



**CENTREAL
BIOFUELS LIMITED**

(Formerly Melker TTI Biofuels Limited)

CIN: U15511GA2000PLC013619

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**25th ANNUAL REPORT
Financial Year 2024-25**



**Date of Annual General Meeting-30.09.2025
Time- 3:00 PM**

www.centrealbiofuels.com

Plot No. 39, Pilerne Industrial Estate, Pilerne, Bardez, Goa, India - 403114

MANAGING DIRECTOR'S MESSAGE

Dear Stakeholders,

The year 2024–25 has been one of transformation and renewed purpose for Centreal Biofuels Ltd. With the induction of a new management team, we are charting a bold course toward sustainable growth and national impact.

This year, we laid the foundation stone for India's largest grain-based ethanol plant — a 300 KLPD facility at Navelim, Goa, scalable to 600 KLPD. This project represents more than capacity expansion; it is our pledge to nation-building through clean energy innovation, fully aligned with the National Bio-Energy Policy of 2018.

Beyond producing ethanol for the Ethanol Blending Programme, our operations will generate direct and indirect employment, strengthen the rural economy by sourcing grains from farmers, and ensure near zero-waste production through sustainable by-product utilization.

We are also expanding into high-purity ENA, alkaline water, mineral water, by-product processing, and microbrewery ventures, broadening our portfolio while creating long-term value for our stakeholders.

Our journey has only just begun. With your continued trust and support, we are confident of building a cleaner, greener, and more prosperous future for India.



Warm regards,

Joby George

Managing Director

CORPORATE OVERVIEW

Dear Stakeholders,

It gives us immense pleasure to present the Annual Report of Centreal Biofuels Ltd. for the financial year 2024–25.

On 20th May 2025, Centreal Biofuels entered a new era with the induction of a dynamic management team that brings renewed vision, purpose, and momentum to our operations. Soon after, we marked a historic milestone with the foundation stone laying of India's largest grain-based ethanol production facility — a 300 KLPD unit at Navelim, Goa, with scalability up to 600 KLPD.

This landmark project is not just an expansion; it is a statement of our deep commitment to nation-building through clean energy innovation, fully aligned with the National Bio-Energy Policy of 2018. Our mission is clear — to contribute meaningfully to building a cleaner, greener, and more sustainable India.

The upcoming facility is designed for 300 KLPD ethanol production at 80% capacity utilization, supported by a 5 MW captive power plant to meet energy requirements. The ethanol produced will be supplied to Oil Marketing Companies (OMCs) under the Government of India's Ethanol Blending Programme, contributing directly to the nation's energy security.

We are confident that this project will have a transformative impact on the local community at Navelim:

- Creating 100+ direct and indirect employment opportunities.
- Boosting the rural economy by sourcing grains from local farmers.
- Ensuring zero-waste production, as by-products such as distillers' grains will be reused as nutritious animal feed.

OUR KEY PRODUCT PORTFOLIO CONTINUES TO EXPAND AND DIVERSIFY:

- High-purity Extra Neutral Alcohol (ENA) — serving pharmaceuticals, food, cosmetics, and wellness industries.
- Alkaline Water — designed for the wellness, hospitality, and healthcare sectors.

Both are produced with strict quality control, traceability, and sustainability standards, reinforcing our dedication to environmentally responsible manufacturing.

Looking ahead, we are also exploring new business ventures, including mineral water production, by-product processing, and a microbrewery initiative, to further diversify our portfolio and create long-term stakeholder value.

We extend our heartfelt gratitude to our stakeholders for their unwavering trust and support. With renewed energy and confidence, we look forward to building a brighter, sustainable, and prosperous future together.

Thank you for being an integral part of this journey.

Warm regards,

Centreal Biofuels Ltd.



NOTICE

NOTICE is hereby given that the 25th Annual General Meeting of the Members of **CENTREAL BIOFUELS LIMITED (Formerly Known as Melker TTI Biofuels Limited)** will be held on **Tuesday, 30th September, 2025** at 03.00 PM through Video Conferencing/Other Audio Visual Means ("VC/OAVM") in compliance with provisions of the Companies Act, 2013 ("the Act") and Rules framed thereunder to transact the business as set forth in the Notice of the AGM ("Notice"), which will be circulated for convening the AGM in due course:

ORDINARY BUSINESS:

- 1. TO RECEIVE, CONSIDER AND ADOPT THE AUDITED FINANCIAL STATEMENTS OF THE COMPANY FOR THE YEAR ENDED MARCH 31, 2025, TOGETHER WITH REPORTS OF THE BOARD OF DIRECTORS AND AUDITORS THEREON:**

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

"RESOLVED THAT the Audited Annual Financial Statements of the Company for the financial year 2024-25, comprising the Statement of Profit & Loss, Balance Sheet, Cash Flow Statement, Directors' Report and Auditors' Report thereon be and are hereby received, considered and adopted."

- 2. TO APPOINT A DIRECTOR IN PLACE OF MR. JOBY GEORGE (DIN: 06429801) WHO RETIRES BY ROTATION AND BEING ELIGIBLE, OFFERS HIMSELF FOR RE-APPOINTMENT:**

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

"RESOLVED THAT pursuant to Section 152 of the Companies Act, 2013 and the Articles of Association of the Company, Mr. Joby George (DIN: 06429801), who retires by rotation at this meeting and, being eligible, offers himself for re-appointment, be and is hereby re-appointed as a Director of the Company, liable to retire by rotation."

SPECIAL BUSINESS:

- 3. TO REGULARISE MR. JOBY GEORGE (DIN: 06429801) AS AN EXECUTIVE DIRECTOR OF THE COMPANY:**

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

"RESOLVED THAT pursuant to the provisions of Section 149, 152, 160 and other applicable provisions of the Companies Act, 2013 ("Act") read with rules made thereunder (including any statutory modification or re-enactment thereof for the time being in force), Mr. Joby George (DIN: 06429801) who was appointed as an Additional Executive Director of the Company with effect from 20th May, 2025 by the Board of Directors and who holds the office upto the date of ensuing Annual General Meeting of the Company, be and is hereby appointed as the Director (Executive) of the Company.

"RESOLVED FURTHER THAT any Director of the Company and company secretary authorized to take such steps as may be necessary for obtaining approvals, statutory or otherwise, in relation to the above and to settle all matters arising out of and incidental thereto and sign and execute all applications, documents and writings that may be required, on behalf of the Company and generally to do all acts, deeds and things that may be necessary, proper, expedient or incidental for the purpose of giving effect to the aforesaid Resolution."

4. APPOINTMENT OF MR. JOBY GEORGE (DIN: 06429801) AS MANAGING DIRECTOR OF THE COMPANY:

To Consider and if thought fit, to pass with or without modification, the following resolution as a Special Resolution:

"RESOLVED THAT pursuant to the provisions of Section 196, 197, 198, 203, Schedule V, other applicable provisions of the Companies Act, 2013, and Rules made thereunder [including any statutory modification(s) or re-enactment(s) thereof for the time being in force] and pursuant to the Articles of Association of the Company, the extent Rules / Regulations / Guidelines / Notifications and Circulars prescribed by any relevant authorities, the consent of the Members of the Company be and is hereby accorded for appointment of Mr. Joby George (DIN: 06429801) as the Managing Director (MD) of the Company for a period of 5 (five) Years with effect from 16th June, 2025 on such terms and conditions, including remuneration, as may be determined by the Board of Directors, subject to a maximum aggregate remuneration not exceeding Rs. 60,00,000/- (Rupees Sixty Lakhs only) per annum during his tenure, in accordance with the Company's policy and at the discretion of the Board."

RESOLVED FURTHER THAT Mr. Joby George (DIN: 06429801), Managing Director, shall be entitled to reimbursement of actual expenses incurred in connection with entertainment, travelling, boarding, lodging, and other business-related expenditures, in accordance with the Company's policy."

RESOLVED FURTHER THAT the Board of Directors of the Company, or any Committee thereof duly authorised in this regard, be and is hereby authorised to alter, amend, ratify or vary the terms and conditions of his appointment and remuneration as it may deem fit, within the overall approved limits."

RESOLVED FURTHER THAT the remuneration payable to Mr. Joby George (DIN: 06429801) Managing Director (MD) is subject to the condition that:

- a. the total remuneration payable in any financial year by way of salary, perquisites, commission and other allowances shall not exceed the overall limit of five percent (5%) of the net profits of the Company as applicable to each of the Managing Director / Whole time Directors of the Company and / or ten percent (10%) of the net profits of the Company for all Managing Director / Whole-time Directors in accordance with the provisions of Sections 197, 198 and other applicable provisions, if any, of the Companies Act, 2013, read with Schedule V and rules made thereunder including any statutory amendments, modifications or re-enactment thereof, as may be made thereto and for the time being in force; or
- b. if the Remuneration exceeds the limits as prescribed in the provisions of Section 197, 198 of the Companies Act, 2013, the remuneration payable shall be within the

maximum permissible limits specified under Section II of Part II of Schedule V to the Companies Act, 2013, in case of no profits / inadequate profits and term of the appointment as regards remuneration would stand revised in such case and will not exceed three years from the date of such insufficiency.

"RESOLVED FURTHER THAT any Director of the Company and company secretary authorized to take such steps as may be necessary for obtaining approvals, statutory or otherwise, in relation to the above and to settle all matters arising out of and incidental thereto and sign and execute all applications, documents and writings that may be required, on behalf of the Company and generally to do all acts, deeds and things that may be necessary, proper, expedient or incidental for the purpose of giving effect to the aforesaid Resolution."

5. REGULARISATION OF APPOINTMENT OF INDEPENDENT ADDITIONAL DIRECTOR, MR. TOMIN JOSEPH THACHANKARY (DIN: 10245283) BY APPOINTING HIM AS CHAIRMAN AND DIRECTOR OF THE COMPANY:

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

"RESOLVED THAT in accordance with, the provisions of Sections 149, 150 and 152 and other applicable provisions, if any, of the Companies Act, 2013 ('the Act'), and the Rules made thereunder, read with Schedule IV of the Act (including any statutory modification(s) or re-enactment thereof for the time being in force), Mr. Tomin Joseph Thachankary (DIN: 10245283) who was appointed as an Additional Director and chairman of the Company with effect from 10th June, 2025, pursuant to Section 161 of the Act and who has submitted a declaration that he meets the criteria of Independence as provided under the Act, approval of the Members be and hereby accorded to appoint Mr. Tomin Joseph Thachankary (DIN: 10245283), to continue as Non-Executive Independent Director and Chairman of the Company for the remaining period of his term of 5 years."

"RESOLVED FURTHER THAT Mr. Tomin Joseph Thachankary (DIN: 10245283), Non-executive Independent Director of the Company, who has submitted a declaration that he meets the criteria for Independence as provided in Section 149(6) of the Act and who is eligible for appointment, be and is hereby appointed as a Non-Executive Independent Director of the Company, not liable to retire by rotation, to hold office for five consecutive years with effect from 10th June, 2025."

"RESOLVED FURTHER THAT any Director of the Company and company secretary authorized to take such steps as may be necessary for obtaining approvals, statutory or otherwise, in relation to the above and to settle all matters arising out of and incidental thereto and sign and execute all applications, documents and writings that may be required, on behalf of the Company and generally to do all acts, deeds and things that may be necessary, proper, expedient or incidental for the purpose of giving effect to the aforesaid Resolution."

6. TO REGULARISE MR. THONNANGAMATH BABU SANDEEP (DIN: 08242822) AS AN NON-EXECUTIVE DIRECTOR OF THE COMPANY:

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

“RESOLVED THAT pursuant to the provisions of Section 149, 152, 160 and other applicable provisions of the Companies Act, 2013 (“Act”) read with rules made thereunder (including any statutory modification or re-enactment thereof for the time being in force), Mr. Thonnangamath Babu Sandeep (DIN: 08242822) who was appointed as an Additional Non Executive Director of the Company with effect from 16th June, 2025 by the Board of Directors who holds the office upto the date of ensuing Annual General Meeting of the Company, be and is hereby appointed as the Director (Non-Executive) of the Company.

“RESOLVED FURTHER THAT any Director of the Company and company secretary authorized to take such steps as may be necessary for obtaining approvals, statutory or otherwise, in relation to the above and to settle all matters arising out of and incidental thereto and sign and execute all applications, documents and writings that may be required, on behalf of the Company and generally to do all acts, deeds and things that may be necessary, proper, expedient or incidental for the purpose of giving effect to the aforesaid Resolution.”

7. TO REGULARISE MR. ABIDH ABUBAKKAR (DIN: 08569590) AS AN NON-EXECUTIVE DIRECTOR OF THE COMPANY:

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

“RESOLVED THAT pursuant to the provisions of Section 149, 152, 160 and other applicable provisions of the Companies Act, 2013 (“Act”) read with rules made thereunder (including any statutory modification or re-enactment thereof for the time being in force), Mr. Abidh Abubakkar (DIN: 08569590) who was appointed as an Additional Non Executive Director of the Company with effect from 16th June, 2025 by the Board of Directors and who holds the office upto the date of ensuing Annual General Meeting of the Company, be and is hereby appointed as the Director (Non-Executive) of the Company.

“RESOLVED FURTHER THAT any Director of the Company and company secretary authorized to take such steps as may be necessary for obtaining approvals, statutory or otherwise, in relation to the above and to settle all matters arising out of and incidental thereto and sign and execute all applications, documents and writings that may be required, on behalf of the Company and generally to do all acts, deeds and things that may be necessary, proper, expedient or incidental for the purpose of giving effect to the aforesaid Resolution.”

8. APPROVAL FOR MAKING LOANS OR INVESTMENTS AND TO GIVE GUARANTEES OR PROVIDE SECURITIES IN CONNECTION WITH A LOAN UPTO RS. 500 (RUPEES ONE HUNDRED) CRORE UNDER SECTION 186 OF THE COMPANIES ACT, 2013.

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

“RESOLVED THAT pursuant to Section 186 and all other applicable provisions, if any, of the Companies Act, 2013, read with the relevant rules thereof (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), Consent of the members of the Company be and is hereby accorded to (a) give any loans any person or other body corporate, or (b) give any guarantees or to provide security in connection with

a loan to any other body corporate or person, or (c) acquire by way of subscription, purchase or otherwise, the securities of wholly owned subsidiary by incorporating one or any other body corporate, as the Board of Directors may think fit, provided that the total loans or investments made, guarantees given, and securities provided shall not at any time exceed Rs. 500 (Rupees Five Hundred) Crore Only over and above the limit of 60% of the paid-up share capital, free reserves and securities premium account of the Company or 100% of free reserves and securities premium account of the Company, whichever is more, as prescribed under Section 186 of the Companies Act, 2013.

RESOLVED FURTHER THAT the Board be and is hereby authorized to take all such actions including incorporation of subsidiary for investment and appointing any director as authorized representative and/or nominee directors on board of such subsidiary as required and to give all such directions as may be necessary or desirable and to settle all matters that may arise in regard to the proposed investments or loans or guarantees or securities and to do all such acts, deeds, matters and things and to execute all such deeds, documents and writings as may be necessary, desirable or expedient in connection therewith."

9. APPROVED BORROWING LIMITS UNDER SECTION 180 (1) (C) OF THE COMPANIES ACT, 2013

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

"RESOLVED THAT pursuant to provisions of section 180(1)(c) and other applicable provisions, if any, of the Companies Act, 2013 and rules made thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), consent of the members of Company be and is hereby accorded to the Board of Directors of the Company to borrow monies as and when required, from, any Bank and/or other Financial Institution and/or foreign lender and/or anybody corporate/ entity/entities and/or authority/authorities and/or through fixed rate notes, syndicated loans, debentures, commercial papers, floating rate notes, suppliers credit, any other securities or instruments, such as financial agencies and/or by way of commercial borrowings from the private short term loans or any other instruments etc. and/or through credit from of financial institution, either in rupees or in such other foreign currencies as may be deemed appropriate for the purpose of business of the Company, notwithstanding the fact that the monies so borrowed and the monies borrowed from time to time apart from temporary loans obtained by the Company exceed the aggregate of the paid up capital of the Company and its free reserves i.e, reserves not set apart for any specific purpose, provided that the total outstanding amount of such borrowings shall not exceed ₹1,000 crore (Rupees One Thousand Crore only) over and above the aggregate of the paid up capital of the Company and its free reserves at any time.

FURTHER RESOLVED THAT the Board of Directors be and is hereby authorized to take such steps as may be necessary for obtaining approvals, statutory, contractual or otherwise, in relation to the above and to settle all matters arising out of and incidental thereto, and to sign and to execute deeds, applications, documents and writings that may be required, on behalf of the Company and generally to do all such acts, deeds, matters and things as may be necessary, proper, expedient or incidental for giving effect to this resolution."

10. TO MORTGAGE SELL AND / OR CHARGE ALL OR ANY PART OF THE MOVABLE AND / OR IMMOVABLE PROPERTIES OF THE COMPANY AS SECURITY FOR BORROWING.

