
X	**Tax expense: -**			
	(1) Current Tax		713.06	352.45
	(2) MAT Credit Entitlement		-	-
	(3) Deferred Tax Assets / (Liabilities)	DTA/(DTL)	(19.28)	(23.24)
XI	**Profit/(Loss) for the period from continuing operation**	**(IX-X)**	**2,145.96**	**1,024.71**
XII	Profit/(Loss) for discontinued operation		-	-
XIII	Tax expenses of discontinued operations		-	-
XIV	Profit/(Loss) form Discontinued operation (after tax)	(XII-XIII)	-	-
XV	**Profit/(Loss) for the period**	**(XI+XIV)**	**2,145.96**	**1,024.71**
XVI	Earnings per equity share:			
	(1) Basic	In Rs.	20.15	11.87
	(2) Diluted	In Rs.	20.15	11.87

See accompanying notes to the Financial Statements

For and on Behalf of the Board of Directors of
ANB METAL CAST LIMITED

As per our report of even date.
For K M Chauhan & Associates
Chartered Accountants
Firm's Registration No. - 125924W

(CA. Bhavdip P Poriya)
Partner
Membership No. - 154536

AVNISHKUMAR DHIRAJBHAI GAJERA
Director, DIN No - 08383190

SAGAR GIJUBHAI ASODARIYA
CHIEF FINANCIAL OFFICER

JUHI RONAK DOSHI
COMPANY SECRATORY

Place : Rajkot
Date : 29/05/2026

Place : Rajkot
Date : 29/05/2026
UDIN: 26154536HTGGYO8309

ANB METAL CAST LIMITED
CIN - L27300GJ2019PLC106972

Riverwave Off. No 9, 8th Flr. Nr, Lords Pradhyuman, Kalawad Road, Rajkot, RAJKOT, Gujarat, India, 360005

Cash Flow Statement as on 31/03/2026

Particulars	Amount in Lakh	
	INR	INR
A : CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax		2,878.30
Add : Depreciation	82.37	
Add : Loss on sale of Assets	-	
Add : Interest expense	292.65	
Add : Others if any	-	375.03
Less : Interest income	8.25	
Less : Profit on sale of Assets	-	
Less : Others if any	-	8.25
Operating profit before working capital changes		3,245.08
Adjustments for:		
Decrease/(Increase) in Receivables	(3,200.35)	
Decrease/(Increase) in Inventories	(3,751.76)	
Increase/(Decrease) in Long Term Provisions	-	
Increase/(Decrease) in Payables	(75.77)	(7,027.88)
Cash generated from operations		(3,782.80)
Income Tax paid		(135.00)
Cash flow before extraordinary item		(3,917.80)
Proceeds from earthquake disaster settlement		-
Net Cash flow from Operating activities		**(3,917.80)**
B : CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	(609.53)	
Sale of Fixed Assets	5.67	
Increase in Long & Short Term Advances & Investment	(726.91)	
Increase in other Current & NON Current Assets	(738.24)	
Less : Interest income	8.25	
Net Cash used in Investing activities		**(2,060.77)**
C : CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issuance of share capital	320.00	
Proceeds from Long term Borrowings	(132.56)	
Proceeds from Short term Borrowings	1,701.53	
Subsidy & Other Rserve	3,971.14	
Interest paid	(292.65)	
Net Cash used in financing activities		**5,567.46**
Net increase in Cash & Cash Equivalents		**(411.11)**
Cash and Cash equivalents as at	31/03/2025	1,316.22
Cash and Cash equivalents as at	31/03/2026	905.11

Cash & Cash Equivalents	As on	
	31/03/2026	31/03/2025
Cash in Hand	76.81	47.21
Cash at Bank	828.30	1,269.01
Cash & Cash equivalents as stated	**905.11**	**1,316.22**
	0.00	-

See accompanying notes to the Financial Statements

For and on Behalf of the Board of Directors of
ANB METAL CAST LIMITED

As per our report of even date.
For K M Chauhan & Associates
Chartered Accountants
Firm's Registration No. - 125924W

AVNISHKUMAR DHIRAJBHAI GAJERA
Director, DIN No - 08383190

(CA. Bhavdip P Poriya)
Partner
Membership No. - 154536

JUHI RONAK DOSHI
COMPANY SECRATORY

SAGAR GIJUBHAI ASODARIYA
CHIEF FINANCIAL OFFICER

Place : Rajkot
Date : 29/05/2026

Place : Rajkot
Date : 29/05/2026
UDIN: 26154536HTGGYO8309

ANB METAL CAST LIMITED
CIN - L27300GJ2019PLC106972

Riverwave Off. No 9, 8th Flr. Nr, Lords Pradhyuman, Kalawad Road, Rajkot,
RAJKOT, Gujarat, India, 360005

"NOTE" FORMING PART OF THE BALANCE SHEET AND STATEMENT OF PROFIT & LOSS as on 31st March 2026

(Amount in INR Lakh)

Particulars	Figures as at 31/03/2026	Figures as at 31/03/2025
Note. - 1 **Share Capital**		
AUTHORISED SHARE CAPITAL		
1,20,00,000 Equity Shares of face value of Rs. 10 Each	**1,200.00**	**1,200.00**
ISSUED, SUBSCRIBED & FULLY PAID UP CAPITAL		
86,34,780 Equity Shares of face value of Rs. 10 Each	1,183.48	863.48
Total	**1,183.48**	**863.48**

(a) Reconciliation of Number of shares at the beginning and at the end of the reporting period :

Particulars	Figures as at 31/03/2026	Figures as at 31/03/2025
Number Of Equity Shares as at the beginning of the Financial year	86,34,780.00	30,00,000.00
Add : Number of Shares Issued during the period	32,00,000.00	56,34,780.00
Less : Number of Shares Bought Back during the period	-	-
Number Of Equity Shares as at the end of the financial Years	**1,18,34,780.00**	**86,34,780.00**

(b) Rights, Preferences and Restrictions attached to Equity Shares :

The company has only one class of equity share having par value of Rs.10 per share. Each holder of the equity share is entilted to one vote per share. Whenever the company declares dividend it will be paid in Indian Rupees.

In the event of liquidation of the Company, the holders of Equity Shares will be entitled to receive any of the remaining assets of the Company, after distribution of all preferential amounts. However, no such preferential amounts exist curently. The distribution will be in proportion to the number of Equity Shares held by the Shareholders.

