Date: 27/08/2025

To,
The
BSE LIMITED
P J Towers
Dalal Street, Fort,
Mumbai 400 001
Scrip Code: 531621

Dear Sir/Madam,

Sub: Annual Report for the financial year 2025-26 including Notice of the 33rd Annual General Meeting pursuant to Regulation 34(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We wish to inform that the 33rd Annual General Meeting ("AGM") of the Centerac Technologies Limited ("the Company") will be held on Monday, 21st September, 2026 at 11.30 a.m. through Video Conferencing / Other Audio-Visual Means facility ("VC/OAVM"). Pursuant to Regulation 34(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Annual Report for the Financial Year 2025-26 along with the Notice of 33rd AGM of the Company.

The aforesaid documents can be downloaded from the Company's website at:

Documents	Link
33rd Annual Report	https://www.centerac.in/assets/pdf/files/Annual_Report_&_Notice/33rd_Annual_Report_2025-26.pdf

Kindly place the same in your records.
Thanking you,
For **Centerac Technologies Limited**

Mr. SABEEN MOHAMED IQBAL
Whole-time director
DIN: 03557534

Encl.: A/a

Centerac
Technologies Limited
Internet | Networking | Mobile

33RD ANNUAL GENERAL MEETING

2025-2026

CENTERAC TECHNOLOGIES LIMITED

L17231MH1993PLC071975

INNOVATE | CONNECT | GROW

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COMPANY INFORMATION

BOARD OF DIRECTORS

- **MR. SABEEN MOHAMED IQBAL** - Chairman, CFO & Whole time Director
- **MR. RAJARSHI ROY -** Non-Executive, Independent Director
- **MR. RAMESH SUNDARAM**- Non-Independent, Non-Executive Director
- **MS. MAMTA SHARMA-** Non-Executive, Independent, Woman Director
  (Resigned on 30th May, 2025)
- **MRS. NEJAL MONISH GANGAR -** Independent Non-Executive, Woman Director
  (Appointed w.e.f. 30th May, 2025)

BOARD COMMITTEES

Audit Committee

Mr. Rajarshi Roy	:	Chairman
Mr. Ramesh Sundaram	:	Member
Ms. Mamta Sharma (upto 30th May, 2025)	:	Member
Mr. Sabeen Mohamed Iqbal	:	Member
Mrs. Nejal Monish Gangar (*w.e.f. 1st June, 2025)*	:	Member

Nomination & Remuneration Committee

Mr. Rajarshi Roy	:	Chairman
Mr. Ramesh Sundaram	:	Member
Ms. Mamta Sharma (upto 30th May, 2025)	:	Member
Mr. Sabeen Mohamed Iqbal	:	Member
Mrs. Nejal Monish Gangar (*w.e.f. 1st June, 2025)*	:	Member

Stakeholders Relationship Committee

Mr. Rajarshi Roy	:	Chairman
Mr. Ramesh Sundaram	:	Member
Ms. Mamta Sharma (upto 30th May, 2025)	:	Member
Mr. Sabeen Mohamed Iqbal	:	Member
Mrs. Nejal Monish Gangar (*w.e.f. 1st June, 2025)*	:	Member

COMPANY SECRETARY & Compliance Officer

Ms. Sweta Sarraf

AUDITORS

M/s. Mittal & Associates.,
CHARTEREDACCOUNTANTS
B-603, Raylon Arcade, Ramakrishna Road,
Kondivita, Andheri (East), Mumbai – 400059
Email ID: ms@mittal-associates.com

REGISTERED OFFICE

307, Regent Chambers,
Nariman Point, Mumbai – 400 021
Tel:+91 22 6110 0102
Fax: +91 22 6110 0103
Email Id: info@centerac.in
Website: www.centerac.in

BANKERS

CORPORATION BANK
ICICI BANK

SHARE TRANSFER AND DEMAT REGISTRARS

MUFG Intime India Pvt. Ltd.
(Formerly known as Link Intime India Private Limited)
C-101, 247 Park, LBS Marg,
Vikhroli (West), Mumbai – 400 083

NOTICE

NOTICE is hereby given that the Thirty Third Annual General Meeting (33rd AGM) of the Members of **CENTERAC TECHNOLOGIES LIMITED** will be held on **Monday, 21st September, 2026 at 11.30 a.m.** through Video Conferencing (VC) or Other Audio Visual Means (OAVM) without physical presence of the Members at a common venue, in accordance with the General Circular No. 9/2024 dated 19th September, 2024, 20/2020 dated 5th May, 2020, 17/2020 dated 13th April, 2020 read with 14/2020 dated 8th April, 2020, other circulars issued by Ministry of Corporate Affairs ('MCA Circulars') in this regards, to transact the following business: The proceedings of the AGM shall be deemed to be conducted at the registered office of the Company situated at 307, Regent Chambers, Nariman Point, Mumbai – 400 021, which shall be the deemed venue of the AGM.

ORDINARY BUSINESS:

1. To receive, consider and adopt the Audited Financial Statements of the Company for the financial year ended March 31, 2026 including Balance Sheet as at March 31, 2026, the Statement of Profit and Loss and Cash Flow Statement for the year ended on that date and the Report 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** pursuant to the provisions of Sections 129 and 134 of the Companies Act, 2013, Audited Annual Financial Statements of the Company for the financial year ended 31st March, 2026 and the Board's Report and Auditors Report thereon and the Audited Consolidated Annual Financial Statements of the Company for the financial year ended 31st March, 2026 and the Auditors Report thereon be received, approved and adopted."

2. To appoint a director in place of Mr. Ramesh Sundaram (DIN – 03268129) who retires by rotation and being eligible offers himself for reappointment.

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

   "**RESOLVED THAT** pursuant to the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, Mr. Ramesh Sundaram (DIN – 03268129) who retires by rotation, be and is hereby re-appointed as Director liable to retire by rotation."

By and on behalf Board of Directors
Centerac Technologies Limited

Sabeen Mohamed Iqbal
Whole-Time Director & CFO
(DIN – 03557534)

Place: Mumbai
Date: 22nd May, 2026

NOTES:

1. The attendance of the Members participating in the 33rd AGM through VC/ OAVM Facility shall be counted for the purpose of reckoning the quorum under Section 103 of the Act.

2. An Explanatory Statement pursuant to Section 102(1) of the Companies Act, 2013 is not required as no Special Business is proposed in the Notice of the ensuing 33rd AGM.

3. Pursuant to the General Circulars 9/2024 dated 19th September, 2024, other circulars issued by the Ministry of Corporate Affairs (MCA), companies are allowed to hold AGM through VC, without the physical presence of members at a common venue. Hence, in compliance with the said circulars, the AGM of the Company is being held through VC.

4. Voting rights shall be reckoned on the paid-up value of shares registered in the name of member/beneficial owners (in case of electronic shareholding) as on the cut-off date i.e. on Monday September 14, 2026;

5. In line with the MCA Circulars issued by the MCA and SEBI Circular, the Annual Report for the year 2025-2026 including Notice of the 33rd AGM of the Company, *inter alia*, indicating the process and manner of e- voting is being sent only by Email, to all the Members whose Email IDs are registered with the Company/ Registrar and Share Transfer Agent or with the respective Depository Participant(s) for communication purposes to the Members and to all other persons so entitled.

6. Further, in terms of the applicable provisions of the Act, SEBI Listing Regulations read with the MCA Circulars issued by MCA and SEBI Circular, the Annual Report including Notice of the 33rd AGM of the Company will also be available on the website of the Stock Exchange i.e. BSE Limited at www.bseindia.com and on the website of NSDL.

7. As per the amendment in Regulation 36 (1) (b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (‘SEBI Listing Regulations, 2015’), the web-link, including the exact path, where complete details of the Annual Report are available is required to be sent to those member(s) who have not registered their email address(es) either with the Company or with any Depository or RTA. The Company has sent intimation letter to those shareholders as per requirement.

8. Since the 33rd AGM will be held through VC/OAVM Facility, the Route Map is not annexed in this Notice.

9. Members holding shares in electronic form are requested to intimate immediately any change in their address or bank mandates to their Depository Participants with whom they are maintaining their demat accounts. Members holding shares in physical form are requested to advise any change of address immediately to the Company/Registrar and Share Transfer Agent, MUFG Intime India Pvt. Ltd.

10. Members must quote their Folio No. /Demat Account No. and contact details such as e- mail address, contact no. etc. in all their correspondence with the Company/Registrar and Share Transfer Agent.

11. Ms. Riddhi Shah, Practicing Company Secretary, Mumbai has been appointed as the Scrutinizer to scrutinize the voting process in a fair and transparent manner.

12. During the 33rd AGM, Members may access the scanned copy of Register of Directors and Key

Managerial Personnel and their shareholding maintained under Section 170 of the Act, the Register of Contracts or arrangements in which Directors are interested under Section 189 of the Act.

13. In terms of the applicable provisions of the Act and Rules thereto, the Company has obtained e-mail addresses of its members and have given an advance opportunity to every Member to register their e-mail address and changes therein from time to time with the Company for service of communications/documents (including Notice of General Meetings, Audited Financial Statements, Directors' Report, Auditors' Report and all other documents) through electronic mode.

14. Although, the Company has given opportunity for registration of e-mail addresses and has already obtained e-mail addresses from some of its Members, Members who have not registered their E-mail address so far are requested to register their e-mail for receiving all communications including Annual Report, Notices and Circulars etc. from the Company electronically. Members can do this by updating their email addresses with their depository participants.

15. In case of joint holders attending the 33rd AGM, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company will be entitled to vote.

16. Securities of listed companies would be transferred in dematerialised form only w.e.f. April 1, 2019. In view of the same, Members holding shares in physical form are requested to convert their holdings to dematerialized form to eliminate all risks associated with physical shares and for ease of portfolio management. Members can contact the Company's RTA for assistance in this regard.

17. Shareholders require to update KYC details pursuant to SEBI Master Circular No. SEBI/HO/MIRSD/POD-1/P/CIR/2024/37 dated May 07, 2024, and to dematerialise physical securities. The circular issued by SEBI mandates all the listed companies to record PAN, Address with PIN code, Mobile Number, Bank Account details, Specimen Signature and choice of Nomination of security holders holding securities in physical mode. While updating Email ID is optional, the security holders are requested to register email id also to avail online services. This is applicable for all security holders holding securities in physical mode. RTA will attend to all service requests of the shareholders with respect to transmission, dividend, etc., only after updating the above details in the records.

18. We urge members to support our commitment to environmental protection by choosing to receive the Company's communication through email. Members holding shares in demat mode, who have not registered their email addresses are requested to register their email addresses with their respective Depository Participant, and members holding shares in physical mode are requested to update their email addresses with the Company's Registrar and Share Transfer Agent i.e. MUFG Intime India Private Limited (formerly known as Link Intime India Private Limited) so that they can receive Annual Reports and any other communication by the Company from time to time in electronic mode. Members may follow the process detailed below for updating their bank account details and registration of email addresses to obtain the report and other communications from time to time.

19. SEBI vide circular dated January 30, 2026, has introduced a Second Special Window for Re-lodgment of Transfer Requests of Physical Shares from February 5, 2026 to February 4, 2027, the shareholders/investors who can apply in special window are:

- *Investors whose transfer deeds were lodged prior to the deadline of April 1, 2019 which* *were rejected / returned / not attended due to deficiency in the documents / processes / or otherwise;*

- *Includes the requests that are pending with the listed company/RTA, which were submitted earlier as per the said circular. **However, Securities re-lodged for transfer and approved shall be issued only in demat mode in line compliances with applicable SEBI circulars issued in this respect.***

20. SEBI vide circular dated January 30, 2026, for ease of Doing Investment and Ease of Doing Business – Doing away with requirement of issuance of Letter of Confirmation ("LOC") and to effect direct credit of securities in dematerialisation account of the investor.

21. Dispute Resolution Mechanism at Stock Exchanges: SEBI, vide its master circular no. SEBI/HO/OIAE/OIAE_IAD-3/P/CIR/2023/ 195 updated as on December 28, 2023, provided an option for arbitration as a Dispute Resolution Mechanism for investors. As per this Circular investors can opt for arbitration with Stock Exchanges in case of any dispute against the Company or its Registrar and Share Transfer Agent on delay or default in processing any investor services related requests.

22. The Notice of AGM and Annual Report 2025-26 will be sent to shareholders in accordance with the applicable laws on their registered email addresses and physical letter for the link of Annual report shall be dispatch to shareholders whose email not registered.

❖ **Physical Shareholders:**

For availing the following investor services, send a written request in the prescribed forms to the Company's Registrar and Share Transfer Agent i.e. MUFG Intime India Pvt. Ltd. (Formerly known as Link Intime India Private Limited) either by email at **rnt.helpdesk@in.mpms.mufg.com** or by post to C-101, 247 Park, LBS Marg, Vikhroli (West), Mumbai – 400 083.