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

"RESOLVED THAT pursuant to the provisions of Section 180(1)(a) and other applicable provisions, if any, of the Companies Act, 2013 and relevant rules made thereto including any statutory modifications or re-enactments thereof and in accordance with the Memorandum and Articles of Association of the Company, approval of the Members of the Company be and is hereby accorded to the Board of Directors of the Company to pledge, mortgage, hypothecate, create floating charge, transfer, sell, lease or dispose-off all or any movable or immovable, or tangible or intangible properties of the Company both present and future, and/or the whole or part of the undertaking of the Company to or in favour of banks, financial institutions, investors and any other lenders in the best interest of the Company; to secure the amount borrowed by the Company or any third party from time to time; for the purpose of due payment of the principal and/or together with interest, charges, costs, expenses and all other monies payable by the Company or any third party in respect of such borrowings; provided that the aggregate indebtedness secured by the assets/properties/undertaking of the Company shall not at any time exceed the aggregate limit of ₹1,000 crore (Rupees One Thousand Crore only).

RESOLVED FURTHER THAT any Directors(s) of the Company be and is/are hereby severally authorised for and on behalf of the Company to do all such acts, deeds, matters and things as may be necessary, proper, expedient or incidental to give effect to this resolution."

11. APPROVED RELATED PARTY TRANSACTION WITH MR. JOBY GEORGE:

To consider and if thought to pass with or without modification(s), as **Ordinary Resolution**

"RESOLVED THAT pursuant to the provisions of section 188 of the Companies Act, 2013 (as amended or re-enacted from time to time) read with rule no 15 of the Companies (Meeting of Board and its Powers) Rules 2014, the consent of the Shareholders/members of the company be and is hereby accorded for entering into a contract with contract(s)/ arrangement(s)/ transaction(s) with Mr. Joby George, a related party directly or through their relative being a related party within the meaning of Section 2(76) of the Act that the said contract(s)/ arrangement(s)/ transaction(s) so carried out shall beat arm's length basis and in the ordinary course of business of the Company:

Sr No	Name of the Related Party with whom transactions may be undertaken and Nature of Relationship	Nature of Transaction	Total Amount of Transaction proposed	Name of Director or KMP who is related
1.	Mr. Joby George (Director of the Company)	Loans from Director/ Remuneration	Not More than Rs. 500 Crore	Self

RESOLVED FURTHER THAT the Board be and is hereby authorised to delegate all or any of its powers or authorities herein conferred by this resolution to any Committee of Directors and/or Director(s) and/or official(s) of the Company/ or any other

Officer(s)/Authorised Representative(s) or any other person(s) so authorised by it, or to engage any advisor, consultant, agent or intermediary as deemed necessary by the Board in accordance with applicable laws and to do all such acts, deeds, matters and things and also to execute such documents, writings etc., 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 authorised 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."

12. APPROVED RELATED PARTY TRANSACTION WITH KEY MANAGERIAL PERSONAL (KMP) AND / OR DIRECTOR:

To consider and if thought to pass with or without modification(s), as **Ordinary Resolution**

"RESOLVED THAT pursuant to the provisions of section 188 (1)(f) of the Companies Act, 2013 (as amended or re-enacted from time to time) read with rule no 15 of the Companies (Meeting of Board and its Powers) Rules 2014, approval of members be and is hereby accorded to pay or enhance the remuneration of key managerial Personal (KMP) and / or Director appointed or proposed to be appointed not exceeding Rs. 500 Crore (Rupees Five Hundred Crore), a related party directly or through their relative being a related party within the meaning of Section 2(76) of the Act that the said contract(s)/ arrangement(s)/ transaction(s) so carried out shall be at arm's length basis and in the ordinary course of business of the Company.

RESOLVED FURTHER THAT the Board be and is hereby authorised to delegate all or any of its powers or authorities herein conferred by this resolution to any Committee of Directors and/or Director(s) and/or official(s) of the Company/ or any other Officer(s)/Authorised Representative(s) or any other person(s) so authorised by it, or to engage any advisor, consultant, agent or intermediary as deemed necessary by the Board in accordance with applicable laws and to do all such acts, deeds, matters and things and also to execute such documents, writings etc., 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 authorised 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."

13. TO APPROVE MATERIAL RELATED PARTY TRANSACTIONS BETWEEN THE COMPANY AND M/S. REALEARTH ECOFARMS INDIA PRIVATE LIMITED:

To consider and if thought to pass with or without modification(s), as **Ordinary Resolution**

"RESOLVED THAT pursuant to the provisions of Section 188 and all other relevant provisions of the Companies Act, 2013 ("Act"), if any, and the rules framed thereunder, the applicable law (including, any statutory modification(s) or amendment thereto or re-enactment thereof; the Memorandum and Articles of Association of the Company; and other applicable statutory provisions and regulations, if any, as amended from time to time including any statutory modification(s) or re-enactment(s) thereof, basis the approval of Board of Directors of the Company and subject to such other necessary

registrations, consents, permissions, approvals and sanctions required, if any, from any authorities under any laws or regulations or guidelines, approval of the members of the Company be and is hereby accorded to the Board of Directors (hereinafter referred to as "Board", which term shall include any duly authorised Committee constituted by the Board) for executing and/ or renewing contracts/transactions or continuing the obligations under previous contracts/sale, purchase or supply of any goods, Materials and Assets/selling or otherwise disposing of, or buying, property of any kind/leasing of property of any kind/availing or rendering of any services/Loans and Interest received/given between the Company and M/s. Realearth Ecofarms India Private Limited, (a 'Related Party' under Section 2(76) of the Act), for a tenure opted for by the Company and / or the related party and up to a maximum aggregate value of Rs. 500 Crore (Rupees Five Hundred crore only) plus applicable taxes, in the ordinary course of business of the Company and at arm's length basis on such terms and conditions as detailed in the explanatory statement to this Resolution and as may be mutually agreed between the Company and M/s. Realearth Ecofarms India Private Limited.

RESOLVED FURTHER THAT the Board be and is hereby authorised to do and perform or cause to be done all such acts, deeds, matters and things, including actions which may have been taken, as may be necessary, or deemed necessary or incidental thereto, to enter into the above-mentioned contract/transaction/arrangement and to execute, deliver and perform all such transaction documents, contracts, deeds, undertakings and subsequent modifications thereto; to file applications and make representations in respect thereof and seek the requisite approvals from the relevant authorities and third parties, including governmental authorities to suitably inform and apply to all the concerned authorities, including in respect of the requirements of the Central and/or State Government(s) and/or local authorities; and to take all necessary steps in the matter as it may deem necessary, desirable or expedient, to give effect to the above resolution and to resolve all such issues, questions, difficulties or doubts whatsoever that may arise in this regard.

RESOLVED FURTHER THAT the Board be and is hereby authorised to delegate all or any of its powers or authorities herein conferred by this resolution to any Committee of Directors and/or Director(s) and/or official(s) of the Company/ or any other Officer(s)/Authorised Representative(s) or any other person(s) so authorised by it, or to engage any advisor, consultant, agent or intermediary as deemed necessary by the Board in accordance with applicable laws and to do all such acts, deeds, matters and things and also to execute such documents, writings etc., 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 authorised 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."

14. TO APPROVE MATERIAL RELATED PARTY TRANSACTIONS BETWEEN THE COMPANY AND M/S. REAL ONE MULTITRADE INDIA PRIVATE LIMITED:

To consider and if thought to pass with or without modification(s), as **Ordinary Resolution**

"RESOLVED THAT pursuant to the provisions of Section 188 and all other relevant provisions of the Companies Act, 2013 ('Act'), if any, and the rules framed thereunder, the applicable law (including, any statutory modification(s) or amendment thereto or re-enactment thereof; the Memorandum and Articles of Association of the Company; and

other applicable statutory provisions and regulations, if any, as amended from time to time including any statutory modification(s) or re-enactment(s) thereof, basis the approval of Board of Directors of the Company and subject to such other necessary registrations, consents, permissions, approvals and sanctions required, if any, from any authorities under any laws or regulations or guidelines, approval of the members of the Company be and is hereby accorded to the Board of Directors (hereinafter referred to as "Board", which term shall include any duly authorised Committee constituted by the Board) for executing and/ or renewing contracts/transactions or continuing the obligations under previous contracts/sale, purchase or supply of any goods, Materials and Assets/selling or otherwise disposing of, or buying, property of any kind/leasing of property of any kind/availing or rendering of any services/Loans and Interest received/given between the Company and M/s. Real One Multitrade India Private Limited, (a 'Related Party' under Section 2(76) of the Act), for a tenure opted for by the Company and / or the related party and up to a maximum aggregate value of Rs. 500 Crore (Rupees Five Hundred crore only) plus applicable taxes, in the ordinary course of business of the Company and at arm's length basis on such terms and conditions as detailed in the explanatory statement to this Resolution and as may be mutually agreed between the Company and M/s. Real One Multitrade India Private Limited.

RESOLVED FURTHER THAT the Board be and is hereby authorised to do and perform or cause to be done all such acts, deeds, matters and things, including actions which may have been taken, as may be necessary, or deemed necessary or incidental thereto, to enter into the above-mentioned contract/transaction/arrangement and to execute, deliver and perform all such transaction documents, contracts, deeds, undertakings and subsequent modifications thereto; to file applications and make representations in respect thereof and seek the requisite approvals from the relevant authorities and third parties, including governmental authorities to suitably inform and apply to all the concerned authorities, including in respect of the requirements of the Central and/or State Government(s) and/or local authorities; and to take all necessary steps in the matter as it may deem necessary, desirable or expedient, to give effect to the above resolution and to resolve all such issues, questions, difficulties or doubts whatsoever that may arise in this regard.

RESOLVED FURTHER THAT the Board be and is hereby authorised to delegate all or any of its powers or authorities herein conferred by this resolution to any Committee of Directors and/or Director(s) and/or official(s) of the Company/ or any other Officer(s)/Authorised Representative(s) or any other person(s) so authorised by it, or to engage any advisor, consultant, agent or intermediary as deemed necessary by the Board in accordance with applicable laws and to do all such acts, deeds, matters and things and also to execute such documents, writings etc., 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 authorised 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."

15. INVESTMENT AND CONVERSION INTO EQUITY SHARES:

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

"RESOLVED THAT pursuant to the applicable provisions of the Companies Act, 2013 and rules made thereunder, and other applicable laws, the consent of the members be and is hereby accorded to the Board of Directors of the Company to accept investment/infusion

of funds from the proposed investors/related parties on such terms and conditions as may be mutually agreed, with an enabling option to convert such investment into equity shares, preference shares, or any other securities, including by way of private placement, at a later stage, subject to compliance with applicable laws."

RESOLVED FURTHER THAT subject to provisions of this resolution and the applicable laws, the Board of Directors of the Company be and is hereby authorized to negotiate, finalize and accept the terms and conditions of availing the Loans from the Lenders, to enter into loans agreements, with the Lenders and to do all such acts, deeds, things and matters as it may, in its absolute discretion, deem necessary, expedient or desirable for availing the Loans from the Lenders and for giving effect to this resolution.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorized and empowered to do all such acts, deeds, things and matters as it may, in its absolute discretion, deem necessary, expedient or desirable, for issuing, allotting and listing of the Equity Shares in accordance with this resolution and the applicable laws, to delegate all or any of its power conferred by this resolution to any of its committee or any director(s) or officer(s) of the Company, to settle any question, difficulty or doubt that may arise in this regard and to do all such other acts, deeds, matters and things as the Board in its absolute discretion may deem fit for giving effect to this resolution, without being required to seek any further consent or approval of the members or otherwise to the end and intent that they shall be deemed to have given their approval thereto expressly by the authority of this resolution."

For, CENTREAL BIOFUELS LIMITED
(Formerly Known as Melker TTI Biofuels Limited)

ASWATHY ANAND
Company Secretary
Date: 04th September, 2025
Place: Ernakulam

Reg. Office:
Plot No.39, Pilerne Industrial Estate, Pilerne, Bardez,
North Goa, Goa, India, 403511

Corporate Office:
Supra Tower Door No 2196 3rd Floor, Seaport-Airport Rd Vallathol Junction,
Thrikkakara, Ernakulam, Ernakulam, Kerala, India, 682021

NOTES

1. Statement giving details of the Directors seeking appointment/ re-appointment is annexed with this Notice pursuant to the Secretarial Standards on General Meetings ("SS-2") issued by the Institute of Company Secretaries of India.
2. Explanatory Statement setting out the material facts pursuant to Section 102 of the Companies Act, 2013 and as per the Listing Regulations, concerning resolutions vide item No. 3 to 15 in the Notice of this Annual General Meeting is annexed hereto and forms part of this Notice.
3. In compliance with provisions of the Companies Act, 2013 ("the Act") and Rules framed thereunder and the Securities Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015 ("the SEBI Listing Regulations"), read with General Circular nos. 14/2020 dated April 8, 2020, 17/2020 dated April 13, 2020, 20/2020 dated May 5, 2020, 02/2021 dated January 13, 2021, 2/2022 dated May 5, 2022, 10/2022 dated December 28, 2022, 9/2023 dated September 25, 2023 and the Latest being General Circular No. 09/2024 dated September 19, 2024 issued by Ministry of Corporate Affairs and Circulars no. SEBI/HO/ CFD/CMD1/CIR/P/2020/79 dated May 12, 2020 and SEBI/HO/CFD/CMD2/CIR/P/2021/11 dated January 15, 2021 and SEBI/HO/CFD/CMD2/CIR/P/2022/62 dated May 13, 2022 and SEBI/HO/CFD/PoD-2/P/CIR/2023/4 dated January 5, 2023, SEBI/HO/CFD-PoD-2/P/CIR/2023/167 dated October 07, 2023 and the Latest being Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2024/133 dated October 03, 2024 issued by Securities Exchange Board of India ("SEBI") (hereinafter collectively referred to as "the Circulars"), Companies are allowed to hold Annual General Meeting through VC/OAVM without the physical presence of Members at a common venue. Hence, in compliance with the Circulars, the 25th AGM of the Company is being held through Video Conferencing (VC)/Other Audio-Visual Means (OAVM). The deemed venue for the AGM will be the Registered Office of the Company
4. Share Transfer Books of the Company will remain closed from 24-09-2025 to 30-09-2025 (both days inclusive) for the purpose of Annual General Meeting (AGM) of the Company to be held on 30-09-2025.
5. Relevant documents referred to in the accompanying Notice are open for inspection by the Members at the Company's Registered Office on all working days of the Company, during business hours up to the date of the Meeting.
6. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available to at least 500 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.
7. Corporate Members intending to send their authorized representatives to attend the Meeting pursuant to Section 113 of the Companies Act, 2013 are requested to send to

the Company, a certified copy of the relevant Board Resolution together with their respective specimen signatures authorizing their representative(s) to attend and vote on their behalf at the Meeting.

8. Members holding share certificate(s) in multiple accounts in identical names, or joint accounts in the same order of names, are requested to apply to the Company's RTA for consolidation of such shareholding into one account.
9. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of ascertaining the quorum under Section 103 of the Companies Act, 2013.
10. Since the AGM is being held through Video-Conference, the facility for appointment of proxies by Members is not available, as provided in the MCA Circulars. Hence, the Proxy Form and Attendance Slip are not annexed to this Notice. The attachment of the route map for the AGM venue is also dispensed with.
11. In compliance with the Circulars, Notice of the AGM along with the Annual Report 2024-25 is being sent only through electronic mode to those Members whose e-mail addresses are registered with the Company's Registrar and Share Transfer Agent/Depositories and whose name appears as on cut-off date i.e 05th September August, 2025 Members may note that the Notice and Annual Report 2024-25 will also be available on the Company's website.
12. Company has engaged the services of PURVA. The Board of Directors of the Company has appointed **Ms. Alpana Sethia** Practicing Company Secretary (COP 5098) as the Scrutinizer for this purpose. The detailed instructions for e-voting are given as a separate attachment to this notice. The e-voting period begins on September 27, 2025 at 9.00 AM and ends on September 29, 2025 at 5.00 PM.
13. Pursuant to the provisions of Sections 112 and 113 of the Act, representatives of the Corporate Members may be appointed for the purpose of voting through remote e-voting or for participation and voting at the AGM through e-voting facility. Body corporates are entitled to appoint authorized representative(s) to attend the AGM through VC/ OAVM and to cast their votes through remote e-voting / e-voting at the AGM. In this regard, the body corporates are required to send a latest certified copy of the Board Resolution/ Authorization.
14. Institutional Members / Bodies Corporate (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory (ies) who are authorized to vote through e-mail at melkertti@gmail.com with a copy marked to support@purvashare.com on or before September 25, 2025, up to 5:00 pm without which the vote shall not be treated as valid.
15. The voting rights of Members shall be in proportion to the paid-up value of their shares in the equity capital of the Company as on the cut-off date is September 23, 2025.
16. The Scrutinizer shall, after the conclusion of voting at the AGM, unblock the votes cast through remote e-voting and votes cast at the AGM, in the presence of at least two witnesses not in the employment of the Company and will make, not later than 48 hours of the conclusion of AGM, a consolidated Scrutinizer's Report of the total votes cast in

favour or against, if any, and submit it to the Chairperson of the Company or, in his absence to his duly authorized Director / officer, who shall countersign the Scrutinizer's Report and declare the result. The Chairperson shall declare the results within forty-eight hours of the conclusion of the meeting.

