UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 8-K/A

(Amendment No. 1)
CURRENT REPORT
PURSUANT TO SECTION 13 OR 15(d) OF
THE SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of earliest event reported): July 1, 2026

Cemtrex Inc.

(Exact name of registrant as specified in its charter)

Delaware	001-37464	30-0399914
(State or other jurisdiction of incorporation)	(Commission File Number)	(I.R.S. Employer Identification No.)

135 Fell Court Hauppauge, NY	11788
(Address of principal executive offices)	(Zip Code)

Registrant's telephone number, including area code: (631) 756-9116

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

☐ Written communications pursuant to Rule 425 under the Securities Act (17CFR 230.425)

☐ Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

☐ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

☐ Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (§230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§240.12b-2 of this chapter).

Emerging growth company ☐

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act. ☐

Securities registered pursuant to Section 12(b) of the Act:

Title of each class	Trading symbol	Name of each exchange on which registered
Common Stock	CETX	Nasdaq Capital Market

CURRENT REPORT ON FORM 8-K
Cemtrex, Inc.

Explanatory Note

On July 6, 2026, Cemtrex, Inc. (the "Company") filed its Current Report on Form 8-K (the "Original Form 8-K") with the U.S. Securities and Exchange Commission (the "SEC") to report that the Company (the "Buyer"), completed the previously announced acquisition of substantially all of the assets of Plant Engineering Services, Inc, an Indiana corporation ("PES") pursuant to an Asset Purchase Agreement dated July 1, 2026 (the "Asset Purchase Agreement") by and among AIS Engineering, Inc., a newly formed wholly owned subsidiary of AIS ("Buyer"), PES, and Mark Bohler, an individual residing in state of Indiana ("the "Owner" and collectively with the PES, the "Seller Parties").

This Current Report on Form 8-K/A amends Item 9.01 of the Current Report on Form 8-K filed by the Company on July 6, 2026, to include the historical financial statements of PES and the proforma financial information required by Item 9.01 of Form 8-K, attached hereto as Exhibits 99.1 and 99.2. The proforma financial information included in this Form 8-K/A has been presented for informational purposes only, as required by Form 8-K. It does not purport to represent the actual results of operations that the Company and PES would have achieved had the companies been combined during the periods presented in the proforma financial information and is not intended to project the future results of operations that the combined company may achieve as a result of the acquisition. Except as described above, all other information in the Company's Current Report on Form 8-K filed on July 6, 2026, remains unchanged.

Item 1.01 Entry into a Material Definitive Agreement.

As previously disclosed in the Current Report on Form 8-K filed on July 6, 2026, on July 1, 2026, Cemtrex, Inc. (the "Company") entered into an Asset Purchase Agreement (the "Agreement") with Mark Bohler, an individual resident of Indiana (the "Seller"), pursuant to which the Company agreed to acquire substantially all of the assets of PES for a purchase price of $3,500,000 in cash subject to a customary working capital adjustment, plus the assumption of certain liabilities. Additionally, the Seller Parties are eligible to receive up to approximately $1,750,000 in contingent earnout consideration over a three-year period based on the achievement of specified gross profit targets.

Item 2.01 Completion of Acquisition or Disposition of Assets.

The information set forth in Item 1.01 of the Original Form 8-K is incorporated herein by reference.

Item 9.01 Financial Statements and Exhibits

(a) Financial Statements of Businesses Acquired.

The Audited Statement of Assets Acquired and Liabilities Assumed of PES as of July 1, 2026, the notes related thereto, and the related report of Grassi & Co., The Company's independent registered public accounting firm as of July 1, 2026, are filed as Exhibit 99.1 and incorporated herein by reference.

Pursuant to a letter dated August 7, 2026, from the Securities and Exchange Commission's Division of Corporation Finance (the "SEC"), based on information the Company provided to the SEC, the SEC advised that the Company could provide the Audited Statement of Assets Acquired and Liabilities Assumed in lieu of the financial statements of PES and a proforma condensed balance sheet pursuant to Rule 11-01 for the purpose of complying with the requirements of Rule 3-05 of Regulation S-X.

(b) Proforma Financial Information.

In accordance with the waiver received from the SEC, the Company's unaudited proforma condensed balance sheet with respect to the acquisition of PES is included in this Current Report as Exhibit 99.2.

(d) Exhibits

Exhibit Number	Exhibit Title
23.1	Consent of Grassi & Co. CPAs P.C., independent registered public accounting firm.
99.1	Audited statement of assets acquired, and liabilities assumed as of July 1, 2026
99.2	Unaudited proforma condensed balance sheet as of June 30, 2026
104	Cover Page Interactive Data File (embedded within the Inline XBRL document)

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

CEMTREX, INC.