(c) Details of Shares held by its Holding company & Subsidiaries Company etc.. :

SL NO.	Name of the Share Holders	No of Share	% of Share 31/03/2026	% of Share 31/03/2025
	NIL	**0**	**0.00%**	**0.00%**
	Total	**0**	**0.00%**	**0.00%**

(d) Details of Shareholders holding more than 5% Shares in the company at the end of Reporting Period :

SL NO.	Name of the Share Holders	No of Share	% of Share 31/03/2026	% of Share 31/03/2025
1	**AVNISH D. GAJERA**	**7899990**	**66.75%**	**91.49%**
	Total	**7899990**	**66.75%**	**91.49%**

ANB METAL CAST LIMITED
CIN - L27300GJ2019PLC106972

Riverwave Off. No 9, 8th Flr. Nr, Lords Pradhyuman, Kalawad Road, Rajkot,
RAJKOT, Gujarat, India, 360005

"NOTE" FORMING PART OF THE BALANCE SHEET AND STATEMENT OF PROFIT & LOSS as on 31st March 2026

(Amount in INR Lakh)

Particulars	Figures as at 31/03/2026	Figures as at 31/03/2025

(e) Details of Shares held by the Promoters at the end of the year 2025-26 :

SL NO.	Name of the Share Holders	31/03/2026		
		No of Share	% of Total Share	% change During the Year
1	AVNISH D. GAJERA	7899990	66.75%	0.00%
	Total	7899990	66.75%	-

NOTE : *% change During the Year has been computed with respect to the number at the beginning of the year.*

(f) Details of Shares held by Promoters at the end of the year 2024-25 :

SL NO.	Name of the Share Holders	31/03/2025		
		No of Share	% of Total Share	% change During the Year
1	AVNISH D. GAJERA	7899990	91.49%	338.89%
2	DHIRAJLAL N. GAJERA	0	0.00%	-100.00%
3	SAROJBEN D. GAJERA	0	0.00%	-100.00%
	Total	7899990	91.49%	-

NOTE : *% change During the Year has been computed with respect to the number at the beginning of the year.*

(g) Details of Shares Shares reserved under options and contracts/commitments :

	Particulars	No of Share at 31/03/2026	No of Share at 31/03/2025
1	ESOPs (Employee Stock Option Plan)	0.00	0.00
2	Convertible Debentures	0.00	0.00
3	Shareholders Agreement with……Dated ……	0.00	0.00
	Total	0.00	0.00

NOTE : *Terms and condition if any is mentioned int the Significant accounting policy separately*

(h) Details of Shares Issues , Bought Back & Bonus Share Issue - Other than Cash in the Last 5 Years :

	Particulars	Agreegate no of Share	Class of Share
1	Share Issued Other than in Cash	Equity Share	4000
2	Share Bought Back	Equity Share	4000
3	Bonus Share Issued	Equity Share	4000
			12000

ANB METAL CAST LIMITED
CIN - L27300GJ2019PLC106972

Riverwave Off. No 9, 8th Flr. Nr, Lords Pradhyuman, Kalawad Road, Rajkot,
RAJKOT, Gujarat, India, 360005

"NOTE" FORMING PART OF THE BALANCE SHEET AND STATEMENT OF PROFIT & LOSS as on 31st March 2026

(Amount in INR Lakh)

Particulars			Figures as at 31/03/2026	Figures as at 31/03/2025
Note. - 2 Reserves & Surplus				
(a)	**Capital Reserves**			
	Opening balance		-	-
	Add : Addition during the year		-	-
	Less : Deduction during the year		-	-
	Closing Balance at the end of of the year	**A**	**-**	**-**
(b)	**Capital Redemption Reserve**			
	Opening balance		-	-
	Add : Addition during the year		-	-
	Less : Deduction during the year		-	-
	Closing Balance at the end of of the year	**B**	**-**	**-**
(c)	**Securities Premium**			
	Opening balance		1,191.52	-
	Add : Addition during the year		4,672.00	1,191.52
	Less : Deduction during the year		700.86	-
	Closing Balance at the end of of the year	**C**	**5,162.66**	**1,191.52**
(d)	**Debenture Redemption Reserve**			
	Opening balance		-	-
	Add : Addition during the year		-	-
	Less : Deduction during the year		-	-
	Closing Balance at the end of of the year	**D**	**-**	**-**
(e)	**Revaluation Reserve**			
	Opening balance		-	-
	Add : Addition during the year		-	-
	Less : Deduction during the year		-	-
	Closing Balance at the end of of the year	**E**	**-**	**-**
(f)	**Share Options Outstanding Account**			
	Opening balance		-	-
	Add : Addition during the year		-	-
	Less : Deduction during the year		-	-
	Closing Balance at the end of of the year	**F**	**-**	**-**
(g)	**Other :- Capital Subsidy**			
	Opening balance		-	-
	Add : Addition during the year		-	-
	Less : Deduction during the year		-	-
	Closing Balance at the end of of the year	**G**	**-**	**-**
(h)	**Surplus (Statement of Profit & Loss)**			
	Opening balance		1,341.98	767.27
	Add : Net Profit/(Loss) for the current year		2,145.96	1,024.71
			3,487.94	1,791.97
	Less : Dividend		-	-
	Less : Transfer		-	-
	Less : Bonus Share		-	450.00
			-	450.00
	Closing Balance at the end of of the year	**H**	**3,487.94**	**1,341.97**
	GRAND TOTAL (A+B+C+D+E+F+G+H)		**8,650.60**	**2,533.49**

ANB METAL CAST LIMITED
CIN - L27300GJ2019PLC106972

Riverwave Off. No 9, 8th Flr. Nr, Lords Pradhyuman, Kalawad Road, Rajkot,
RAJKOT, Gujarat, India, 360005

"NOTE" FORMING PART OF THE BALANCE SHEET AND STATEMENT OF PROFIT & LOSS as on 31st March 2026

(Amount in INR Lakh)