17. The Scrutinizer's decision on the validity of the votes shall be final and binding.
18. The result along with the Scrutinizer's report shall be placed on the website of the Company immediately after the result is declared.
19. Resolutions will be deemed to be passed on the AGM date, subject to receipt of the requisite number of votes in favour of the resolutions.
20. The Ministry of Corporate Affairs has taken a "Green Initiative in the Corporate Governance" by allowing paperless compliances by the companies and has issued circulars stating that service of notice/documents including Annual Report can be sent by e-mail to its members. To support this green initiative of the Government in full measure, members are requested to register their e-mail addresses in respect of electronic holdings with the Depository through their concerned Depository Participants.



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

Purva e-Voting System – For Remote e-voting and e-voting during AGM/EGM

1. As you are aware, in view of the situation arising due to COVID-19 global pandemic, the general meetings of the companies shall be conducted as per the guidelines issued by the Ministry of Corporate Affairs (MCA) vide Circular No. 14/2020 dated April 8, 2020, Circular No.17/2020 dated April 13, 2020 and Circular No. 20/2020 dated May 05, 2020. The forthcoming AGM/EGM will thus be held through video conferencing (VC) or other audio visual means (OAVM). Hence, Members can attend and participate in the ensuing AGM/EGM through VC/OAVM.
2. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and MCA Circulars dated April 08, 2020, April 13, 2020 and May 05, 2020 the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM/EGM. For this purpose, the Company has entered into an agreement with Purva Shareregistry (India) Private Limited (Purva) for facilitating voting through electronic means, as the authorized e-Voting's agency. The facility of casting votes by a member using remote e-voting as well as the e-voting system on the date of the EGM/AGM will be provided by Purva.
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 to at least 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the EGM/AGM without restriction on account of first come first served basis.
4. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of ascertaining the quorum under Section 103 of the Companies Act, 2013.
5. Pursuant to MCA Circular No. 14/2020 dated April 08, 2020, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM. However, in pursuance of Section 112 and Section 113 of the Companies Act, 2013, representatives of the members such as the President of India or the Governor of a State or body corporate can attend the AGM through VC/OAVM and cast their votes through e-voting.
6. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM has been uploaded on the website of the Company at The AGM Notice is also disseminated on the website of PURVA (agency for providing the Remote e-Voting facility and e-voting system during the AGM) i.e. <https://evoting.purvashare.com/>.
7. The AGM/EGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular No. 14/2020 dated April 8, 2020 and MCA Circular No. 17/2020 dated April 13, 2020 and MCA Circular No. 20/2020 dated May 05, 2020.
8. In continuation of this Ministry's [**General Circular No. 20/2020**](#), dated 05th May, 2020 and after due examination, it has been decided to allow companies whose AGMs were due to be held in the year 2020, or become due in the year 2021, to conduct their AGMs on or

before 31.12.2021, in accordance with the requirements provided in paragraphs 3 and 4 of the General Circular No. 20/2020 as per MCA circular no. 02/2021 dated January,13,2021.

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

- (i) The voting period begins on Saturday 27th September, 2025 at 09.00 AM and ends on Monday 29th September, 2025 at 05.00 PM. During this period shareholder's of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) of Tuesday 23rd September, 2025 may cast their vote electronically. The e-voting module shall be disabled by Purva for voting thereafter.
- (ii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.

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

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

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

Pursuant to above said SEBI Circular, Login method for e-Voting and joining virtual meetings **for Individual shareholders holding securities in Demat mode** is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with CDSL	<ol style="list-style-type: none">1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easi / Easiest are https://web.cDSLindia.com/myeasi/home/login or visit www.cDSLindia.com and click on Login icon and select New System Myeasi.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 i.e. CDSL/NSDL/KARVY /LINKINTIME/PURVA, so that the user can visit the e-Voting service providers' website directly.

	<p>3) If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasi/Registration/EasiRegistration</p> <p>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.</p>
Individual Shareholders holding securities in demat mode with NSDL	<p>1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.</p> <p>2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS Portal" or click at https://eservices.nsdl.com/SecureWeb/IdreasDirectReg.jsp</p> <p>3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number held with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.</p> <p>4) Shareholders/Members can also download NSDL Mobile App "NSDL Speede" facility by scanning the QR code mentioned below for seamless voting experience.</p> <p>NSDL Mobile App is available on</p> <p> App Store  Google Play</p> <p> </p> <p>5) 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</p>

	registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
Individual Shareholders (holding securities in demat mode) login through their Depository Participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

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

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

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at 022-23058738 and 22-23058542-43.
Individual Shareholders holding securities in Demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at toll free no.: 1800 1020 990 and 1800 22 44 30

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

- 1) The shareholders should log on to the e-voting website <https://evoting.purvashare.com>.
- 2) Click on “Shareholder/Member” module.
- 3) Now enter your User ID
 - a. For CDSL: 16 digits beneficiary ID,
 - b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
 - c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.

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

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

For Shareholders holding shares in Demat Form other than individual and Physical Form	
PAN	Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) <ul style="list-style-type: none"> Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank Details OR Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. <ul style="list-style-type: none"> If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field as mentioned in instruction (v).

- (v) After entering these details appropriately, click on "SUBMIT" tab.
- (vi) Shareholders holding shares in physical form will then directly reach the Company selection screen.
- (vii) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.
- (viii) Click on the EVENT NO. for the relevant <CENTREAL BIOUFUELS LIMITED> on which you choose to vote.
- (ix) On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO/ABSTAIN" for voting. Select the option YES or NO or ABSTAIN as desired. The option YES implies that you assent to the Resolution, option NO implies that you dissent to the Resolution and option ABSTAIN implies that you are not voting either for or against the Resolution.
- (x) Click on the "NOTICE FILE LINK" if you wish to view the Notice.
- (xi) After selecting the resolution, you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on "OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.
- (xii) Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.

(xiii) Facility for Non – Individual Shareholders and Custodians – Remote Voting

- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to <https://evoting.purvashare.com> and register themselves in the "Custodians / Mutual Fund" module.
- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to evoting@purvashare.com.
- After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.

- A scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- Alternatively, non-individual shareholders are required to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz, melkerti@gmail.com if they have voted from individual tab & not uploaded same in the Purva e-voting system for the scrutinizer to verify the same.

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

1. The procedure for attending meeting & e-Voting on the day of the AGM/ EGM is the same as the instructions mentioned above for Remote e-voting.
2. The link for VC/OAVM to attend the meeting will be available where the EVENT NO. of Company will be displayed after successful login as per the instructions mentioned above for Remote e-voting.
3. Shareholders who have voted through Remote e-Voting will be eligible to attend the meeting. However, they will not be eligible to vote at the AGM/EGM.
4. Shareholders are encouraged to join the Meeting through Laptops / iPads for better experience.
5. Further shareholders will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
6. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
7. Shareholders who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request in advance at least **2 days prior to meeting** mentioning their name, demat account number/folio number, email id, mobile number at [\(info@centrealbiofuels.com\)](mailto:(info@centrealbiofuels.com)). The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance **2 days prior to meeting** mentioning their name, demat account number/folio number, email id, mobile number at [\(info@centrealbiofuels.com\)](mailto:(info@centrealbiofuels.com)). These queries will be replied to by the company suitably by email.
8. Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting.
9. Only those shareholders, who are present in the AGM/EGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system available during the EGM/AGM.
10. If any Votes are cast by the shareholders through the e-voting available during the EGM/AGM and if the same shareholders have not participated in the meeting through VC/OAVM facility, then the votes cast by such shareholders shall be considered invalid as the facility of e-voting during the meeting is available only to the shareholders attending the meeting.

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

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to **support@purvashare.com**.
2. For Demat shareholders - Please update your email id & mobile no. with your respective Depository Participant (DP).
3. For Individual Demat shareholders - Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

If you have any queries or issues regarding attending AGM & e-Voting from the Purva e-Voting System, you can write an email to evoting@purvashare.com or contact at 022-49614132 and 022-49700138.

All grievances connected with the facility for voting by electronic means may be addressed to Ms. Deepali Dhuri, Compliance Officer, Purva Shareregistry (India) Private Limited, Unit No. 9, Shiv Shakti Industrial Estate, J. R. Boricha Marg, Lower Parel (East), Mumbai - 400011 or send an email to evoting@purvashare.com or contact at 022- 022-49614132 and 022-35220056.



EXPLANATORY STATEMENT PURSUANT TO SECTION 102(1) OF THE COMPANIES ACT, 2013:

ITEM NO. 3:

Mr. Joby George (DIN: 06429801) has been appointed by the Board as an Additional Director (Executive) w.e.f. 20th May, 2025 to hold the office till the Annual General Meeting, subject to the approval of shareholders. Hence, he is required to be regularized at this Meeting. Mr. Joby George satisfies all the applicable conditions of the Act & he is not disqualified from being appointed as director in terms of Section 164 of the Act. He is not debarred from holding the office of Director, pursuant to any SEBI order or any other such authority.

The appointee shall devote his time and attention to the business activities of the Company and carry out such duties as may be entrusted to him by the Board, and exercise such powers as may be assigned to him, subject to the superintendence, control and directions of the Board, in connection with and in the best interests of the Company.

Mr. Joby George (DIN: 06429801) is an entrepreneur with over two decades of experience spanning financial services, cooperative institutions, retail, and renewable energy. His career has been defined by building value-driven organizations that deliver sustainable growth, generate employment, and create meaningful community impact. With a proven background in scaling enterprises and developing strong marketing teams, he currently lead multiple organizations under his strategic vision.

Remuneration shall be paid applicable sections 196, 197, 198 and other applicable provisions of the Companies Act, 2013, (the Act), Applicable rules Read with Schedule V of the Companies Act, 2013 (including any statutory modification(s) or re-enactment thereof for the time being in force, the appointment of Mr. Joby George (DIN: 06429801) requires approval of the Members.

In terms of Section 160 of the Companies Act, 2013, the Company has received notice in writing from a Mr. Joby George (DIN: 06429801), proposing his candidature for appointment. Both the Nomination and Remuneration Committee and the Board were of the opinion, after evaluation of his qualifications, experience and other attributes, that his induction on the Board would be of immense benefit to the Company and it is desirable to avail his services as a Director to strengthen the management of the Company.

The details required under the provisions of Secretarial Standard-2 on General Meetings are provided as Annexure A of this Notice.

The Board of Directors of the Company, therefore, recommends passing of the resolution as set out in Item No. 3 of the Notice above by way of ordinary resolution.

Except Mr. Joby George none of the Directors and Key Managerial Personnel of the Company and their relatives, is in any way, concerned or interested in the said resolution.

ITEM NO. 4:

The Nomination & Remuneration Committee ("NRC") assesses the composition of the Board and makes recommendations to the Board of Directors for appointment of Managing Director. As per Section 203 of the Companies Act, 2013, every listed company

and every other public company having a paid-up capital of Rs. 10 Crore, or more is required to have Whole Time Key Managerial Personnel including Managing Director. Considering the expansion plan company requires appointment of key managerial personnel.

As per Section 197 and Schedule V of the Companies Act, 2013, the terms and conditions of such appointment and remuneration payable shall have to be approved by the Board of Directors at a meeting which shall be subject to approval by the Shareholders at the next General Meeting of the Company.

Mr. Joby George (DIN: 06429801) is not disqualified from being appointed as a Managing Director under Section 164 of the Companies Act, 2013, and possesses the relevant expertise and experience and has demonstrated his professional capability in diverse facets of management.

The Company has not defaulted in payment of dues to any bank or public financial institution or any other secured creditors. The Company has not issued any non-convertible debentures. The Company would greatly benefit from the rich and varied experience of Mr. Joby George (DIN: 06429801). There is no adverse information against him available in the public domain.

As Managing Director of the Company he is responsible for the complete operations of the Company. He is entrusted with to perform such duties and exercise such powers as have been or may from time to time be entrusted or conferred upon him by the Board. Taking into account his previous experience, educational background, knowledge about the industry and the nature and size of operations of the Company, he is a fit and proper person as the Managing Director of the Company.

Mr. Joby George (DIN: 06429801) is an entrepreneur with over two decades of experience spanning financial services, cooperative institutions, retail, and renewable energy. His career has been defined by building value-driven organizations that deliver sustainable growth, generate employment, and create meaningful community impact. With a proven background in scaling enterprises and developing strong marketing teams, he currently lead multiple organizations under his strategic vision.

The details required under the provisions of Secretarial Standard-2 on General Meetings are provided as Annexure A of this Notice.

Accordingly the Board has proposed to appoint Mr. Joby George (DIN: 06429801) as a MD of the Company for a period of 5 (Five) Years with effect from 20th May, 2025 in terms of the applicable provisions of the Companies Act, 2013, on such terms and conditions and remuneration upto maximum of Rs. 60,00,000/- (Rupees Sixty Lakhs only) per annum which shall include Basic pay, HRA, Perquisites, Other / Special allowances, Employer PF contributions and other contributions and allowances as per the Company Policy.

As the Company is Public Unlisted company, for paying remuneration in excess of limit prescribed to cover the situation of insufficiency of the profit based on the proposed remuneration it is required to obtain advance approval under Section II of Part II of Schedule V to the Companies Act, 2013, to grant the remuneration to managerial personnel without seeking any further consent of the members in case of insufficiency of the profit based on criteria covered thereunder.

Statement under Section II of Part II of Schedule V to the Companies Act, 2013:

I. General Information:

Sr. No.	Particulars	Details	
1	Nature of Industry	Manufacturing	
2	Date of commencement of commercial production / operations	The Company was incorporated on 01 st May, 2000.	
3	In case of new companies, expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus	Not Applicable (the Company is an existing Company).	
4	Financial performance based on given indicators	2024-25 (In Rs.)	2023-24 (In Rs.)
	Net worth	966480112	305354251
	Profit/ (Loss) after tax	1475998	6240481
5	Export performance and net foreign exchange collaboration	Nil	
6	Foreign investments or collaborations, if any- Investment in Subsidiary	Nil	

II. Information about the Appointee:

Sr. No.	Particulars	Details
1	Background Details	Mr. Joby George is an entrepreneur with over two decades of experience spanning financial services, cooperative institutions, retail, and renewable energy. His career has been defined by building value-driven organizations that deliver sustainable growth, generate employment, and create meaningful community impact. With a proven background in scaling enterprises and developing strong marketing teams, he currently lead multiple organizations under his strategic vision
2	Past Remunerations	NIL
3	Recognition or Awards	NA
4	Job Profile and Suitability	As Managing Director of the Company he is responsible for the complete operations of the Company. He is entrusted with to perform such duties and exercise such powers as have been or may from time to time be entrusted or conferred upon him by the Board. Taking into account his previous experience, educational

		background, knowledge about the industry and the nature and size of operations of the Company, he is a fit and proper person as the Managing Director of the Company.
5	Remuneration proposed	Remuneration not exceeding Rs. 5,00,000 per month aggregating to Rs. 60,00,000/- (Rupees Sixty Lacs only) per annum effective from 16 th June , 2025 for a term of 5 years which shall include Basic pay, HRA, Perquisites, Other / Special allowances, Employer PF contributions and other contributions and allowances as per the Company Policy.
6	Comparative remuneration profile with respect to industry, size of the company, profile of position and person	The remuneration proposed to be paid to Mr. Joby George is commensurate with the experience, qualification and responsibilities entrusted to him by the Board and as prevailing in the industry
7	Pecuniary relationship with the company or relationship with the managerial personnel, if any	Besides the remuneration proposed to be paid to him, Mr. Joby George does not have any other pecuniary relationship with the Company or relationship with the other managerial personnel or Directors of the Company.

III. Other Information:

Sr. No.	Particulars	Details
1	Reasons for loss or inadequate profits	For FY 24-25, the Company has made profits. Further, the Company is expected to earn profit for the current financial year, however probable reasons for any loss or inadequate profit in future could be because of the following: <ul style="list-style-type: none"> • Competitive factors in the service section. • High Risk Cost due to higher delinquency in the business. • Covid or any other pandemic or any natural calamity.
2	Steps taken or proposed to be taken for improvement	Not Applicable
3	Expected increase in productivity and profits in measurable terms	Not Applicable

The Board recommends the Resolution for appointment of Mr. Joby George as a MD, as mentioned in the Notice for your approval as a Special Resolution.

Except Mr. Joby George, none of the other Directors and Key Managerial Personnel (KMP) of the Company or their relatives are concerned or interested, financial or otherwise, in the resolution set out in Item No. 4 in the Notice.

ITEM NO. 5:

The Board of Directors appointed Mr. Tomin Joseph Thachankary (DIN: 10245283), as an Additional Director (Independent Director) with effect from 10th June, 2025 and chairman of the Company, with effect from 16th June, 2025 under Section 149, 150 and 152 of the Companies Act, 2013.

Mr. Tomin Joseph Thachankary (DIN: 10245283) is eligible to be appointed as an Independent Director for a term upto (5) five consecutive years. The Company has received notice under Section 160 of the Companies Act, 2013 from Mr. Tomin Joseph Thachankary signifying his candidature as an Independent Director of the Company.

The Company has also received a declaration of independence from Mr. Tomin Joseph Thachankary. In the opinion of the Board, he fulfils the conditions as set out in Section 149(6) and Schedule IV of the Companies Act, 2013 for being eligible for his appointment. He is not disqualified from being appointed as a Director in terms of Section 164 of the Companies Act, 2013 and has given his consent to act as a Director.