Date:	September 16, 2026	By:	/s/ Saagar Govil
			Saagar Govil
			Chairman, President and Chief Executive Officer

Exhibit 23.1

CONSENT OF INDEPENDENT ACCOUNTANTS

We hereby consent to the incorporation by reference in Registration Statements on Form S-3 (333-283995) and Form S-8 (333-248081) of our report dated September 16, 2026, with respect to the financial statement of Plant Engineering Services, Inc. as of July 1, 2026, included in this Current Report on Form 8-K/A.

/s/ GRASSI & Co., CPAs, P.C.
Jericho, New York
September 16, 2026

Exhibit 99.1

Plant Engineering Services, Inc
Statement of Assets Acquired and Liabilities Assumed

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REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Board of Directors and
Stockholders of Cemtrex, Inc.

We have audited the accompanying statement of assets acquired and liabilities assumed of Plant Engineering Services, Inc. as of July 1, 2026. This statement of assets acquired and liabilities assumed is the responsibility of Plant Engineering Services, Inc.'s management. Our responsibility is to express an opinion on the statement of assets acquired and liabilities assumed based on our audit.

We conducted our audit in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the statement of assets acquired and liabilities assumed is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the statement of assets acquired and liabilities assumed. We believe that our audit provides a reasonable basis for our opinion.

The accompanying statement was prepared to present the assets acquired and liabilities assumed of Plant Engineering Services, Inc. sold to AIS Engineering, Inc., an indirect wholly owned subsidiary of Cemtrex, Inc., pursuant to the purchase agreement described in Note 1, and is not intended to be a complete presentation of Plant Engineering Services, Inc. 's assets and liabilities assumed.

In our opinion, the accompanying statement of assets acquired and liabilities assumed presents fairly, in all material respects, the assets acquired and liabilities assumed of Plant Engineering Services, Inc. as of July 1, 2026, pursuant to the purchase agreement referred to in Note 1, in conformity with accounting principles generally accepted in the United States of America.

/s/ Grassi & Co., CPAs, P.C.

We have served as the Company's auditor since 2021.

Jericho, New York

September 16, 2026

Plant Engineering Services, Inc
Statement of Assets Acquired and Liabilities Assumed
As of July 1, 2026

Assets Acquired		
Current assets:		
Trade receivables, net	$	141,367
Pre-paid Expenses		38,994
Total current assets		180,361
Property and equipment, net		24,812
Right-of-use operating lease assets		204,393
Total assets acquired		**409,566**
Liabilities Assumed		
Current liabilities:		
Accounts payable		155,009
Operating lease liabilities - short-term		55,207
Contract liabilities		2,396,007
Total current liabilities		2,606,223
Long-term operating lease liabilities		149,186
Total liabilities assumed		**2,755,409**
Net assets acquired	**$**	**(2,345,843)**

Plant Engineering Services, Inc
Notes to Statement of Assets Acquired and Liabilities Assumed

Note 1 – Description of Business

On July 1, 2026, Cemtrex, Inc. (the "Company"), through its wholly owned subsidiary Advanced Industrial Services ("AIS"), completed the acquisition of substantially all of the assets of Plant Engineering Services, Inc, an Indiana corporation ("PES") pursuant to an Asset Purchase Agreement dated July 1, 2026 (the "Asset Purchase Agreement") by and among AIS Engineering, Inc., a newly formed wholly owned subsidiary of AIS ("Buyer"), PES, and Mark Bohler, an individual residing in state of Indiana ("the "Owner" and collectively with the PES, the "Seller Parties").

As a result of the transaction, PES's business operations have been integrated into the Company's Industrial Services Segment, and Buyer has become the owner of the acquired assets.

The purchase price for the business assets was $3,500,000, in cash, subject to a customary working capital adjustment, plus the assumption of certain liabilities. Additionally, the Seller Parties are eligible to receive up to approximately $1,750,000 in contingent earnout consideration over a three-year period based on the achievement of specified gross profit targets.

The total purchase price consisted of the following components:

Total consideration:		
Cash consideration	$	3,500,000
Less transaction fees and expenses		279,793
Total cash consideration		3,220,207
Contingent consideration (1)		859,031
Working capital adjustments, net		(508,814)
Total fair value of purchase price	**$**	**3,570,424**

(1) See Note 3, Contingent Consideration and Earnout Arrangements for additional information.