	Particulars	Figures as at 31/03/2026	Figures as at 31/03/2025
Note. - 3	**Long-Term Borrowing**		
Secured Borrowings: -			
(a)	Bonds/debentures	-	-
(b)	Term Loans - From Banks	453.28	555.23
	Less : Installments Due Within One Year	129.31	-
		323.97	555.23
	Loan from ....Bank was taken during the year.................. The Loan is repayable in ...... monthly instalments of Rs............/- each starting from .... along with interest @........., from the date of loan. ***The Loan is secured by hypothecation of vehicle and personal guarantee of directors of the company.*** *The Loan has Mature in the year ....*		
(b)	Term Loans - From other Parties	-	-
	Less : Installments Due Within One Year	-	-
		-	-
(c)	Deferred Payment Liabilities	-	-
(d)	Deposits	-	-
(e)	Loans and advances from Related Parties	-	-
(f)	Long term maturitites of finance lease obligation	-	-
(g)	Other loans advances (specify nature)	-	-
	Total Secured Borrowing (A)	**323.97**	**555.23**
UN-Secured Borrowings: -			
(a)	Bonds/debentures	-	-
(b)	Term Loans - From Banks	-	-
	Less : Installments Due Within One Year	-	-
		-	-
	Loan from ....Bank was taken during the year.................. The Loan is repayable in ...... monthly instalments of Rs...........//- each starting from .... along with interest @........., from the date of loan. The Loan has Mature in the year		
(b)	Term Loans - From other Parties	27.00	52.90
	Less : Installments Due Within One Year	-	-
		27.00	52.90
(c)	Deferred Payment Liabilities	-	-
(d)	Deposits	-	-
(e)	Loans and advances from Related Parties	122.58	123.12
(f)	Long term maturitites of finance lease obligation	-	-
(g)	Other loans advances (specify nature)	-	-
	Total UN-Secured Borrowing (B)	**149.58**	**176.02**
	GRAND TOTAL (A+B)	**473.54**	**731.24**

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"NOTE" FORMING PART OF THE BALANCE SHEET AND STATEMENT OF PROFIT & LOSS as on 31st March 2026

(Amount in INR Lakh)

Particulars			Figures as at 31/03/2026	Figures as at 31/03/2025
Note. - 4 Other Long-Term Liabilities				
(a)	Trade Payables			
	(I) Total outstanding dues of MSME	**[Sub Note -1]**	-	-
	(II) Total outstanding dues of Other than MSME	**[Sub Note -1]**	39.93	-
(b)	Others (specify nature)		-	-
		Total	**39.93**	**-**
Note. -5 Long-Term Provisions				
(a)	Provisions for Gratuity		85.22	-
(b)	Others (Dues of Capital Assets Purchase)		-	-
		Total	**85.22**	**-**
Note. - 6 Short-Term Borrowings				
Secured Borrowings: -				
(a)	**Loans Repayable on Demand :**			
	From Banks		4,271.14	2,569.61
	From other Parties		-	-
(b)	Loans and advances from Related Parties		-	-
(c)	Deposits		-	-
(d)	Other loans advances (specify nature)		-	-
(e)	Current Maturities of Long Term Borrowings		-	-
		Total Secured Borrowing (A)	**4,271.14**	**2,569.61**
UN-Secured Borrowings: -				
(a)	**Loans Repayable on Demand :**			
	From Banks		-	-
	From other Parties		-	-
(b)	Loans and advances from Related Parties		-	-
(c)	Deposits		-	-
(d)	Other loans advances (specify nature)		-	-
(e)	Current Maturities of Long Term Borrowings		-	-
		Total UN-Secured Borrowing (A)	**-**	**-**
		GRAND TOTAL (A+B)	**4,271.14**	**2,569.61**

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"NOTE" FORMING PART OF THE BALANCE SHEET AND STATEMENT OF PROFIT & LOSS as on 31st March 2026

(Amount in INR Lakh)

Particulars		Figures as at 31/03/2026	Figures as at 31/03/2025
Note. - 7 Trade Payable			
Trade payables as per the Ageing Schedule	**[Sub Note -1]**		
(A)	Total outstanding dues of MSME	-	-
(B)	Total outstanding dues of Other than MSME	2,312.49	2,381.33
	Total	**2,312.49**	**2,381.33**

Disclosure relating to suppliers registered under MSMED Act based on the information available with the entity Company:

(a)	**Amount remaining unpaid at the end of each accounting year:**	**31/03/2026**	**31/03/2025**
	Total Outstanding Principal at the end of the year	-	-
	Total Outstanding Interest at the end of the year	-	-
	Total Outstanding of MSME	**-**	**-**
(b)	The amount of interest paid by the buyer under MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.	-	-
(c)	The amount of interest due and payable for the period (where the principal has been paid but interest under the MSMED Act, 2006 not paid)	-	-
(d)	The amount of interest accrued and remaining unpaid at the end of each accounting year.	-	-
(e)	The amount of further interest due and payable even in the succeeding year, 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 MSMED Act 2006.	-	-

Note. - 8 Other Current liabilities:			
(a)	Current maturities of Long Term Borrowings;	129.31	132.11
(b)	Interest accrued but not due on borrowings	-	-
(c)	Interest accrued and due on borrowings;	-	-
(d)	Income received in advance;	-	-
(e)	Unpaid dividends;	-	-
(f)	Application money received for allotment of securities and due for refund ar	-	-
(g)	Statutory payables	1.27	128.52
(h)	Advance From Customers	2.57	2.62
(i)	**Other payables :**	-	-
	GST Payables	-	-
	TDS Payable	55.85	-
	CSR Expense Payable	31.50	-
	Directors Salary	5.02	-
	Salary Payable	12.82	9.70
	PGVCL Payable	11.22	-
	Total	**249.56**	**272.95**

"NOTE" FORMING PART OF THE BALANCE SHEET AND STATEMENT OF PROFIT & LOSS as on 31st March 2026

(Amount in INR Lakh)

	Particulars	Figures as at 31/03/2026	Figures as at 31/03/2025
Note. - 9	**Short-Term Provisions**		
(a)	Provisions for Gratuity	24.81	-
(b)	**Other Provisons :**		
	Provision for Audit Fee	3.55	2.50
	Provision for Tax Audit Fee	-	-
	Expenses Payable	-	9.41
	Prov for Tax / MAT Tax	960.57	382.51
	Total	**988.93**	**394.42**

	Particulars	Figures as at 31/03/2026	Figures as at 31/03/2025
Note No. - 11	**Non-Current Investments**		
Other Invetsment :			
(a)	Investment Property	-	-
(b)	Investments in Equity Instruments	-	-
(c)	Investments in Preference Shares	-	-
(d)	Investments in Government or Trust Securities	-	-
(e)	Investments in Debentures or Bonds	-	-
(f)	Investments in Mutual Funds	-	-
(g)	Investments in Partnership Firms	-	-
(h)	Other non-current investments (specify nature)	-	-
	Total	**-**	**-**