Form for availing investor services to register PAN, email address, bank details and other KYC details or changes / update thereof for securities held in physical mode	Form ISR – 1
Update of signature of securities holder	Form ISR – 2
Declaration Form for Opting-out of Nomination	Form ISR – 3
Form for requesting issue of Duplicate Certificate and other service requests for shares / debentures / bonds, etc., held in physical form	Form ISR – 4
Request for Transmission of Securities by Nominee or Legal Heir	Form ISR – 5
For nomination as provided in the Rules 19 (1) of Companies (Share capital and debenture) Rules, 2014	Form SH – 13
Cancellation of nomination by the holder(s) (along with ISR-3) / Change of Nominee	Form SH – 14

❖ **Demat Shareholders:**

Please contact your DP and register your email address and bank account details in your demat account, as per the process advised by your DP.

This will enable them to receive communication by the Company from time to time in electronic mode. Members of the Company, who have registered their e-mail address are entitled to receive such communications in physical mode upon request.

1. Pursuant to the provisions of Sections 108 of the Companies Act, 2013 (“the Act”), read with the Companies (Management and Administration) Rules, 2014 (“the Rules”) and other applicable provisions of the Act and the Rules, General Circular Nos. 14/2020 dated April 8, 2020, 17/2020 dated April 13, 2020, 10/2021 dated June 23, 2021, 20/2021 dated December 8, 2021, 21/2021 dated December 14, 2021 read with other relevant circulars, including General Circular Nos. 2/2022 May 5, 2022 and 3/2022 dated May 5, 2022, issued by the Ministry of Corporate Affairs (“MCA Circulars”), and Circular No. SEBI/HO/CFD/CMD1/CIR/P/ 2020/79 dated May 12, 2020 read with Regulation 44 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”), Secretarial Standard on General Meetings (“SS-2”) issued by the Institute of Company Secretaries of India and other applicable laws, rules and regulations (including any statutory modification or re-enactment thereof for the time being in force and as amended from time to time), the 33rd AGM of the Company is being conducted through VC/OAVM Facility, which does not require physical presence of Members at a common venue. The deemed venue for the 33rd AGM shall be Registered Office of the Company.

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

3. 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 for 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the 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 reckoning the quorum under Section 103 of the Companies Act, 2013.

5. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended)and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and the Circulars issued by the Ministry of Corporate Affairs 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. For this purpose, the

Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-Voting system as well as venue voting on the date of the AGM will be provided by NSDL.

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

7. AGM 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 08, 2020and MCA Circular No. 17/2020 dated April 13, 2020, MCA Circular No. 20/2020 dated May 05, 2020 and MCA Circular No. 2/2021 dated January 13, 2021 and other applicable circulars issued in this regards.

8. As per Regulation 40 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, as amended, securities of listed companies can only be transferred in demat form. In view of this and to eliminate risks associated with physical shares and for ease of portfolio management, Members holding shares in physical form are requested to consider converting their holding to demat form. Members can contact their Depository Participant for the same.

9. As we all know that today the holders of physical certificates are required to submit various documents to the Registrar and Share Transfer Agent (RTAs) for processing the service requests and it is a common observation that tracking of the complaints posted by shareholders/ investors poses problems with the clients and their shareholders. Keeping in view of the difficulties faced by the investors, SEBI has come out with the circular: SEBI/HO/MIRSD/MIRSD-PoD-1/CIR/2023/72 dated 8th June 2023 wherein RTA's have mandated to build a user-friendly online mechanism/portal for processing of Investor service request and complaints. MUFG Intime India Private Limited (formerly known as Link Intime India Private Limited), our RTA has developed an online mechanism and also implemented the same on our Website under the heading Swayam.

Link of the same is: https://swayam.in.mpms.mufg.com/

Swayam is designed to enhance services of RTA and provide a more efficient and user-friendly experience to all our investors/client's shareholders. All the procedures and related forms are available at a click of a button along with a complete track of the investor's query/ complaint. We request the members to use the same for ease of your query/ complaint.

SEBI circular no. SEBI/HO/OIAE/OIAE_IAD-1/P/ CIR/2023/131 dated July 31, 2023 (updated vide Master Circular SEBI/HO/OIAE/OIAE_IAD-3/P/CIR/2023/195 as on December 20, 2023), inter alia states that to resolve a grievance, the Member shall first take up the grievance with the listed entity. If the grievance is not resolved satisfactorily, the Member can escalate it through the SCORES Portal following the specified guidelines. If the Member is not satisfied with the outcome, the Member can initiate the dispute resolution through the Online Dispute Resolution ("ODR") Portal (https://smartodr.in/login).

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

The remote e-voting period begins on **Friday, 18th September, 2026 at 9:00 A.M**. and ends on **Sunday, 20th September, 2026 at 5:00 P.M.** The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. **Monday, September 14, 2026** may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being **Monday, September 14, 2026**.

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

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

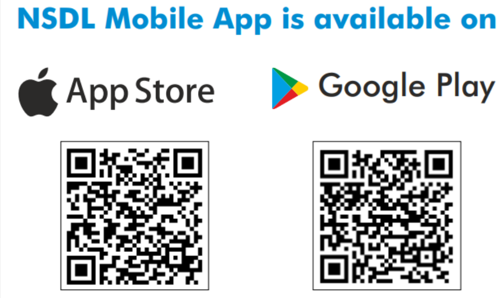
Step 1: Access to NSDL e-Voting system

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

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

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

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	1. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2. Existing **IDeAS** user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the "**Beneficial Owner"** icon under **"Login"** which is available under **'IDeAS'** section , this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on **"Access to e-Voting"** under e-Voting services and you will be able to see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

	3. If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select **"Register Online for IDeAS Portal"** or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 4. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 5. Shareholders/Members can also download NSDL Mobile App "**NSDL Speede**" facility by scanning the QR code mentioned below for seamless voting experience. 
Individual Shareholders holding securities in demat mode with CDSL	1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option.

	4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

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

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

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

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

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.

   Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at https://eservices.nsdl.com/ with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.
4. Your User ID details are given below :

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

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

   b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.
   c) How to retrieve your 'initial password'?
      (i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.
      (ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered.**

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

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

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

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

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status.
2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on "VC/OAVM" link placed under "Join Meeting".
3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.
5. Upon confirmation, the message "Vote cast successfully" will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to krassociates.cs@gmail.com with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.
2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.
3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on.: 022 - 4886 7000 or send a request to NSDL at evoting@nsdl.com

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

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to investors@centerac.in.
2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) to investors@centerac.in If you are an Individual shareholders holding securities in demat mode, you

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

3. Alternatively shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

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

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

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

1. Member will be provided with a facility to attend the EGM/AGM through VC/OAVM through Zoom Link system by the Company . Members may access by following the steps

Topic: CTL - 33rd AGM
Time: Sep 21, 2026 11:30 AM India
Join Zoom Meeting
https://us04web.zoom.us/j/71426675822?pwd=2kjAeCs2z7fG969COwJMyqntJQnuK1.1

Meeting chat link
https://us04web.zoom.us/launch/jc/71426675822

Meeting ID: 714 2667 5822
Passcode: 4HKPYF

Further All care must be taken to ensure that such meeting through VC or OAVM facility allows two way teleconferencing or webex for the ease of participation of the members and the participants are allowed to pose questions concurrently or given time to submit questions in advance on the e-mail address of the company. Such facility must have a capacity to allow at least 1000 members to participate on a first-come-first served basis. The large shareholders (i.e. 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., may be allowed to attend the meeting without restriction on account of first-come-first-served principle.

The facility for joining the meeting shall be kept open at least 15 minutes before the time scheduled to start the meeting and shall not be closed till the expiry of 15 minutes after such scheduled time. V. Before the actual date of the meeting, the facility of remote e-voting shall be provided in accordance with the Act and the rules. VI. Attendance of members through VC or OAVM shall be counted for the purpose of reckoning the quorum under section 103 of the Act.

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

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

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

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

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

30. Information about additional details of the Director along with their brief profile who are seeking appointment/re-appointment as set out at Item Nos. 2 of the Notice dated 22nd May, 2026 as required under Regulation 36 of the Listing Regulations, as amended and the Secretarial Standards on General Meetings issued by the Institute of Company Secretaries of India ('ICSI') is given below:

Particulars	**Mr. Ramesh Sundaram**
Director Identification Number (DIN)	03268129
Date of Birth	29/04/1960
Nationality	Indian
Date of Appointment on Board	30/03/2024
Qualifications	B. Com., C.A.
Shareholding in CENTERAC TECHNOLOGIES LIMITED	Nil
In case of Non-Executive Director the shareholding including shareholding as Beneficial Owner.	Nil
Expertise in specific functional areas	He is a Chartered Accountants firm as Accounts asst. Worked for 18 months then joined Business India in 1986 as Accounts Dept. He then worked in various Depts before Transferring to the main office as Systems Manager, handling Technology and related matters He has been associated with Business India for over 38 years.

Terms and Conditions of reappointment	Seeking re-appointment after retiring by rotation; He is a Non-Executive Director of the Company w.e.f. 30/03/2024. Hence, no terms of re-appointment.
Remuneration last drawn (including sitting fees, commission if any)	Nil
Remuneration proposed to be paid	Nil
Relationships with other Director / Key Managerial Personnel	Not related to any Director
Number of meetings of the board attended during the financial year 2025-2026	4
Directorships in other Public Limited Companies along with listed entities from which the person has resigned in the past three years.	Shareshakti Skills Private Limited Framroz Apartments Private Limited
Memberships of Committees in other Public Limited Companies (includes only Audit & Shareholders / Investors Grievances Committee)	Nil
In case of Independent Directors, the skills and capabilities required for the role and the manner in which the proposed person meets such requirements.	N.A.

By and on behalf Board of Directors
Centerac Technologies
Limited

Sabeen Mohamed Iqbal
Whole-Time Director & CFO
(DIN – 03557534)

Place: Mumbai
Date: 22nd May, 2026

BOARD'S REPORT

To
The Members,
CENTERAC TECHNOLOGIES LIMITED

Your Directors' have pleasure in presenting 33rd Annual Report of the Company together with the Audited Financial Statements of the Company for the year ended **31st March 2026**.

FINANCIAL RESULTS

Particular	For the financial year ended 31st March 2026 (Amount in Rs. In Lakhs)	For the financial year ended 31st March 2025 (Amount in Rs. In Lakhs)
Revenue from Operations	74.27	87.97
Other Income	0.10	0.04
Total Income	**74.37**	**88.01**
Less: Expenses	71.36	84.13
Less: Depreciation & Amortization Expenses	0.01	0.01
Profit/ (Loss) before tax	**2.99**	**3.87**
Tax Expenses		
Current Tax	NIL	NIL
Current Tax adjustment of earlier years	NIL	NIL
Deferred Tax	NIL	NIL
Profit/(Loss) after Tax	**2.99**	**3.87**

REVIEW OF BUSINESS OPERATIONS AND FUTURE PROSPECTS

During the financial year under review the Company has generated revenue from operations of Rs. 74.27 Lakhs as compared to Rs. 87.97 Lakhs generated in the previous year. The Company has earned a profit after tax of Rs. 2.99 Lakhs as compared to Rs. 3.87 Lakhs earned in the previous year. Your directors are continuously looking for avenues for future growth of the company.

TRANSFER TO RESERVES

The Board of Directors has not recommended transfer of any amount to reserves

DIVIDEND

In view to conserve the resources, the Board do not recommend any dividend for the financial year ended 31stMarch 2026.

DEPOSITS

During the financial year under consideration, your Company has not accepted any public deposits within the meaning of section 73 of the Companies Act, 2013 and the rules made there under.

BUSINESS OPERATIONS

There was no change in the nature of business of your Company, during the year under review.

DISCLOSURES UNDER SECTION 134 (3) (l) OF THE COMPANIES ACT, 2013

No material changes and commitments which could affect your Company's financial position have occurred between the end of the financial year of your Company i.e. 31st March, 2026 and date of this Report i.e. 22nd May, 2026.

SHARE CAPITAL

The paid up Equity Share Capital as on 31st March, 2026 was Rs. 1,10,34,700/-. During the year under review, there was no change in your Company's Share Capital during the year under review. The Promoter and Promoter Group holds 62,33,831 shares equivalent to 56.49% of the total Issued and Paid-up Share Capital.

Your Company has not issued any bonus shares, sweat equity shares, shares with differential voting rights and equity shares on rights basis nor granted stock options during the year under review.

TRANSFER TO INVESTOR EDUCATION AND PROTECTION FUND (IEPF)

Pursuant to Section 124(6) of the Companies Act, 2013, all shares in respect of which Dividend has not been paid or claimed for seven consecutive years or more shall be transferred by the company in the name of Investor Education and Protection Fund ("IEPF").

However, the company has not declared any dividend in last seven years pursuant to which transferring unclaimed shares / dividend is not application to the Company.