Note 2 – Significant Accounting Policies

Use of Estimates

The preparation of consolidated financial statements in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and the disclosure of contingent assets and liabilities, if any, at the date of the consolidated financial statements, and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Basis of Presentation

The accompanying statement of assets acquired and liabilities assumed has been prepared for the purpose of presenting the assets acquired and liabilities assumed in the acquisition of PES by Cemtrex, Inc. as of July 1, 2026, in accordance with a request for relief granted by the Securities and Exchange Commission ("SEC"), the Statement of Assets Acquired and Liabilities Assumed of PES (the "Statement")

The statement has been prepared in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP") as required by Rule 3-05 of SEC Regulation S-X

This statement is not intended to present the complete financial position, results of operations, or cash flows of the acquired business and should be read in conjunction with the related notes describing the acquisition transaction and the basis used to measure the assets acquired and liabilities assumed.

In accordance with a request for relief granted by the Securities and Exchange Commission ("SEC"), the Statement of Assets Acquired and Liabilities Assumed of PES (the "Statement"), prepared on the basis of the Company's allocation of the purchase price, is provided in lieu of certain historical financial information of PES required by Rule 3-05 of SEC Regulation S-X.

Commitment and Contingencies

The Company follows topic Accounting Standards Codification ("ASC") Topic 450-20, *Contingencies*, to report accounting for contingencies. Certain conditions may exist as of the date the consolidated financial statements are issued, which may result in a loss to the Company, but which will only be resolved when one or more future events occur or fail to occur. The Company assesses such contingent liabilities, and such assessment inherently involves an exercise of judgment. In assessing loss contingencies related to legal proceedings that are pending against the Company or unasserted claims that may result in such proceedings, the Company evaluates the perceived merits of any legal proceedings or unasserted claims as well as the perceived merits of the amount of relief sought or expected to be sought therein.

If the assessment of a contingency indicates that it is probable that a material loss has been incurred and the amount of the liability can be estimated, then the estimated liability would be accrued in the Company's consolidated financial statements. If the assessment indicates that a potential material loss contingency is not probable but is reasonably possible, or is probable but cannot be estimated, then the nature of the contingent liability, and an estimate of the range of possible losses, if determinable and material, would be disclosed.

Loss contingencies considered remote are generally not disclosed unless they involve guarantees, in which case the guarantees would be disclosed. Management does not believe, based upon information available at this time, that these matters will have a material adverse effect on the Company's consolidated financial position, results of operations or cash flows. However, there is no assurance that such matters will not materially and adversely affect the Company's business, financial position, and results of operations or cash flows.

Accounts Receivables and Allowance for Current Expected Credit Losses

Accounts receivables are recorded at the invoiced amount, net of an allowance for current expected credit losses. The Company performs on-going credit evaluations of its customers and adjusts credit limits based upon payment history and the customer's current credit worthiness, as determined by the review of their current credit information; and determines the allowance based on the current expected credit loss ("CECL") model. The CECL model is applicable to the measurement of credit losses on financial assets measured at amortized cost.

The Company estimates credit losses associated with our accounts receivable portfolio segment using an expected credit loss model, which utilizes an aging schedule methodology based on historical information and adjusted for asset-specific considerations, current economic conditions, and reasonable and supportable forecasts.

At July 1, 2026, approximately 100% of the Company's accounts receivable were from two customers.

Prepaid Expenses and Other Current Assets

Prepaid expenses include amounts paid in advance for rent, subscriptions, and contracts whose term exceeds three months and deferred expenses. Prepaid expenses are initially recorded as a current asset and amortized to expense over the period the goods or services are consumed. Other current assets include items such as advances to vendors and deposits.

Property and Equipment

Property and equipment are carried at cost. Any self-constructed property and equipment is recorded at the total cost of the materials plus a standard cost for labor and overhead. Depreciation of property and equipment is determined using the double declining balance method for financial statement purposes at rates based on an estimated useful life of 5 years for all assets.

Contracts

The Company's revenue is derived from contracts with customers. Generally, contracts have a period from six months to two years.

The Company accounts for a contract when: (i) it has approval and commitment from both parties, (ii) the rights of the parties are identified, (iii) payment terms are identified, (iv) the contract has commercial substance, and (v) collectability of consideration is probable. The Company considers the start of a project to be when the above criteria have been met, and it has written authorization from the customer to proceed.

The Company's revenue from contracts is recognized on the percentage-of-completion method, measured by the percentage of costs incurred to estimated total costs for each contract. When the job is started and in process, all actual costs incurred (labor and materials) are processed and reconciled at month end. The percentage of completion and revenue earned is calculated at month end. Billings are created based on contract criteria agreed upon and reconciled to determine if any costs in excess of billing or billings in excess of costs exist. Changes in job performance, job conditions, estimated contract costs and profitability, and final contract settlements may result in revisions to costs and income. The effects of these revisions are recognized in the period in which the revisions are determined. Provisions for estimated losses on uncompleted contracts are made in the period in which such losses are determined. This measurement and comparison process requires updates to the estimate of total costs to complete the contract, and these updates may include subjective assessments and judgments.