Aggregate amount of quoted investments and market value	Not Applicable	Not Applicable
Aggregate amount of Unquoted Investment	-	-
Aggregate provision for diminution in value of investments.	-	-

	Particulars	Figures as at 31/03/2026	Figures as at 31/03/2025
Note No. - 12	**Long-Term Loans and Advances:**		
(a)	**Capital Advances :**		
	Secured, considered good;	-	-
	Unsecured, considered good;	-	-
	Doubtful	-	-
	Less : Provision for Doubtful Advances	-	-
		-	-
(b)	**Loans and advances to related parties :**		
	Secured, considered good;	-	-
	Unsecured, considered good;	-	-
	Doubtful	-	-
	Less : Provision for Doubtful Advances	-	-
		-	-
(c)	**Other Loans and Advances :**		
	Secured, considered good;	-	-
	Unsecured, considered good;	-	-
	Doubtful	-	-
	Less : Provision for Doubtful Advances	-	-
		-	-
	Total	**-**	**-**

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"NOTE" FORMING PART OF THE BALANCE SHEET AND STATEMENT OF PROFIT & LOSS as on 31st March 2026

(Amount in INR Lakh)

Particulars	Figures as at 31/03/2026	Figures as at 31/03/2025

Loan & Advance in the nature of loan outstanding from promoters, directors, KMPs and related parties

S.No	Type of Borrower	Amount outstanding in the nature of Loan - 2025-26	% of Total loan & Advances in the nature of loan
1	Promoters	-	-
2	Directors	-	-
3	KMPs	-	-
4	Related Parties	-	-
	Total	**-**	**-**

Note No. - 13
Other Non-Current Assets:

			Figures as at 31/03/2026	Figures as at 31/03/2025
(i)	**Long-term Trade Receivables :**	**[Sub Note -2]**		
	(a) Secured, considered good		27.09	27.01
	(b) Unsecured, considered good		-	-
	(c) Doubtful		-	-
(ia)	Security Deposit		48.96	-
(ii)	MAT Tax Credit		-	-
(iii)	Others (specify nature)		64.12	-
		Total	**140.16**	**27.01**

Note No. - 14
Current Investments

		Figures as at 31/03/2026	Figures as at 31/03/2025
(a)	Investments in Equity Instruments;	-	-
(b)	Investment in Preference Shares;	-	-
(c)	Investments in Government or Trust Securities;	-	-
(d)	Investments in Debentures or Bonds;	-	-
(e)	Investments in Mutual Funds;	-	-
(f)	Investments in Partnership Firms;	-	-
(g)	Other Investments (specify nature).	-	-
	Total	**-**	**-**

The basis of valuation of individual investments;	Not Applicable	Not Applicable
Aggregate amount of quoted investments and market value thereof	Not Applicable	Not Applicable
Aggregate amount of unquoted investments	-	-
Aggregate provision made for diminution in value of investments.	-	-

Note No. - 15
Inventories

		Figures as at 31/03/2026	Figures as at 31/03/2025
(a)	Raw Materials;	7,015.17	3,263.41
(b)	Work-in-Progress;	-	-
(c)	Finished Goods;	-	-
(d)	Stock-in-Trade (in respect of goods acquired for trading);	-	-
(e)	Stores and spares;	-	-
(f)	Loose tools;	-	-
(g)	Goods in Transit - Rawmaterial & Loose Tools	-	-
(h)	Others (specify nature).	-	-
	Total	**7,015.17**	**3,263.41**

Method of valuation shall be stated.	As Per Notes on Accounts

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(Amount in INR Lakh)

Particulars		Figures as at 31/03/2026	Figures as at 31/03/2025
Note No. - 16 Trade Receivables			
Trade Receivables, as per Ageing Schedules	**[Sub Note -2]**		
(a) Secured, considered good;		6,770.06	3,569.70
(b) Unsecured, considered good;		-	-
(c) Doubtful		-	-
	Total	**6,770.06**	**3,569.70**
Note No. - 17 Cash and Cash Equivalents			
(a) Balances with banks;		828.30	1,269.01
(b) Cheques, drafts on hand;		-	-
(c) Cash on hand		76.81	47.21
(d) Fixed Deposit with Bank		-	-
	Total	**905.11**	**1,316.22**

Fixed deposits with more than twelve months maturity Value is Rs.	Not Applicable	Not Applicable
Earmarked balances with banks (for example, for unpaid dividend) shall be separately stated.	Not Applicable	Not Applicable
Balances with banks to the extent held as margin money or security against the borrowings, guarantees, other commitments shall be disclosed separately.	Not Applicable	Not Applicable
Repatriation restrictions, if any, in respect of cash and bank balances shall be separately stated	Not Applicable	Not Applicable
Bank deposits with more than twelve months maturity shall be disclosed separately.	Not Applicable	Not Applicable

Particulars		Figures as at 31/03/2026	Figures as at 31/03/2025
Note. - 18 Short-Term Loans and Advances:			
(a) Loans and advances to related parties (giving details thereof);			
(a) Secured, considered good		-	-
(b) Unsecured, considered good		-	-
(c) Doubtful		-	-
(b) Others (specify nature).		729.04	2.13
	Total	**729.04**	**2.13**
Note. - 19 Other Current Assets			
(a) Advances other than capital assets		-	-
(b) GST Credit		-	43.22
(c) Duties and taxes		193.56	11.64
(d) Advance to Suppliers		587.21	10.40
(e) Other Current Assets		-	90.43
	Total	**780.77**	**155.68**

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(Amount in INR Lakh)

Particulars	Figures as at 31/03/2026	Figures as at 31/03/2025
Note. - 20 **Contingent Liabilities and Commitments**		
(i) Contingent liabilities :		
(a) Customs Duty saved under EPCG Scheme*	27.91	-
(b) Guarantees excluding financial gurantees	-	-
(c) Other money for which the company is contingently liable	-	-
(ii) Commitments :		
(a) Estimated amount of contracts remaining to be executed on capital account and not provided for	-	-
(b) Uncalled liability on shares and other investment partly paid	-	-
(c) Other (specify nature)	-	-

*Under the Export Promotion Capital Goods Scheme, the Company has been granted an exemption from the Customs Duty on the import of capital goods in the FY 2023-24. This exemption is contingent upon the Company exporting goods (Wire Rods and Aluminum Profile) with a value equivalent to six times the amount of the Customs Duty saved. In failing to comply with the requirement, the Company will be liable for the Customs Duty obligation, along with any associated interest and penalties.