BOARD OF DIRECTORS AND KEY MANAGERIAL PERSONAL

Your Company has a broad-based Board of Directors with composition of Non-Executive, Executive and Independent Directors in compliance with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as well as the Companies Act, 2013. The composition of Board of Directors as on March 31, 2026 is as follows:

Name of Director/KMP	Category/Designation of Directors
Mr. Sabeen Mohamed Iqbal (DIN: 03557534)	Whole Time Director & CFO
Mr. Ramesh Sundaram (DIN: 03268129)	Non-Executive/ Non-Independent Director
Mr. Rajarshi Roy (DIN: 01727056)	Non-Executive /Independent Director
Mrs. Nejal Monish Gangar	Non-Executive/ Independent Woman Director
Ms. Shweta Sarraf	Company Secretary

Changes in Board of Directors

During the year, members of the company; Appointed Mrs. Nejal Monish Gangar (DIN: 11128035) as an Independent Director of the Company for a first term of 5 years w.e.f. 30th May, 2025 to 29th May, 2030 at the 32nd Annual General Meeting (AGM) of the Company held on 29th August, 2025.

Cessation of Directors

Ms. Mamta Sharma (DIN: 07080870**)** ceased to be an Independent Director of the Company has resigned from the post of independent director of the Board of the company with effect from closing working hours i.e. 6.00 p.m. of 30th May, 2025 and there was no other material reason.

The Board placed on record its appreciation for the dedicated efforts contributed by her during her tenure as an Independent Director of the Company.

DIRECTOR RETIRING BY ROTATION

Pursuant to Section 152 (6) of the Companies Act, 2013 and in terms of the Articles of Association of your Company, Mr. Ramesh Sundaram (DIN – 03268129) Director of your Company, retires by rotation at the forthcoming Annual General Meeting and being eligible, offers himself for re-appointment, the details as required by Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and as per Secretarial Standard, are given in the Notice convening the ensuing 33rd AGM.

DECLARATION BY INDEPENDENT DIRECTORS

All Independent Directors have given declarations that they meet the criteria of independence as laid down in Section 149(6) of the Companies Act, 2013 and applicable SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Further, the Independent Directors have also submitted their declaration in compliance with the provision of Rule 6 (3) of Companies (Appointment and Qualification of Directors) Rules, 2014, which mandated the inclusion of an Independent Director's name in the data bank of Indian Institute of Corporate Affairs ("IICA") for a period of one year or five years or life time till they continue to hold the office of an independent director.

None of the directors of your Company are disqualified under the provisions of Section 164 (2) of the Companies Act, 2013. Your directors have made necessary disclosures, as required under various provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

ANNUAL BOARD EVALUATION

The annual performance evaluation of the Independent Directors and Board, Committees i.e. Audit, Stakeholders Relationship and Nomination & Remuneration Committees was carried by the entire Board and the annual performance evaluation of Board as a whole, non – Independent Directors was carried out by the Independent Directors.

The annual performance evaluation was carried out in accordance with the criteria laid down in the Nomination and Remuneration Policy of your Company and as mandated under the Companies Act, 2013 and the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended from time to time.

The Board of Directors expressed their satisfaction with the evaluation process.

REMUNERATION POLICY

The Board has in accordance with the provisions of Sub-Section (3) of Section 178 of the Companies Act, 2013, formulated the policy setting out the criteria for determining qualifications, positive attributes, independence of a Director and policy relating to remuneration for Directors, Key Managerial Personnel and Senior Management Employees. The same has been posted on the website of the Company i.e. www.centerac.in

link: https://www.centerac.in/policies.php

BOARD OF MEETINGS

During the financial year ended 31st March, 2026, four (4) Board Meetings were conducted on, 30th May 2025, 14th August 2025, 10th November 2025 and 11th February 2026. The maximum interval between any two meetings did not exceed 120 days.

Committees of Board:

1. Audit Committee

The Company has constituted Audit Committee, in alignment with provisions of Section 177 of the Companies Act, 2013 and other applicable provisions and entrusted with the role and responsibility as per terms in line with applicable provisions of the Companies Act, 2013 and SEBI Listing Regulations, 2015, as amended. The composition of audit committee is as below:

Name of the Committee Members	Designation in the Committee
Mr. Rajarshi Roy	Chairman
Mr. Ramesh Sundaram	Member
Ms. Mamta Sharma *(upto 30th May, 2025)*	Member
Mr. Sabeen Mohamed Iqbal	Member
Mrs. Nejal Monish Gangar (*w.e.f. 1st June, 2025)*	Member

The Committee held 4 meetings during the year i.e, 30th May 2025, 14th August 2025, 10th November 2025 and 11th February 2026. All the recommendations made by the Audit Committee during the year were accepted by the Board.

2. Stakeholder's Relationship Committee

The Company has constituted Stakeholders Relationship Committee, in alignment with provisions of Section 178 of the Companies Act, 2013 and other applicable provisions and entrusted with the roles and responsibility as per terms in line with applicable provisions of the Companies Act, 2013 and SEBI Listing Regulations, 2015, as amended.

The composition of Stakeholders Relationship Committee is as below:

Name of the Committee Members	Designation in the Committee
Mr. Rajarshi Roy	Chairman
Mr. Ramesh Sundaram	Member
Ms. Mamta Sharma *(upto 30th May, 2025)*	Member
Mr. Sabeen Mohamed Iqbal	Member
Mrs. Nejal Monish Gangar (*w.e.f. 1st June, 2025)*	Member

The Committee held 4 meetings during the year i.e. 30th May 2025, 14th August 2025, 10th November 2025 and 11th February 2026.

3. Nomination and Remuneration Committee

The Company has constituted Nomination & Remuneration Committee, in alignment with provisions of Section 178 of the Companies Act, 2013 and other applicable provisions and entrusted with the responsibility as per terms in line with applicable provisions of the Companies Act, 2013, SEBI Listing Regulations, 2015, as amended and other applicable regulations, if any.

The composition of Nomination & Remuneration Committee is as below:

Name of the Committee Members	Designation in the Committee
Mr. Rajarshi Roy	Chairman
Mr. Ramesh Sundaram	Member

Ms. Mamta Sharma *(upto 30th May, 2025)*	Member
Mr. Sabeen Mohamed Iqbal	Member
Mrs. Nejal Monish Gangar (*w.e.f. 1st June, 2025)*	Member

The Committee held 2 meetings during the year i.e 30th May 2025 and 11th February, 2026.

DETAILS OF REMUNERATION AS REQUIRED UNDER SECTION 197(12) OF THE COMPANIES ACT, 2013, READ WITH RULES 5(1) OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014:

During the year, there was no employee in receipt of remuneration in excess of limit prescribed in the Rule 5 (2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014. The prescribed particulars of Employees as required under Section 197 (12) of the Act read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is attached as **"Annexure A"** and form part of this Report.

DIRECTORS' RESPONSIBILITY STATEMENT

To the best of their knowledge and belief and according to the information and explanations obtained by them, your Directors make the following statements in terms of Section 134(3)(c) of the Companies Act, 2013:

a) that in the preparation of the Annual Financial Statements for the year ended 31st March, 2026, the applicable accounting standards have been followed along with proper explanation relating to material departures, if any;

b) that such accounting policies have been selected and applied consistently and judgment and estimates have been made that are reasonable and prudent so as to give a true and fair view of the state of affairs of your Company at the end of the financial year and of the profit and loss of the company for that period;

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

d) that the Annual Financial Statements have been prepared on a going concern basis;

e) that proper internal financial controls were in place and that the financial controls were adequate and were operating effectively.

f) that systems to ensure compliance with the provisions of all applicable laws were in place and were adequate and operating effectively

INTERNAL FINANCIAL CONTROLS

Pursuant to Rule 8 (5) (viii) of Companies (Accounts) Rules, 2014, the Company has an adequate internal financial control system commensurate with the size of its business operations.

SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

During the year under review, your company did not have any Subsidiary/Joint Venture/Associate Company of the Company.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS UNDER SECTION 186

There was no loan given or guarantee given or investment made or security provided pursuant to Section 186 of the Companies Act, 2013, during the year under review and hence, the said provisions are not applicable.

DETAILS OF LOANS AVAILED FROM DIRECTORS OR THEIR RELATIVES

The Company has not availed any loans from its Directors or from their relatives during the financial year. Hence, the details required under Clause (viii) of Rule 2 of Companies (Acceptance of Deposits) Rules, 2014, are not given.

RELATED PARTY TRANSACTIONS

All the related party transactions which were entered by the Company during the financial year were done on arm's length basis and were in the ordinary course of business of the Company. Also there are no materially significant related party transactions made by the company with Directors, Key Managerial Personnel, Promoter or any other designated persons which may conflict with the interest of the Company at large.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES

During the financial year ended 31 March 2026, the Company has not entered into any contracts or arrangements with related parties referred to in Section 188(1) of the Companies Act, 2013, which are required to be disclosed in Form AOC-2. Accordingly, there are no particulars to be disclosed under Form AOC-2.

CORPORATE SOCIAL RESPONSIBILITY INITIATIVES

The criteria prescribed for the applicability of Corporate Social Responsibility under Section 135 of the Companies Act, 2013 is not applicable to your Company.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGEEARNINGS AND OUTGO

Conservation of Energy: The Company is not utilizing power for any of the activities of the Company except power used for office purposes. Hence, no energy conservation measures are required.

Technology Absorption: The Company has not taken any technical know-how from anyone and hence, there is no question of technology absorption as such necessary information has not been given.

Foreign Exchange Earnings and Outgo: The Company has neither imported nor exported any goods or services during the year and hence there is no impact on foreign exchange earnings or outgo.

DEVELOPMENT AND IMPLEMENTATION OF A RISK MANAGEMENT POLICY

A detailed exercise is being carried out to identify, evaluate, manage and monitor both business and non-business risk. The Board periodically reviews the risks and suggests steps to be taken to control and mitigate the same through a properly defined framework.

VIGIL MECHANISM / WHISTLE BLOWER POLICY

Whistle Blower Policy is the vigil mechanism instituted by your Company to report concerns about unethical behavior in compliance with the requirements of the Companies Act, 2013 and the SEBI (LODR) Regulations, 2015. The Board's Audit Committee oversees the functioning of this policy. Protected disclosures can be made by a whistle blower through several channels to report actual or suspected frauds and violation of your Company's Code of Conduct and / or Whistle Blower Policy. Details of the Whistle Blower Policy have been disclosed on your Company's website at www.centerac.in
Link:
https://www.centerac.in/policies.php

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS

There are no significant material orders passed by the Regulators / Courts which would impact the going concern status of your Company and its future operations.

STATUTORY AUDITORS:

Pursuant to the provisions of section 139 and all other applicable provisions, if any of the Companies Act, 2013, and the rules framed thereunder, as amended from time to time on recommendation of Audit Committee, and as approved by Board, the members of the company have approved the appointment of M/s. Mittal & Associates, Chartered Accountants, Mumbai (FRN: 106456W), as Statutory Auditors of the Company, at their 31st Annual General Meeting held on 30th September, 2024, to hold office for a period of 5 (five) consecutive years commenced from the conclusion of the 31st Annual General Meeting till the conclusion of the 36th Annual General Meeting of the Company to be held for the financial year 2028-2029.

STATUTORY AUDITORS' OBSERVATIONS

The Statutory Auditors of the Company has issued the Auditors Report for the Financial Year ended on March 31, 2026 with unmodified opinion. There are no comments, qualification, reservation or adverse remark made by the statutory auditors in their Audit Report which requires any comments from management/Board of the company.

The auditors' report given by the statutory auditors on the annual financial statements of your Company is part of the Annual Report.

SECRETARIAL AUDITOR

The provisions of Section 204 of the Companies Act, 2013 read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Company has appointed Ms. Riddhi Shah a Company Secretary in Practice as Secretarial Auditor to undertake the Secretarial Audit of the Company for the Financial Year 2025-2026. The Secretarial Audit Report (MR-3) is annexed herewith as **Annexure–B**.

The observations made by the secretarial auditors in their audit reports on the financial statements for the year ended 31st March, 2026 are self-explanatory.

COST RECORDS/COST AUDITOR

The Central Government has not prescribed maintenance of cost records under the provisions of Section 148 of the Companies Act, 2013 and Companies (Cost Records and Audit) Rules, 2014 (hereinafter referred to as 'Rules') in respect of maintenance and audit of cost records are not applicable to your Company.

FRAUD REPORTED BY AUDITOR UNDER SECTION 143(12) OF THE COMPANIES ACT, 2013

During the financial year under review, neither the statutory auditors nor the secretarial auditors have reported to the Audit Committee of the Board, under Section 143 (12) of the Act, any instances of fraud committed against your Company by its officers or employees, the details of which would need to be mentioned in this Report.

COMPLIANCE OF SECRETARIAL STANDARDS

The Board of Directors affirms that your Company has complied with the applicable Secretarial Standards (SS) issued by the Institute of Companies Secretaries of India (SS1 and SS2), respectively relating to Meetings of the Board, its Committees and General Meeting, which have mandatory application during the year under review.

ANNUAL RETURN

Pursuant to sub-section 3 (a) of section 134 and sub-section (3) of section 92 of the Companies Act, 2013 the Annual Return for the financial year ended 31st March, 2026 in E-Form MGT 7 is available on the Company's website at https://www.centerac.in/assets/pdf/files/Annual_Return_MGT-7/Annual_Return_MGT_7_2025-26.pdf

MANAGEMENT DISCUSSION AND ANALYSIS

As required under Schedule V (B) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, report on "Management Discussion and Analysis" is attached and form part of this Annual Report.