As of July 1, 2026, the Company had $2,396,007 of contract liabilities which are expected to be recognized as revenue within the next year.

Leases

The Company accounts for leases in accordance with Accounting Standards Codification 842, Leases ("ASC 842"). ASC 842 requires that a lessee recognize the assets and liabilities that arise from operating leases. A lessee should recognize in the statement of financial position a liability to make lease payments (the lease liability) and a right-of-use asset representing its right to use the underlying asset for the lease term. The Company has a single lease for approximately 10,438 square feet of office and warehouse space in Fort Wayne, Indiana. The weighted remaining term of our operating leases was approximately 3.5 years at June 30, 2026. The discount rate used to measure lease liabilities was approximately 4.43% at June 30, 2026. The Company used the rate implicit in the lease, where known, or its incremental borrowing rate as the rate used to discount the future lease payments.

The Company also made the accounting policy decision not to recognize lease assets and liabilities for leases with a term of 12 months or less.

A reconciliation of undiscounted cash flows to operating lease liabilities recognized in the assets acquired and liabilities assumed at June 30, 2026, is set forth below:

Years ending December 31,	Operating Leases
Remainder of 2026	$ 31,575
2027	63,150
2028	63,150
2029	63,150
2030 and thereafter	-
Undiscounted lease payments	221,025
Amount representing interest	(16,632)
Discounted lease payments	204,393
Less short-term lease liabilities	55,207
Long-term lease liabilities	$ 149,186

Note 3 – Contingent Consideration and Earnout Arrangements

In connection with the acquisition of PES, completed on July 1, 2026, the Company may be obligated to issue additional consideration in the form of cash (the "Earnout Consideration"), contingent upon the achievement of financial performance milestones during defined measurement periods (collectively, the "Earnout Periods"). The Earnout Consideration is structured in three potential tranches.

First Earnout Tranche

If Year 1 Gross Profit of the Buyer is equal to or greater than Three Million and 00/100 Dollars ($3,000,000.00), then Seller shall earn earnout consideration ("First Earnout Consideration") equal to the following amounts based on the amount of Year 1 Gross Profit of the Buyer, as listed below:

(A) If Year 1 Gross Profit is less than $2,550,000.00, the First Earnout Consideration shall be Zero and 00/100 Dollars ($0.00);

(B) If Year 1Gross Profit is greater than or equal to $2,550,000.00 and less than or equal to $2,700,000.00, the First Earnout Consideration shall be One Hundred Sixty-Six Thousand Six Hundred Seven and 00/100 Dollars ($166,667.00);

(C) If Year 1 Gross Profit is greater than $2,700,000.00 and less than or equal to $3,000,000.00, the First Earnout Consideration shall be Two Hundred Fifty Thousand and 00/100 Dollars ($250,000.00);

(D) If Year 1 Gross Profit is greater than $3,000,000.00 and less than or equal to $3,150,000.00, the First Earnout Consideration shall be Three Hundred Thirty-Three Thousand Three Hundred Thirty-Three and 33/100 Dollars ($333,333.33);

(E) If Year 1 Gross Profit is greater than $3,150,000.00 and less than or equal to $3,300,000.00, the First Earnout Consideration shall be Four Hundred Sixteen Thousand Six Hundred Sixty-Seven and 00/100 Dollars ($416,667.00);

(F) If Year 1 Gross Profit is greater than $3,300,000.00 and less than or equal to $3,450,000.00, the First Earnout Consideration shall be Five Hundred Thousand and 00/100 Dollars ($500,000.00); or

(G) If Year 1 Gross Profit is greater than $3,450,000.00, the First Earnout Consideration shall be Five Hundred Eighty-Three Thousand Three Hundred Thirty-Three and 00/100 Dollars ($583,333.00).

Notwithstanding anything to the contrary herein, in no event shall the First Earnout Consideration exceed Five Hundred Eighty-Three Thousand Three Hundred Thirty-Three and 00/100 Dollars ($583,333.00). Further notwithstanding anything to the contrary herein, no portion of the First Earnout Consideration shall be earned if the Year 1 Gross Profit of the Buyer is less than Two Million Five Hundred Fifty Thousand and 00/100 Dollars ($2,550,000.00).

If any portion of the First Earnout Consideration is earned, then the Buyer shall make payment to the Seller of such amount in the form of a cash payment within sixty (60) days of the date that such amount is finally determined, to an account designated in writing by the Seller; provided, however, that, at Seller's written direction, Buyer may remit all or any portion of such payment directly to Shareholder or an account designated by Shareholder as an administrative convenience, and any such payment shall be deemed made to Seller and shall satisfy Buyer's payment obligation with respect thereto.