Sr. No.	Particulars	Amount (in Lakhs)
1	Customs Duty Saved	27.91
2	Export Obligation (6 times of Customs Duty Saved)	167.47
3	Contingent Liability	27.91**

**The amount excludes Interest and Penalty

The Company is required to fulfill the export obligation in two blocks of years. It must pay 50% of the obligation, amounting to Rs. 83.74 lakhs, in the first block (from the 1st to the 4th year) and the remaining 50%, also amounting to Rs. 83.74 lakhs in the second block (from the 5th to the 6th year).

Total	**27.91**	**-**

Note No. - A **Revenue From Operations**		
(a) Sale of Products	22,519.08	16,256.86
(b) Sale of Services	-	-
(c) Other operating revenues;	-	-
Total	**22,519.08**	**16,256.86**

Note No. - B **Other Income**		
(a) Interest Income	8.25	4.57
(b) Dividend Income;	-	-
(c) Net gain/loss on sale of investments;	-	-
(d) Discount on Purchase	-	-
(e) Insurance claim received	-	-
(f) Misc Income	-	2.14
Total	**8.25**	**6.71**

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"NOTE" FORMING PART OF THE BALANCE SHEET AND STATEMENT OF PROFIT & LOSS as on 31st March 2026

(Amount in INR Lakh)

Particulars	Figures as at 31/03/2026	Figures as at 31/03/2025
Note No. - C		
Cost of Materials Consumed		
Opening Stocks of Raw Material	3,263.41	1,819.77
Add: Purchase of Raw Materials	22,345.48	15,455.34
Add: Direct Expenses/ Project Exp	-	-
Add: Freight & Transportation	-	-
Add: Packing Material	-	-
Add: Wages / Other Exp	-	-
Add: Wastage of Goods	-	-
	25,608.89	17,275.10
Less: Closing Stocks of Raw material	7,015.17	3,263.41
Total	**18,593.73**	**14,011.70**

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"NOTE" FORMING PART OF THE BALANCE SHEET AND STATEMENT OF PROFIT & LOSS as on 31st March 2026

(Amount in INR Lakh)

Particulars	Figures as at 31/03/2026	Figures as at 31/03/2025
Note No. - D **Purchase of Stock-in-Trade**		
Purchase of Stock-in-Trade	-	-
Total	**-**	**-**
Note No. - E **Changes in inventories of Finished Goods**		
Opening Stocks of Finished Goods	-	-
Closing Stocks of Finished Goods	-	-
Total	**-**	**-**
Note No. - F **Changes in inventories of WIP & Stock-in-Trade**		
Changes in Work-in-Progress		
Opening Stocks of Work-in-Progress	-	-
Closing Stocks of Work-in-Progress	-	-
Total (A)	**-**	**-**
Changes in Stock-in-Trade		
Opening Stocks of Work-in-Progress	-	-
Closing Stocks of Work-in-Progress	-	-
Total (B)	**-**	**-**
GRAND TOTAL (A+B)	**-**	**-**
Note No. - G **Employee benefits expense**		
Salaries and Wages	102.75	90.84
Director Salary	30.00	31.50
Staff welfare expenses	-	-
Providend Fund Contribution	-	-
Gratuity Expense	110.02	-
Total	**242.78**	**122.34**

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"NOTE" FORMING PART OF THE BALANCE SHEET AND STATEMENT OF PROFIT & LOSS as on 31st March 2026

(Amount in INR Lakh)

Particulars	Figures as at 31/03/2026	Figures as at 31/03/2025
Note No. - H		
Finance Cost		
(a) Interest expense;		
(A) Interest Expense on CC	217.56	175.00
(B) Interest Expense on TL	-	-
(C) Interest Expense	61.10	73.46
Total (A)	**278.66**	**248.46**
(b) Other Borrowing Costs		
(A) Inspection Charges	-	-
(B) Bank Charge	1.22	11.53
(C) Loan Processing fee	12.78	1.84
Total (B)	**14.00**	**13.37**
(c) (A) Net Gain/Loss on foreign currency	-	-
Total (C)	**-**	**-**
GRAND TOTAL (A+B+C)	**292.65**	**261.83**
Note No. - I		
Depreciation & Amotization Expense		
Depreciation shall be classified as:		
(a) Depreciation of Tangible assets	82.37	85.21
(b) Amortization of intangible assets	-	-
Total	**82.37**	**85.21**

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"NOTE" FORMING PART OF THE BALANCE SHEET AND STATEMENT OF PROFIT & LOSS as on 31st March 2026

(Amount in INR Lakh)

Particulars	Figures as at 31/03/2026	Figures as at 31/03/2025
Note No. - J		
Other Expenses		
Discount	36.01	60.15
Electric Expense	116.15	139.27
Advertisement Expense	0.08	0.33
Association Fee Expense	0.03	-
Audit Fee Expense	3.55	2.50
Courier & Postage Expense	-	0.24
Mortgage Fee Expense	-	5.03
CDSL Security Expense	1.61	-
NSDL Security Expense	1.65	1.69
Packaging and Forwarding Expense	-	0.38
Professional Expense	3.10	0.30
Security Salary Expense	6.01	4.12
Jobwork Expense	6.92	12.65
Tool and Equipment Expense	0.37	-
Transport Expense	3.67	0.66
Canteen Expense	-	0.23
Consumable Expense	-	0.21
Courier & Postage Expense	0.18	-
CSR Fund Expense	31.50	-
Computer & Printing Expense	0.53	0.87
Consulting Fees Expense	0.82	-
Design & Printing Expense	4.32	-
Electric Connection Charge	15.62	-
Electrical Parts Expense	5.05	-
Exhibition Expense	3.85	-
Mobile Expense	3.63	0.42
Capital Addition Duty Expense	-	10.55
Insurance Expense	4.82	2.82
Income Tax Demand Expense	7.53	-
Kasar A/C	0.19	0.62
Legal Fees Expense	19.41	67.44
Property Tax Expense	1.15	-
Providend Fund Expense	4.92	3.80
Machine Repairing Expense	0.46	-
Misc Expense	9.18	6.22
Office Misc Expense	-	0.05
Rate Difference	1.55	2.89
Service Charges	1.48	-
Sitting Fee Expense	3.60	-
Software Expense	0.35	-
Stationery Expense	1.91	-
Stamp Duty Expense	46.29	-
TDS Interest Expense	4.57	11.55
GST TDS Interest Expense	12.04	-
Vehicle Expense	5.87	-
Vehicle Petrol Expense	1.44	1.47
Labour Expense	42.51	37.18
Import Charges	7.22	-
Import Duty Expense	13.44	6.31
Travelling Expense	2.96	2.15
TOTAL	**437.50**	**382.09**