Mr. Tomin J Thachankery is a 1987 batch IPS officer. He began his service in Alappuzha as an ASP and worked as SP in Kozhikode Rural, Idukki, Ernakulam Rural, Kannur, and Palakkad. He was SP in Kottayam Crime Branch, Special Cell of Crime Branch, Telecommunications, and Railways. He also worked as a DIG in the Ernakulam Crime Branch and Technical Services. He also worked as IG in the State Crime Records Bureau, Police Headquarters, and Kannur Range. He was ADGP at Police Headquarters, the State Crime Records Bureau, the Armed Police Battalion, the Coastal Police, and the Crime Branch. He has also worked as Fire and Rescue Services chief.

The Sitting fees payable to Mr. Tomin Joseph Thachankary shall be governed by the Policy of the Company. The Board considers that his association would be of immense benefit to the Company. The broad terms of reference of the Independent Director, as approved by the Board, in compliance with Section 149 of the Companies Act, 2013, are as follows:

- (a) evaluation of the performance of Non-Independent Directors and the Board of Directors as a whole;
- (b) evaluation of the performance of the Chairman of the Company, taking into account the views of the Executive and Non-Executive Directors;
- (c) evaluation of the quality, content and timelines of flow of information between the Management and the Board that is necessary for the Board to effectively and reasonably perform its duties; and
- (d) other related matters

An independent director shall be held liable, only in respect of such acts of omission or commission by the entity which had occurred with his knowledge, attributable through

processes of board of directors, and with his consent or connivance or where he had not acted diligently with respect to the provisions contained in these regulations.

The details required under the provisions of Secretarial Standard-2 on General Meetings read with Listing Regulations are provided as Annexure A of this Notice.

Except Mr. Tomin Joseph Thachankary, being an appointee, none of the Directors or Key Managerial Personnel of the Company or their relatives is concerned or interested, financially or otherwise, in the resolution as set out in the Notice.

The Board of Directors based on the recommendation of the Nomination and remuneration Committee considers the appointment of Mr. Tomin Joseph Thachankary as an Independent Director in the interest of the Company and recommends the Ordinary resolution as set out in Item No. 5 in the Notice for approval of Members.

ITEM NO. 6:

Mr. Thonnangamath Babu Sandeep (DIN: 08242822) has been appointed by the Board as an Additional Director (Promoter- Non-Executive) w.e.f. 16th June, 2025 to hold the office till the Annual General Meeting, subject to the approval of shareholders. Hence, he is required to be regularized at this Meeting. Mr. Thonnangamath Babu Sandeep satisfies all the applicable conditions of the Act & he is not disqualified from being appointed as director in terms of Section 164 of the Act. He is not debarred from holding the office of Director, pursuant to any SEBI order or any other such authority.

The appointee shall devote his time and attention to the business activities of the Company and carry out such duties as may be entrusted to him by the Board, and exercise such powers as may be assigned to him, subject to the superintendence, control and directions of the Board, in connection with and in the best interests of the Company.

Mr. Thonnangamath Babu Sandeep is a distinguished professional with over two decades of extensive experience in the financial industry. He began his illustrious career with one of India's leading non-banking financial companies and since then, he has held significant roles in some of the country's top NBFCs, contributing to various strategic departments. Sandeep's career is marked by a robust skill set in critical areas. He excels in building and nurturing a network of agents, ensuring they are well-equipped and motivated to achieve their targets and contribute to the company's growth. His adeptness at formulating long-term strategic plans that align with the company's vision has been crucial in navigating market challenges and capitalizing on emerging opportunities. Remuneration shall be paid applicable sections 196, 197, 198 and other applicable provisions of the Companies Act, 2013, (the Act), Applicable rules Read with Schedule V of the Companies Act, 2013 (including any statutory modification(s) or re-enactment thereof for the time being in force, the appointment of Mr. Thonnangamath Babu Sandeep (DIN: 08242822) requires approval of the Members.

In terms of Section 160 of the Companies Act, 2013, the Company has received notice in writing from Mr. Thonnangamath Babu Sandeep (DIN: 08242822), proposing his candidature for appointment. Both the Nomination and Remuneration Committee and the Board were of the opinion, after evaluation of his qualifications, experience and other attributes, that his induction on the Board would be of immense benefit to the Company and it is desirable to avail his services as a Director to strengthen the management of the Company.

The details required under the provisions of Secretarial Standard-2 on General Meetings are provided as Annexure A of this Notice.

The Board of Directors of the Company, therefore, recommends passing of the resolution as set out in Item No. 6 of the Notice above by way of ordinary resolution.

Except Mr. Thonnangamath Babu Sandeep none of the Directors and Key Managerial Personnel of the Company and their relatives, is in any way, concerned or interested in the said resolution.

ITEM NO. 7:

Mr. Abidh Abubakkar (DIN: 08569590) has been appointed by the Board as an Additional Director (Promoter- Non-Executive) w.e.f. 16th June, 2025 to hold the office till the Annual General Meeting, subject to the approval of shareholders. Hence, he is required to be regularized at this Meeting. Mr. Abidh Abubakkar (DIN: 08569590) satisfies all the applicable conditions of the Act & he is not disqualified from being appointed as director in terms of Section 164 of the Act. He is not debarred from holding the office of Director, pursuant to any SEBI order or any other such authority.

The appointee shall devote his time and attention to the business activities of the Company and carry out such duties as may be entrusted to him by the Board, and exercise such powers as may be assigned to him, subject to the superintendence, control and directions of the Board, in connection with and in the best interests of the Company.

Abidh Abubakkar is a seasoned professional with over 17 years of rich and diverse experience in the financial services sector. Abidh holds a Master of Business Administration (MBA) degree with a dual specialization in Finance and Marketing. He served key roles with MNCs like MetLife India Insurance, ING Vysya Life Insurance & Exide Life Insurance company. With a robust skill set and a proven track record, he has excelled in various key areas including Business Development, Strategic Planning, Marketing, Agency Development, Financial Planning, Product Development, and Team Management. Abidh brings a wealth of expertise in Business Development, where he has demonstrated a keen understanding of market dynamics and client needs.

Remuneration shall be paid applicable sections 196, 197, 198 and other applicable provisions of the Companies Act, 2013, (the Act), Applicable rules Read with Schedule V of the Companies Act, 2013 (including any statutory modification(s) or re-enactment thereof for the time being in force, the appointment of Mr. Abidh Abubakkar (DIN: 08569590) requires approval of the Members.

In terms of Section 160 of the Companies Act, 2013, the Company has received notice in writing from Mr. Abidh Abubakkar (DIN: 08569590), proposing his candidature for appointment. Both the Nomination and Remuneration Committee and the Board were of the opinion, after evaluation of his qualifications, experience and other attributes, that his induction on the Board would be of immense benefit to the Company and it is desirable to avail his services as a Director to strengthen the management of the Company.

The details required under the provisions of Secretarial Standard-2 on General Meetings are provided as Annexure A of this Notice.

The Board of Directors of the Company, therefore, recommends passing of the resolution as set out in Item No. 7 of the Notice above by way of ordinary resolution.

Except Mr. Abidh Abubakkar none of the Directors and Key Managerial Personnel of the Company and their relatives, is in any way, concerned or interested in the said resolution.

Item No. 8

In order to make optimum use of funds available with the Company and also to achieve long term strategic and business objectives, the Board of Directors of the Company proposes to make use of the same by making investment in other bodies corporate or granting loans, giving guarantee or providing security to other persons or other body corporate or as and when required.

Pursuant to the provisions of Section 186 of the Companies Act, 2013, the Board of Directors of a Company can grant any loan, investment or give guarantee or provide any security beyond the prescribed ceiling of i) Sixty per cent of the aggregate of the paid-up capital and free reserves and securities premium account or, ii) Hundred per cent of its free reserves and securities premium account, whichever is more, if special resolution is passed by the members of the Company. As a measure of achieving greater financial flexibility and to enable optimal financing structure, this permission is sought pursuant to the provisions of Section 186 of the Companies Act, 2013 to give powers to the Board of Directors for making further investment, providing loans or give guarantee or provide security in connection with loans to companies (including subsidiary /overseas subsidiaries) for an amount not exceeding One Hundred Crore rupees. The investment(s), loan(s), guarantee(s) and security (ies), as the case may be, will be made in accordance with the applicable provisions of the Companies Act, 2013 and relevant rules made there under. These investments are proposed to be made out of own / surplus funds/ internal accruals and/ or any other sources including borrowings, if necessary, to achieve long term strategic and business objectives. The Board accordingly recommends to pass a Special Resolution.

The Board recommends the Special Resolution set out at Item No. 8 of the Annual General Meeting Notice for approval by the members.

None of the Directors or Key Managerial Personnel or their relative(s) is / are in any way concerned or interested, in passing of the above-mentioned resolution except to the extent of their directorships and shareholding in the Company (if any).

Item No. 9

The Chairman informed the Board that as per Section 180(1)(c) of the Companies Act, 2013, the Board of Directors shall not borrow money in excess of the Company's paid-up share capital and free reserves, apart from temporary loans obtained from the Company's Bankers, etc. in the ordinary course of business, except with the approval of the Company accorded by a Special Resolution.

The Company borrows funds from the Banks and Financial Institutions for its business and considering the growth of the business, the Board is of the opinion that the Company may require to borrow additional funds for both organic and inorganic growth. In view of the requirements of the increased borrowings requirement in future and to comply with the requirements of section 180(1)(c) or other applicable provisions of the Companies

Act, 2013, the members of the Company shall pass a Special Resolution as set out at item No. 9 of the Notice, to enable the Board of Directors to borrow in excess of the aggregate of the paid-up share capital and free reserves of the Company.

Approval of the members is being sought to borrow the money up to Rs. 1000 Crore (One Thousand) Crore Only in excess of the aggregate of the paid-up share capital and free reserves of the Company, apart from temporary loans obtained from the Company's Bankers, etc. in the ordinary course of business.

The Board of Directors of the Company in its Meeting held on 4th September ,2025 has approved the above proposal and recommends the passing of the proposed Special Resolution under Section 180 (1)(c) and other applicable provisions of the Companies Act, 2013, as set out at Item No. 9 of this Notice.

None of the Directors or Key Managerial Personnel or their relative(s) is / are in any way concerned or interested, in passing of the above-mentioned resolution except to the extent of their directorships and shareholding in the Company (if any).

Item No. 10

Pursuant to the provisions of Section 180(1)(a) of the Companies Act, 2013 read with the Companies (Meeting of Board and its Powers) Rules, 2014 (the "Rules") (as amended from time to time), the Board of Directors have the powers to sell, lease or otherwise dispose of the whole or substantially the whole of the undertaking of the company or where the company owns more than one undertaking, of the whole or substantially the whole of any of such undertakings; provided a consent by way of Special Resolution by the Shareholders of the Company has been obtained.

In order to secure the borrowings / financial assistance, the Company may be required to create security by way of mortgage/ charge and/or hypothecation of its assets and properties both present and future. The terms of such security may include a right in certain events of default, to take over management or control of the whole or substantially the whole of the undertaking(s) of the Company or such other related conditions as the Board of Directors and the lenders may approve mutually from time to time.

Since creation of charge by way of mortgage/hypothecation/floating charge on the movable and/or immovable properties and assets of the Company with the right of taking over management or control in certain events of default may be considered to be a sale/lease/disposal of the Company's undertaking within the meaning of Section 180(1)(a) of the Companies Act, 2013, it is proposed to seek approval of the shareholders for approving the limits under the said Section.

Keeping in view the future plans of the Company and to fulfil long term strategic and business objectives and as a measure of achieving greater financial flexibility and to enable optimal financing structure, the Board of Directors in its meeting held on 4th September, 2024 has, subject to the approval of shareholders of the Company, proposed and approved for seeking the shareholder approval for setting up limit upto an aggregate limit of Rs.1000 Crore(Rupees One Thousand) Crore Only under Section 180(1)(a) of the Companies Act, 2013 due to the sanction of limits under Section 180(1)(c) of the Companies act, 2013.

None of the Directors or Key Managerial Personnel or their relative(s) is / are in any way concerned or interested, in passing of the above-mentioned resolution except to the extent of their directorships and shareholding in the Company (if any).

Accordingly, consent of the members is sought for passing a Special Resolution as set out at Item No.10 of this Notice, in relation to the details as stated above and thus the Board of Directors recommends the said Resolution for the approval of the shareholders of the Company as a Special Resolution.

Item No. 11

As per the provisions of Section 188 of the Companies Act, 2013 read with Companies (Meeting of Board and its Powers) Rules, 2014, and other applicable regulations requires that for entering into any contract or arrangement with the related party, the Company must obtain the prior approval of the Board of Directors and, if required, prior approval of the shareholders by way of a Ordinary Resolution must be obtained for material transactions. A transaction with a related party shall be considered material if the transaction / transactions in a contract to be entered into individually or taken together with previous transaction during the financial year, exceed ten percent of the annual consolidated turnover of the Company as per the last audited financial statements of the Company. The material terms of the respective Contract or arrangements entered into or to be entered into from time to time are in the ordinary course of the business and on an arm's length basis.

In the light of the provisions of the Companies Act, 2013, the Board of Directors of your Company has approved the proposed transactions along with annual limit that your Company may enter into with the related parties (as defined under section 2(76) of the Companies Act, 2013. The material terms of the respective Contract or arrangements entered into or to be entered into from time to time in the ordinary course of the business and on an arm's length basis and all factors relevant to the respective transaction have been considered by the Board.

As per the provisions approval of the shareholders is required to be accorded for related party transactions accordingly the Directors recommend the matter and the resolution set out under Item no. 11 for the approval of the members by way of Ordinary resolution.

None of the Directors or Key Managerial Personnel or their relative(s) is / are in any way concerned or interested, in passing of the above-mentioned resolution except to the extent of their directorships and shareholding in the Company (if any).

Item No. 12

The companies Act, 2013 aims to ensure transparency in the transaction and dealing with related parties of the company the provision section 188(1)(f) of the companies Act, 2013 that governs the related Party's appointment to any office or place of profit in the company.

According to the provisions of Section 188 of the Companies Act, 2013 read with the Companies (Meetings of Board and its Powers) Rules, 2014 exempts any transactions entered into by the Company in its ordinary course of business and done at arm's length price, for the same prior approval of the shareholders is and be hereby accorded by way of Ordinary resolution i.e. for payment of remuneration to key managerial Personal (KMP)

and / or Director appointed or proposed to be appointed not exceeding Rs. 500 Crore (Rupees Five Hundred Crore).

As per the provisions approval of the shareholders is required to be accorded for related party transactions accordingly the Directors recommend the matter and the resolution set out under Item no. 12 for the approval of the members by way of Ordinary resolution. None of the Directors or Key Managerial Personnel or their relative(s) is / are in any way concerned or interested, in passing of the above-mentioned resolution except to the extent of their directorships, position of KMP appointed or proposed to be appointed and shareholding if any in the Company.

ITEM NO. 13 & 14:

Details of Related Party Transaction proposed to be passed:

Sr. No.	Particulars	Details	
1.	Name of the Related Party with whom transactions may be undertaken and Nature of Relationship	M/s. Realearth Ecofarms India Private Limited (Shareholder of Centreal Biofuels Limited)	M/s. Real One Multitrade India Private Limited (Shareholder of Centreal Biofuels Limited)
2.	Nature of Transaction, Type, material terms and particulars of the proposed transaction	Sale/ Purchase/supply of Goods, Materials and Assets, Loans and Interest received/given, selling or otherwise disposing of, or buying, property of any kind, leasing of property of any kind, availing or rendering of any services;) -between the Company and M/s. Realearth Ecofarms India Private Limited	Sale/ Purchase/supply of Goods, Materials and Assets, Loans and Interest received/given, selling or otherwise disposing of, or buying, property of any kind, leasing of property of any kind, availing or rendering of any services between the Company and M/s. Real One Multitrade India Private Limited
3.	Tenure of the proposed transactions	Omnibus approval for the tenure as mutually decided by the parties	Omnibus approval for the tenure as mutually decided by the parties
4.	Total Amount of Transaction proposed	Not More than Rs.500 Crore	
5.	Justification as to why the related party transaction is in the interest of the Company/the manner of determining the pricing and other commercial terms, both included as part of contract and not considered as part of the contract;	The proposed related party transactions between the Company and M/s. Realearth Ecofarms India Private Limited are carried on arm length basis and after considering the market quotes and other competitive prices.	The proposed related party transactions between the Company and M/s. Real One Multitrade India Private Limited are carried on arm length basis and after considering the market quotes and other competitive prices.

		other competitive prices.	
6.	Name of Director or KMP who is related	NA	NA
7.	Whether all factors relevant to the contract have been considered, if not, the details of factors not considered with the rationale for not considering those factors	Yes	Yes

As per the provisions of Section 188 of the Companies Act, 2013 read with Companies (Meeting of Board and its Powers) Rules, 2014, and other applicable regulations requires that for entering into any contract or arrangement with the related party, the Company must obtain the prior approval of the Board of Directors and, if required, prior approval of the shareholders by way of a Ordinary Resolution must be obtained for material transactions. A transaction with a related party shall be considered material if the transaction / transactions in a contract to be entered into individually or taken together with previous transaction during the financial year, exceed ten percent of the annual consolidated turnover of the Company as per the last audited financial statements of the Company. The material terms of the respective Contract or arrangements entered into or to be entered into from time to time are in the ordinary course of the business and on an arm's length basis.