Second Earnout Tranche

If Year 2 Gross Profit of the Buyer is equal to or greater than Three Million Six Hundred Thousand and 00/100 Dollars ($3,600,000.00), then Seller shall earn earnout consideration ("**Second Earnout Consideration**") equal to the following amounts based on the amount of Year 2 Gross Profit of the Buyer, as listed below:

(A) If Year 2 Gross Profit is less than $3,006,000.00, the Second Earnout Consideration shall be Zero and 00/100 Dollars ($0.00);

(B) If Year2Gross Profit is greater than or equal to $3,006,000.00 and less than or equal to $3,240,000.00, the Second Earnout Consideration shall be One Hundred Sixty-Six Thousand Six Hundred Seven and 00/100 Dollars ($166,667.00);

(C) If Year 2 Gross Profit is greater than $3,240,000.00 and less than or equal to $3,600,000.00, the Second Earnout Consideration shall be Two Hundred Fifty Thousand and 00/100 Dollars ($250,000.00);

(D) If Year 2 Gross Profit is greater than $3,600,000.00 and less than or equal to $3,780,000.00, the Second Earnout Consideration shall be Three Hundred Thirty-Three Thousand Three Hundred Thirty-Three and 33/100 Dollars ($333,333.33);

(E) If Year 2 Gross Profit is greater than $3,780,000.00 and less than or equal to $3,960,000.00, the Second Earnout Consideration shall be Four Hundred Sixteen Thousand Six Hundred Sixty-Seven and 00/100 Dollars ($416,667.00);

(F) If Year 2 Gross Profit is greater than $3,960,000.00 and less than or equal to $4,140,000.00, the Second Earnout Consideration shall be Five Hundred Thousand and 00/100 Dollars ($500,000.00); or

(G) If Year 2 Gross Profit is greater than $4,140,000.00, the Second Earnout Consideration shall be Five Hundred Eighty-Three Thousand Three Hundred Thirty-Three and 00/100 Dollars ($583,333.00).

Notwithstanding anything to the contrary herein, in no event shall the Second Earnout Consideration exceed Five Hundred Eighty-Three Thousand Three Hundred Thirty-Three and 00/100 Dollars ($583,333.00). Further notwithstanding anything to the contrary herein, no portion of the Second Earnout Consideration shall be earned if the Year 2 Gross Profit of the Buyer is less than Four Million One Hundred Forty Thousand and 00/100 Dollars ($4,140,000.00).

Payment of Second Earnout Consideration. If any portion of the Second Earnout Consideration is earned, then the Buyer shall make payment to the Seller of such amount in the form of a cash payment within sixty (60) days of the date that such amount is finally determined, to an account designated in writing by the Seller; provided, however, that, at Seller's written direction, Buyer may remit all or any portion of such payment directly to Shareholder or an account designated by Shareholder as an administrative convenience, and any such payment shall be deemed made to Seller and shall satisfy Buyer's payment obligation with respect thereto.

Third Earnout Tranche

If Year 3 Gross Profit of the Buyer is equal to or greater than Four Million Two Hundred Thousand and 00/100 Dollars ($4,200,000.00), then Seller shall earn earnout consideration ("Third Earnout Consideration" and collectively with the First Earnout Consideration and Second Earnout Consideration, the "Earnout Consideration") equal to the following amounts based on the amount of Year 3 Gross Profit of the Buyer, as listed below:

(A) If Year 3 Gross Profit is less than $3,570,000.00, the Third Earnout Consideration shall be Zero and 00/100 Dollars ($0.00);

(B) If Year 3 Gross Profit is greater than or equal to

(C) $3,570,000.00 and less than or equal to $3,780,000.00, the Third Earnout Consideration shall be One Hundred Sixty-Six Thousand Six Hundred Seven and 00/100 Dollars ($166,667.00);

(D) If Year 3 Gross Profit is greater than $3,780,000.00 and less than or equal to $4,200,000.00, the Third Earnout Consideration shall be Two Hundred Fifty Thousand and 00/100 Dollars ($250,000.00);

(E) If Year 3 Gross Profit is greater than $4,200,000.00 and less than or equal to $4,410,000.00, the Third Earnout Consideration shall be Three Hundred Thirty-Three Thousand Three Hundred Thirty-Three and 33/100 Dollars ($333,333.33);

(F) If Year 3 Gross Profit is greater than $4,410,000.00 and less than or equal to $4,620,000.00, the Third Earnout Consideration shall be Four Hundred Sixteen Thousand Six Hundred Sixty-Seven and 00/100 Dollars ($416,667.00);

(G) If Year 3 Gross Profit is greater than $4,620,000.00 and less than or equal to $4,830,000.00, the Third Earnout Consideration shall be Five Hundred Thousand and 00/100 Dollars ($500,000.00); or

(H) If Year 3 Gross Profit is greater than $4,830,000.00, the Third Earnout Consideration shall be Five Hundred Eighty-Three Thousand Three Hundred Thirty-Three and 00/100 Dollars ($583,333.00).

Notwithstanding anything to the contrary herein, in no event shall the Third Earnout Consideration exceed Five Hundred Eighty-Three Thousand Three Hundred Thirty-Three and 00/100 Dollars ($583,333.00). Further notwithstanding anything to the contrary herein, no portion of the Third Earnout Consideration shall be earned if the Year 3 Gross Profit of the Buyer is less than Four Million Eight Hundred Thirty Thousand and 00/100 Dollars ($4,830,000.00).

Payment of Third Earnout Consideration. If any portion of the Third Earnout Consideration is earned, then the Buyer shall make payment to the Seller of such amount in the form of a cash payment within sixty (60) days of the date, to an account designated in writing by the Seller; provided, however, that, at Seller's written direction, Buyer may remit all or any portion of such payment directly to Shareholder or an account designated by Shareholder as an administrative convenience, and any such payment shall be deemed made to Seller and shall satisfy Buyer's payment obligation with respect thereto.

Exhibit 99.2

Unaudited Proforma Combined Financial Information

The following unaudited proforma combined balance sheet of Cemtrex, Inc. ("the Company") for the interim period ended June 30, 2026, is presented as if the acquisition of Plant Engineering Services, Inc. ("PES") referred to herein as the "Acquisition" had occurred on June 30, 2026.

The accompanying unaudited proforma combined balance sheet is based on the historical balance sheet of the Company after giving proforma effect to the Company's acquisition of PES and its related assets, liabilities and personnel and gives effect to: (i) the cash used to fund consideration and (ii) the acquisition of PES. The consideration and the acquisition of PES are hereby referred to as the "Transaction".

The unaudited proforma combined balance sheet has been derived from and should be read in conjunction with the Company's historical unaudited consolidated balance sheet. The financial statements of the Company for the period ended June 30, 2026, are included in the Company's Quarterly Report on Form 10-Q as filed with the Securities and Exchange Commission on August 14, 2026.

The unaudited proforma combined balance sheet includes unaudited proforma adjustments that are factually supportable and directly attributed to the Acquisition. The unaudited proforma adjustments are expected to have a continuing impact on the consolidated results. Assumptions underlying the proforma adjustments are described in the accompanying notes, which should be read in conjunction with the unaudited proforma combined balance sheet.

The unaudited proforma adjustments are based upon available information and certain assumptions that the Company's management believe are reasonable. The unaudited proforma combined balance sheet is presented for informational purposes only and are not necessarily indicative of the Company's financial position.

The Company's management expects that the strategic and financial benefits of the acquisition of PES will result in certain cost saving opportunities, which have not been reflected in the accompanying unaudited proforma combined balance sheet.

The acquisition of PES will be accounted for as a business combination using the acquisition method of accounting in accordance with Accounting Standards Codification Topic 805, Business Combinations, which will establish a new basis of accounting for all identifiable assets acquired and liabilities assumed at fair value as of the date control is obtained. Accordingly, the consideration transferred will be allocated to the underlying net assets in proportion to their respective fair values. The fair value of PES' identifiable tangible and intangible assets acquired and liabilities assumed are based on a preliminary estimate of fair value. Any excess of the purchase price over the estimated fair values of the net assets acquired will be recorded as goodwill. The allocation of the purchase price to acquired assets and assumed liabilities based on their underlying fair values requires the extensive use of significant estimates and the Company's judgment. The Company's management believes the fair values recognized for the acquired assets and assumed liabilities are based on reasonable estimates and assumptions based on information currently available. All assets acquired and liabilities assumed have been recognized at their respective book values, which the Company's management believes materially approximate their respective fair values. The excess of estimated purchase price over the estimated fair value of the net assets acquired of $5,403,782 has been preliminarily allocated to goodwill. The allocation of purchase price is preliminary at this time and will remain as such until the Company completes valuations and other studies to finalize the valuation of the net assets acquired. The final allocation of the purchase price is dependent on a number of factors, including the final valuation of the fair value of all tangible and intangible assets acquired and liabilities assumed as of the closing date of the acquisition of PES when additional information will be available. Such final adjustments, including changes to depreciable tangible and amortizable intangible assets, may be material.

The unaudited proforma combined balance sheet should be read in conjunction with the following information:

- The notes to the unaudited proforma combined balance sheet.
- The Company's unaudited consolidated financial statements as of and for the fiscal period ended June 30, 2026, which are included in the Company's Quarterly Report on Form 10-Q as of and for the quarter ended June 30, 2026.
- The audited assets acquired and liabilities assumed of PES as of July 1, 2026, which is included in Exhibit 99.1 herein; and

Proforma Combined Balance Sheets
June 30, 2026
Unaudited

	Cemtrex Inc.	PES Assets Acquired & Liabilities Assumed	Pro Forma Adjustments		Pro Forma Combined
	June 30, 2026	June 30, 2026	Acquisition	Notes	
Assets					
Current assets					
Cash and cash equivalents	$ 7,972,128		(2,711,393)	4(a)	$ 5,260,735
Restricted cash	1,329,612				1,329,612
Marketable securities	3,701,907				3,701,907
Trade receivables, net	12,520,180	141,367			12,661,547
Trade receivables, net - related party	436,453				436,453
Inventory, net	8,035,295				8,035,295
Contract assets, net	1,659,157				1,659,157
Prepaid expenses and other current assets	1,847,892	38,994			1,886,886
Total current assets	37,502,624	180,361	(2,711,393)		34,971,592
Property and equipment, net	16,612,511	24,812	93,485	4(b)	16,730,808
Right-of-use operating lease assets	2,750,789	204,393	(12,170)	4(b)	2,943,012
Right-of-use financing lease assets	38,010				38,010
Digital assets	970,519				970,519
Goodwill	7,686,141		5,403,782	4(a)	13,089,923
Intangible assets, net of amortization	2,833,500		419,000	4(a)	2,252,500
Other	1,611,263				1,611,263
Total Assets	**$ 70,005,357**	**$ 409,566**	**3,192,704**		**$ 73,607,627**
Liabilities & Stockholders' Equity					
Current liabilities					
Accounts payable	4,877,828	155,009			5,032,837
Sales tax payable	60,056				60,056
Revolving line of credit	2,392,830				2,392,830
Current maturities of long-term liabilities	8,055,879				8,055,879
Operating lease liabilities - short-term	1,213,307	55,207	(5,644)	4(b)	1,262,870
Financing lease liabilities - short-term	312,560				312,560
Deposits from customers	569,933				569,933
Accrued expenses	2,295,479		859,031	4(a)	3,154,510
Accrued payable on inventory in transit	756,241				756,241
Contract liabilities	2,520,458	2,396,007			4,916,465
Deferred revenue	838,154				838,154
Accrued income taxes	454,510				454,510
Total current liabilities	24,347,235	2,606,223	853,387		27,806,845
Long-term liabilities					
Long-term debt	8,577,988				8,577,988
Long-term operating lease liabilities	1,585,473	149,186	(6,526)	4(b)	1,728,133
Other long-term liabilities	290,000				290,000
Deferred Revenue - long-term	341,058				341,058
Warrant liabilities	2,866,152				2,866,152
Total long-term liabilities	13,660,671	149,186	(6,526)		13,803,331
Total liabilities	**38,007,906**	**2,755,409**	**846,861**		**41,610,176**
Commitments and contingencies	-	-	-		-
Stockholders' equity					
Preferred stock , $0.001 par value, 10,000,000 shares authorized,					
Series 1, 4,000,000 shares authorized, 2,983,141 shares issued and					
2,919,041 shares outstanding as of June 30, 2026 (liquidation value of $10 per share)	2,983				2,983
Series C, 100,000 shares authorized, 50,000 shares issued and outstanding at June 30, 2026	50				50
Common stock, $0.001 par value, 70,000,000 shares authorized, 1,259,716 shares issued and outstanding at June 30, 2026	1,260	10,000	(10,000)	4(c)	1,260
Additional paid-in capital	153,092,747				153,092,747
(Accumulated deficit)/Retained earnings	(123,526,332)	(2,355,843)	2,355,843	4(c)	(123,526,332)

Treasury stock, 64,100 shares of Series 1 Preferred Stock at June 30, 2026	(148,291)			(148,291)
Accumulated other comprehensive income	2,575,034			2,575,034
Total Cemtrex stockholders' equity	31,997,451	(2,345,843)	2,345,843	31,997,451
Total liabilities and shareholders' equity	**$ 70,005,357**	**$ 409,566**	**$ 3,192,704**	**$ 73,607,627**

Notes to the Unaudited Proforma Combined Balance sheet

Note 1 – Description of the Transaction

On July 1, 2026, the "Company, through its wholly owned subsidiary Advanced Industrial Services ("AIS"), completed the acquisition of substantially all of the assets of PES, Inc, an Indiana corporation pursuant to an Asset Purchase Agreement dated July 1, 2026 (the "Asset Purchase Agreement") by and among AIS Engineering, Inc., a newly formed wholly owned subsidiary of AIS ("Buyer"), PES, and Mark Bohler, an individual residing in state of Indiana ("the "Owner" and collectively with the PES, the "Seller Parties").

The total consideration given by Cemtrex to the seller of PES was approximately $2.7 million in cash and $0.86 million in contingent consideration. Cemtrex funded the transaction with cash.

Note 2 – Reclassifications

As part of the Company's integration efforts, the Company will continue its process of evaluating whether there are any significant differences in accounting policies that would require adjustment or reclassification of PES' results of operations in order to conform to the Company's accounting policies and classifications. As a result of that ongoing evaluation, the Company may identify differences between the accounting policies of the two companies that, when conformed, could have a material impact on the unaudited proforma combined balance sheet.

During the preparation of the unaudited proforma combined balance sheet, the Company was not aware of any material differences between accounting policies of the two companies, except for certain reclassifications necessary to conform to the Company's financial presentation, and accordingly, the unaudited proforma combined statement of operations does not assume any material differences in accounting policies between the two companies.

Note 3 – Fair Value of Assets Acquired, Liabilities Assumed and Calculation of Goodwill

The total purchase price has been allocated in the accompanying unaudited proforma combined balance sheet based on (i) the amounts reported in the historical statements of PES, or (ii) management's preliminary estimates of fair value. The Company's management reviewed various other asset allocations of similar market transactions and applied corresponding relative values of the intangibles compared to the purchase price. The estimated amortization periods are consistent with those used for similar market transactions and amortization is accounted for on a straight-line basis. The percentages assigned are an initial estimate and are subject to change once the detailed third-party purchase price accounting analysis is completed.

The proforma purchase price allocation presented below is still preliminary but has been developed based on an estimate of fair values of PES' identifiable tangible and intangible assets acquired and liabilities assumed as of July 1, 2026. The final allocation of the purchase price will be determined within one year from the closing date of the PES acquisition. As such, the purchase price allocation may change, and such changes could result in a material change to the unaudited proforma combined balance sheet.

The Company determined that customer relationships and tradenames were the primary intangibles acquired. Under ASC 820-10-55-3A, fair value should reflect market participant assumptions and the asset's ability to generate cash flows, supporting an income approach and also states the Multi-Period Excess Earnings Method ("MPEEM") is typically applied when the subject intangible asset is the primary driver of earnings. Because the customer relationships are the primary driver of earnings, the MPEEM appropriately isolates its economic contribution after deducting contributory asset charges. Significant assumptions utilized included projected cash flows, royalty rates, risk free rate commensurate with the period to determine the value of customer relationships and tradenames.

The preliminary allocation of PES' tangible and intangible assets and liabilities under this methodology as if the acquisition on June 30, 2026, is as follows:

Consideration Transferred:		
Cash	$	2,711,393
Contingent consideration at fair market value		859,031
Total consideration transferred	**$**	**3,570,424**
Purchase Price Allocation:		
Trade receivables, net		141,367
Prepaid expenses and other current assets		38,994
Property and equipment, net		118,297
Right-of-use operating lease assets		192,223
Intangible assets		419,000
Accounts Payable		(155,009)
Contract liabilities		(2,396,007)
Operating lease liabilities		(192,223)
Goodwill		5,403,782
Total consideration transferred	**$**	**3,570,424**

Note 4 – Proforma Adjustments

The proforma adjustments included in the accompanying information do not reflect the final Acquisition purchase consideration. The allocation of consideration to the various tangible and intangible assets acquired and liabilities assumed is preliminary and subject to change. This note should be read in conjunction with “Note 1 – Description of The Transactions and “Note 2 – Reclassifications.” Adjustments included in the column “Acquisition” to the accompanying unaudited proforma combined balance sheet as of June 30, 2026:

Unaudited Proforma Combined Balance Sheet

(a) Purchase Price Allocation

To reflect the consideration of $2,711,393 cash and $859,031 of contingent consideration upon the consummation of the transaction. Adjustment also reflects the establishment of preliminary goodwill of $5,403,782, and intangible assets of $419,000 at the time of the transaction.

(b) Fair Market Valuation

To reflect the estimated fair market value of the fixed assets acquired and adjust term and discount rate on lease liabilities and associated right-of-use assets.

(c) Elimination of Equity Balances

To reflect the elimination of PES’ equity balances in combination.