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(Amount in INR Lakh)

Particulars	Figures as at 31/03/2026	Figures as at 31/03/2025
Note No. - K		
Exceptional Items		
Loss due to fire	-	-
Voluntary retirement scheme (VRS) expense	-	-
One-time settlement with lenders	-	-
Loss / (Gain) on loan waiver	-	-
Loss on disposal of investment	-	-
Total	**-**	**-**
Note No. - L		
Extraordinary items		
Loss due to Earthquake	-	-
Flood damage to inventory and propert	-	-
Cyclone/Storm damage to factories or warehouses	-	-
Total	**-**	**-**
Note No. - M		
Profit/(Loss) frrom discontinued operation		
Profit, Profit/(Loss) for discontinued operation	-	-
Tax expenses of discontinued operations	-	-
Total	**-**	**-**

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"SUBNOTE" FORMING PART OF THE BALANCE SHEET AND STATEMENT OF PROFIT & LOSS as on 31st March 2026

Sub Note. - 1
Trade Payables Ageing Schedule

Trade Payables Ageing Schedule at the end of the year 2025-26 **(Amount in INR Lakh)**

Particulars	Outstanding for following periods from due date of payment (2025-26)				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) (a) Micro & Small Enterprises (MSME Payment Rule Applied)	-	-	-	-	-
(b) Medium Enterprises (MSME Payment Rule Not Applied)	-	-	-	-	-
(ii) Other Trade Payable (Other than MSME)	2,312.49	39.93	-	-	2,352.42
(iii) (a) Disputed Dues - Micro & Small Enterprises	-	-	-	-	-
(iii) (b) Disputed Dues - Medium Enterprises	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-
Total	**2,312.49**	**39.93**	**-**	**-**	**2,352.42**

Notes :- The ageing requirement shall not apply to the trade payables which are not due for payment and as on Balance Sheet date there are no "Unbilled" and ''Not due'' trade payables, hence the same are not disclosed in the ageing schedule of 2025-26.

Trade Payables Ageing Schedule at the end of the year 2024-25 **(Amount in INR Lakh)**

Particulars	Outstanding for following periods from due date of payment (2024-25)				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) (a) Micro & Small Enterprises (MSME Payment Rule Applied)	-	-	-	-	-
(b) Medium Enterprises (MSME Payment Rule Not Applied)	-	-	-	-	-
(ii) Other Trade Payable (Other than MSME)	2,381.33	-	-	-	2,381.33
(iii) (a) Disputed Dues - Micro & Small Enterprises	-	-	-	-	-
(iii) (b) Disputed Dues - Medium Enterprises	-	-	-	-	-
(iv) Disputed Dues - Others	-	-	-	-	-
Total	**2,381.33**	**-**	**-**	**-**	**2,381.33**

Notes :- The ageing requirement shall not apply to the trade payables which are not due for payment and as on Balance Sheet date there are no "Unbilled" and ''Not due'' trade payables, hence the same are not disclosed in the ageing schedule of 2024-25.

Sub Note. - 2
Trade Receivables ageing schedule

Trade Receivables ageing schedule at the end of the year 2025-26 **(Amount in INR Lakh)**

Particulars	Receivables for following periods from due date of payment (2025-26)					
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables – considered good	6,725.36	44.70	27.09	-	-	6,797.14
(ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
(v) Unbilled Dues	-	-	-	-	-	-
Total	**6,725.36**	**44.70**	**27.09**	**-**	**-**	**6,797.14**

Trade Receivables ageing schedule at the end of the year 2024-25 **(Amount in INR Lakh)**

Particulars	Receivables for following periods from due date of payment (2024-25)					
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Undisputed Trade receivables – considered good	3,463.45	106.25	1.27	1.01	24.73	3,596.71
(ii) Undisputed Trade Receivables – considered doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables considered doubtful	-	-	-	-	-	-
(v) Unbilled Dues	-	-	-	-	-	-
Total	**3,463.45**	**106.25**	**1.27**	**1.01**	**24.73**	**3,596.71**

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Property, Plant and Equipment and Intangible Assets
Note No. - 10

(i) Property, Plant and Equipment as on 31-03-2026

(Amount in INR Lakh)