In the light of the provisions of the Companies Act, 2013, the Board of Directors of your Company has approved the proposed transactions along with annual limit that your Company may enter into with the related parties (as defined under section 2(76) of the Companies Act, 2013. The material terms of the respective Contract or arrangements entered into or to be entered into from time to time in the ordinary course of the business and on an arm's length basis and all factors relevant to the respective transaction have been considered by the Board.

The proposed related party transactions are purely for the purpose of furthering the main business activities ensuring that it would be in the best interest of the Company and towards achieving synergies and economies of scale; reduce operational costs and strengthen sustainability.

Apart from M/s. Realearth Ecofarms India Private Limited and M/s. Real One Multitrade India Private Limited, no other Promoter/Shareholder, Directors, Key Managerial Personnel of the Company and their relatives are deemed to be concerned or interested, financially or otherwise, in the said resolution.

All entities falling under definition of related party of the Company shall abstain from voting irrespective of whether the individual/entity is party to the particular transaction or not. As per the provisions approval of the shareholders is required to be accorded for related party transactions accordingly the Directors recommend the matter and the resolution set out under Item no. 13 & 14 for the approval of the members by way of Ordinary resolution.

ITEM NO: 15

The Members are aware that the Company is required, in the ordinary course of its business, to borrow money from shareholders, Directors and their relatives of the Company, or any other body corporates (hereinafter referred to as the "Lenders") for the business purposes of the Company and is required to enter into loan agreements, ("Loan Agreements"). The terms and conditions of the Loan Agreements may require, inter alia, to include an option to convert the outstanding loans or financial assistances into the Shares of the Company. Company at the option of lender is of the view to convert loan to shares for the amount deposited in tranches or in one go at par or at premium whichever is feasible.

Pursuant to provisions of Section 62(3) and other applicable provisions, if any of the Companies Act, 2013 and Rules framed thereunder, the Company is required to obtain approval of its members by way of a special resolution for raising any loans which, inter alia, contain an option to convert such loans into shares of the Company.

The proposed resolution is in the interest of the Company and your Directors recommend the proposed Special Resolution mentioned at Item No.15 of this Notice for shareholders' approval.

Except, Director, who is classified as Lender, None of the Directors, Key Managerial Personnel and their relatives are concerned or interested financially or otherwise in the proposed resolution.

For, CENTREAL BIOFUELS LIMITED
(Formerly Known as Melker TTI Biofuels Limited)

ASWATHY ANAND
Company Secretary
Date: 04th September, 2025
Place: Kerala

Reg. Office:
Plot No.39, Pilerne Industrial Estate, Pilerne, Bardez,
North Goa, Goa, India, 403511

Corporate Office:
Supra Tower Door No 2196 3rd Floor, Seaport-Airport Rd Vallathol Junction,
Thrikkakara, Ernakulam, Ernakulam, Kerala, India, 682021

Annexure A

Name of Appointees	Mr. Joby George	Mr. Tomin Joseph Thachankary	Mr. Thonnangamath Babu Sandeep	Mr. Abidh Abubakkar
DIN	06429801	10245283	08242822	08569590
Designation	Managing Director	Independent Director	Non-Executive Director	Non-Executive Director
Date of Birth	21/05/1974	29/07/1963	17/03/1981	17/05/1983
Date of first appointment on Board	20 th May, 2025	10 th June, 2025	16 th June, 2025	16 th June, 2025
Qualification and experience in specific functional area				
Name(s) of the other Companies in which directorship held as on Date of AGM	1. CENTREAL BAZAAR INDIA LIMITED 2. SUPRA PACIFIC FINANCIAL SERVICES LIMITED	Nil	1. CENTREAL BAZAAR INDIA LIMITED 2. SUPRA PACIFIC FINANCIAL SERVICES LIMITED	1. CENTREAL BAZAAR INDIA LIMITED 2. SUPRA PACIFIC FINANCIAL SERVICES LIMITED
Membership/ Chairmanship of the Committees in other companies as on date of AGM.	Membership in Audit, Stakeholders Relationship And Risk management Committee of Supra Pacific Financial Services Limited	Nil	Nil	Nil
Listed Entities from which resigned as Director in past 3 years	Nil	Nil	Nil	Nil
Skills and capabilities required for the role and manner in which he/she meets such requirements	possesses the requisite core skills, capabilities and competencies as required in context of the business of the Company			
Shareholding of Director	NIL			

Relationships between Directors inter-se	Mr. Joby George, Mr. Thonnangamath Babu Sandeep and Mr. Abidh Abubakkar are also the Directors in Centreal Bazaar India Limited And Supra Pacific Financial Services Limited			
The number of meetings of the Board attended during the year (2024-25)	NA	NA	NA	NA
Key terms and conditions of appointment	As per resolution in this Notice read with the explanatory statement thereto			
Remuneration proposed to be paid	Rs. 60 Lakhs Per Annume	Sitting Fees prescribed under the Companies Act, 2013	Maxime up to the ceiling limit prescribed under the Companies Act, 2013	Maxime up to the ceiling limit prescribed under the Companies Act, 2013
Last drawn Remuneration	NA	NA	NA	NA
Justification for choosing the appointees for appointment as an Independent Directors/ skills and capabilities required for the role and the manner in which the proposed person meets such requirements.	As per Explanatory Statement to the resolution set out in the Notice of AGM			

DIRECTORS' REPORT

Dear Members,
CENTREAL BIOFUELS LIMITED
(Formerly Known as Melker TTI Biofuels Limited)

The Directors of your Company have pleasure in presenting the 25th Annual Report together with the audited financial statements for the financial year ended 31st March, 2025.

1. FINANCIAL PERFORMANCE

The Company's financial performance for the year ended 31st March, 2025 as compared to the previous financial year is summarised below:

Particulars	(Amount In Rs.)	
	Standalone	FY 2024-25
Income from operations	9,15,42,772	9,12,69,225
Other Income	72,819	26,53,003
Total Income	9,16,15,591	9,39,22,228
Expenses	9,02,88,087	9,12,31,256
Profit before tax	13,27,504	17,90,972
Less: Tax Expense	(42,55,587)	7,85,027
Profit after Tax	62,40,481	14,75,998
Earnings per equity share (Basic)	0.07	0.02

1. STATE OF AFFAIRS

The highlights of the company's performance are as under:

The Income from operations for the FY 2024-25 is 9,12,69,225/- as Compare to last FY 2023-24 is Rs. 9,15,42,772/-.

The Net profit for the FY 2024-25 is Rs. 14,75,998/- as Compare to last FY 2023-24 is Rs. 62,40,481/-

2. DIVIDEND

With a view to conserve resources for expansion of business, your Directors have thought it prudent not to recommend any dividend for the financial year under review.

3. TRANSFER TO RESERVES

During the year, the Company has not apportioned any amount to other reserve. The profit earned during the year has been carried to the balance sheet of the Company.

4. CHANGES IN AUTHORISED SHARE CAPITAL AND ALTERATION OF MEMORANDUM OF ASSOCIATION

During the year under review, the Company Altered its Authorised Share Capital as follows:

- The Company has increased its Authorised Share Capital from Rs. 25,00,00,000/- (Rupees Twenty Five Crore only) divided into 24,99,50,000 (Twenty Four Crore Ninety Nine Lakhs Fifty Thousand) Equity Shares of Rs. 1/- (Rupees One only) each and 50,000 (Fifty Thousand) Preference Shares of face value Rs. 1/- (Rupee One only) each to Rs. 2,99,99,50,000 (Two Hundred Ninety Nine Crore Ninety Nine Lakhs Fifty Thousand) divided into 2,99,99,50,000 (Two Hundred Ninety Nine Crore Ninety Nine Lakhs Fifty Thousand) Equity Shares of Rs. 1/- (Rupees One only) and 50,000 (Fifty Thousand) Preference Shares of face value Rs. 1/- (Rupee One only) each vide the Ordinary Resolution passed in Extra-Ordinary General Meeting held on 13th January, 2025.

5. CHANGE IN PAID UP SHARE CAPITAL

During the year under review, the Company Altered its Paid-up Share Capital as follows:

- Company has Issued 49,12,06,856 Fully Paid-Up Equity Shares at an Issue Price of Rs. 1 (Rs. 1/- Face Value) Per Share (by way of conversion of loan into equity) through Preferential Issue and the same is approved by the Members of the Company vide the Special Resolution in their Extra-Ordinary General Meeting held on 13th January 2025 and on such basis of approval company has allotted the shares on 03rd February, 2025.
- Company has Issued 155,85,41,100 Partly Paid-Up Equity Shares at an Issue Price of Rs. 1 (Rs. 1/- Face Value) Per Share (by way of conversion of loan into equity) through Preferential Issue and the same is approved by the Members of the Company vide the Special Resolution in their Extra-Ordinary General Meeting held on 13th January 2025 and on such basis of approval company has allotted the shares on 03rd February, 2025.
- The Board of Directors in their Meeting held on 03rd February, 2025 has allotted 68443004 Fully Paid-Up Equity Shares at an Issue Price of Rs. 1 (Rs. 1/- Face Value) per share by way of conversion of loan into equity.
- The Board of Directors in their Meeting held on 06th August, 2025 make calls in partly paid-up Equity Shares of the Company amounting to Rs. 1458541100/-.

6. NAME CHANGE OF THE COMPANY

The Name of the Company has been changed from **MELKER TTI BIOFUELS LIMITED to CENTREAL BIOFUELS LIMITED** vide the Special Resolution passed on Extra-Ordinary General Meeting held on 17th March, 2025 and the same is approved by MCA on 17th April, 2025.

7. ALTERATION IN MEMORANDUM OF ASSOCIATION:

The Memorandum of Association ("MOA") altered as per the provisions of the Companies Act, 2013 vide the Special Resolution passed on Extra-Ordinary General Meeting held on 13th January, 2025.

8. BUSINESS OUTLOOK:

Your Company is fully aware and well positioned to tap market opportunities. We would like to add that Management is looking forward to an optimistic year 2025-26 and we appreciate all our stakeholders for their faith in the Company especially during these challenging times. We are optimistic about the opportunities ahead of us, and we look forward to taking our Company to greater heights and achieving many more successes in the years to come.

9. CONSOLIDATED FINANCIAL STATEMENTS

In compliance with the applicable provisions of the Companies Act, 2013 including the relevant Indian Accounting Standards (Ind AS) as issued by the Institute of Chartered Accountants of India and notified under Section 133 of the Companies Act, 2013, Consolidated financial statements are not applicable to the Company.

10. REPORT ON THE PERFORMANCE OF SUBSIDIARIES, ASSOCIATES AND JOINT VENTURE COMPANIES

The Company does not have any Subsidiaries, Associates and Joint Venture within the meaning of Section 2(6) of the Companies Act, 2013.

11. CORPORATE OFFICE OF THE COMPANY

As on Date of this Report, Company has a Corporate Office Situated at Supra Tower Door No 2196 3rd Floor, Seaport-Airport Rd Vallathol Junction, Thrikkakara, Ernakulam, Ernakulam, Kerala, India, 682021 at which the books of account are to be maintained as per the Provisions of the Companies Act, 2013.

12. RELATED PARTY TRANSACTIONS

All transactions entered with related parties during the financial year ended March 31, 2025 were on an arm's length basis and were in the ordinary course of business. Details of contracts or arrangements with related parties referred to in 188 (1) of the Companies Act, 2013 are as per **Annexure - I**.

13. PARTICULARS OF LOANS, GUARANTEES, INVESTMENTS AND SECURITIES

The Company has not made any Investment, given guarantee and securities during the year under review. There for no need to comply provisions of section 186 of Companies Act, 2013.

14. MATTERS RELATED TO DIRECTORS AND KEY MANAGERIAL PERSONNEL

As on date of the report, the Board of Directors of the Company comprises of Six Directors, of which Two Non-Executive, One Managing Director and Three Independent Directors (including Woman Independent Director).

The constitution of the Board of Directors of the Company is in accordance with Section 149 of the Companies Act, 2013, as amended from time to time.

The Composition of Board of Directors as on 31st March, 2025:

Sr. No.	Name of Director	Designation	DIN
1	Raman Karumanthra Prathapan	Executive Director	00105867
2	Gireesh Kumara Panicker	Executive Director	02552307
3	Valath Sreenivasan Ranganathan	Managing Director	02786224
4	Dhanya Jose	Independent Director	09724286
5	Kanjirikkapallil Saithumuhammad Anvar	Independent Director	09763977

The Composition of Board of Directors as on date of this report:

Sr. No.	Name of Director	Designation	DIN
1	Joby George	Managing Director	06429801
2	Abidh Abubakkar	Non-Executive Director	08569590
3	Thonnangamath Babu Sandeep	Non-Executive Director	08242822
4	Tomin Joseph Thachankary	Independent Director and Chairman	10245283
5	Dhanya Jose	Independent Director	09724286
6	Kanjirikkapallil Saithumuhammad Anvar	Independent Director	09763977

Following changes have taken place in the Board of Directors:

Appointments of Directors and KMP:

- Ms. Dhanya Jose (DIN: 09724286) Appointed as an Additional Independent Director of the Company with effect from 10th February, 2025 and Regularised in the Extra-Ordinary General Meeting held on 17th March, 2025.
- Mr. Kanjirikkapallil Saithumuhammad Anvar (DIN: 09763977) Appointed as an Additional Independent Director of the Company with effect from 10th February, 2025 and Regularised in the Extra-Ordinary General Meeting held on 17th March, 2025.
- Mr. Joby George (DIN: 06429801) appointed as an Additional Executive Director of the Company with Effect from 20th May, 2025 and his designation has been changed to Managing Director of the Company with effect from 16th June, 2025 subject to the approval of members in ensuing Annual General meeting of the Company.
- Ms. Aswathy Anand is appointed as a Company Secretary of the Company with effect from 20th May, 2025.
- Ms. Sony Koothur Lazar is appointed as Chief Financial Officer of the Company with effect from 20th May, 2025.
- Mr. Abidh Abubakkar is (DIN: 08569590) appointed as an Additional Non-Executive Director of the company with effect from 16th June, 2025 subject to the approval in ensuing Annual General Meeting of the Company.
- Mr. Thonnangamath Babu Sandeep is (DIN: 08242822) appointed as an Additional Non-Executive Director of the company with effect from 16th June, 2025 subject to the approval in ensuing Annual General Meeting of the Company.
- Mr. Tomin Joseph Thachankary is (DIN: 10245283) appointed as an Additional Non-Executive & Independent Director and Chairman of the company with effect from 10th June, 2025 subject to the approval in ensuing Annual General Meeting of the Company.

Resignation of Directors and KMP:

- Ms. Charu Golash (DIN: 01260597) resigned from the post of Director of the company with effect from 01st May, 2024.

- Mr. Raman Karumanthra Prathapan (DIN: 00105867) resigned from the post of Director of the company with effect from 21st May, 2025.
- Mr. Gireesh Kumara Panicker (DIN: 02552307) resigned from the post of Director of the company with effect from 21st May, 2025.
- Mr. Valath Sreenivasan Ranganathan (DIN: 02786224) resigned from the post of Managing Director of the company with effect from 21st May, 2025

Directors liable to retire by rotation:

In accordance with the provisions of The Companies Act, 2013 and the Articles of Association of Company, Mr. Joby George (DIN: 06429801) retire by rotation at the ensuing Annual General Meeting of the Company and being eligible, offers himself for re-appointment.

The Board recommends all the resolutions placed before the members relation to the appointment / re-appointment of directors for their approval.

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

With regard to integrity, expertise and experience (including the proficiency) of the Independent Directors appointed/ re-appointed during the Financial Year 2024- 25, the Board of Directors have taken on record the declarations and confirmations submitted by the Independent Directors and is of the opinion that all the Independent Directors are persons of integrity and possess relevant expertise and experience and their continued association as Directors will be of immense benefit and in the best interest of the Company.

16. DECLARATIONS BY INDEPENDENT DIRECTORS

In accordance with Section 149(7) of the Companies Act, 2013, as amended, each Independent Director of the Company has provided a written declaration confirming that he/she meets the criteria of independence as stipulated under Section 149(6) of the Companies Act, 2013.

In the opinion of the Board, Independent Directors fulfil the conditions specified in Companies Act, 2013 read with the Schedules and Rules issued thereunder and are independent from Management. All the Independent Directors of the Company have enrolled their names in the online database of Independent Directors maintained with the Indian Institute of Corporate Affairs in terms of Section 150 of the Companies Act, 2013 read with Rule 6 of the Companies (Appointment & Qualification of Directors) Rules, 2014.

17. FAMILIARISATION PROGRAMME FOR INDEPENDENT DIRECTORS

The Company arranges detailed presentations at the Board meetings to familiarise Independent Directors with the Company's business, strategy, annual plan and budget, operations, etc. Functional heads are invited to provide update and insights in the areas of HR, Supply chain and logistics, IT and Cyber Security, IFC, ESG and CSR, etc.

Directors are regularly briefed on the regulatory changes and legal updates applicable to the Company. This facilitates Board interaction and engagement with the Senior Management team. The details of the

training and familiarisation programmes arranged by the Company during FY 2024-25 are disclosed on the Company's website at <https://centrealfuels.com/>

18. DISCLOSURES RELATED TO BOARD, COMMITTEES AND POLICIES

BOARD MEETINGS

The Board of Directors met 10 (Ten) times during the financial year under review. The details of the Board meetings and attendance of each Director there at are provided as follows:

Meeting Attended by Directors					
Sr. No.	Date of Meeting	Raman Karumanthra Prathapan	Gireesh Kumara Panicker	Valath Sreenivasan Ranganathan	Charu Golash
1	10.04.2024	Yes	Yes	Yes	Yes
2	01.05.2024	Yes	Yes	Yes	NA
3	25.07.2024	Yes	Yes	Yes	NA
4	31.08.2024	Yes	Yes	Yes	NA
5	09.09.2024	Yes	Yes	Yes	NA
6	04.10.2024	Yes	Yes	Yes	NA
7	21.10.2024	Yes	Yes	Yes	NA
8	12.12.2024	Yes	Yes	Yes	NA
9	03.02.2024	Yes	Yes	Yes	NA
10	10.02.2024	Yes	Yes	Yes	NA

AUDIT COMMITTEE

The Company's Audit Committee composition is in line with the requirements of Section 177 of the Companies Act, 2013.

With effect from 16th June, 2025, the new constitution of the Audit Committee of the Company is as under:

Sr. No.	Name	Designation	Category
1	Abidh Abubakkar	Chairperson	Non-Executive Director
2	Dhanya Jose	Member	Non-Executive - Independent Director
3	Kanjirikkapallil Saithumuhammad Anvar	Member	Non-Executive - Independent Director

The Members of the Audit Committee are financially literate and have requisite accounting and financial management expertise. During the year under review, all the recommendations made by the Audit Committee were accepted by the Board.

- **The terms of reference of the audit committee as defined by the Board are:**

1. **Oversight of financial reporting process** and disclosure of financial information to ensure that the financial statements are correct, sufficient and credible.

2. **Recommendation for appointment, re-appointment, remuneration and terms of appointment** of auditors of the company.
3. **Approval of payment to statutory auditors** for any other services rendered by them.
4. **Examination of the financial statements and the auditors' report** thereon.
5. **Review, with the management**, of the annual financial statements and auditor's report thereon before submission to the Board for approval, with particular reference to:
 - Matters required to be included in the Directors' Responsibility Statement
 - Changes in accounting policies and practices
 - Major accounting entries based on exercise of judgment by management
 - Qualifications in the draft audit report
 - Significant adjustments arising out of audit
 - Disclosure of related party transactions
 - Modified opinion(s) in the draft audit report.
6. **Review of financial statements** before submission to the Board.
7. **Review and monitor the auditor's independence and performance**, and effectiveness of the audit process.
8. **Approval or any subsequent modification of related party transactions.**
9. **Scrutiny of inter-corporate loans and investments.**
10. **Valuation of undertakings or assets** of the company, wherever it is necessary.
11. **Evaluation of internal financial controls and risk management systems.**
12. **Monitoring the end use of funds raised through public offers** and related matters.
13. **Review, with the management, performance of statutory and internal auditors**, and adequacy of internal control systems.
14. **Discussion with internal auditors** of any significant findings and follow-up thereon.
15. **Review of the functioning of the Whistle Blower Mechanism.**
16. **Approval of appointment of Chief Financial Officer (CFO)** after assessing the qualifications, experience and background of the candidate.
17. **Carrying out any other function** as is referred to the Audit Committee by the Board of Directors.

NOMINATION AND REMUNERATION COMMITTEE

With effect from 16th June, 2025, the new constitution of the Nomination and Remuneration Committee of the Company is as under:

Sr. No.	Name	Designation	Category
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1	Thonnangamath Babu Sandeep	Chairperson	Non-Executive Director
2	Dhanya Jose	Member	Non-Executive - Independent Director
3	Kanjirikkapallil Saithumuhammad Anvar	Member	Non-Executive - Independent Director

The Company has formulated a Nomination and Remuneration Policy, which sets standards for appointment, remuneration and evaluation of the Directors, Key Managerial Personnel, Senior Management Personnel and other employees of the Company.

The said policy inter-alia other matters include the criteria for determining qualifications, attributes, independence of Directors as required under sub-section (3) of Section 178 of the Companies Act, 2013.

The Nomination and Remuneration Policy of the Company is available on the Company's website <https://centrealbiofuels.com/>

- **Terms of Reference:**

1. Identify persons who are qualified to become directors and 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;
2. Formulation of the criteria for determining qualifications, positive attributes and independence of a director and recommend to the Board a policy relating to the level and composition of remuneration of the directors, key managerial personnel and other employees;
3. Formulation of criteria for evaluation of independent directors and the Board;
4. Devising a policy on Board diversity; and
5. Decide the salary, allowances, perquisites, bonuses, notice period, severance fees and increment of Executive Directors
6. Determine our Company's policy on specific remuneration package for the Managing Director /Executive Director including pension rights;
7. Define and implement the Performance Linked Incentive Scheme (including ESOP of the Company) and evaluate the performance and determine the amount of incentive of the Executive Directors for that purpose.
8. Whether to extend or continue the term of appointment of the independent director, on the basis of the report of performance evaluation of independent directors.
9. Decide the amount of Commission payable to the Whole Time Directors;
10. Recommend to the board, all remuneration, in whatever form, payable to senior management.
11. For every appointment of an independent director, they shall evaluate the balance of skills, knowledge and experience on the Board and on the basis of such evaluation, prepare a description

of the role and capabilities required of an independent director. The person recommended to the Board for appointment as an independent director shall have the capabilities identified in such description. For the purpose of identifying suitable candidates, the Committee may:

- a. use the services of an external agencies, if required;
- b. consider candidates from a wide range of backgrounds, having due regard to diversity; and
- c. consider the time commitments of the candidates

12. recommend to the board, all remuneration, in whatever form, payable to senior management and

13. To undertake specific duties as may be prescribed by the Companies Act, 2013, and other applicable laws or as may be prescribed by the Board of Directors of the Company, from time to time.

Remuneration Policy:

The remuneration policy of the Company is directed towards rewarding performance, based on review of achievements on a periodic basis. The Company endeavours to attract, retain, develop and motivate the high-caliber executives and to incentivize them to develop and implement the Companies Strategy, thereby enhancing the business value and maintain a high-performance workforce. The policy ensures that the level and composition of remuneration of the Directors is optimum.

No Commission or remuneration or perquisite was paid to and no service contract was entered into or stock options granted to any non-executive director. The Company has paid no sitting fees for attending meetings of Board to Independent, Non-Executive Directors during the financial year 2024-25.

Selection and appointment of the Board Members:

The Committee, along with the Board, reviews on an annual basis, appropriate skills, characteristics and experience required for the Board as a whole and its individual members. The objective is to have a Board with diverse background and experience in business, government, academics, technology and in areas that are relevant for the Company's operations.

Remuneration to Executive Directors, Key Managerial Personnel(s) (KMPs) and Senior Management Personnel (s) (SMPs):

Their remuneration shall be governed by the external competitive environment, track record, potential, individual performance and performance of the company as well as industry standards. The remuneration determined for MD/ WTDs, KMPs and SMPs are subjected to the approval of the Board of Directors in due compliance of the provisions of Companies Act, 2013.

The Company has in place a policy for remuneration to the Directors, the Key Managerial Personnel and the Senior Management Personnel, criteria for the selection of candidates for appointment to the said positions which has been approved by the Board. The policy covers the compensation structure i.e. Remuneration to Non-Executive Directors, Remuneration to Executive Directors, KMP and Senior Management Personnel.

The Non-executive Directors of the company are paid remuneration by way of sitting fees only for attending the meetings of the Board of Directors. Beside the sitting fees they are also entitled to

reimbursement of expenses. The Non-executive Directors of the Company are not paid any other remuneration.

Performance Evaluation:

Pursuant to the provisions of the Companies Act, 2013, the Committee has carried out the annual performance evaluation of Directors and Key Managerial Personnel. The Board of Directors also carried out annual performance evaluation of Independent Directors and Committees of the Board. Performance evaluation was carried out based on approved criteria such as adherence to ethical standards and code of conduct, constructive participation in board meetings, implementing good corporate governance practices etc. The Directors expressed their satisfaction with the evaluation process. The independent directors also held separate meeting to review the performance of Non-Independent Directors and Board as whole, reviewed the performance of Chairman of the Company, taking into account the views of Executive Directors and Non-Executive Directors and assessed the quality, quantity and timeliness of flow of information between the Company Management and the Board.

19. DIRECTOR'S RESPONSIBILITY STATEMENT

In terms of Section 134(5) of the Companies Act, 2013, in relation to the audited financial statements of the Company for the year ended 31st March, 2025; the Board of Directors hereby confirms that:

- a) in the preparation of annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- b) such accounting policies have been selected and applied consistently and the Directors 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 31st March, 2025 and of the profit of the Company for that year;
- c) proper and sufficient care was taken for the maintenance of adequate accounting records in accordance with the provisions of this Act, for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- d) the annual accounts of the Company have been prepared on a going concern basis;
- e) they have laid down internal financial controls to be followed by the Company and such internal financial controls are adequate and operating effectively;
- f) proper systems have been devised to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

20. ANNUAL EVALUATION OF DIRECTORS, COMMITTEES AND BOARD

Pursuant to the provisions of the Companies Act, 2013, the Board of Directors carried out annual performance evaluation of its own performance, individual directors as well as the working of its committees.

The performance of the Board as a whole and of its committees was evaluated by the Board through structured questionnaire which covered various aspects such as adequacy of composition of Board and its Committees, execution and performance of specific duties and obligations, preparedness and participation in discussions, quality of inputs, effectiveness of the functions allocated, relationship with management, appropriateness and timeliness of information etc.

Taking into consideration the responses received from the Individual Directors to the questionnaire, the performance of the Board and its Committees was evaluated. The Directors expressed their satisfaction with the evaluation process.

- The performance of non-independent directors and the Board as a whole and its committees thereof
- The performance of the Chairman of the Company, taking into account the views of executive directors and non executive directors;
- To assess the quality, quantity and timeliness of the flow of information between the Management and the Board. Performance evaluation of Independent Directors was done by the entire Board, excluding the Independent Director being evaluated.

21. PARTICULARS OF EMPLOYEES

The disclosure pertaining to remuneration and other details as required under Section 197(12) of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is not applicable to the Company.

22. INTERNAL FINANCIAL CONTROL SYSTEMS AND THEIR ADEQUACY

Your Company has instituted an internal control system for all its units to ensure efficiency of operations, financial reporting, proper recording and safeguarding of assets, compliance with applicable laws and regulations, etc.

23. AUDITORS AND REPORTS

The matters relating to the Auditors and their Reports are as under:

STATUTORY AUDITORS:

M/S. Vipin L Thakur and Co (FRN: 130775W, M. No. 103815) were appointed as statutory auditors of the company by the Members at their Annual General Meeting (AGM) held on 30th September, 2023 to hold office till the conclusion of the 28th AGM to be held in the year 2028-29.

The Auditors Report for the financial year ended 31st March, 2025 does not contain any qualification, adverse remark or reservation and therefore, do not call for any further explanation or comments from the Board under Section 134(3) of the Companies Act, 2013. The Auditors have not reported any matter to the Company required to be disclosed under Section 143(12) of the Companies Act, 2013.

COST AUDITORS:

The Company has not appointed the Cost Auditor as pursuant to Section 148 of the Companies Act, 2013 read with the Companies (Cost Records and Audit) Amendment Rules, 2014, the cost audit is not applicable to the Company.

SECRETARIAL AUDITOR:

In terms of Section 204 of the Act and Rules made there under, M/s. VS & VS Partners Company Secretaries (Firm Regn. No. P2017KE063800), a Peer Reviewed Firm, has been appointed as the Secretarial Auditor of the Company for the Financial Year 2024-2025 and for the same MR-3 Secretarial Audit Report was issued and part of this report.

The Secretarial Auditors Report for the financial year ended 31st March, 2025 does not contain any qualification, adverse remark or reservation and therefore, do not call for any further explanation or comments from the Board under Section 134(3) of the Companies Act, 2013.

24. RISK MANAGEMENT POLICY:

The Company has developed and implemented a risk management policy which identifies major risks which may threaten the existence of the Company. The same has also been adopted by your Board and is also subject to its review from time to time. Risk mitigation process and measures have been also formulated and clearly spelled out in the said policy.

25. CODE OF CONDUCT:

The Board of Directors has approved a Code of Conduct which is applicable to the Members of the Board and all employees in the course of day-to-day business operations of the Company. The code laid down by the Board is known as "Code of Business Conduct" which forms an Appendix to the Code. The Code has been posted on the Company's website.

26. INTERNAL AUDIT AND CONTROL

The company has in place a sound financial control system and frame work in place to ensure:

- The orderly and efficient conduct of its business including adherence to Company's policies,
- Safe guarding 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.

27. ANNUAL RETURN

In terms of Section 92(3) of the Companies Act, 2013 read with Section 134(3)(a) of the Companies Act, 2013, the Annual Return of the Company as on 31st March, 2025 is available on the Company's website at <https://centrealbiofuels.com/>

28. SHARE TRANSFER / DEMAT CONNECTIVITY

The Company has appointed Purva Sharegistry (India) Pvt. Ltd having its Registration Number: **INE893C01032** as Share Transfer Agent of the Company.

The Company is having demat connectivity with both depositories i.e. National Securities Depository Limited and Central Depository Services (India) Limited.

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

The information on conservation of energy, technology absorption and foreign exchange earnings and outgo as stipulated hereunder:

Conservation of Energy:

1. The steps taken or impact on conservation of energy:

The Company has taken measures and applied strict control system to monitor day to day power consumption, to endeavor to ensure the optimal use of energy with minimum extent possible wastage as far as possible. The day to day consumption is monitored and various ways and means are adopted to reduce the power consumption in an effort to save energy.

2. The steps taken by the company for utilizing alternate sources of energy.

Company has not taken any step for utilizing alternate sources of energy.

3. The capital investment on energy conservation equipment.

Company has not made any capital investment on energy conservation equipment.

Technology Absorption

Company has not imported any technology and hence there is nothing to be reported here.

Foreign Exchange Earning and Outgo:

The details of foreign exchange Earnings and outgo during the year are as follows:

Particulars	(Amount in Lakh)	
	FY 2024-25	FY 2023-24
Foreign Exchange Earnings	-	-
Foreign Exchange Outgo	-	-

30. SECRETARIAL STANDARDS COMPLIANCE

During the year under review, the Company has complied with all the applicable Secretarial Standards issued by The Institute of Company Secretaries of India and approved by the Central Government pursuant to Section 118 of the Companies Act, 2013.

31. DISCLOSURES AS PER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The Company has zero tolerance for sexual harassment at workplace and has adopted a policy on prevention, prohibition and redressal of sexual harassment at workplace in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the rules thereunder for prevention and redressal of complaints of sexual harassment at workplace.

The Company has complied with provisions relating to the constitution of Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. The details of complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 during FY 2024-25 are as follows:

• No. of complaints received during the year	0
• No. of complaints disposed off during the year	0
• No. of complaints pending as on 31st March, 2025	0

32. MATERIAL CHANGES AND/OR COMMITMENTS THAT COULD AFFECT THE COMPANY'S FINANCIAL POSITION, WHICH HAVE OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR OF THE COMPANY AND THE DATE OF THIS REPORT

No material changes and commitments, affecting the financial position of the Company occurred between the end of the Financial Year of the Company i.e. 31st March, 2025 and the date of this Directors' Report except as mentioned in this Report.

33. SIGNIFICANT OR MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS

During the year under review, there were no applications made or proceeding pending in the name of the company under the Insolvency Bankruptcy Code, 2016.

34. COMPLIANCE WITH THE MATERNITY BENEFIT ACT, 1961

The Company hereby confirms that it has complied with the provisions of the Maternity Benefit Act, 1961 and the rules made thereunder. All benefits and facilities as prescribed under the said Act have been duly extended to eligible women employees of the Company.

35. STATEMENT ON WORKFORCE DIVERSITY

The Company recognizes that a diverse and inclusive workforce is a key driver of sustainable growth and innovation. The Company is committed to providing equal opportunities in recruitment, development, and advancement, irrespective of gender, age, religion, caste, nationality, disability, or any other dimension of diversity.

The workforce of the Company comprises individuals from varied backgrounds, experiences, and perspectives, which collectively contribute to a collaborative and high-performing work environment. The Company continues to strengthen its policies and practices to promote inclusion, equal opportunity, and a culture of mutual respect and fairness across all levels of the organization.

The Company had a total workforce strength of total 9 male employees as on 31st March, 2025.

36. GENERAL

Your Directors state that no disclosure or reporting is required in respect of the following items as there were no transactions for the same during the year under review:

- a) Deposits covered under Chapter V of the Companies Act, 2013;
- b) Non-exercising of voting rights in respect of shares purchased directly by employees under a scheme pursuant to Section 67(3) of the Companies Act, 2013 read with Rule 16(4) of Companies (Share Capital and Debentures) Rules, 2014;
- c) Receipt of any remuneration or commission from any of its subsidiary companies by the Managing Director or the Whole-time Directors of the Company;
- d) Revision of the financial statements pertaining to previous financial periods during the financial year under review; Maintenance of cost records as per sub-section (1) of Section 148 of the Companies Act, 2013;
- e) Frauds reported as per Section 143(12) of the Companies Act, 2013;
- f) The details of difference between amount of the valuation done at the time of one-time settlement and the valuation done while taking loan from the Banks or Financial Institutions along with the reasons thereof.

ACKNOWLEDGEMENTS AND APPRECIATION

Your Board takes this opportunity to thank Company's employees at all levels for their hard work and commitment. Your Board also places on record its sincere appreciation for the continued support received from the customers, members, suppliers, bankers, financial institutions and all other business partners/associates.

For and on behalf of the Board of Directors of

CENTREAL BIOFUELS LIMITED

(Formerly Known as Melker TTI Biofuels Limited)

JOBY GEORGE
MANAGING DIRECTOR
DIN: 06429801

ABIDH ABUBAKKAR
DIRECTOR
DIN: 08569590

DATE: 04TH SEPTEMBER, 2025

PLACE: ERNAKULAM

Annexure -I

FORM NO. AOC -2

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

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

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

All contracts/arrangements entered into by the Company with related parties referred to in sub-section (1) of Section 188 of the Companies Act, 2013 are at arms' length basis.

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

(Amt. in Lakhs)						
Name of Related Party	Nature of relations hip	Nature of contracts/arrangements/transactio n	Duration of the contracts/arrangements/transacti on	Salient terms of the contracts or arrangements or transaction including the value, if any (Amt. in Lakhs)	Date of approval by the Board, if any	Amount paid as advances, if any
Charu Golash	Director	Rent	April 1, 2024 to March 31, 2025	0.50	As per note below	As per note below

Note: Appropriate approvals have been taken for related party transactions wherever required.

For and on behalf of the Board of Directors of
CENTREAL BIOFUELS LIMITED
(Formerly Known as Melker TTI Biofuels Limited)

JOBY GEORGE
MANAGING DIRECTOR
DIN: 06429801

ABIDH ABUBAKKAR
DIRECTOR
DIN: 08569590

DATE: 04TH SEPTEMBER, 2025

PLACE: ERNAKULAM

CENTREAL BIOFUELS LIMITED
(Formerly known as Melker TTI Biofuels Limited)
CIN: U15511GA2000PLC013619

Notes forming part of Financial Statement for the year ended 31st March, 2025.

1. Company Overview

The company was incorporated on May 01, 2000 under the Companies Act.

2. Significant Accounting Policies

a) Basis of Preparation of Financial Statements:

Financial statements have been prepared under the historical cost convention using mercantile system of accounting with generally accepted accounting principles, the accounting standards issued by the Institute of Chartered Accountants of India and the provisions of the Companies Act, 2013, as adopted consistently by the Company.

b) Use of Estimates

The preparation of financial statements, in conformity with generally accepted accounting principles, requires estimates and assumptions to be made that affect the reported amounts of assets and liabilities on the date of the financial statements and the reported amounts of the revenue and expenses during the reported year. Differences between the actual results and the estimates are recognized in the year in which the results are known / materialize.

c) Revenue Recognition

Revenue from Manufacture Of Food Products And Beverages business is accounted for as soon as the transaction is completed as per terms of contract on accrual basis.

d) Fixed assets

Fixed assets are stated at cost of acquisition or construction. They are stated at historical cost less accumulated depreciation /amortization and impairment loss, if any.

e) Depreciation / Amortization

Depreciation has been provided on written down value basis at the rates determined with reference to the useful lives specified in Schedule II of the Companies Act, 2013. The impact of the change in useful life of fixed assets has been considered in accordance with the provision of Schedule II. In respect of assets used for a part of the year, depreciation is provided in the ratio of number of days used to the total no of days in the year.

f) Impairment loss

At the end of each year, the Company determines whether a provision should be made for impairment loss on fixed assets by considering the indications that an impairment loss may have occurred in accordance with Accounting Standard 28 on 'Impairment of Assets'. An impairment loss is charged to Statement of Profit and Loss in the year in which, an asset is identified as impaired, when the carrying value of the asset exceeds its recoverable value. The impairment loss recognized in prior accounting periods is reversed if there has been a change in the estimate of recoverable amount.

g) Intangible Assets And Amortization

Intangible Assets are stated at cost of acquisition less accumulated amortization.

h) Investments

Current investments are carried at lower of cost and fair value. Long-term investments are carried at cost. However, when there is a decline, other than temporary, the carrying amount is reduced to recognize the decline.

i) Inventories

All inventories were sold during the year, hence NIL closing stock.

j) Retirement Benefits

According to information received from management during the period, there are no permanent employees, who are eligible for retirement benefits.

k) Deferred tax

Tax on income for the current period is determined on the basis of taxable income computed in accordance with the provisions of the Income Tax Act, 1961.

Deferred Tax is recognized on timing differences between the accounting income & the taxable income for the period and quantified using the tax rates and laws enacted or substantively enacted as on the Balance Sheet date.

Deferred Tax assets are recognized and carried forward to the extent that there is a reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized.

Computation of Deferred Tax Liability/Asset

Particulars	DTA(Rs)
Balance as on 01.04.2024 of DTL	17,80,745
Current Years Difference	
WDV As per Books	2,41,55,827
WDV As per IT	<u>1,81,53,036</u>
Difference	<u>60,02,791</u>
Net Balance of DTL as on 31.03.2025	15,45,718
Excess Charges to book will create DTL @ 25.75%	-2,35,026

l) Minimum Alternative Tax (MAT)

Minimum alternative tax paid in a year is charged to statement of Profit and Loss as current tax, MAT credit entitlement is recognized as an asset only when and to the extent there is convincing evidence that the Company will pay normal income tax during the specified period, which is the period for which MAT credit is allowed to be carried forward. Such asset is reviewed at each Balance Sheet date and the carrying amount of the MAT credit asset is written down to the extent there is no longer convincing evidence to the effect that the company will pay normal income tax during the specified period.

m) Foreign currency transactions

Transactions in foreign currency are recorded at the original rates of exchange in force at the time the transactions are affected. At the year-end, monetary items denominated in foreign currency are reported using the closing rates of exchange. Exchange differences arising thereon and on realization / payment of foreign exchange are accounted in the relevant year as income or expense.

n) Borrowing costs

Borrowing costs that are attributable to the acquisition, construction or production of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes a substantial period of time to get ready for its intended use. All other borrowing costs are charged to revenue.

o) Operating leases

Assets taken on lease under which, all the risks and rewards of the ownership are effectively retained by the lessor are classified as operating lease. Lease payments under operating leases are recognized as expenses in accordance with the respective lease agreements.

p) Provisions and Contingencies

Provision is recognized in the accounts when there is a present obligation as a result of past event/s and it is probable that an outflow of resources will be required to settle the obligation. Contingent liabilities, if any, are disclosed in the notes to the financial statements.

These if any, are disclosed in the notes on account. Provision is made in the accounts if it becomes probable that any outflow of resources embodying economic benefits will be required to settle the obligation.

q) Related Party Disclosures

Disclosures as required by the Accounting Standards 18 on "Related Party Disclosures" are given below:

i. List of Related Parties

Name Of Related Party	Nature Of Relationship
Raman Karumanthra Prathapan	Director
Gireesh Kumarapanicker	Director
Valath Sreenivasan Ranganathan	Director
Melker Finance And Leasing Pvt Ltd	Common Director
Melker Premium LLP	Director Is Partner
Multistate Agri Horticultural Development	Common Director/Member
Dhanya Jose	Director
Kanjirikkapallil Saithumuhammad Anvar	Director
Realearth Ecofarms India Pvt Ltd	Controlling Interest
Real One Multitrade India Private Limited	Controlling Interest
Joby George	Managing Director (w.e.f. 20.05.2025)
Abidh Abubakkar	Additional Director (w.e.f. 16.06.2025)
Thonnangamath Babu Sandeep	Additional Director (w.e.f. 16.06.2025)
Tomin Joseph Thachankary	Additional Director (w.e.f. 10.06.2025)

ii. Transactions with the Related Parties are as under:

Sr. No.	Name of Related Party	Relationship	Nature of Related Party Transaction	Opening Balance	Transactions during the year	Closing Balance
1	Charu Golash	Company Secretary	Remuneration	0	1,50,000	0
2	Charu Golash	Company Secretary	Rent	0	50,000	0
2	Multistate Agri Horticultural Development	Common Director/Member	Loan Given	33,41,00,000	(36,33,00,017)	(2,92,00,017)
3	Melker Premium LLP	Director Is Partner	Loan Given	4,79,32,014	(4,79,32,014)	0
4	Melker Finance and Leasing Pvt Ltd	Common Director	Loan Given	29,20,78,286	(41,76,76,534)	(12,55,98,248)
5	Realearth Ecofarms India Pvt Ltd	Controlling Interest	Loan Accepted	0	17,22,80,606	17,22,80,606
6	Real One Multitrade India Private Limited	Controlling Interest	Loan Accepted	0	2,35,86,549	2,35,86,549
7	Valath Sreenivasan Ranganathan	Director	Loan Accepted	4,27,23,631	(4,13,43,679)	13,79,952

NOTE: Related party relationship is as identified by the company and disclosed accordingly.

r) Earnings Per Share

The earning considered in ascertaining the company's EPS comprises the net profit after tax. The number of shares used in computing basic EPS is weighted average number of shares outstanding during the period.

Earnings Per Share	31.03.2025	31.03.2024
(a) Net Profit/(Loss) after tax available for equity shareholders(Rs.)	14,75,998	62,40,481
(b) No. of Shares (weighted average)	66,81,79,951	10,82,87,326
(c) Basic/Diluted Earnings per share (Rs.)	0.00	0.06

s) Additional information pursuant to the Companies Act

(a) Expenditure in Foreign Currency : Rs. Nil
(b) Earnings in Foreign Currency : Rs. Nil

t) Trade Payables:-

Based on the information available with the company the outstanding dues to micro and small enterprises under the Micro, Small and Medium Enterprises Development Act, 2006 have been reported as per the requirement of the Companies Act, 2013.

u) Other statutory information:

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

ii) The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

iii) The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

- (a) 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
- (b) provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries

iv) The Company has not received any fund from any person(s) or entity(ies), including foreign entities (funding party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

- (a) 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
- (b) provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries

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

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

vii) The Company is not declared wilful defaulter by any bank or financials institution or lender during the year.

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

ix) The Company does not have any transactions with companies which are struck off.

v) For Ratios please refer **Annexure 1**

w) Previous year's figures have been regrouped and rearranged wherever necessary.

As per our report of even date,

For VIPIN THAKUR & Co.

Chartered Accountants

FRN: 0130775W

For Centreal Biofuels Limited

(Formerly known as Melker TTI Biofuels Limited)

Vipin Thakur

Propreitor

M.No. 103815

Place: Mumbai

Dated: 04th September, 2025

Joby Goerge

Managing Director

(DIN: 06429801)

Abidh Abubakkar

Additional Director

(DIN: 08569590)

Sony Koothurlazar

Chief Financial Officer

Aswathy Anand

Company Secretary

Particulars	For the year ended 31 March, 2025	For the year ended 31 March, 2024	Variance	Reasons for Variance
	Rs.	Rs.		
Annexure 1				
Key ratios				
(a) Current Ratio	5.52	1.24	343.79	
- Current Assets	3,219.32	1,343.81		
- Current Liabilities	583.08	1,080.15		
(b) Debt-Equity Ratio	0.21	2.20	(90.64)	
- Total Debt	1,987.93	6,706.83		
- Shareholders Equity	9,664.80	3,053.54		
(c) Debt Service Coverage Ratio	#DIV/0!	#DIV/0!	#DIV/0!	
-Earnings available for debt service	33.17	62.96		
-Debt Service	-	-		
(d) Return on Equity Ratio	0.00	0.02	(92.53)	
- Net Profits after taxes - Preference Dividend (if any)	14.76	62.40		
- Average Shareholder's Equity	9,664.80	3,053.54		
(e) Inventory turnover ratio	3.96	2.49	58.91	
- Cost of Goods Sold or Sales	505.40	726.95		
- Average Inventory	127.70	291.88		
(f) Trade Receivables turnover ratio	0.93	1.78	(47.95)	
- Net Credit sales	912.69	915.43		
- Average Trade Debtors / Accounts receivable	984.71	514.09		
(g) Trade payables turnover ratio,	0.78	0.83	(5.39)	
- Net Credit Purchases	250.00	654.00		
- Average Trade Payables	318.58	788.47		
(h) Net capital turnover ratio,	0.35	3.47	(90.03)	
- Net Sales	912.69	915.43		
- Average Working Capital	2,636.24	263.67		
(i) Net profit ratio,	0.02	0.07	(76.28)	
- Net profit	14.76	62.40		
- Net Sales	912.69	915.43		
(j) Return on Capital employed,	0.00	0.00	18.40	
- Earnings Before Interest and tax	19.06	13.48		
- Capital employed	11,652.73	9,760.37		
(k) Return on investment.	NA	NA	NA	

CENTREAL BIOFUELS LIMITED

Formerly known as Melker TTI Biofuels Limited

CIN: U15511GA2000PLC013619

BALANCE SHEET AS AT 31ST MARCH 2025

Statement of Financial Position As at 31 March 2024			
Particulars	Notes	As at 31 March 2025	As at 31 March, 2024
EQUITY AND LIABILITIES			
Shareholder's Fund			
(a) Share Capital	3	7,679.37	1,082.87
(b) Reserves and Surplus	4	1,985.43	1,970.67
		9,664.80	3,053.54
Non-Current Liabilities			
(a) Long-Term Borrowings	5	1,972.47	6,689.02
(b) Deferred Tax Liability	Notes	15.46	17.81
		1,987.93	6,706.83
Current Liabilities			
(a) Trade Payables	6	216.59	420.57
(b) Short term Provisions	7	8.56	3.16
(c) Other Current Liabilities	8	357.93	656.42
		583.08	1,080.15
		12,235.81	10,840.52
ASSETS			
Non-Current Assets			
(a) <i>Fixed Assets</i>			
i) Tangible Assets	9	292.69	332.83
ii) Intangible Assets	9	1.50	2.00
iii) Capital Working in Progress	10	7,071.84	7,511.79
		7,366.03	7,846.62
(b) Long term loans and advances	11	1,644.24	1,643.87
(c) Investments	12	6.22	6.22
Current Assets			
(a) Inventories	13	-	255.40
(b) Trade Receivable	14	1,258.08	711.34
(c) Cash and cash equivalents	15	32.71	23.29
(d) Short-term loans and advances	16	281.31	317.62
(e) Other Current assets	17	1,647.21	36.15
		3,219.32	1,343.81
		12,235.81	10,840.52
Significant accounting policies	1-2		
<i>As per our report of even date attached</i>			
For, VIPIN THAKUR & Co.		For Central Biofuels Limited	
CHARTERED ACCOUNTANTS		(Formerly known as Melker TTI Biofuels Limited)	
Firm Registration No. 0130775W			
Vipin Thakur		JOBY GEORGE	ABIDH ABUBAKKAR
Proprietor		MANAGING DIRECTOR	ADDITIONAL DIRECTOR
Membership No : 103815		DIN: 06429801	DIN: 08569590
Place : Mumbai			
Date : 04/09/2025			
		SONY KOOTHUR ASWATHY LAZAR	ANAND
		CHIEF FINANCIAL OFFICER	COMPANY SECRETARY

CENTREAL BIOFUELS LIMITED

Formerly known as Melker TTI Biofuels Limited

CIN: U15511GA2000PLC013619

Profit & Loss Statement for the financial year ended 31st March, 2025

Particulars		2024-25	2023-24	Amt in Lacs
<u>INCOME</u>				
Revenue From Operation	18	912.69	915.43	
Other Income	19	26.53	0.73	
		939.22	916.16	
<u>EXPENSES</u>				
Cost of materials consumed	20	505.40	726.95	
Employee Benefit Expense	21	13.74	13.90	
Financial Costs	22	1.15	0.21	
Depreciation and Amortization Expense	23	40.64	50.21	
Administrative Expenses	24	360.38	111.62	
		921.31	902.88	
Profit before exceptional and extraordinary items and tax		17.91	13.28	
		17.91	13.28	
Profit before tax		17.91	13.28	
<u>Tax expense:</u>				
(1) Current tax		(5.50)	-	
(2) Deferred tax		2.35	3.29	
(3) Previous Year Tax		-	45.84	
Profit/(Loss) for the period		14.76	62.40	
Earning per equity share:				
(1) Basic		0.00	0.06	
(2) Diluted		0.00	0.06	
Significant accounting policies				

As per our report of even date attached

For, VIPIN THAKUR & Co.
CHARTERED ACCOUNTANTS
Firm Registration No. 0130775W

For Centreal Biofuels Limited
(Formerly known as Melker TTI Biofuels Limited)

Vipin Thakur

Propreitor

Membership No : 103815

Place : Mumbai

Date : 04/09/2025

JOBY GEORGE

MANAGING
DIRECTOR

DIN: 06429801

ABIDH ABUBAKKAR

ADDITIONAL
DIRECTOR

DIN: 08569590

**SONY KOOTHUR
LAZAR**
CHIEF FINANCIAL
OFFICER

ASWATHY ANAND
COMPANY
SECRETARY

CENTREAL BIOFUELS LIMITED
 Formerly known as Melker TTI Biofuels Limited
 CIN: U15511GA2000PLC013619
 Cash Flow Statement For The Year Ended 31st March, 2025

PARTICULARS	Amt in Lacs	
	For the Year Ended 31.03.25	For the Year Ended 31.03.24
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax and extra ordinary items	17.91	13.28
Adjusted for:		
a Depreciation	40.64	50.21
b Interest Expense	-	-
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	58.55	63.48
Movement in Working Capital :		
a Current Investment	-	-
b Trade Receivables	(546.73)	(394.51)
c Inventories	255.40	72.95
d Short Term Loans & Advances	36.31	(73.42)
e Other Current Assets	(1,611.06)	14.82
f Trade Payable	(203.98)	(735.81)
g Other Current Liabilities	(298.49)	56.80
h Short Term Provision	(0.10)	(5.38)
i Income Tax Adjustment	-	45.84
Net Cash Generated From Operating Activities (A)	(2,310.11)	(955.22)
B. CASH FLOW FROM INVESTING ACTIVITIES		
a (Increase)/Decrease in Capital WIP	439.95	(357.53)
Net Cash Used In Investing Activities (B)	439.95	(357.53)
C. CASH FLOW FROM FINANCING ACTIVITIES		
a Proceeds from Share Issued	6,596.50	245.16
b Securities Premium	-	980.66
c Proceeds from Long Term Borrowings(Unsecured)	(4,716.55)	79.27
d Long Term Loans & Advances	(0.37)	8.20
e Interest Expense	-	-
Net Cash Used In Financing Activities (C)	1,879.58	1,313.29
Net Increase/(Decrease) in Cash & Cash Equivalents	9.42	0.54
Opening Balance of Cash & Cash Equivalents	23.29	22.75
Closing Balance of Cash & Cash Equivalents	32.71	23.29
As per our report of even date attached		
For, VIPIN THAKUR & Co.	For Centreal Biofuels Limited (Formerly known as Melker TTI Biofuels Limited)	
CHARTERED ACCOUNTANTS		
Firm Registration No. 0130775W		
Vipin Thakur	JOBY GEORGE	ABIDH ABUBAKKAR
Propreitor	MANAGING DIRECTOR	ADDITIONAL DIRECTOR
Membership No : 103815	DIN: 06429801	DIN: 08569590
Place : Mumbai		
Date : 04/09/2025		
	SONY KOOTHUR LAZAR	ASWATHY ANAND
	CHIEF FINANCIAL OFFICER	COMPANY SECRETARY

CENTREAL BIOFUELS LIMITED

Formerly known as Melker TTI Biofuels Limited
CIN: U15511GA2000PLC013619

Notes on Financial Statements as at 31st March 2025

The previous year figures have been regrouped / reclassified, wherever necessary to confirm to the current year presentation.

Amt in Lacs

Note 3 : Share Capital

Sr. No	Particulars	As at 31 March, 2025	As at 31 March, 2024
1 AUTHORIZED CAPITAL			
Equity Share Capital			
2,99,99,50,000 Equity Share of Rs. 1/- each. (Previous year 24,99,50,000 Equity Shares of Rs. 1/- each)	29,999.50	2,499.50	
Preference Share Capital			
5000 Preference Share of Rs. 10/- each (Previous Year 5000 Preference Share of Rs. 10/- each)	0.50	0.50	
	30,000.00	2,500.00	
2 ISSUED, SUBSCRIBED & PAID UP CAPITAL			
66,79,37,188 Equity shares of Rs.1/- each fully paid up	6,679.37	1,082.87	
1,55,85,41,100 Equity shares of Rs.0.0641625/- each partly paid up	1,000.00	-	
Total	7,679.37	1,082.87	

3.1 Reconciliation of the shares outstanding at the beginning and at the end of the Reporting period

Particulars	As at 31st March 2025		As at 31st March 2024	
	No of Shares	Amount	No of Shares	Amount
At the beginning of the period	1,082.87	1,082.87	837.71	837.71
Issued during the period :				
a.) Private Placement Offer				
b.) Conversion of Debentures of Rs 10/- each into Equity Shares				
c.) Bonus shares Issued				
d.) Split of Eq. Share				
e.) Loan converted to Equity	5,596.50	5,596.50	245.16	245.16
f.) Partly Paid up Shares	15,585.41	1,000.00	-	-
Outstanding at the end of the period	22,264.78	7,679.37	1,082.87	1,082.87

3.2 The company issued 55,96,49,862 equity shares of Rs. 1/- each as Loan converted to Equity Share to the existing and new shareholder at a price of Rs. 1/- each. During the year, the Company allotted 1,55,85,41,100 partly paid-up equity shares of face value Rs 1 each on 03rd February 2025. Out of the par value of Rs 1 per share, an amount of Rs 0.064 per share has been paid up at the time of allotment.

3.3 There are no shares holding in respect of each class in the company by any holding company or its ultimate holding company including shares held by subsidiaries or associates of the holding company or the ultimate holding company in aggregate;

3.4 Terms/rights attached to equity shares:-

A. The company was having only one class of Equity Shares with par value of Rs. 1.00 per share. Each holder of Equity shares was entitled to one Vote per share

B. In the Liquidation of the company, the holders of Equity Shares shall be entitled to receive any of the remaining assets of the Company. The amount distributed will be in proportion to the number of equity shares held by the shareholders.

3.5 There are no shares reserved for issue under options and contracts/commitments for the sale of shares/disinvestment, including the terms and amounts

3.6 The Details of Shareholders holding more than 5% shares in the company:

Name of the Share holder	As at 31st March 2025		As at 31st March 2024	
	No. of Shares	% holding	No. of Shares	% holding
M/s. Real One Multitrade India Private Limited	7,792.71	35.00%	-	-
M/s. Realearth Ecofarms India Private Limited	7,792.71	35.00%	-	-
M/s. Maxtown Education & Health Care Services Private Limited	2,877.50	12.92%	-	-
M/s. Melker Finance and Leasing Private Limited	2,034.57	9.14%	-	-
Mr. Ranganathan V.S.	955.00	4.29%	470.57	43.46%
Mr. Girneesh K.K.	266.70	1.20%	166.70	15.39%
Mr. K.R. Prathapan	265.18	1.19%	165.18	15.25%
Mr. Shon Antony Sequeira	108.04	0.49%	108.04	9.98%
Seebhal Distillery Private Limited	70.36	0.32%	70.36	6.50%

3.7 Shareholding of Promoters of Equity Shares:

Name of Promoters	As at 31st March, 2025		As at 31st March, 2024		% Change during the year
	No. of Shares	% of Total Shares	No. of Shares	% of Total Shares	
M/s. Real One Multitrade India Private Limited	7,793	35.00%	-	0.00%	35.00%
M/s. Realearth Ecofarms India Private Limited	7,793	35.00%	-	0.00%	35.00%
TOTAL	15,585		-		

3.8 For the period of five years immediately preceding the date as at which the Balance Sheet

Particulars	As at 31 March, 2025	As at 31 March, 2024	As at 31 March, 2023	As at 31 March, 2022	As at 31 March, 2021
	Rs.	Rs.	Rs.	Rs.	Rs.
Aggregate No. and class of shares allotted as fully paid-up pursuant to contract(s) without payment being received in cash.	Rs. 5,596.50	Rs. 245.16	Rs. 65.49	Rs. 0	Rs. 0
45,04,605 Equity Shares allotted as fully paid-up by way of bonus shares	Rs. 0.00	Rs. 0.00	Rs. 450.46	Rs. 0	Rs. 0
Aggregate No. and class of shares bought back	Rs. 0				

3.9 There are no terms of any securities convertible into equity/preference shares issued along with the earliest date of conversion in descending order starting from the farthest such date

3.10 There are no Calls unpaid

3.11 There are no Forfeited shares

CENTREAL BIOFUELS LIMITED

Formerly known as Melker TTI Biofuels Limited

CIN: U15511GA2000PLC013619

Notes on Financial Statements as at 31st March 2025

Amt in Lacs

Note 4 : Reserve & Surplus

Sr. No	Particulars	As at 31 March, 2025	As at 31st March 2024
1	Securities Premium Account Less : Bonus Issue Add: Conversion of Loan to Equity	2,020.46 - 2,020.46	1,039.81 980.66 2,020.46
2	Revaluation Reserve Less : Depreciation on Revalued assets Net Value	246.26 - 246.26	246.26 246.26
3	<u>Surplus (Profit & Loss Account)</u> Balance brought forward from previous year Less: Depreciation for Earlier Years Add: Profit for the period Less: Earlier period Tax	(296.05) - 14.76 - (281.29)	(358.46) - 62.40 - (296.05)
	Total	1,985.43	1,970.67

Note 5 : Long Term Borrowings

Sr. No	Particulars	As at 31 March, 2025	As at 31st March 2024
1	Unsecured Loans From Related Party From Others	1,972.47 - 1,972.47	3,348.02 3,341.00 6,689.02
	Total	1,972.47	6,689.02

Note 6 : Trade payables

Sr. No	Particulars	As at 31 March, 2025	As at 31st March 2024
1	For Goods and Services Micro, Small & Medium Enterprises Other than Micro, Small & Medium Enterprises	45.65	401.34
2	For Expenses Micro, Small & Medium Enterprises Other than Micro, Small & Medium Enterprises	170.94	19.23
	Total	216.59	420.57

Note 7 : Short Term Provisions

Sr. No	Particulars	As at 31 March, 2025	As at 31st March 2024
1	Others	3.06	3.16
2	Provisions for Tax	5.50	-
	Total	8.56	3.16

Note 8 : Other Current Liabilities

Sr. No	Particulars	As at 31 March, 2025	As at 31st March 2024
1	Security Deposit from Vendors	90.00	90.07
2	Duties & Taxes	74.86	57.66
3	Business Advances	193.07	508.69
	Total	357.93	656.42

CENTREAL BIOFUELS LIMITED
Formerly known as Melker TTI Biofuels Limited
CIN: U15511GA2000PLC013619

Attached to and forming part of Balance Sheet as on 31st March 2025

Amt in Lacs

Note : 9 Fixed Assets

Particulars	Land Property	Building	Vehicles	Plant & Machinery	Furniture and Fixtures	Equipments	Intangible Assets	Total Tangible Assets
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Balance as at March 31, 2024	52.63	280.61	121.68	342.36	15.48	21.85	21.32	834.61
Additions	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-
Balance as at March 31, 2025	52.63	280.61	121.68	342.36	15.48	21.85	21.32	834.61
Accumulated Depreciation								
Balance as at March 31, 2024	-	120.88	109.24	242.28	12.28	17.10	19.32	501.78
Depreciation for the Year	-	15.17	3.88	18.12	0.83	2.14	0.50	40.14
Disposals for the Year	-	-	-	-	-	-	-	-
Balance as at March 31, 2025	-	136.06	113.12	260.40	13.11	19.24	19.82	541.92
Carrying Amounts (Net)								
As at March 31, 2024	52.63	159.72	12.44	100.08	3.20	4.75	2.00	332.83
As at March 31, 2025	52.63	144.55	8.56	81.97	2.37	2.61	1.50	292.69

CENTREAL BIOFUELS LIMITED

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NOTES ON FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

Amt in Lacs

Note : 10 Capital Work-in-Progress

Sr. No	Particulars	As at 31 March, 2025	As at 31 March, 2024
1	WIP-Cancon Property	83.18	83.18
2	WIP-Gadhwajlaj (Kolhapur) Project	-	-
3	WIP- Kagal Site	-	561.62
4	WIP- Navelim Site	6,127.74	6,025.61
5	WIP-SANGUEUM	860.93	841.39
	Total	7,071.84	7,511.79

Note 11 : Long Term Loans and Advances

Sr. No	Particulars	As at 31 March, 2025	As at 31 March, 2024
1	Security Deposit	-	-
	With Government Authorities	12.80	12.80
	With Others	10.22	9.85
	Others- Earnest Money Deposit	51.08	51.08
	Deposit with Comissioner of Andhra Pradesh	5.00	5.00
2	Capital Advances		
	Advance for purchase of Fixed Assets	339.90	339.90
3	Other Loans & Advances		
	Other Advances	154.21	154.21
	KSBCL	1,071.04	1,071.04
	Total	1,644.24	1,643.87

Note 12 : Non- Current Investment

Sr. No	Particulars	As at 31 March, 2025	As at 31 March, 2024
1	Fixed Deposits against Bank Gurantee (Maturing more than 12 Months)	6.22	6.22
	Total	6.22	6.22

Note 13 Inventories

Sr. No	Particulars	As at 31 March, 2025	As at 31 March, 2024
1	Raw Material	-	255.40
2	Finished Goods	-	-
	Total	-	255.40

Note : 14 Trade Receivables

Sr. No	Particulars	As at 31 March, 2025	As at 31 March, 2024
1	Outstanding for more than six months		
	a) Unsecured, Considered Good :	-	-
2	Others		
	a) Unsecured, Considered Good :	1,258.08	711.34
	b) Other Receivables		
	Total	1,258.08	711.34

Note : 15 Cash & Cash Equivalent

Sr. No	Particulars	As at 31 March, 2025	As at 31 March, 2024
1	Cash-in-Hand		
	Cash Balance	9.35	8.14
2		Sub Total (A)	9.35
			8.14
3	Bank Balance with Current Accounts		
		8.27	8.87
	Fixed Deposits		
	FD - Punjab and Sind Bank - 14100	8.46	
	Fixed Deposits -Union Bank	6.63	6.28
		Sub Total (B)	23.37
			15.15
	Total [A + B]	32.71	23.29

Note : 16 Short Terms Loans and Advances

Sr. No	Particulars	As at 31 March, 2025	As at 31 March, 2024
1	Loans & Advances to Others	109.21	39.71
2	Balance with Revenue Authorities		
	Advance Tax & TDS	12.10	4.00
	GST Input	160.00	273.92
	Total	281.31	317.62

Note : 17 Other Current assets

Sr. No	Particulars	As at 31 March, 2025	As at 31 March, 2024
1	Advance To Creditors	1,647.21	36.15
	Total	1,647.21	36.15

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Notes on Financial Statements for the year 31st March 2025

Amt in Lacs

Note 18 : Revenue from Operations

Sr. No	Particulars	2024-25	2023-24
1	Sales of Scrap	246.32	115.30
2	Cattle Feed	550.00	712.28
3	Rent Income	116.37	87.85
	Total	912.69	915.43

Note 19 : Other Income

Sr. No	Particulars	2024-25	2023-24
1	Recurring		
1	Interest on FD	0.86	0.73
2	Interest Income from Related Parties	25.67	-
	Total	26.53	0.73

Note 20 : Cost of Material Consumed

Sr. No	Particulars	2024-25	2023-24
	Purchase of Raw Material		
	Opening Stock	255.40	328.36
	Add: Purchase during the year	250.00	654.00
	Less: Closing Stock	-	255.40
	Total	505.40	726.95

Note 21 : Employment Benefit Expenses

Sr. No	Particulars	2024-25	2023-24
1	Salaries & Wages	13.74	12.23
3	Directors Remuneration	-	1.13
5	Incentives	-	0.55
	Total	13.74	13.90

Note 22 : Financial Cost

Sr. No	Particulars	2024-25	2023-24
1	Bank Charges	1.15	0.21
	Total	1.15	0.21

Note 23 : Depreciation & Amortised Cost

Sr. No	Particulars	2024-25	2023-24
1	Depreciation	40.64	50.21
	Total	40.64	50.21

Note 24 : Other Expenses

Sr. No	Particulars	2024-25	2023-24
1	Payment to Auditor:		
	Audit Fees	3.00	3.00
2	Power & Fuel	-	31.26
3	Excise Duty Expense	-	2.63
4	Loading & Unloading Expenses	-	0.59
5	Water Charges	-	0.65
6	Labour Charges (Contract Labour)	-	5.15
7	Professional & Legal Fees	85.36	16.10
8	Rent	0.50	2.94
9	Repair & Maintenance	0.25	8.08
10	Telephone Expenses	-	2.52
11	Travelling & Accommodation Expenses	1.00	3.51
12	Vehicle Expenses	-	0.00
13	Balance W/off	-	0.00
14	Internet Charges	-	0.03
15	Conveyance	-	2.42
16	Postage & Courier	-	0.03
17	Rates & Taxes	4.89	1.69
18	Office Expenses	-	1.36
19	Printing & Stationery	-	0.20
20	Transport Charges	-	7.59
21	Misc expenses	-	13.53
22	Tender, ROC & Other Fees	261.29	0.85
23	Advertisement Expense	-	2.50
24	Business Promotion	-	5.00
25	Listing Fees	0.69	-
26	Valuation Fees	1.79	-
27	Loss on Sale of Assets	1.62	-
	Total	360.38	111.62

Explanation for the increase in "Tender, ROC & Other Fees" from ₹0.85 lakh to ₹261.29 lakh

The substantial increase is mainly on account of one-time takeover related expenses during the year:

1. ROC filing fees & related charges – ₹261.29 lakh

Paid towards increase of the Company's authorised share capital from ₹25 crore to ₹300 crore in connection with the takeover.