CORPORATE GOVERNANCE

As per Regulation 15 (2) of the SEBI (LODR) Regulations, 2015, the provisions of Corporate Governance are non-mandatory to the following class of Companies:

a. Companies having Paid-up Equity Share Capital not exceeding Rs. 10 Crores and Net worth not exceeding Rs. 25 Crores, as on the last day of the previous financial year;

   Provided that where the provisions of Regulation 27 become applicable to a company at a later date, such company shall comply with the requirements of Regulation 27 within six months from the date on which the provisions became applicable to your company.

b. Companies whose equity share capital is listed exclusively on the SME and SME-ITP Platforms.

As on 31st March, 2025, the paid-up share capital of your Company is Rs. 110.35 Lakhs and net worth is Rs. 6.18 Lakhs. Accordingly, the paid-up capital and net worth is below the prescribed limit for mandatory applicability of Corporate Governance clause as per Regulation 15(2)(a) of the SEBI (LODR) Regulations, 2015. Accordingly, the corporate governance provisions specified under Regulation 15(2) of the SEBI LODR Regulations, 2015 are not applicable to the Company.

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

Your Company believes in providing a safe, supportive and friendly workplace environment – a workplace where our values come to life through the supporting behaviors. Positive workplace environment and a great employee experience are integral part of our culture. Your Company believes in providing and ensuring a workplace free from discrimination and harassment based on gender.

An Internal Complaints Committee has been constituted in line with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. No complaint was raised and pending as on 1st April, 2025 and no complaint has been raised during the financial year ended 31st March, 2026 and no cases pending for more than 90 days.

COMPLIANCE OF MATERNITY BENEFIT ACT, 1961

During the financial year ended 31st March, 2026, the Company has complied with the provisions of Maternity Benefit Act, 1961.

DEPOSITS

Your Company has not accepted deposit from the public and shareholders falling within the ambit of Section 73 of the Companies Act, 2013 and the Companies (Acceptance of Deposits) Rules, 2014. Hence, the requirement for furnishing details of deposits which are not in compliance with the Chapter V of the Act is not applicable.

Your Company was not required to file e-Form DPT – 3 being Return of Deposits for the financial year ended 31st March, 2026.

AGREEMENTS BINDING LISTED ENTITIES

- Pursuant to Regulation 30A of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, during the financial year, no agreement has been entered or executed by the shareholders, promoters, promoter group entities, related parties, Directors, key managerial personnel and employees of the Company or its subsidiaries among themselves or with the Company or with a third party, solely or jointly, which, either directly or indirectly or potentially or whose purpose and effect is to, impact the management or control of the Company or impose any restriction or create any liability upon the Company.

INSOLVENCY AND BANKRUPTCY CODE

During the financial year under review, no application was made or proceeding was pending against the Company under the Insolvency and Bankruptcy Code, 2016.”

ONE TIME SETTLEMENT WITH BANKS

The Company has not borrowed any monies from banks or financial institutions. Accordingly, there is no question of any one-time settlement with the banks or financial institutions.

LISTING AND DEMATERIALISATION

The Equity Shares of the Company are listed on the BSE Limited. Shareholders are requested to convert their holdings to dematerialized form to derive its benefits by availing the demat facility provided by NSDL and CDSL.

PREFERENTIAL ALLOTMENT (OPTIONALLY CONVERTIBLE DEBENTURES)

The Company at its Board Meeting held on 7th April, 2022 allotted 5,00,000 (Five Lakhs) 5% Optionally Convertible Debentures (OCD's) of ₹10/- each for which approval of Shareholders was taken on 24th March, 2022 at the Extra-Ordinary General Meeting of the company.

The said OCDs were issued with an option of conversion into Equity shares in the 18th month from the date of allotment. All the allottees have consented for redemption of the OCDs on completion of 2 years from the date of allotment instead of conversion into Equity Shares. The debentures are now redeemable on 6th April, 2024.

Necessary adjustments entries to close the OCDs and transfer the amounts to Non-Convertible Debentures Account have been passed in the Books of Accounts.

The NCDs were due for redemption within 31/03/2025. However, the tenure expired on 06/04/2024 and as on date of signing the Financial Statements, the NCDs were redeemed and transferred to the reserves.

The Company has applied to NSDL for the extinguishment - corporate action for redemption of debentures to the account of allottees of said OCD.

Further to update that CDSL has recorded Extinguishment dated 7th May, 2026 and completed process for redemption of debentures to the account of allottees of said OCD.

DISCLOSURE REGARDING EXERCISE OF VOTING RIGHTS BY EMPLOYEES UNDER SECTION 67(3) OF COMPANIES ACT, 2013

No employee is holding any shares in the Company and hence, the disclosure required under Section 67(3)(c) of the Companies Act, 2013, read with Rule 16(4) of Companies (Share Capital and Debentures) Rules, 2014, in respect of voting rights not exercised directly by them is not given. Further, the Company, during the financial year, did not advance any money to any person for subscribing shares of the Company.

ACKNOWLEDGEMENTS

The Directors wish to place on record their appreciation to the whole hearted help and co-operation the Company has received from the business associates, partners, vendors, clients, government authorities, and bankers of the Company. The relations between the management and the staff were cordial during the year under review. The Company also wishes to put on record the appreciation of the work done by the staff. Your Directors appreciate and value the trust imposed upon them by the members of the Company.

CAUTIONARY STATEMENT

Statements in the Board's Report and the Management Discussion & Analysis describing your Company's objectives, expectations or forecasts may be forward-looking within the meaning of applicable securities laws and regulations. Actual results may differ materially from those expressed in the statement.

By order of the Board

For CENTERAC TECHNOLOGIES LIMITED

SABEEN MOHAMED IQBAL
WHOLE-TIME DIRECTOR
DIN – 03557534)

Place: Mumbai
Date: 22nd May, 2026

ANNEXURE A

DISCLOSURES PERTAINING TO REMUNERATION AND OTHER DETAILS AS REQUIRED UNDER SECTION 197(12) READ WITH RULE 5 OF COMPANIES (APPOINTMENT & REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014

The ratio of the remuneration of each Director to the median remuneration of the employees of the Company for the financial year and the percentage increase in remuneration of each Director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the financial year;

PARTICULAR OF EMPLOYEES

The ratio of the remuneration of each Director to the median employee's remuneration and other details in terms of Section 197 (12) of the Companies Act, 2013 read with Rule (5) (1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014:

Sr. No.	Requirements	Details
1	The ratio of the remuneration of each director to the median remuneration of the employees of the company	Mr. Sabeen Mohamed Iqbal – NIL Mrs. Mamta Sharma – Rs. 20,000 as sitting fees. Ms. Sweta Sarraf - Company Secretary – Rs. 180,000/- p.a.
2	The percentage increase in remuneration of each Director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the financial year	Key Managerial Personnel Mr. Sabeen Mohamed Iqbal WTD & CFO – No remuneration paid Ms. Sweta Sarraf - Company Secretary – Rs. 180,000/- p.a. **no change** in %
3	The percentage increase in the median remuneration of employees in the financial year	Nil
4	The number of permanent employees on the rolls of company as on 31st March, 2026	2
5	Average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration	There was no increase in the average remuneration of employees other than managerial personnel during the financial year under review. There was no increase in managerial remuneration during the year, except remuneration paid to the Company Secretary as disclosed above.
6	Affirmation that the remuneration is as per the remuneration policy of the Company	The Company affirms that the remuneration paid to its Directors, Key Managerial Personnel and other employees during the financial year 2025-

		26 is in accordance with the Nomination and Remuneration Policy of the Company.

By order of the Board
For CENTERAC TECHNOLOGIES LIMITED

SABEEN MOHAMED IQBAL
WHOLE-TIME DIRECTOR
(DIN – 03557534)

Place: Mumbai
Date: 22nd May, 2026

ANNEXURE - B

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31ST MARCH 2026

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

To,
The Members,
CENTERAC TECHNOLOGIES LIMITED
307, Regent Chambers, Nariman Point Mumbai
Mumbai City MH 400021 IN

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by M/s. CENTERAC TECHNOLOGIES LIMITED (hereinafter called the company) CIN: L17231MH1993PLC071975. Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

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

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

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

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

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

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

(ii) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act');

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

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

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

d) SEBI Share Based Employee Benefits and Sweat Equity Regulations, **2021** ; **Not applicable**

e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; **Not applicable**

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

g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; and **Not applicable**

h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **Not applicable**

(iii) Other laws as per the representation made by the Company are as follows; Income Tax Act, 1961 and Indirect Tax Laws

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

(i) Secretarial Standards issued by The Institute of Company Secretaries of India with respect to Board and general meetings are generally complied**.**
(ii) The Listing Agreements entered into by the Company with BSE Limited.

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

I have relied on the representation made by the Company and its officers for systems and mechanism formed by the Company for compliances under other applicable Acts, laws and regulations to the Company.

I further report that:

The Board of Directors of the Company is duly constituted. ***However, as per the provisions of Section 203 of the Companies Act, 2013 read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Company has single officer who has been designated as Whole Time Director as well as Chief Financial Officer of the company in violation of aforesaid provisions.***

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

Majority decision is carried through while the dissenting members' views are captured and recorded as part of the minutes.

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

I further report that during the audit period there were no instance of:
(i) Public/Right/Preference issue of shares / debentures / sweat equity, etc.
(ii)Redemption / buy-back of securities
(iii)Major decisions taken by the members in pursuance to Section 180 of the Companies Act, 2013
(iv)Merger / amalgamation / reconstruction, etc.
(v)Foreign technical collaborations.

During the year under review and as on date of this report, following events took place:

❖ The Board of Directors of the Company had appointed Mrs. Nejal Monish Gangar (DIN: 11128035) as an Additional Director of the Company w.e.f 30th May, 2025. She was appointed as an Independent Woman Director of the Company for a first term of 5 years w.e.f. 30th May, 2025, by the members at the 32nd Annual General Meeting (AGM) of the Company held on 29th August, 2025.

- ❖ Ms. Mamta Sharma (DIN: 07080870) ceased to be an Independent Director of the Company has resigned from the post of independent director of the Board of the company with effect from closing working hours i.e. 6.00 p.m. of 30th May, 2025

- ❖ Members of the company at their 32nd Annual General Meeting held on 29th August, 2025 appointed Ms. Riddhi shah, a peer reviewed, practicing company secretaries as secretarial auditors of the company pursuant to the provisions of Section 204 of the Companies Act, 2013 read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and as per applicable regulation of SEBI (Listing Obligation and Disclosure Requirement) Regulations,2015 for conducting Secretarial Audit for a period of five consecutive years i.e. from FY 2025-26 till FY 2029-30.

However,

- ***In violation of the provisions of Section 203 of the Companies Act, 2013 read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Company has single officer who has been designated as Whole Time Director as well as Chief Financial Officer of the company.***

Further, my report of even dated to be read along with the following clarifications:

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

Riddhi Shah
M.No.20168/ C P No.: 17035
UDIN No - A020168H000438157
PR No.2037/2022

Date: 22nd May, 2026

Place: Mumbai

CERTIFICATE OF NON- DISQUALIFICATION OF DIRECTORS

(Pursuant to Regulation 34(3) and Schedule V Para C Clause (10)(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015)

To
The Members,
M/s. CENTERAC TECHNOLOGIES LIMITED

I have examined the relevant registers, records, forms, returns and disclosure received from the Directors of CENTERAC TECHNOLOGIES LIMITED having CIN L17231MH1993PLC071975 and having registered office at 307, Regent Chambers, Nariman Point, Mumbai - 400021(hereinafter referred to as 'the Company') produced before us by the Company for the purpose of issuing this certificate in accordance with Regulation 34(3) read with Schedule V Para C sub Clause (10)(i) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015.

In my opinion and to the best of my knowledge and according to the verifications including Directors Identification Number (DIN) status at the portal www.mca.gov.in as considered necessary and explanation furnished to us by the Company and its officers, I hereby certify that none of the Directors on the Board of the Company as stated below have been debarred or disqualified for the financial year ended 31st March 2026 from being appointed or continuing as Directors of Companies by the Securities Exchange Board of India, Ministry of Corporate Affairs or such other statutory Authority.

Sr. No.	Name of The Director	DIN	Date of appointment in the Company
1.	MR. RAJARSHI ROY	01727056	22/04/2019
2.	MR. SABEEN MOHAMED IQBAL	03557534	04/10/2022
3.	MRS. NEJAL MONISH GANGAR	11128035	30/05/2025
4.	MR. RAMESH SUNDARAM	03268129	30/03/2024

Ensuring the eligibility for the appointment or continuity of every Director on the Board of above referred Company is the responsibility of the management of the Company. My responsibility is to express an opinion as stated above based on the verification. This certificate is neither an assurance as to the future viability of the Company or effectiveness with which the management has conducted the affairs of the Company.

Riddhi Krunal Shah

Practicing Company Secretary
ACS No: 20168
CP No.: 17035
PR No.2037/2022
UDIN: A020168H000438146

Place: Mumbai
Date: 22nd May, 2026

MANAGEMENT DISCUSSION & ANALYSIS REPORT

Global Economy

Global growth is projected to remain stable, although the global economic outlook continues to be influenced by geopolitical tensions, inflationary pressures, monetary policy developments and other economic uncertainties. The near-term outlook remains subject to divergent growth trends across economies, while medium-term risks to global growth continue to remain.

The global economy is expected to remain resilient, supported by continued economic activity and gradual moderation in inflationary pressures. However, geopolitical developments, trade restrictions and changing economic policies may continue to impact global growth.

Indian economy

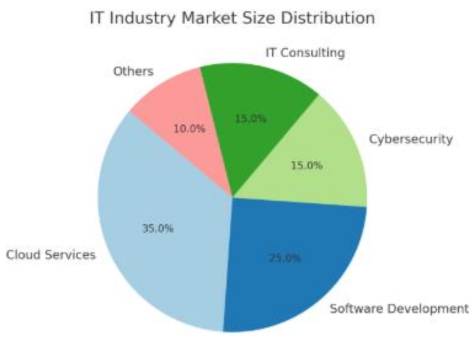
India continues to remain one of the fastest-growing major economies, supported by strong domestic demand, infrastructure development, increasing digitalisation and continued policy support.

The Indian economy has demonstrated resilience despite global economic uncertainties. Continued investments in technology, digital infrastructure and various sectors of the economy are expected to provide opportunities for businesses operating in the Information Technology sector.

Industry Overview

The global Information Technology industry continues to evolve rapidly, driven by increasing adoption of cloud computing, artificial intelligence, cybersecurity solutions and digital transformation initiatives across various sectors.

The Indian IT sector continues to benefit from its strong talent pool, cost competitiveness and increasing adoption of technology. Demand for next-generation technologies such as data analytics, Internet of Things (IoT), artificial intelligence and machine learning continues to provide opportunities for growth in the sector.



Here is a pie chart illustrating the IT industry market size distribution, with segments like Cloud Services, Software Development, Cybersecurity, IT Consulting, and Others

Business Overview

The Company provides Information Technology Support Services. The Company continues to focus on providing IT support services to its customers and strengthening its business operations.

The Company seeks to leverage opportunities arising from increasing adoption of technology and digitalisation and continues to explore avenues for expanding its business and improving its operational performance

INDUSTRY STRUCTURE & DEVELOPMENT

The Indian IT industry continues to play an important role in the country's economic development by contributing to employment, exports and technological advancement.

The industry continues to witness changes arising from rapid technological developments, changing customer requirements and evolving business models. The increasing adoption of cloud-based offerings, data analytics, mobile applications, artificial intelligence and other emerging technologies is making technology an integral part of business operations and is expected to provide continued opportunities for IT service providers.

OPPORTUNITIES AND THREATS

Opportunities:

- Rising demand for digital transformation and IT support services.
- Growing adoption of cloud solutions, SaaS and AI-driven automation.
- Increasing technology spending by SMEs and enterprises.
- Growing demand for technology-enabled business solutions.

Threats:

- Intense competition from global and local IT service providers.
- Rapid technological changes requiring continuous innovation and investment.
- Geopolitical and economic uncertainties.
- Rising cybersecurity risks and compliance requirements.
- The above opportunities and threats are broadly in line with the factors identified in the Company's existing MDA.

SEGMENT-WISE OR PRODUCT-WISE PERFORMANCE

The Company provides Information Technology Support Service.

During the year under review, the Company continued to focus on its IT support service activities and on strengthening its business operations and customer relationships.

The Company generated revenue from operations of **Rs. 74.27 Lakhs** during the financial year ended 31st March 2026 as compared to **Rs. 87.97 Lakhs** during the previous financial year

OUTLOOK

The Company remains cautiously optimistic about its growth prospects, driven by increasing adoption of technology and opportunities arising in the Information Technology sector.

The strategic focus of the Company will remain on strengthening its existing business operations, improving service capabilities and exploring suitable opportunities for future growth.

Risk and Concerns

Key risks include market volatility, cybersecurity threats, technological changes, competition, talent retention challenges and regulatory changes in relevant markets.

The Company continues to monitor these risks and take appropriate measures to identify, manage and mitigate their potential impact on its business operations. The same risk categories were also identified in the previous MDA.

Internal Controls Systems and their adequacy

CENTERAC has proper and adequate system of internal controls to ensure that all assets are safeguarded and protected against loss from unauthorised use or disposition, and that transactions are authorised, recorded and reported correctly.

The internal control systems are supplemented by management reviews and documented policies, guidelines and procedures. The internal control systems are designed to ensure that the financial and other records are reliable for preparing financial statements and other data and for maintaining accountability of assets

Discussion on Financial Performance with respect to operational performance.

During the financial year under review, the Company has generated revenue from operations of **Rs. 74.27 Lakhs** as compared to **Rs. 87.97 Lakhs** generated in the previous year. The Company has earned a **profit after tax of Rs. 2.99 Lakhs** as compared to **Rs. 3.87 Lakhs** earned in the previous year.

The decrease in revenue and profitability during the year is primarily attributable to the overall level of business operations during the year. Your Directors are continuously looking for avenues for future growth of the Company

Material Development in Human Resources/Industrial Relations:

Company continues to focus on attracting and retaining suitable talent required for its services. The Company provides appropriate support and training, as required, to keep its professionals abreast of changes in technology.

The Company enjoys healthy relations with its customers, investors, employees, banks and various State and Central Government departments.

Employees remain an important asset of the Company. The Company continues to focus on employee development, training and creating a conducive work environment. **As at 31st March 2026, the Company had 2 permanent employees on its rolls.**

KEY RATIOS:

In accordance with the SEBI (Listing Obligations and Disclosures Requirements) (Amendment) Regulations, 2018, the Company is required to give details of significant changes (change of 25% or more as compared to the immediately previous financial year) in Key sector-specific financial ratios.

Ratios	2025-2026	2024-2025
Debtors Turnover	0.84	1.30
Inventory Turnover	N.A.	N.A.
Interest Coverage Ratio	0.03	1.31
Current Ratio	3.53	4.88
Debt Equity Ratio	0.22	0.19
Operating Profit Margin (%)	0.04	0.04
Net Profit Margin (%)	0.04	0.04
Return on Net Worth (%)	0.33	0.63

Change in Return on Net Worth:

The Return on Net Worth has decreased during the year under review as compared to the previous year. The net worth of the Company as at 31st March 2026 stood at approximately **Rs. 9.18 Lakhs as compared to Rs. 6.18 Lakhs in the previous year**.

Cautionary Statement

Statements in the Management Discussion and Analysis describing the Company's objectives, projections, estimates and expectations may be "forward looking statements" within the meaning of applicable laws and regulations. These statements are based on certain assumptions and expectations of future events. Actual results may differ materially from those expressed or implied.

Important factors that could make a difference to the Company's operations include economic conditions affecting demand, supply and price conditions in the domestic and overseas markets in which the Company operates, changes in Government regulations, tax laws and other statutes and other incidental factors. The Company assumes no responsibility to publicly update or revise any forward-looking statements on the basis of subsequent developments, information or events. The existing Annual Report follows substantially this same cautionary format.

***Note:** I have intentionally **not retained last year's claims** such as "Revenue growth of 27.78%", "successful launch of in-house developed software products" and "strengthening of strategic partnerships", because those statements are not supported by the FY 2025-26 financial information you provided. The old MDA contains those statements.*

CERTIFICATE OF COMPLIANCE WITH THE CODE OF CONDUCT OF THE COMPANY

As provided under SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, the Board Members and the Senior Management Personnel have confirmed compliance with the Code of Conduct for the financial year ended 31st March, 2026.

For CENTERAC TECHNOLOGIES LIMITED

SABEEN MOHAMED IQBAL
WHOLE-TIME DIRECTOR & CFO
(DIN – 03557534)

Place: Mumbai
Date: 22nd May, 2026

INDEPENDENT AUDITORS' REPORT

To,
The Members of
Centerac Technologies Limited.

Report on the audit of the financial statements (Standalone).

Opinion

We have audited the accompanying financial statements of M/s. Centerac Technologies Limited ("the Company"), which comprise the balance sheet as at March 31, 2026, and the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and statement of cash flows for the year ended on that date, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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

Basis for opinion

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

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

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

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

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

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

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

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

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

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

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

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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

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

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

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

Report on other legal and regulatory requirements

As required by the Companies (Auditor’s Report) Order, 2020 (“the Order”), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure “A”, a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

As required by Section 143(3) of the Act, we report that:

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

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

c) The balance sheet, the statement of profit and loss including Other Comprehensive Income, and the cash flow statement dealt with by this report are in agreement with the books of account;

d) In our opinion, the aforesaid financial statements comply with the Ind AS specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014;

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

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

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

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

h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;

i. The Company has disclosed the impact of pending litigations as on 31st March, 2026 on its financial position in its standalone financial statements.

ii. The Company has made provision as on 31st March 2026, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts;

iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company during the year ended 31st March, 2026 in accordance with the relevant provisions of the Act and Rules made there under;

iv. (a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries);

(b) The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds (which are material either individually or in the aggregate) have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on the audit procedures performed that we have considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) contain any material mis-statement.

v. No dividend declared and paid during the year by the Company.

For Mittal & Associates,
Chartered Accountants,
Firm Registration No: 106456W

CA Mukesh Sharma
Partner
Membership No: 134020
UDIN: 26134020ZKENAT4667
Place: Mumbai
Date: 22nd May, 2026

Annexure "A" to the Independent Auditor's Report

(Referred to in paragraph 1 under 'Report on other legal and regulatory requirements' section of our report to the members of M/s. Centerac Technologies Limited of even date)

a) In respect of the Company's fixed assets:

- The Company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.
- The Company has no Intangible Assets.

b) Property, Plant and Equipment have been physically verified by the management at reasonable intervals and no material discrepancies were found during the course of Audit.

c) The Company has no immovable properties.

d) The Fixed Assets of the Company have not been revalued during the year.

e) (i)There are no proceedings initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

ii) There is no Opening Balance of Inventory as the Company Operated in the Service Sector. Therefore, the requirement of clause (ii) (a) and (b) of paragraph 3 of the said Order is not applicable to the Company.

iii) The company has not made any investments in, or provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Therefore, this clause is not applicable to the Company.

iv) The Company has not given any Loan, Guarantee, Security to any person or body corporate as per the provisions of sec 185 and 186 of the Act. Therefore, this clause is not applicable to the Company.

v) The Company has not accepted any deposits from the public covered under Section 73 to 76 of the Act, and the Companies (Acceptance of deposits) Rules, 2014 (as amended). Hence the provisions of clause 3(v) are not applicable.

vi) The Company operates in Service Sector and Central Government has not prescribed maintenance of cost records under sub-section (1) of Section 148 of the Act. Therefore, this clause is not applicable to the Company.

vii) (a)The Company does not have any liability towards employees during the year, under the Provident Fund Act and Employees State Insurance Act, hence the question of timely deposit of the Provident Fund dues and Employees State Insurance Scheme, does not arise. The company is regular in depositing the undisputed statutory dues, Income-tax, Service Tax, Value added Tax, Goods and Services Tax, cess, and other material statutory dues, as applicable.

(b) No undisputed amounts payable in respect of Income-tax, Service Tax, Value Added tax, goods and services tax, cess and no other statutory dues were outstanding , at the year end, for a period of more than six months from the date they became payable.

viii) There are no transactions which were not recorded in the books of account previously or have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961)

ix) The company has not defaulted in the repayment of any loans or interest thereon from any financial institution or banks.

x) (a) The company has not raised moneys by way of initial public offer or further public offer including debt instrument. Accordingly, the provisions of clause (x)(a) of the order are not applicable to the Company and hence not commented upon.

(b) The Company has issued 5,00,000 5% Optionally Convertible Debentures (“OCD”) (UNLISTED) of Face Value 10/- each during the financial year 2022-23 and requirements of Section 42 and Section 62 of the Companies Act, 2013 have been duly complied with and the funds raised have been used for the purposes for which the funds were raised. These 5% Optionally Convertible Debentures (“OCD”) (UNLISTED) have been restructured into same numbers and Face Value of Non-Convertible Debentures (“NCD”). Now in the last FY 2024-25 it has been transferred to the retained earnings of the company. The NCDs were due for redemption within 31/03/2025. However, the tenure expired on 06/04/2024 and as on date of signing the Financial Statements, the NCDs were redeemed and transferred to the reserves. As per management confirmation the Company has applied to NSDL for the extinguishment - corporate action for redemption of debentures to the account of allottees of said OCD. Further to update that CDSL has recorded Extinguishment dated 7th May, 2026 and completed process for redemption of debentures to the account of allottees of said OCD.

xi) Based upon the audit procedures performed and the information and explanations given by the management, we report that no fraud by the Company or on the company by its officers or employees has been noticed or reported during the year. There were no reports filed by Auditors in Form ADT 4 and no whistle blower complaints were brought to our notice.

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

xiii) According to explanation and information given to us, the transactions with related parties are in compliance with section 177 and 188 of the Act, as detailed under Notes to Accounts attached to the Financial Statements of the Company for Financial Year 2024-25.

xiv) The Company has not an Internal Audit System and the same commensurate with the size and nature of it’s business.

The Internal Audit Report is not issued to the Company has not been considered by us for the year under Audit.

xv) The company has not entered into any non-cash transaction with directors or persons connected with him. Accordingly, the provisions of clause 3(xv) of the order are not applicable to the Company and hence not commented upon.

xvi) In our opinion, the company is not required to be registered under section 45IA of the Reserve Bank of India Act, 1934 and also it has not undertaken any NBFC related activities or Housing Finance Activities. It is also not a Core Investment Company (CIC). Accordingly, the provisions of clause (xvi)(a), (b), (c) and (d) of the order are not applicable to the company.

xvii) The Company has recorded a cash profit of Rs. 2.99 Lacs for FY 2025-26. In the preceding FY 2024-25, cash profit was Rs. 3.88 Lacs.

xviii) There was a case of resignation of the statutory auditors during the year due to rotation policy as per the Companies Act 2013.

xix) Since the Company has no Inventories including any CWIP, Ratio Analysis was not undertaken for certain ratios. Considering the nature and quantum of the Liabilities disclosed in the balance sheet, the Auditor is of the opinion that Company shall be able to settle its liabilities within a period of one year from the date of balance sheet.

xx) The Company has no ongoing or planned projects at present and has no unspent funds with respect to compliance with second proviso to sub-section (5) of section 135 of the Companies Act 2013. Hence Clause (xx)(a) and (b) are not applicable to the Company.

xxi) The requirement of Consolidated Financial Statements is not applicable to the Company. Therefore, Clause xxi is not applicable to the Company.

For Mittal & Associates,
Chartered Accountants,
Firm Registration No: 106456W

CA Mukesh Sharma
Partner
Membership No: 134020
UDIN: 26134020ZKENAT4667
Place: Mumbai
Date: 22nd May, 2026

Annexure "B" to the Independent Auditor's Report on the standalone financial statements of M/s. Centerac Technologies Limited for the year ended 31st March 2026.

Report on the Internal Financial Controls under Clause (f) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of M/s. Centerac Technologies Limited ("the Company") as of March 31, 2026 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India

For Mittal & Associates,
Chartered Accountants,
Firm Registration No: 106456W

CA Mukesh Sharma
Partner
Membership No: 106456
UDIN: 26134020ZKENAT4667
Place: Mumbai
Date: 22nd May, 2026

Summary of significant accounting policies

1) **Corporate Information**

Centerac Technologies limited ("the Company") was incorporated on May 13, 1993. The Company is a public company limited by shares. The Company's registered office is at 307, Regent Chambers, Nariman Point, Mumbai-400021, Maharashtra. The company provides Information Technology Support service.

2) **Significant Accounting Policy**

a) **Basis of Preparation**

The Financial Statements of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) as per the Companies (Indian Accounting Standards) Rules, 2015 as amended and notified under Section 133 of the Companies Act 2013 (the 'Act') and other relevant provisions of the Act. These Financial Statements are prepared on an accrual basis under the historical cost convention or amortized cost, except for certain financial assets and liabilities that are measured at fair value as required by relevant Ind AS.

All assets and liabilities have been classified as current and non-current as per company's normal operating cycle. The company has considered an operating cycle of 12 months based on nature of services rendered and time elapsed between deployment of resources and realization in cash and cash equivalents of the consideration for such services rendered. The statement of cash flows has been prepared under Indirect Method. These standalone financial statements have been prepared in Indian Rupee which is the functional currency of the Company.

b) **Use of Estimates**

The preparation of these standalone financial statements in conformity with the recognition and measurement principles of IND AS requires the management of the company to make estimates and assumptions that affect the reported balances of assets and liabilities, disclosure of contingent liabilities as at the date of the financial statements and the reported amounts of income and expense for the period presented.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which estimates are revised and future periods are affected.

c) **Revenue recognition**

The company provides Information Technology Support service and recognizes revenue only when the Company satisfies performance obligation by transferring promised goods or services to the customer at consideration which the Company is expected to be entitled to in exchange for those goods or services.

Interest income is recognised on a time proportion basis taking into account the amount outstanding and the applicable interest rates. Interest income from a financial asset is recognized when it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably. Interest income from a financial asset is recognized using the effective interest rate (EIR), which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount on initial recognition.

Dividend Income is recognised when the right to receive the payment is established. Incomes from investments are accounted on an accrual basis.

d) **Property Plant & Equipment**

Property plant and equipment are stated at cost comprising of purchase price and any initial directly attributable cost of bringing the asset to its working condition for its intended use less accumulated depreciation (other than freehold Land) and impairment loss if any the carrying amount of an item of Property Plant & Equipment is derecognised upon disposal or when no future economic benefit is expected to arise from its continued use. Any gain or loss arising on the derecognition of an item of Property Plant & Equipment is determined as the difference between the net disposal proceeds and the carrying amount of the item and is recognised in Statement of Profit and Loss. Intangible assets are stated at cost less accumulated amortisation and accumulated Impairment loss, if any. Intangible assets are amortised on a straight-line basis over the period of its economic useful life.

e) **Depreciation**

Depreciation on Property, Plant and Equipment (other than intangible assets) is provided on the "Straight Line Method" over the useful lives of assets as prescribed under Part C of Schedule II of the Companies Act, 2013. The estimated useful life and residual values are reviewed at the end of each reporting period with the effect of any change in estimate accounted for on a prospective basis.

f) **Impairment of Non-Financial Assets**

The Carrying value of assets/cash generating units at each Balance sheet date are reviewed for impairment. If any indication of impairment exists, the recoverable amount of such assets is estimated and impairment is recognized if the carrying amount of these assets exceeds their recoverable amount. The recoverable amount is the greater of the net selling price and their value in use .Value in use is arrived by discounting the future cash flows to their present value based on appropriate discount factor. When there is an indication that an impairment loss recognized for an asset in earlier accounting periods no longer exists or may have decreased such reversal of impairment loss is recognized in the statement of Profit and Loss

g) **Financial Assets Financial Liabilities and equity instruments**

Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of the instruments.

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value measured on initial recognition of financial assets or financial liabilities.

The Company derecognizes a financial asset only when the contractual rights to the cash flows from the financial asset expire or when the Company transfers its contractual rights to receive the cash flows of the financial asset and substantially all the risks and rewards of ownership of the financial asset are transferred to another entity.

The Company derecognizes a financial liability when its contractual obligations are discharged or cancelled or expired. The Company also derecognizes a financial liability when its terms are modified and the cash flows under the modified terms are substantially different.

h) **Classification and Subsequent Measurement: Financial Assets:**

The Company classifies financial assets as subsequently measured at amortised cost, fair value through other comprehensive income ("FVOCI") or fair value through profit or loss ("FVTPL") on the basis of following:

1) the entity's business model for managing the financial assets; and
2) the contractual cash flow characteristics of the financial assets.

i) **Financial Assets at Amortised Costs:**

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

j) **Financial Assets at Fair Value through Other Comprehensive Income:**

A financial asset is measured at **Fair Value through Other Comprehensive** Income, if these financial assets are held within a business whose objective is achieved by both collecting contractual cash flowson specified dates that are solely payments of principal and interest on the principal amount outstanding and selling financial assets. The Company has made an irrevocable election to present subsequent changes in the fair value of equity investments not held for trading in other comprehensive income.

k) **Financial Assets at Fair Value through Profit or Loss:**

Financial assets are measured at Fair value through Profit & Loss unless they are measured at amortised cost or at Fair value through other comprehensive income.

The transaction cost directly attributable to the acquisition of financial asset and liability at fair value through profit or loss are immediately recognized in the statement of profit and loss

l) **Classification and Subsequent Measurement: Financial Liabilities:**

Financial liabilities are classified as either financial liabilities at FVTPL or 'other financial liabilities'.

m) **Financial Liabilities at FVTPL:**

Financial liabilities are classified as at FVTPL when the financial liability is held for trading or are designated upon initial recognition as FVTPL. Gains or Losses on liabilities held for trading are recognized in the Statement of Profit and Loss.

n) **Other Financial Liabilities:**

Other financial liabilities are measured at amortised cost using the effective interest method. The Company has issued 5,00,000 5% Optionally Convertible Debentures ("OCD") (UNLISTED) of Face Value 10/- each during the financial year 2022-23 and requirements of Section 42 and Section 62 of the Companies Act, 2013 have been duly complied with and the funds raised have been used for the purposes for which the funds were raised. These 5% Optionally Convertible Debentures ("OCD") (UNLISTED) have been restructured into same numbers and Face Value of Non-Convertible Debentures ("NCD"). Now in the last FY 2024-25 it has been transferred to the retained earnings of the company. The NCDs were due for redemption within 31/03/2025. However, the tenure expired on 06/04/2024 and as on date of signing the Financial Statements, the NCDs were redeemed and transferred to the reserves. As per management confirmation the Company has applied to NSDL for the extinguishment - corporate action for redemption of debentures to the account of allottees of said OCD. Further to update that CDSL has recorded Extinguishment dated 7th May, 2026 and completed process for redemption of debentures to the account of allottees of said OCD.

o) **Equity Instruments:**

An equity instrument is any contract that evidences a residual interest in the assets of a company after deducting all of its liabilities. Equity instruments issued by the Company are recognised at the proceeds received net off direct issue cost.

p) **Impairment of Financial Assets:**

The Company recognizes loss allowance using expected credit loss model for financial assets which are measured at amortised cost and FVTOCI debt instruments, if any. Expected credit losses are weighted average of credit losses with the respective risks of default occurring as the weights. Credit loss is the difference between all contractual cash flows that are due to the Company in accordance with the contract and all the cash flows that the Company expects to receive, discounted at original effective rate of interest.

For Trade Receivables, in view of the Company's credit policy and past history of not so significant default in Trade Receivables but it's very much delayed in collection, instead of recognizing allowance for expected credit loss based on provision matrix, which uses an estimated default rate, the Company makes provision for doubtful debts based on specific identification. The Company continuously monitors defaults of customers and other counter parties and makes necessary adjustments for loss allowance, if required.

q) **Foreign Currency Transactions**

Transactions denominated in foreign currencies is normally recorded at the exchange rate prevailing on the date of transaction. Monetary items denominated in foreign currencies at the year end are restated at the year-end rates.

Non-monetary items, if any, that are measured at historical cost denominated in a foreign currency are translated using the exchange rate as at the date of initial transaction.

Exchange differences on monetary items are recognised in profit or loss in the period in which they arise.

r) **Employee Benefits**

Short term employee benefits

All employee benefits payable wholly within twelve months of rendering service are classified as short-term employee benefits. Benefits such as salary, wages etc. are accounted for in the year in which the related services are rendered by the employees.

Long-term employee benefits

Defined Contribution Plan:

Contributions to Defined contribution plans are recognized as expense when employees have rendered services entitling them to such benefits.

Defined benefit plan

For Defined benefit plans the cost of providing benefits is determined using the Projected Unit Credit Method with actuarial valuations being carried out at each Balance Sheet date. Remeasurement, comprising actuarial gains and losses is reflected immediately in the Balance Sheet with a charge or credit to retained earnings through Other Comprehensive Income (OCI). Past service cost is recognised immediately for both vested and the non-vested portion. The retirement benefit obligation recognised in the Balance Sheet represents the present value of the defined benefit obligation.

s) **Fair Value measurements of Financial Instruments**

When the fair values of financial assets and financial liabilities recorded in the balance sheet can-not be measured based on quoted prices in active markets (Net Assets Value in case of units of Mutual Funds), their fair value is measured using valuation techniques including the Discounted Cash Flow (DCF) model. The inputs to these models are taken from observable markets where possible, but where this is not feasible, a degree of judgement is required in establishing fair values. Judgements include considerations of inputs such as liquidity risk, credit risk and volatility. Changes in assumptions about these factors could affect the reported fair value of financial instruments.

t) **Provisions**

The company estimates the provisions that have present obligations as a result of past events and it is probable that outflow of resources will be required to settle the obligations.
These provisions are reviewed at the end of each reporting period and are adjusted to reflect the current best estimates.

u) **Contingent Liabilities**

The company uses significant judgements to disclose contingent liabilities. Contingent Liabilities are disclosed when there is a possible obligation arising from past events the existence of which will be confirmed only by the occurrence or non occurrence of one or more uncertain future events not wholly within the control of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made. Contingent Assets are neither recognized nor disclosed in the Financial Statements.

v) **Provision for Income Tax and Deferred tax assets**

The company uses estimates and judgements based on the relevant rulings in the areas of allocation of revenue cost, allowances and disallowances which is exercised while determining the provision for income tax. A Deferred Tax Asset is recognized to the extent that it is probable that future taxable profit will be available against which the deductible temporary differences and tax losses can be utilized. Accordingly the Company exercises its judgement to reassess the carrying amount of deferred tax assets at the end of each reporting period.

w) **Earnings Per Share**

The basic earnings per share is computed by dividing the net profit / (loss) attributable to the equity shareholders of the company by the weighted average number of equity shares outstanding during the reporting period.

Diluted earnings per share is computed by dividing the net profit / (loss) attributable to the equity shareholders for the year, as adjusted for the effects of potential dilution of equity shares, if any, by the weighted average number of equity and dilutive equity equivalent shares outstanding during the reporting period.
No provision for deferred tax asset is made on account of the business loss and unabsorbed depreciation carried forward under the Income Tax Act. The deferred tax assets have not been recognized as there is no reasonable certainty of sufficient taxable income being available against which such deferred tax assets can be realized.

The company has not made any provision for gratuity payable. There are no other employees who are eligible for Gratuity payment during the year. The liability as per actuarial valuation has not been determined.

The balances in Sundry Debtors and Trade Payables are as per the books of accounts for which the company has not obtained confirmations from certain parties. The said balances are therefore subject to the confirmations and consequent reconciliation if any.

The company provides Information Technology Support service. Considering the overall nature the management is of the opinion that the entire operation of the company falls under one segment and as such there is no separate reportable segment for the purpose of disclosure as required as per IND AS 108

As per disclosure received from the management there are no contingent liabilities as on 31.03.2026.

3) **Related Party Disclosure**

<u>As per Ind As 24 "Related Party Disclosures" related party transactions made during the year</u>

<u>Key Managerial Persons</u>

DIN/PAN	Name	Designation	Date of Appointment
01727056	RAJARSHI ROY	Director	22/04/2019
PAN	SABEEN MOHAMED IQBAL	CFO	30/03/2024
03557534	SABEEN MOHAMED IQBAL	Whole Time Director	04/10/2022
PAN	SWETA SARRAF	Company Secretary	01/01/2022
07080870	MAMTA SHARMA	Director	14/03/2023
11128035	NEJAL MONISH GANGAR	Director	30/05/2025
03268129	RAMESH SUNDARAM	Additional Director	30/03/2024

Disclosure of transactions between the Company and Related Parties during the period 01.4.2025 to 31.03.2026 in the ordinary course of business and status of outstanding balances

[Rs in Lacs]

Name	Relationship	Nature of payment/transactions	Amount of Transaction During the period 01.4.2025 to 31.03.2026	Outstanding as on 31.03.2026
SHWETA SARAF	COMPANY SECRETARY	REMUNERATION REIMBURSEMENT OF EXPENSES	1.80 0.07	0.15 0.07

Corporate Social Responsibility expenditure (CSR)

The company is not required to spend towards Corporate social responsibility (CSR) as per sec 135 of the Companies Act 2013 since there is no average profit in the last three years calculated as per the provisions of the Act.

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

In terms of our report of even date attached.
For Mittal & Associates
Chartered Accountants
Firm's Registration No.: :106456W

CA Mukesh Sharma
Partner
Membership no: 134020
Place: Mumbai
Date: May 22, 2026

For and on behalf of the Board of Directors
CENTERAC TECHNOLOGIES LIMITED

SABEEN MOHAMED IQBAL	**RAMESH SUNDARAM**
Whole-time Director	**Director**
DIN 03557534	**DIN 03268129**
SWETA SARRAF	**SABEEN MOHAMED IQBAL**
Company Secretary	**Chief Financial Officer**

Place: Mumbai
Date: May 22, 2026

CENTERAC TECHNOLOGIES LIMITED
CIN: L17231MH1993PLC071975
BALANCE SHEET AS AT MARCH 31, 2026

(Rs.in lacs)

PARTICULARS		NOTE	As at March 31,2026		As at March 31,2025	
ASSETS						
Non-Current Assets						
a	Property, Plant & Equipment	1	0.00		0.00	
b	Right Of Use		-	0.00	-	0.00
c	Financial Assets					
	i) Non Current Investments		-		-	
	ii) Long Term Loans & Advances		-		-	
	iii) Other Financial Assets		-		-	
d	Non Current Tax Assets		-		-	
e	Other Non-Current Assets		-		-	
Current Assets						
a	Inventories		-		-	
#	Financial Assets					
	i) Current Investments				-	
	ii) Trade Receivables	2	88.72		67.67	
	iii) Cash and Cash Equivalents	3	(11.38)		(15.06)	
	iv) Loans & Advances		-		-	
	v) Other Current Assets	4	0.88		1.34	
c	Deferred Tax Assets (Net)		-		-	
d	Current Tax Assets		-		-	
				78.23		53.95
TOTAL				**78.22**		**53.95**
EQUITY AND LIABILITIES						
EQUITY						
a	Equity Share Capital	5	110.35		110.35	
b	Other Equity	6	(101.18)	9.17	(104.17)	6.18
LIABILITIES						
Non-Current Liabilities						
a	Financial Liabilities					
	i) Long-Term Borrowings	7	41.88		31.72	
	ii) Lease liability					
b	Deferred Tax Liabilities (Net)				-	
c	Long-Term Provisions				-	
d	Non Current Tax Liabilities	8	5.00		4.95	
e	Other Non-Current Liabilities			46.88	-	36.73
Current Liabilities						
a	Financial Liabilities :					
	i) Short-Term Borrowings					
	ii) Lease Liability					
	iii) Trade Payables	9	20.37		8.48	
	iv) Other Financial Liabilities	10	0.13		1.44	
b	Short Term Provisions	11	1.50		1.13	
c	Current Tax Liabilities				-	
d	Other Current Liabilities			22.18		11.05
TOTAL				**78.22**		**53.96**

Summary of significant accounting policies - Refer separate note 1

The accompanying notes to the financial statements
In terms of our report of even date attached.
For Mittal & Associates
Chartered Accountants
Firm's Registration No.: :106456W

CA Mukesh Sharma
Partner
Membership no: 134020
Place: Mumbai
Date: May 22, 2026

For and on behalf of the Board of Directors
CENTERAC TECHNOLOGIES LIMITED

SABEEN MOHAMED IQBAL	**RAMESH SUNDARAM**
Whole-time Director	**Director**
DIN 03557534	**DIN 03268129**
SWETA SARRAF	**SABEEN MOHAMED IQBAL**
Company Secretary	**Chief Financial Officer**

Place: Mumbai
Date: May 22, 2026

CENTERAC TECHNOLOGIES LIMITED
CIN: L17231MH1993PLC071975
PROFIT AND LOSS STATEMENT FOR THE YEAR ENDED MARCH 31, 2026

PARTICULARS	NOTE	As at March 31,2026		As at March 31,2025 (RS. In lacs)	
Revenue From Operations	12	74.27		87.97	
Other Income	13	0.10		0.04	
Total Revenue			74.37		88.01
EXPENSES					
Cost of Sale of Services	14	25.48		52.99	
Purchases of Stock - In - Trade				-	
Changes in Inventories of Work-In-Progress & Finished Goods				-	
Employee Benefits Expense	15	1.80		1.80	
Finance Costs	16	0.09		5.07	
Depreciation and Amortization Expense	17	0.01		0.01	
Other Expenses	18	44.00		24.27	
Total Expenses			71.38		84.14
Profit Before Exceptional Items & Tax			2.99		3.87
Exceptional Items Income/(Loss)					-
Expected Credit Loss on Debtors					-
Profit Before Tax			2.99		3.87
Tax expense			-		
Current Tax			-		-
Deferred Tax			-		-
Previous Tax			-		-
Profit After Tax			2.99		3.87
			-		
Other Comprehensive Income			-		-
			-		
Total Comprehensive Income			2.99		3.87
			-		
Earnings Per Equity Share:			0.04		0.04
Basic and Diluted (In Rs.)			0.04		0.04

The accompanying notes to the financial statements
In terms of our report of even date attached.
For Mittal & Associates
Chartered Accountants
Firm's Registration No.: :106456W

CA Mukesh Sharma
Partner
Membership no: 134020
Place: Mumbai
Date: May 22, 2026

For and on behalf of the Board of Directors
CENTERAC TECHNOLOGIES LIMITED

SABEEN MOHAMED IQBAL	**RAMESH SUNDARAM**
Whole-time Director	**Director**
DIN 03557534	**DIN 03268129**
SWETA SARRAF	**SABEEN MOHAMED IQBAL**
Company Secretary	**Chief Financial Officer**

Place: Mumbai
Date: May 22, 2026

CENTERAC TECHNOLOGIES LIMITED
CIN: L17231MH1993PLC071975
Statement of Cash Flow for year ended 31.03.2026

					Rs in lacs
Particulars		year ended 31.03.2026		Year Ended March 31, 2025	
		Audited		Audited	
A. CASH FLOW FROM OPERATING ACTIVITY :					
Net Profit / (Loss) before extraordinary items and tax			2.99		3.87
Adjustment for :					
Interest Income		0.00		0.00	
Non Cash Component of Interest on 5% OCD		0.00		0.00	
Non Cash adjustment to OCD on conversion to NCD					
Liability No Longer Required		0.00		0.00	
Depreciation		0.01		0.01	
Finance Cost		0.00		5.07	
Bad Debts		0.00		0.00	
			0.01		5.08
Operating Profit / (Loss) before Working Capital Changes			3.00		8.95
Adjustment for Changes in Working Capital					
(Increase) / Decrease in Other Financial Assets		0.00		0.00	
(Increase) / Decrease in Trade Receivables		-21.06		-22.45	
(Increase) / Decrease in Other Current Assets		1.34		9.38	
Increase / (Decrease) in Borrowings		10.16		-26.42	
Increase / (Decrease) in Trade Payable		11.89		6.63	
Increase / (Decrease) in Other Financial Liabilities		-1.13		-2.57	
Increase / (Decrease) in Provisions		-0.88		0.83	
Increase / (Decrease) in Other Current Liabilities		0.38	0.69	0.05	-34.56
Cash generated from operations			3.69		-25.61
Income tax (incl. earlier years)(net of refund)			0.00		0.01
NET CASH FLOW FROM OPERATING ACTIVITY	**A**		3.69		-25.62
B. CASH FLOW FROM INVESTING ACTIVITY:					
Nil		0.00	0.00	0.00	0.00
NET CASH FLOW FROM INVESTING ACTIVITY:	**B**		0.00		0.00
C. CASH FLOW FROM FINANCING ACTIVITY:					
Equity Component of OCDs			0.00		0.00
Liability Component of OCDs			0.00		0.00

Finance cost paid			0.00		-5.07
NET CASH FLOW FROM FINANCING ACTIVITY	**C**		**0.00**		**-5.07**
NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)			**3.69**		
Cash and Cash equivalent as at beginning of the period			**-15.07**		**15.62**
Cash and Cash equivalent as at end of the period			**-11.38**		**-15.07**

The Cash flow statement is prepared using the 'Indirect method' set out in Ind AS 7- Statement of Cash flows.

Previous year's figures are re-arranged or re-grouped wherever necessary

In terms of our report of even date attached.
For Mittal & Associates
Chartered Accountants
Firm's Registration No.: :106456W

CA Mukesh Sharma
Partner
Membership no: 134020
Place: Mumbai
Date: May 22, 2026

For and on behalf of the Board of Directors
CENTERAC TECHNOLOGIES LIMITED

SABEEN MOHAMED IQBAL	**RAMESH SUNDARAM**
Whole-time Director **DIN 03557534**	**Director** **DIN 03268129**
SWETA SARRAF	**SABEEN MOHAMED IQBAL**
Company Secretary	**Chief Financial Officer**

Place: Mumbai
Date: May 22, 2026

CENTERAC TECHNOLOGIES LIMITED			
Summary of significant accounting policies and other explanatory information for the year ended 31 March 2026			
1	Property, plant and equipment		
	Details of the Company's property, plant and equipment and reconciliation of their carrying amounts from beginning to end of reporting period is as follows:		
	Particulars	Office equipment's	Total
	Gross carrying amount		
	At 01 April 2023	**0.16**	**0.16**
	Additions		
	Disposals		
	At 31 March 2024	**0.16**	**0.16**
	Additions	-	
	Disposals	-	
	At 31 March 2025	**0.16**	**0.16**
	Additions	-	
	Disposals	-	-
	At 31 March 2026	**0.16**	**0.16**
	Accumulated depreciation		
	At 01 April 2023	**0.14**	**0.14**
	Charge for the year	0.01	0.01
	Adjustments for disposals		
	At 31 March 2024	**0.15**	**0.15**
	Charge for the year	0.00	0.00
	Adjustments for disposals		
	At 31 March 2025	**0.15**	**0.15**
	Charge for the year	0.01	0.01
	Adjustments for disposals	-	-
	At 31 March 2026	**0.16**	**0.16**
	Carrying amount (net)		
	As at 01 April 2024	**0.01**	**0.01**
	As at 31 March 2025	**0.01**	**0.01**
	At 31 March 2026	**0.00**	**0.00**

2. TRADE RECEIVABLE		
PARTICULARS	As at March 31, 2026	**As at March 31, 2025**
Unsecured and Considered Good	-	-
Trade Receivable Considered good -at amortised cost	88.72	67.67
Trade Receivable - Doubtful Debts		
Less - Expected Credit loss	-	-
Total	**88.72**	**67.67**

Trade Receivable ageing schedule as 31st March, 2026

Particular	0-6 Months	6 Months - 1 Year	1 - 2 Years	2-3 Years	More Than 3 Years	Total
(i) Undisputed Trade receivables - considered good	43.02	24.78	15.29	5.63	-	88.72
(ii) Undisputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-
(iii) Undisputed Trade Receivables - credit impaired	-	-	-	-		-
(iv) Disputed Trade Receivables - considered good	-	-	-	-	-	-
(v) Disputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-
(vi) Disputed Trade Receivables - credit impaired	-	-	-	-	-	-
Total	43.02	24.78	15.29	5.63	-	88.72
Less: Allowance for expected credit loss					-	-
Total	43.02	24.78	15.29	5.63	-	88.72

Trade Receivable ageing schedule as 31st March, 2025

Particular	0-6 Months	6 Months - 1 Year	1 - 2 Years	2-3 Years	More Than 3 Years	Total
(i) Undisputed Trade receivables - considered good	21.97	24.78	15.29	5.63	-	67.67
(ii) Undisputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-
(iii) Undisputed Trade Receivables - credit impaired	-	-	-	-	-	-
(iv) Disputed Trade Receivables - considered good	-	-	-	-	-	-
(v) Disputed Trade Receivables - which have significant increase in credit risk	-	-	-	-	-	-
(vi) Disputed Trade Receivables - credit impaired	-	-	-	-	-	-
Total	21.97	24.78	15.29	5.63	-	67.67
Less: Allowance for expected credit loss	-	-	-	-	-	-
Total	21.97	24.78	15.29	5.63	-	67.67

3. CASH AND CASH EQUIVALENTS

PARTICULARS	As at March 31, 2026	As at March 31, 2025
Balances with Banks	(11.39)	(15.07)
Cash on hand (As Certified by Director)	0.01	0.01
Total	(11.38)	(15.06)

4. OTHER CURRENT ASSETS

PARTICULARS	As at March 31, 2026	As at March 31, 2025
Advance for Expenses	-	-
Prepaid Expenses	-	0.28
Balance with Govt Authorities	0.88	1.06
Total	0.88	1.34

5. SHARE CAPITAL

(Rs. In lacs)

PARTICULARS	As at March 31, 2026	As at March 31, 2025
Authorised		
7,00,00,000/- Equity Shares of Rs. 1/- par value per share	700.00	700.00
	700.00	**700.00**
Issued & subscribed & fully paid up		
11034700 Equity Shares of Rs. 1/- par value per share	110.35	110.35
Total	110.35	**110.35**

The company has only one Class of Shares referred to as Equity Shares having par value of Rs. 10/-. Each holder of Equity Shares is entitled to one vote per share. In the event of liquidation of company, the holder of equity shares will be entitled to receive any of the remaining assets of the company, after distribution of all the preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

The Company has issued 5,00,000 5% Optionally Convertible Debentures ("OCD") (UNLISTED) of Face Value 10/- each during the financial year 2022-23 and requirements of Section 42 and Section 62 of the Companies Act, 2013 have been duly complied with and the funds raised have been used for the purposes for which the funds were raised. These 5% Optionally Convertible Debentures ("OCD") (UNLISTED) have been restructured into same numbers and Face Value of Non-Convertible Debentures ("NCD"). Now in the last FY 2024-25 it has been transferred to the retained earnings of the company. The NCDs were due for redemption within 31/03/2025. However, the tenure expired on 06/04/2024 and as on date of signing the Financial Statements, the NCDs were redeemed and transferred to the reserves. As per management confirmation the Company has applied to NSDL for the extinguishment - corporate action for redemption of debentures to the account of allottees of said OCD. Further to update that CDSL has recorded Extinguishment dated 7th May, 2026 and completed process for redemption of debentures to the account of allottees of said OCD.

5.1 THE DETAILS OF SHAREHOLDERS HOLDING MORE THAN 5% OF THE AGGREGATE SHARES IN THE COMPANY

NAME OF THE SHAREHOLDERS	As at March 31,2026		As at March 31,2025	
	NO. of SHARES HELD	% of HOLDING	NO. of SHARES HELD	% of HOLDING
Ashwani Kumar Singh	62,22,571	56.39%	62,22,571	56.39%
Sanjiv Khandelwal	10,220	0.09%	10,220	0.09%
Bhagwati Gopal Mittal	1,000	0.01%	1,000	0.01%
Rajeev Khandelwal	10	0.00%	10	0.00%
Sandhya Khandelwal	10	0.00%	10	0.00%
Shilpa Khandelwal	10	0.00%	10	0.00%
Sushila Khandelwal	10	0.00%	10	0.00%
Total	62,33,831	56.49%	62,33,831	56.49%

5.2 THE RECONCILIATION OF THE NUMBER OF SHARES OUTSTANDING IS SET OUT BELOW:

PARTICULARS	As at 31.03.2026		As at 31.03.2025	
	No of Shares in lacs	(In Rs. Lacs)	No of Shares in lacs	(In Rs. Lacs)
Equity shares at the beginning of the year	700	700	700	700
Add / Less : Shares Issued / Buy Back / Redeemed during the year	-	-	-	-
Equity shares at the end of the year	700	700	**700**	**700**

6. OTHER EQUITY

PARTICULARS	As at March 31,2026		As at March 31,2025	
-				
Capital Reserves				
As per Last Balance Sheet				
-	-	-	-	-
Capital Redemption Reserve				
As per Last Balance Sheet				
Security Premium				
As per Last Balance Sheet	-		-	
Add- During the year	-		-	
Add : Transfer to Surplus Account	-		-	
				-
Transition Reserve				
Less :- Deffered tax Liability o				
Other Comprehensive Income				
Surplus Account/Retained Earnings				
As per last Balance Sheet	(110.17)		(117.56)	
Add: Profit for the Year	2.99		3.87	
Add : Other / transfer	0.00		3.52	

	(107.18)	(107.18)	(110.17)	**(110.17)**
General Reserves		6.00		6.00
Requity Component of Convertible Debentures		-		-
Tax on Dividend				
Adjustment relating to Fixed Assets				
Provision for Tax of Earlier Years written off				
			-	
			-	
Total		(107.18)		**(104.17)**

7. LONG TERM BORROWINGS

PARTICULARS		As at March 31, 2026	As at March 31, 2025
Unsecured loans			
Unsecured Loans - Keynote Commodities Ltd.		-	-
5% Non Convertible Debentures		-	-
Advance from Industrial Promotions		1.72	1.72
Loan from Concept Communication Ltd		30.00	30.00
Loan from Framroz Apartments Pvt Ltd		10.16	
		41.88	**31.72**

8 OTHER NON CURRENT LIABILITIES

PARTICULARS		As at March 31, 2026	As at March 31, 2025
Interest payable to 5% NCD holders		5.00	5.00
		5.00	**5.00**

9. TRADE PAYABLE

PARTICULARS		As at March 31, 2026	As at March 31, 2025
i. Micro, Small and Medium Enterprises		-	**8.48**
ii. Others	-	-	-
Others		20.30	-
		20.30	**8.48**

Details of Micro and Small Enterprises as defined under Micro, Small and Medium Enterprises Development Act,2006 ("MSMED Act").

To comply with the requirement of The Micro, Small and Medium Enterprises Development Act, 2006, the Company requested its suppliers to confirm it whether they are covered as Micro, Small or Medium enterprise as is defined in the said Act. Based on the communication received from such suppliers confirming their coverage as such enterprise, the company has recognized them for the necessary treatment as provided under the Act, from the date of receipt of such confirmations and are disclosed in note below.

Trade Payables Ageing Schedule as at 31st March 2026

Particular	Outstanding for following periods from due date of payment				
	Less Than 1 Year	1-2 years	2-3 Years	More than 3 Years	Total
MSME					
OTHERS	18.57	-	1.33	0.46	20.37
Disputed Dues - MSME	-	-	-	-	-
Disputed Dues - Others	-	-	-	-	-
	18.57	-	1.33	0.46	20.37

Trade Payables Ageing Schedule as at 31st March 2024

Particular	Outstanding for following periods from due date of payment				
	Less Than 1 Year	1-2 years	2-3 Years	More than 3 Years	Total
MSME	8.48				
OTHERS					
Disputed Dues - MSME	-	-	-	-	-
Disputed Dues - Others	-	-	-	-	-
	8.48	**-**	**-**	**-**	**-**

***Details of dues to micro and small enterprises as defined under the MSMED Act, 2006**

The Ministry of Micro, Small and Medium Enterprises has issued an office memorandum dated 26 August 2008 which recommends that the Micro and Small Enterprises should mention in their correspondence with its customers the Entrepreneurs Memorandum Number as allocated after filing of the Memorandum in accordance with the 'Micro, Small and Medium Enterprises Development Act, 2006' ('the Act'). Accordingly, the disclosure in respect of the amounts payable to such enterprises as at 31 March 2026 has been made in the financial statement based on information received and available with the Company. Further in view of the Management, the impact of interest, if any, that may be payable in accordance with the provisions of the Act is not expected to be material. The Company has not received any claim for interest from any supplier as at the Balance Sheet date.

	As at 31/03/2026	As at 31/03/2025
(a) The principal amount and the interest due thereon remaining unpaid to any supplier as at the end of each accounting period;	18.57	8.48
(b) The amount of interest paid by the Company along with the amount of the payment made to the supplier beyond the appointed day during the period;	-	-
(c) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the period) but without adding the interest specified this Act;	-	-
(d) The amount of interest accrued and remaining unpaid at the end of each period; and	-	-
(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise.	-	-
Dues to Micro, Small and Medium Enterprises have been determined to the extent such parties have been identified by the Company	0	0

10.OTHER FINANCIAL LIABILITIES

PARTICULARS	As at March 31, 2026	As at March 31, 2026
Duties and Taxes	**0.13**	1.44
Advance Recd from customers	**-**	-
	0.13	**1.44**

11. PROVISIONS

PARTICULARS	As at March 31, 2026	As at March 31, 2025
Provisions Others	1.50	1.13
	1.50	**1.13**

12. REVENUE FROM OPERATIONS

Particulars	As at March 31, 2026	As at March 31, 2026
Sale of Services	74.27	87.97
	74.27	87.97

13. OTHER INCOME

Particulars	As at March 31, 2026	As at March 31, 2025
Other Income	0.10	0.04
Liability w/off	-	-
Interest on IT Refund	-	-
	0.10	**0.04**

14. COST OF SALE OF SERVICES

PARTICULARS	As at March 31, 2026		As at March 31, 2026	
MEDIA CHARGES	25.48	25.48	52.99	52.99
Total		**25.48**		**52.99**

15.EMPLOYEE'S BENEFITS EXPENSE

PARTICULARS	As at March 31, 2026		As at March 31, 2025	
Salary & Bonus	1.80	1.80	1.80	1.80
Total		**1.80**		**1.80**

16.FINANCE COST

PARTICULARS	As at March 31, 2026		As at March 31, 2025	
Bank Interest	0.06		0.01	
Interest on NCD	0.00		5.06	
Total		**0.19**		**5.07**

17.Depreciation and amortisation expenses

PARTICULARS	As at March 31, 2026	- As at March 31, 2025
Depreciation on property, plant and equipment	0.01	0.01
Total	**0.01**	**0.01**

18. OTHER EXPENSES

PARTICULARS	As at March 31, 2026	As at March 31, 2025
Advertisement Expenses		0.01
Prior Period Exp		-
Rent, Rate and Taxes		-
Professional Charges	**21.27**	3.13
Director Sitting fees	**0.40**	0.30
Printing Stationary		7.41
Filing Fees	**0.05**	0.30
Commission and Brokerages	**13.31**	4.97
Listing Fees	**3.25**	3.25
AMC Website	**0.67**	0.06
Fees to Registrar and Tranfer agents	**0.46**	0.55
Donation	**0.10**	
Travelling exp	**1.19**	0.30
General Expenses	**0.46**	1.95
Income Tax penalty	**0.93**	0.62
Auditors Remuneration	**0.43**	
- Audit fees		1.43
	1.50	
Total	**44.01**	24.28

In terms of our report of even date attached.
For Mittal & Associates
Chartered Accountants
Firm's Registration No.: :106456W

CA Mukesh Sharma
Partner
Membership no: 134020
Place: Mumbai
Date: May 22, 2026

For and on behalf of the Board of Directors
CENTERAC TECHNOLOGIES LIMITED

SABEEN MOHAMED IQBAL	**RAMESH SUNDARAM**
Whole-time Director	**Director**
DIN 03557534	**DIN 03268129**
SWETA SARRAF	**SABEEN MOHAMED IQBAL**
Company Secretary	**Chief Financial Officer**

Place: Mumbai
Date: May 22, 2026