SL NO.	Particulars	Rate of Dep	GROSS BLOCK				DEPRECIATION			NET BLOCK	
			Original COST	Addition	Sale / Scrap	Total As on 31/03/2026	Upto 31/03/2025	During the Year	Total As on 31/03/2026	As at 31/03/2026	As at 31/03/2025
1	Factory Plot 1		98.89	-	-	98.89	7.60	2.89	10.50	88.39	91.28
2	Factory Plot 1 & 3		91.60	-	-	91.60	7.32	2.67	9.99	81.61	84.28
3	Computer		6.57	1.45	-	8.02	6.08	0.23	6.31	1.71	0.49
4	Printer		0.20	0.09	-	0.29	0.19	0.01	0.20	0.10	0.01
5	Fixed Asset(Office hold items)		45.30	-	-	45.30	16.45	1.83	18.28	27.02	28.85
6	Flourmill Machinery		0.10	-	-	0.10	0.04	0.00	0.04	0.05	0.06
7	LG Refrigerator		0.18	-	-	0.18	0.07	0.01	0.08	0.10	0.11
8	Bike CD110 Dream		0.22	-	-	0.22	0.22	-	0.22	-	-
9	Car ECCO		2.14	-	-	2.14	2.14	-	2.14	-	-
10	Air Conditioner		1.52	0.31	-	1.83	0.19	0.07	0.26	1.57	1.33
11	Aluminium Extrusion Press		229.70	-	-	229.70	29.16	12.69	41.85	187.85	200.54
12	Aluminium Pressure Die Casting		40.92	-	-	40.92	5.24	2.26	7.50	33.42	35.68
13	Biomax Ta Device		0.09	-	-	0.09	0.03	0.00	0.03	0.06	0.06
14	CCTV Camera		0.34	-	-	0.34	0.09	0.03	0.12	0.22	0.25
15	Cooling Tower		4.39	-	-	4.39	1.12	0.21	1.32	3.06	3.27
16	Dies Purchased		21.35	-	-	21.35	2.74	1.18	3.91	17.44	18.61
17	ELC R100 C1/26 3PH IH EL		1.80	-	-	1.80	0.34	0.09	0.44	1.36	1.46
18	Furnace Machinery		36.00	-	-	36.00	6.85	1.84	8.70	27.30	29.15
19	Machinery		135.81	4.36	-	140.17	7.79	0.50	8.30	131.87	128.02
20	Mobile		9.42	0.78	-	10.21	3.40	2.00	5.40	4.80	6.02
21	Old Plant and Machinery		218.46	-	-	218.46	33.58	19.40	52.97	165.49	184.88
22	Section Cutting Machine		0.80	-	-	0.80	0.22	0.04	0.26	0.54	0.58
23	Factory Plot 2 (35/1 P1 P1)		95.53	-	-	95.53	4.99	2.87	7.86	87.67	90.54
24	Factory Plot 2 (35/1 PAIKI1)		95.53	-	-	95.53	3.67	2.91	6.58	88.95	91.86
25	Factory Plot 3 (35/1 PAIKI1)		95.53	-	-	95.53	3.65	2.91	6.56	88.96	91.88
26	Factory Plot 4 (35/1 P1 P1)		95.53	-	5.67	89.86	4.99	2.71	7.70	82.16	90.54
27	Factory Plot 4 (35/1 PAIKI1)		95.53	-	-	95.53	3.71	2.91	6.62	88.91	91.82
28	Factory Plot 5 (35/1 PAIKI1)		95.53	-	-	95.53	3.18	2.93	6.10	89.42	92.35
29	Mercidies Benz		91.01	-	-	91.01	10.79	9.53	20.32	70.68	80.21
30	Forklift Truck		9.00	-	-	9.00	0.94	0.96	1.90	7.10	8.06
31	Baling Press Machine		9.75	-	-	9.75	0.62	0.58	1.19	8.55	9.13
32	Tata Altroz XE+		8.92	-	-	8.92	1.20	0.92	2.12	6.81	7.72
33	Biomax - Speedface		0.20	-	-	0.20	0.01	0.01	0.02	0.18	0.19
34	Heat Exchanger		1.30	-	-	1.30	0.01	0.15	0.17	1.13	1.29
35	TRANSFORMER 1250 KVA 11000/415 V		-	19.50	-	19.50	-	4.88	4.88	14.62	-
36	MI Led Xiaomi QLed TV		0.53	0.58	-	1.11	0.07	0.15	0.22	0.89	0.46
	Current Year's Figures		**1,639.65**	**27.07**	**5.67**	**1,661.06**	**168.71**	**82.37**	**251.08**	**1,409.98**	**1,470.95**
	Previous Year's Figures		**1,471.45**	**229.82**	**61.62**	**1,639.65**	**83.49**	**85.21**	**168.71**	**1,470.95**	**-**

(ii) Intangible Assets as on 31-03-2026

(Amount in INR Lakh)

SL NO.	Particulars	Rate of Dep	GROSS BLOCK				DEPRECIATION			NET BLOCK	
			Original COST	Addition	Sale / Scrap	Total As on 31/03/2026	Upto 31/03/2025	During the Year	Total As on 31/03/2026	As at 31/03/2026	As at 31/03/2025
1	Goodwill		-	-	-	-	-	-	-	-	-
2	Brands / trademarks		-	-	-	-	-	-	-	-	-
3	Computer Software		-	-	-	-	-	-	-	-	-
	Current Year's Figures		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
	Previous Year's Figures		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

(iii) Capital-Work-in Progress (CWIP) as on 31-03-2026

(Amount in INR Lakh)

(a) For Capital-work-in progress, following ageing schedule shall be given:

SL NO.	CWIP	Amount in CWIP for a period of				Total	Total
		Less than 1 year	1-2 years	2-3 years	More than 3 years	31/03/2026	31/03/2025
1	Projects in Progress	582.46	-	-	-	582.46	-
2	Projects Temporarily Suspended	-	-	-	-	-	-
	Total A	**582.46**	**-**	**-**	**-**	**582.46**	**-**

b) For Capital-work-in progress, whose completion is overdue or has exceeded its cost compared to its original plan, following CWIP completion schedule shall be given:

SL NO.	CWIP	To be completed in				Total	Total
		Less than 1 year	1-2 years	2-3 years	More than 3 years	31/03/2026	31/03/2025
1	Project 1	-	-	-	-	-	-
2	Project 2	-	-	-	-	-	-
	Total B	**-**	**-**	**-**	**-**	**-**	**-**
	Grand Total (A+B)	**582.46**	**-**	**-**	**-**	**582.46**	**-**

(iv) Intangible Assets under Development as on 31-03-2026

(Amount in INR Lakh)

(a) For Intangible assets under development, following ageing schedule shall be given:

SL		Amount in CWIP for a period of	Total	Total

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SL NO.	Intangible assets under development	Less than 1 year	1-2 years	2-3 years	More than 3 years	31/03/2026	31/03/2025
1	Projects in Progress	-	-	-	-	-	-
2	Projects Temporarily Suspended	-	-	-	-	-	-
	Total A	-	-	-	-	-	-

b) For Intangible assets under development, whose completion is overdue or has exceeded its cost compared to its original plan, following **Intangible assets under development completion schedule** shall be given:

SL NO.	Intangible assets under development	To be completed in				Total	Total
		Less than 1 year	1-2 years	2-3 years	More than 3 years	31/03/2026	31/03/2025
1	Project 1	-	-	-	-	-	-
2	Project 2	-	-	-	-	-	-
	Total B	-	-	-	-	-	-
	Grand Total (A+B)	-	-	-	-	-	-

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Ratio Disclosure

RATIOS	Numerator	Denominator	31/03/2026	31/03/2025	% of Variance	Reason of variance
Current Ratio	Current Assests	Current Liabilities	2.07	1.48	40.07%	As per Notes
Debt-Equity Ratio	Debt/Loan	Shareholder's Equity	0.48	0.97	-50.35%	As per Notes
Debt Service Coverage Ratio	EBITDA	Debt Service	6.04	6.98	-13.47%	As per Notes
Return on Equity Ratio	Profit After Tax	Closing Shareholder's Equity	21.82%	30.17%	-27.66%	As per Notes
Inventory Turnover Ratio	Sales Account	Closing Stock	3.21	4.98	-35.56%	As per Notes
Trade Receivable Turnover Ratio	Net Credit Sales or Total Sales	Avg. Debtor or Closing Debtor	3.31	4.52	-26.70%	As per Notes
Trade Payables Turnover Ratio	Net Credit Pur. or Total Purchase	Avg Creditor or Closing Creditor	9.50	6.49	46.36%	As per Notes
Net Capital Turnover Ratio	Net Annual Sales	Closing Working Capital	2.69	6.05	-55.54%	As per Notes
Net Profit Ratio	Net Profit After Tax	Net Sales	9.53%	6.30%	51.18%	As per Notes
Return on Capital Employed	EBIT	Capital Employed	21.45%	24.13%	-11.13%	As per Notes
Return on Investment	Net Profit	Investment	36.20%	24.61%	47.11%	As per Notes

Note :Explanation shall be provided for any change in the ratio by more than 25% as compared to the preceding year.

ANB METAL CAST LIMITED
(Previously known as ANB METAL CAST PRIVATE LIMITED)
(CIN : L27300GJ2019PLC106972)
Notes forming part of the Financial Statements

1 SIGNIFICANT ACCOUNTING POLICIES

a Basis of Preparation

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India ('Indian GAAP') to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, as applicable. The financial statements have been prepared under the historical cost convention on accrual basis.

b Use of estimates

The preparation of financial statements requires the management of the Company to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to the contingent liabilities as at the date of the financial statements and reported amounts of income and expense during the year. Examples of such estimates include provisions for doubtful receivables, provision for income taxes, the useful lives of depreciable Property, Plant and Equipment and provision for impairment. Future results could differ due to changes in these estimates and the difference between the actual result and the estimates are recognised in the period in which the results are known / materialise.

c Property, Plant and Equipment

Property, Plant and Equipment are stated at cost, less accumulated depreciation / amortisation. Costs include all expenses incurred to bring the asset to its present location and condition.

d Depreciation / amortisation

In respect of Property, Plant and Equipment (other than freehold land and capital work-in-progress) acquired during the year, depreciation/amortisation is charged on a Straight Line Method.

Type of Assets	Period
Buildings	30 Years
Plant and Equipment	15 Years
Medical Equipment & Plant	13 Years
Furniture and Fixtures	10 Years
Electrical equipment	5 Years
Computers	3 Years
Software	3 Years

e Leases

Assets taken on lease by the Company in its capacity as lessee, where the Company has substantially all the risks and rewards of ownership are classified as finance lease. Such a lease is capitalised at the inception of the lease at lower of the fair value or the present value of the minimum lease payments and a liability is recognised for an equivalent amount. Each lease rental paid is allocated between the liability and the interest cost so as to obtain a constant periodic rate of interest on the outstanding liability for each year. The Company has not entered into lease transaction during the year.

Lease arrangements where the risks and rewards incidental to ownership of an asset substantially vest with the lessor, are recognised as operating leases. Lease rentals under operating leases are recognised in the statement of profit and loss on a straight-line basis.

f Impairment

At each balance sheet date, the management reviews the carrying amounts of its assets included in each cash generating unit to determine whether there is any indication that those assets were impaired. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of impairment. Recoverable amount is the higher of an asset's net selling price and value in use. In assessing value in use, the estimated future cash flows expected from the continuing use of the asset and from its disposal are discounted to their present value using a pre-tax discount rate that reflects the current market assessments of time value of money and the risks specific to the asset. Reversal of impairment loss is recognised as income in the statement of profit and loss.

g Investments

Long-term investments and current maturities of long-term investments are stated at cost, less provision for other than temporary diminution in value. Current investments, except for current maturities of long-term investments, comprising investments in mutual funds, government securities and bonds are stated at the lower of cost and fair value. There are no investments made by the company during the year.

h Revenue recognition

Revenue from the Sale of Products is recognised upon delivery, which is when title passes to the customer.
Revenue is reported net of discounts.

i Taxation

Current income tax expense comprises taxes on income from operations in India and in foreign jurisdictions. Income taxpayable in India is determined in accordance with the provisions of the Income Tax Act, 1961. Tax expense relating to foreign operations is determined in accordance with tax laws applicable in countries where such operations are domiciled.

Minimum Alternative Tax (MAT) paid in accordance with the tax laws in India, which gives rise to future economic benefits in the form of adjustment of future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax after the tax holiday period. Accordingly, MAT is recognised as an asset in the balance sheet when the asset can be measured reliably and it is probable that the future economic benefit associated with it will fructify.

Deferred tax expense or benefit is recognised on timing differences being the difference between taxable income and accounting income that originate in one period and is likely to reverse in one or more subsequent periods. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date.

Advance taxes and provisions for current income taxes are presented in the balance sheet after off-setting advance tax paid and income tax provision arising in the same tax jurisdiction for relevant tax paying units and where the Company is able to and intends to settle the asset and liability on a net basis.

The Company offsets deferred tax assets and deferred tax liabilities if it has a legally enforceable right and these relate to taxes on income levied by the same governing taxation laws.

j Foreign currency transactions

Income and expense in foreign currencies are converted at exchange rates prevailing on the date of the transaction. Foreign currency monetary assets and liabilities other than net investments in non-integral foreign operations are translated at the exchange rate prevailing on the balance sheet date and exchange gains and losses are recognised in the statement of profit and loss. Exchange difference arising on a monetary item that, in substance, forms part of an enterprise's net investments in a non-integral foreign operation are accumulated in a foreign currency translation reserve.

k Inventories

Raw materials are carried at the lower of cost and net realisable value. Cost is determined on a weighted average basis. Purchased goods-in-transit are carried at cost. Work-in-progress is carried at the lower of cost and net realisable value. Stores and spare parts are carried at lower of cost and net realisable value. Finished goods produced or purchased by the Company are carried at lower of cost and net realisable value. Cost includes direct material and labour cost and a proportion of manufacturing overheads.

l Provisions, Contingent liabilities and Contingent assets

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

m Cash and cash equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amount of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents.