CONTINENTAL CONTROLS LIMITED

Plot No. A356, Rd Number 26, CP Talav, Wagle Industrial Estate, Thane West, Thane, Maharashtra 400604

CIN: L66110MH1995PLC086040

September 09, 2026

To,

BSE Limited,
Phiroze Jeejeebhoy Tower,
DalalStreet, Fort, Mumbai- 400 001
Scrip Code: 531460

Sub: Submission of Corrigendum to the Notice of 31st Annual General Meeting and Annual Report for the Financial Year 2025-26

Dear Sir/Madam,

This is with reference to the Notice of 31st AGM and Annual Report for the financial year ended 31st March, 2026 which was submitted to the exchange on September 5, 2026

Due to an inadvertent error/unintentional omission, certain particulars in the Notice of 31st AGM and Annual Report circulated/submitted earlier require correction. Accordingly, the following corrections shall be read in the Notice of 31st AGM and Annual Report:

Pages 1, 13 and 14 – Notice, Item Nos. 3 & 4:
The reference to "Ordinary Resolution" in relation to the appointment of Dr. Ranu Jain and Mr. Santosh Bhattacharjee, as Non -Executive Independent Director, shall be read as "Special Resolution."

Page 6 – Notes, Point No. 28:
The words "As you are aware, in view of the situation arising due to COVID-19 global pandemic" shall be deleted.

Point No. 7 – Notes, Company Email ID:
The Company's email ID shall be read as "compliance@continentalcontrol.in" in place of the email ID mentioned earlier.

Page 32 – Board's Report, Postal Ballot, Point No. 1 – Scrutiniser's Report:
The date of the Scrutiniser's Report shall be read as 22nd May, 2026.
All other contents, disclosures, information and particulars contained in the Notice of 31st AGM and Annual Report shall remain unchanged.

The above corrections may kindly be read and considered as part of the Notice of 31st AGM and Annual Report.
We request you to take this information on record.
Thanking You,
Yours Faithfully,
For Continental Controls Limited

Anushree Tekriwal
Company Secretary & Compliance Officer
A25243

CONTINENTAL CONTROLS LIMITED

ANNUAL REPORT
2025-26

CORPORATE INFORMATION

Board of Directors

Mr. Rajnish Kumar Pandey
Whole time Director
(DIN: 01096119 w.e.f. 12.04.2025)

Ms. Lucy Maqbul Massey
Non-Executive Director
(DIN: 09424796 w.e.f. 12.04.2025)

Mr. Abhay Kumar Sethia
Independent Director
(DIN: 09721583 w.e.f. 05.02.2025)

Ms. Chetna Gupta
IndependentDirector
(DIN: 02212440 w.e.f. 05.02.2025 to 30.07.2026)

Ms. Khusbu Agarwal
Independent Director
(DIN: 09847254 w.e.f. 05.02.2025 to 15.07.2026)

Ms. Ranu Jain
Independent Director
(DIN : 11012104 w.e.f. 15.07.2026)

Mr. Santosh Bhattacherjee
Independent Director
(DIN : 02447452 w.e.f. 15.07.2026

Board Committees

Nomination and Remuneration Committee

Ms. Khusbu Agarwal
Chairperson (resigned w.e.f. 15.07.2026)

Ms. Chetna Gupta
Member (resigned w.e.f. 30.07.2026)

Ms .Lucy Massey
Member (w.e.f. 05.09.2025)

Ms. Ranu Jain
Chairperson (w.e.f. 15.07.2026)

Mr. Santosh Bhattacherjee
Member (w.e.f. 15.07.2026)

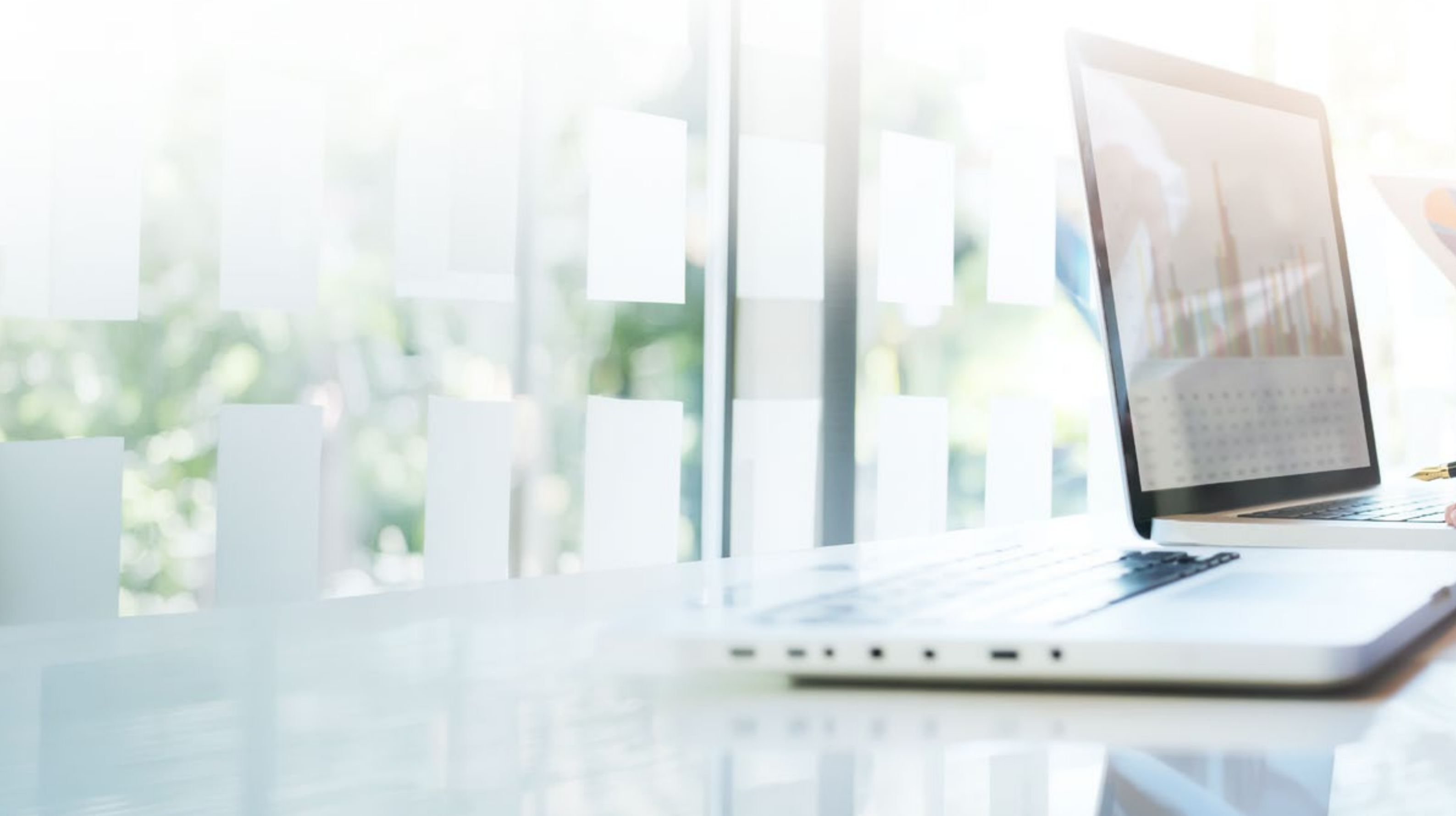
Audit Committee

Mr. Abhay Kumar Sethia
Chairman (w.e.f. 05-02-2025)

Ms .Khusbu Agarwal
Member (w.e.f. 12-04-2025 up to 15.07.2026)

Mr. Rajnish Pandey
Member (w.e.f. 05.09.2025)

Mr. Santosh Bhattacherjee
Member (w.e.f. 15.07.2026)



Stakeholder Relationship Committee

Ms. Lucy Massey
Chairman (w.e.f. 05.09.2025)

Mr. Abhay Kumar Sethia
Member (w.e.f. 05.09.2025)

Mr. Rajnish Kumar Pandey
Member (w.e.f. 05.09.2025)

Registered Office

Plot No. A356/357, Road No. 26, Wagle Industrial Estate,
MIDC, Thane (West) - 400604
Maharashtra, India

Phone: 022 4184 2289

Website

https://continentalcontrol.in

Corporate Identification Number

L66110MH1995PLC086040

Listing of Equity Shares

BSE Limited

Secretarial Auditor

Ms. Neha Poddar

Chief Financial Officer

Ms. Megha Yatin Raut

Registrar and Share Transfer Agent

Purva Sharegistry (India) Private Limited
Unit No. 9, Shiv Shakti Industrial Estate, Mumbai – 400011

Phone : 022 41343255/ 41343256
Email: support@purvashare.com
website: www.purvashare.com

Investor Email ID

compliance@continentalcontrol.in

BSE stock code :531460

Depository for equity shares in India

National Securities Depository Limited
Central Depository Services (India) Limited

Statutory Auditor

M/s RAFIK AND ASSOCIATES

Chartered Accountants

Shop No 101, D Wing, 1st Floor, Aventus Commerial Complex, Plot No 49, Road No 5/6, Shivaji Nagar, Govandi (W), Mumbai, Maharashtra - 400 043

Company Secretary & Compliance Officer

Ms. Anushree Tekriwal
(up to 06.08.2025)

Ms. Jyoti Darade
(Resigned w.e.f. 15.04.2026)

Ms. Anushree Tekriwal
(appointed w.e.f. 15.07.2026)

Management Message

Dear Shareholders,

I am pleased to present to you the 31st Annual Report of Continental Controls Limited for the Financial Year 2025–26. On behalf of the Board of Directors, I extend my heartfelt gratitude to every shareholder, customer, vendor, and partner for your continued trust and belief in our organization.

Reflecting on a Transforming Landscape

The past year has been a period of significant structural shifts across the broader macroeconomic and business landscape. India's economy continues to show remarkable resilience, driven by rapid digital transformation, expanding technology infrastructure, and evolving consumer habits. As markets transition, traditional operating models are being redefined, opening up fresh horizons for sustainable corporate growth.

In line with these dynamic market changes, your Board of Directors has taken proactive, forward-looking steps to align our corporate objectives with the opportunities of tomorrow. We believe that true value creation lies in agility, innovation, and an unwavering focus on long-term execution.

Stepping into the Future

As we look ahead, Continental Controls Limited is embarking on a strategic transformation aimed at building a scalable, technology-driven ecosystem. By focusing on digital enablement and modern business platforms, our intent is to create an asset-light foundation that fosters long-term growth, operational efficiency, and stakeholder value.

To catalyze this next phase of our journey, we are actively taking measures to fortify our balance sheet through a proposed Rights Issue, subject to requisite regulatory approvals. This capital initiative will enable us to invest in building modern technology capabilities, strengthening our capital structure, and fueling our long-term growth ambitions.

Governance and Commitment

While we pivot toward new growth avenues, our core foundation remains deeply anchored in sound corporate governance, institutional integrity, and prudent risk management. We remain committed to protecting the interests of all our stakeholders while upholding the highest standards of transparency and accountability.

A Word of Gratitude

A transformation of this nature is only possible through collective commitment. I take this opportunity to thank my esteemed colleagues on the Board for their continuous wisdom and strategic counsel. I also extend my gratitude to our dedicated management team and advisors for their hard work.

Most importantly, I express my sincere appreciation to you, our shareholders, for your enduring faith and partnership. As we step into the future with optimism and conviction, we remain dedicated to building a resilient, value-oriented enterprise.

Warm regards,

Rajnish Kumar Pandey

Whole-time Director

NOTICE

NOTICE is hereby given that the 31stAnnual General Meeting of the Members of Continental Controls Limited will be held on Monday, September 28, 2026 at 03:00 p.m. through Video Conference (VC) and Other Audio Visual Means (OAVM) to transact the following businesses:

ORDINARY BUSINESS:

1. To receive, consider and adopt the Audited Standalone Financial Statements for the financial year ended March 31, 2026, together with the Reports of the Board of Directors and the Auditors thereon.
2. To appoint a Director in place of Ms. Lucy Maqbul Massey (DIN: 09424796) , Non- Executive Non- Independent Director, who retires by rotation and being eligible, offers herself for re-appointment

SPECIAL BUSINESS:

3. **Appointment of Dr. Ranu Jain (DIN: 11012104) as a Non - Executive Independent Director**

   To consider and, if thought fit, to pass the following Resolution as a Special Resolution:

   "RESOLVED THAT pursuant to the provisions of Sections 149, 150, 152, 161(1) and other applicable provisions, if any, of the Companies Act, 2013 ("Act"), read with Schedule IV to the Act and the Companies (Appointment and Qualification of Directors) Rules, 2014, and applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"), as amended from time to time, and the Articles of Association of the Company, and pursuant to the recommendation of the Nomination and Remuneration Committee and the Board of Directors of the Company, and based on the consent and declarations submitted by Dr. Ranu Jain (DIN: 11012104), who was appointed by the Board of Directors as an Additional Director in the capacity of Non-Executive Independent Director with effect from 15th July 2026 pursuant to Section 161(1) of the Act and who has submitted a declaration confirming that she meets the criteria of independence as prescribed under Section 149(6) of the Act and the SEBI (LODR) Regulations, 2015, and is not disqualified from being appointed as a Director under the Act or any applicable law, Dr. Ranu Jain be and is hereby appointed as a Non-Executive Independent Director of the Company, not liable to retire by rotation, for a term commencing from the conclusion of the ensuing Annual General Meeting and ending with the conclusion of the Annual General Meeting of the Company to be held immediately thereafter.

   RESOLVED FURTHER THAT Board of Directors of the Company (including its committees thereof), be and are hereby authorized to sign and execute all applications, documents, writings and filing of requisite forms that may be required on behalf of the Company and generally to do all acts, deeds and things that may be necessary, proper, expedient or incidental for the purpose of giving effect to this resolution."

4. **Appointment of Mr. Santosh Bhattacharjee (DIN: 02447452) as a Non- Executive Independent Director**

   To consider and if thought fit, to pass the following resolution as a Special Resolution

   "RESOLVED THAT pursuant to the provisions of Sections 149, 150, 152, 161(1) and other applicable provisions, if any, of the Companies Act, 2013 ("Act"), read with Schedule IV to the Act and the Companies (Appointment and Qualification of Directors) Rules, 2014, and applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"), as amended from time to time, and the Articles of Association of the Company, and pursuant to the recommendation of the Nomination and Remuneration Committee and the Board of Directors of the Company, and based on the consent and declarations submitted by Mr. Santosh Bhattacharjee (DIN: 02447452), who was appointed by the Board of Directors as an Additional Director in the capacity of Non-Executive Independent Director with effect from 15th July 2026 pursuant to Section 161(1) of the Act and who has submitted a declaration confirming that he meets the criteria of independence as prescribed under Section 149(6) of the Act and the SEBI (LODR)

Regulations, 2015 and is not disqualified from being appointed as a Director under the Act or any applicable law, Mr. Santosh Bhattacharjee be and is hereby appointed as a Non-Executive Independent Director of the Company, not liable to retire by rotation, for a term commencing from the conclusion of the ensuing Annual General Meeting and ending with the conclusion of the Annual General Meeting of the Company to be held immediately thereafter

RESOLVED FURTHER THAT the Board of Directors of the Company be and are hereby authorized to do all acts, deeds, matters and things as may be deemed necessary and / or expedient, including filing the requisite forms or submission of documents for the purpose of giving effect to this resolution and for matters connected therewith, or incidental thereto.

For Continental Controls Limited
Sd/-
Rajnish Pandey
Whole Time Director
DIN: 01096119

Place: Mumbai
Date: 03.09.2026

NOTES

1. An Explanatory Statement, pursuant to Section 102 of the Companies Act, 2013 relating to special business to be transacted at the 31st Annual General Meeting ("AGM"), as set out above and the relevant details of the Directors seeking Appointment/re-appointment at the AGM as required by Regulation 36 of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Listing Regulations') and as required under Secretarial Standard on General Meetings ("SS-2") issued by the Institute of Company Secretaries of India, is annexed to this notice

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

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

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

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

6. Authorised representatives of the Institutional Shareholders/Corporate Members intending to participate in the AGM pursuant to Section 113 of the Act, are requested to send to the Company a certified copy of the relevant Board Resolution/Authority Letter, etc. authorising them to attend the AGM, by email to compliance@ continentalcontrol.in.

7. The register of members and share transfer books will remain closed from September 22, 2026 to September 28, 2026 (both days inclusive) for the purpose of ascertaining the Shareholders attending the AGM.

8. The voting rights of Members shall be in proportion to their shares in the paid-up equity share capital of the Company as on the cutoff date of September 21, 2026.

9. In compliance with the Circulars, Notice of the AGM along with the Annual Report for the financial year 2025-26 is being sent only through electronic mode to those members whose email addresses are registered with the Company/Registrar & Share Transfer Agent ("RTA") & Depository Participant ("DPs"). Further, a letter providing a weblink for accessing the Notice of the AGM and Annual Report for the financial year 2025-26 will be sent to those shareholders who have not registered their email address. In case any Member is desirous of obtaining physical copy of the Annual Report for the financial year 2025-26 and Notice of the AGM of the Company, may send a request to the Company at email id compliance@continentalcontrol.inmentioning their DP ID and Client ID/folio no. or send a request with Purva Sharegistry (India) Private Limited, Company's RTA at support@ purvashare.com.

10. Members may note that the Notice of the AGM and the Annual Report for the financial year 2025-26 will also be available on:

    a) the Company's website at https://continentalcontrol.in/;

    b) websites of the Stock Exchanges on which the equity shares of the Company are listed i.e., BSE Limited at www.bseindia.com, and

    c) the website of Purva Sharegistry (India) Pvt. Ltd. at https://evoting.purvashare.com/.

11. The Ministry of Corporate Affairs has undertaken a 'Green Initiative in Corporate Procedure for joining the AGM through VC/OAVM . To support the Green initiative, Members are requested to register their e-mail addresses with their concerned DPs, in respect of electronic holding and with RTA, in respect of physical holding. Further, those Members who have already registered their e-mail addresses are requested to keep their e-mail addresses validated/updated with their DPs/RTA for all future communications. Members may please note that notices, annual reports, etc. will be available on the Company's website at https://continentalcontrol.in/.

12. Members seeking any information with regards to any matter to be placed at the AGM, are requested to write to the Company email id at compliance@continentalcontrol.in.

13. Members who would like to express their views or ask questions during the AGM may register themselves as a speaker, by sending request from their registered email address mentioning name, DP ID and Client ID/folio no., and mobile no. at Company email id compliance@continentalcontrol.in up to 5.00 p.m. IST on September 21, 2026 (one week before AGM). Those members who have registered themselves as a speaker will only be allowed to express their views/ask questions during the AGM.

14. Members are informed that in case of joint holders attending the meeting, 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 in the Meeting to be held through video conferencing.

15. a) For Members holding shares in physical form, please send scan copy of a signed request letter mentioning your folio number, complete address, email address to be registered along with scanned self-attested copy of the PAN and any document (such as Driving Licence, Passport, Bank Statement, AADHAR) supporting the registered address of the Member, by email to the Company's email address compliance@ continentalcontrol.in or

    b) For the Members holding shares in demat form, please update your email address through your respective Depository Participant/s.

16. Members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in this Notice.

17. **Procedure for processing transfer, transmission and duplicate share certificates, etc**

    Members may please note that SEBI vide its Circular No. SEBI/HO/MIRSD/MIRSD_RTAMB/P/CIR/2022/8 dated January 25, 2022 has mandated listed companies to issue securities in dematerialized form only while processing service requests viz. Issue of duplicate securities certificate; claim from unclaimed suspense account; sub-division/ splitting of securities certificate; consolidation of securities certificates/folios; transmission and transposition etc. Accordingly, Members are requested to make service requests by submitting a duly filled and signed Form ISR – 4, to the RTA at email id support@purvashare.com. Any service request can be processed only after the folio is KYC compliant.

    SEBI on January 24, 2022 has amended Listing Regulations and has mandated that transfer of securities should be done in dematerialized form only. In view of the same and to eliminate all risks associated with physical shares and to avail various benefits of dematerialization, Members are advised to dematerialize the shares held by them in physical form. Members are accordingly requested to get in touch with any DP having registration with SEBI to open a Demat account or alternatively, write to PurvaSharegistry (India) Private Limited to seek guidance in the demat procedure.

Pursuant to SEBI Circular No. SEBI/HO/38/13/11(2)2026-MIRSD-POD/I/3750/2026 dated January 30,2026 the Company wishes to inform shareholders tha another special window has been opened for transfer and dematerialisation("demat") of physical securities which were sold/purchased prior to April 01, 2019. for a period of one year from February 05, 2026 to February 04, 2027. The specialwindow shall also be available for such transfer requests which were submitted earlier and were rejected/returned/not attended to due to deficiency in the documents/process/or otherwise.The securities so transferred shall be mandatorily credited to the transferee only in demat mode and shall be under lock-in for a period of one year from the date of registration of transfer . Such securities shall not be transferred / lien- marked/ pledged during the said lock-in -period.

For any queries or assistance, shareholders maycontact Company at compliance@continentalcontrol.inor the Registrar and Transfer Agent at support@purvashare.com

18. As per the provisions of Section 72 of the Act, the facility for making nomination is available for the Members in respect of the shares held by them. Members who have not yet registered their nomination are requested to register the same by submitting Form SH-13. If a Member desire to opt out or cancel the earlier nomination and record fresh nomination, he / she may submit the same in Form ISR-3 or Form SH-14, respectively. The said forms can be downloaded from the and from the website of the RTA at: https://www.purvashare.com/email-and-phone-updation/ Members holding shares in physical form are requested to submit the said forms to the RTA quoting their folio number and Members holding shares in electronic form may contact their respective DPs for availing this facility.

19. As per Section 20 of the Companies (Management and Administration) Rules, 2014 as amended, and Regulation 44 of the Listing Regulations and in terms of SEBI and MCA circular in relation to e-Voting facility provided by listed entities, the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the AGM. The Company has engaged the services of Purva Sharegistry (India) Private Limited for facilitating e-Voting to enable the Members to cast their votes electronically as well as for e-Voting during the AGM. Resolution(s) passed by Members through e-Voting is/are deemed to have been passed as if it/they have been passed at the AGM.

20. Mr. Abhishek WaghProprietor of M/s Abhishek Wagh & Associates, Membership No. 65319 (Certificate of Practice No: 26968), Practicing Company Secretaries, have been appointed as the Scrutinizer for conducting e-voting process in a fair and transparent manner.

21. The Chairman shall, at the AGM, at the end of discussion on the resolutions on which voting is to be held, allow voting with the assistance of Scrutinizer, by use of electronic voting for all those members who are present at the AGM but have not cast their votes by availing the remote e-Voting facility.

22. As per Regulation 44 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the results of the e-voting are to be submitted to the Stock Exchange(s) within two working days of the conclusion of the AGM. The results declared along with Scrutinizer's Report shall be placed on the Company's website www.continentalcontrol.in.

23. The results on resolutions so declared at or after the Annual General Meeting of the Company will be deemed to have been passed on the Annual General Meeting date subject to receipt of the requisite number of votes cast in favor of the Resolutions.

24. Documents open for inspection:

a) Relevant documents referred to in the accompanying Notice and the Explanatory Statement pursuant to

Section 102 of the Act shall be available for inspection through electronic mode. Members are requested to write to the Company at compliance@continentalcontrol.in for inspection of the said documents.

b) The 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 maintained under Section 189 of the Act, will be available for inspection by the members during the AGM.

25. The Members, whose names appear in the Register of Members / list of Beneficial Owners as on Monday, 21stSeptember, 2026 ("Cut-off date"), are entitled to avail the facility of remote e-voting as well as e-voting system as on the date of the AGM. Anyrecipient of the Notice, who has no voting rights as on the Cut-off date, shall treat this Notice as intimation only.

26. A person who has acquired the shares and has become a member of the Company after the dispatch of the Notice of the 31st AGM and prior to the Cut-off date i.e. Monday, 21st September 2026, shall be entitled to exercise his/her vote either electronically i.e. remote e-voting or e-voting system on the date of the AGM by following the procedure mentioned below.

27. The remote e-voting period will commence at 9.00 a.m. on Friday, 25.09.2026 and will end at 5.00 p.m. on Sunday, 27.09.2026. In addition, the Members attending the 31st AGM who have not cast their vote by remote e-voting shall be eligible for e-voting at the 31st AGM. The Members desiring to vote through remote e-voting are requested to refer to the detailed procedure given hereinafter

28. **Procedure for remote e-Voting and e-Voting during the AGM**

I. The general meetings of the companies shall be conducted as per the guidelines issued by the Ministry of Corporate Affairs (MCA) vide Circular No. 14/2020 dated April 8, 2020, Circular No.17/2020 dated April 13, 2020 and Circular No. 20/2020 dated May 05, 2020. The forthcoming AGM/EGM will thus be held through video conferencing (VC) or other audio-visual means (OAVM). Hence, Members can attend and participate in the ensuing AGM/EGM through VC/OAVM.

II. 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 MCA Circulars dated April 08, 2020, April 13, 2020 and May 05, 2020 the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM/EGM. For this purpose, the Company has entered into an agreement with Purva Sharegistry (India) Private Limited (Purva) for facilitating voting through electronic means, as the authorized e-Voting's agency. The facility of casting votes by a member using remote e-voting as well as the e-voting system on the date of the EGM/AGM will be provided by Purva.

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

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

V. Pursuant to MCA Circular No. 14/2020 dated April 08, 2020, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM/EGM. However, in pursuance of Section 112 and Section 113 of the Companies Act, 2013, representatives of the members such as the President of India or the Governor of a State or body corporate can attend the AGM/EGM through VC/OAVM and cast their votes through e-voting.

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

VII. The AGM/EGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular No. 14/2020 dated April 8, 2020 and MCA Circular No. 17/2020 dated April 13, 2020 and MCA Circular No. 20/2020 dated May 05, 2020.

VIII. In continuation of this Ministry's General Circular No. 20/2020, dated 05th May, 2020 and after due examination, it has been decided to allow companies whose AGMs were due to be held in the year 2020, or become due in the year 2021, to conduct their AGMs on or before 31.12.2021, in accordance with the requirements provided in paragraphs 3 and 4 of the General Circular No. 20/2020 as per MCA circular no. 02/2021 dated January,13,2021.

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

I. The voting period begins on Friday, 25th September, 2026 (09:00 AM) and ends on Sunday, 27th September, 2026 (05:00 PM). During this period shareholder's of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) of 21st September, 2026 may cast their vote electronically. The e-voting module shall be disabled by Purva for voting thereafter.

II. Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.

III. Pursuant to SEBI Circular No. **SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020,** under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

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

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

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

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

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with **CDSL**	1 Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easi / Easiest arehttps://web.cdslindia.com/myeasitoken/home/loginor visit www.cdslindia.com and click on Login icon and select New System Myeasi. 2 After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers i.e. CDSL/NSDL/KARVY /LINKINTIME/PURVA, so that the user can visit the e-Voting service providers' website directly. 3 If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasi/Registration/EasiRegistration 4 Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders holding securities in demat mode with **NSDL**	1. If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2. If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS "Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number held with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

	4. Shareholders/Members can also download NSDL Mobile App "**NSDL Speede**" facility by scanning the QR code mentioned below for seamless voting experience. **NSDL Mobile App is available on** App Store Google Play 5. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on **company name or e-Voting service provider name** and you will be re-directed to **e-Voting service provider website** for casting your vote
Individual Shareholders (holding securities in demat mode) login through their **Depository Participants**	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

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

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

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

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

1) The shareholders should log on to the e-voting website https://evoting.purvashare.com.

2) Click on "Shareholder/Member" module.

3) Now enter your User ID

a. For CDSL: 16 digits beneficiary ID,

b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,

c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.

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

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

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

VI. After entering these details appropriately, click on "SUBMIT" tab.

VII. Shareholders holding shares in physical form will then directly reach the Company selection screen.

VIII. For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.

IX. Click on the EVENT NO. for the relevant Continental Controls Limited on which you choose to vote.

X. On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO/ABSTAIN" for voting. Select the option YES or NO or ABSTAIN as desired. The option YES implies that you assent to the Resolution, option NO implies that you dissent to the Resolution and option ABSTAIN implies that you are not voting either for or against the Resolution.

XI. Click on the "NOTICE FILE LINK" if you wish to view the Notice.

XII. After selecting the resolution, you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on "OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.

XIII. Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.

XIV. Facility for Non – Individual Shareholders and Custodians – Remote Voting

- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to https://evoting.purvashare.com and register themselves in the "Custodians / Mutual Fund" module.
- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to evoting@purvashare.com.
- After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
- A scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- Alternatively, non-individual shareholders are required to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; compliance@continentalcontrol.in,

if they have voted from individual tab & not uploaded same in the Purva e-voting system for the scrutinizer to verify the same.

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

1. The procedure for attending meeting & e-Voting on the day of the AGM/ EGM is the same as the instructions mentioned above for Remote e-voting.
2. The link for VC/OAVM to attend the meeting will be available where the EVENT NO. of Company will be displayed after successful login as per the instructions mentioned above for Remote e-voting.
3. Shareholders who have voted through Remote e-Voting will be eligible to attend the meeting. However, they will not be eligible to vote at the AGM/EGM.
4. Shareholders are encouraged to join the Meeting through Laptops / IPads for better experience.
5. Further shareholders will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
6. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
7. Shareholders who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request in advance at least7 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at (compliance@continentalcontrol.in). The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance 7 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at (compliance@continentalcontrol.in). These queries will be replied to by the company suitably by email.
8. Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting.
9. Only those shareholders, who are present in the AGM/EGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system available during the EGM/AGM.
10. If any Votes are cast by the shareholders through the e-voting available during the EGM/AGM and if the same shareholders have not participated in the meeting through VC/OAVM facility, then the votes cast by such shareholders shall be considered invalid as the facility of e-voting during the meeting is available only to the shareholders attending the meeting.

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

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

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

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

For Continental Controls Limited

Sd/-

Rajnish Pandey

Whole Time Director

DIN: 01096119

Place: Mumbai

Date: 03.09.2026

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

Item no. 3

Appointment of Dr. Ranu Jain (DIN: 11012104) as a Non- Executive Independent Director

The Board of Directors of the Company, based on the recommendation of the Nomination and Remuneration Committee ("NRC"), at its meeting held on **15th July 2026**, appointed **Dr. Ranu Jain (DIN: 11012104)** as an Additional Director of the Company in the capacity of a Non-Executive Independent Director with effect from 15th July 2026, pursuant to Section 161(1) of the Companies Act, 2013 ("Act") and the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations").

In accordance with Section 161(1) of the Act, Dr. Ranu Jain shall hold office as an Additional Director up to the date of the ensuing Annual General Meeting of the Company or the last date on which the Annual General Meeting should have been held, whichever is earlier.

The Company has received from Dr. Ranu Jain, consent in writing to act as a Director in Form DIR-2;declaration that she is not disqualified from being appointed as a Director under the Act; declaration confirming that she meets the criteria of independence as prescribed under Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI LODR Regulations; declaration confirming that she is not debarred from holding the office of Director by virtue of any order of SEBI or any other such authority;

The Board is of the view that her knowledge, experience and expertise and professional background would be beneficial to the Company and that her association with the Board would contribute to the overall governance and functioning of the Company.

Dr. Ranu Jain shall be entitled to receive sitting fees and reimbursement of expenses for attending meetings of the Board and Committees thereof, as may be determined in accordance with the applicable provisions of the Act and the Company's policies.

None of the Directors, Key Managerial Personnel of the Company or their relatives are concerned or interested, financially or otherwise, in the proposed resolution.

The Board accordingly recommends the Special Resolution set out at Item No. 3 of the accompanying Notice for approval of the members.

Item no. 4

Appointment of Mr. Santosh Bhattacharjee (DIN: 02447452) as a Non- Executive Independent Director

The Board of Directors of the Company, based on the recommendation of the Nomination and Remuneration Committee ("NRC"), at its meeting held on **15th July 2026**, appointed **Mr. Santosh Bhattacharjee (DIN: 02447452)** as an Additional Director of the Company in the capacity of a Non-Executive Independent Director with effect from **15th July 2026**, pursuant to Section 161(1) of the Companies Act, 2013 ("Act") and the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations").

In accordance with Section 161(1) of the Act, **Mr. Santosh Bhattacharjee (DIN: 02447452)** shall hold office as an Additional Director up to the date of the ensuing Annual General Meeting of the Company or the last date on which the Annual General Meeting should have been held, whichever is earlier.

The Company has received from **Mr. Santosh Bhattacharjee (DIN: 02447452),** consent in writing to act as a Director in Form DIR-2; declaration that he is not disqualified from being appointed as a Director under the Act; declaration confirming that he meets the criteria of independence as prescribed under Section 149(6) of the Act and

Regulation 16(1)(b) of the SEBI LODR Regulations; declaration confirming that he is not debarred from holding the office of Director by virtue of any order of SEBI or any other such authority;

The Board is of the view that his knowledge, experience and expertise and professional background would be beneficial to the Company and that his association with the Board would contribute to the overall governance and functioning of the Company.

Mr. Santosh Bhattacharjee (DIN: 02447452) shall be entitled to receive sitting fees and reimbursement of expenses for attending meetings of the Board and Committees thereof, as may be determined in accordance with the applicable provisions of the Act and the Company's policies

None of the Directors, Key Managerial Personnel of the Company and their relatives are, in any way, concerned or interested, financially or otherwise, in the resolution set out at Item No. 4 of the accompanying Notice of the AGM.

Accordingly, the Board of Directors recommends aforesaid appointment to the members for their approval by way of an Special Resolution as set out at Item No. 4 of the accompanying Notice .

(ANNEXURE TO NOTICE DATED SEPTEMBER 03, 2026)

DETAILS OF DIRECTORS SEEKING RE-APPOINTMENT AT THE 31st ANNUAL GENERAL MEETING

[Pursuant to Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard-2 on General Meetings]

Name of the Director	**Dr. Ranu Jain (DIN: 11012104)**
Date of Birth	06/06/1987
Age	39 Years
Qualification	A gold medalist in Masters and holds PhD in capital markets.
Date of Appointment on the Board	July 15, 2026
Terms and conditions of appointment / reappointment	Appointed as an Additional Director of the Company in the capacity of a Non-Executive Independent Director, with effect from 15th July 2026, and shall, in terms of Section 161(1) of the Companies Act, 2013, hold office up to the date of the ensuing Annual General Meeting of the Company. Non- Executive Independent Director of the Company for one term, commencing from the conclusion of the said ensuing Annual General Meeting up to the conclusion of the Annual General Meeting of the Company to be held immediately thereafter, and shall not be liable to retire by rotation during the said term.
Profile, Experience and Expertise in specific functional areas	Dr Ranu Jain, with experience of more than 15 years in capital markets, training and academics, is a gold medalist in Masters and holds PhD in capital markets. She is associated with the well-known Sydenham Institute of Management Studies, Mumbai as a Faculty of Finance, since 2015. Dr Jain has been working with SEBI, BSE and IICA in the field of Financial Literacy since 2016 and has educated various sections of society, both rural and urban. She has been active in research and has various national and international publications to her credit. She has chaired different international conferences based on Finance research. Dr Jain has been active in training young minds in finance, personality and communication.
Details of remuneration paid and to be paid	Nil
Directorships held in other public companies including private companies which are subsidiaries of public companies (excluding foreign companies)	SWOJAS FOODS LIMITED – INDEPENDENT ONELIFE CAPITAL ADVISORS LIMITED - INDEPENDENT
Details of Listed entities from which she resigned during the last three years	Nil
Number of Board Meetings attended during FY 2026-27 (up to the date of this AGM notice)	1
Number of Audit & Stakeholder Relationship Committee Meetings attended during FY 2026-27 (up to the date of this AGM notice)	Nil
Shareholding in the Company	Nil
Relationships with Directors and KMP	None

Name of the Director	**Mr. Santosh Bhattacharjee (DIN: 02447452)**
Date of Birth	10/12/1958
Age	68 Years
Date of Appointment on the Board	July 15, 2026
Qualifications	Mr. Santosh Bhattacharjee is a Graduate in Commerce, a Law Graduate and an Associate Member of the Institute of Company Secretaries of India (ICSI). Mr. Bhattacharjee is also an Associate Member (CAIIB) of the Indian Institute of Banking & Finance, an Associate Member (AIII) of the Insurance Institute of India and has done a Certificate Course on ESG/BRSR from ICSI.
Terms and conditions of appointment / reappointment	Appointed as an Additional Director of the Company in the capacity of a Non-Executive Independent Director, with effect from 15th July 2026, and shall, in terms of Section 161(1) of the Companies Act, 2013, hold office up to the date of the ensuing Annual General Meeting of the Company. Non- Executive Independent Director of the Company for one term, commencing from the conclusion of the said ensuing Annual General Meeting up to the conclusion of the Annual General Meeting of the Company to be held immediately thereafter, and shall not be liable to retire by rotation during the said term.
Profile, Experience and Expertise in specific functional areas	He brings about 40 years of extensive institutional experience derived from his tenure at the Industrial Development Bank of India (IDBI Bank Ltd.), where he rose through senior execution cadres and retired as Deputy General Manager in December 2018. **Core Areas of Functional Expertise:** ● **Corporate & Secretarial Governance:** Extensive experience overseeing statutory secretarial mechanisms, board compliance workflows, and institutional listing architectures within corporate entities. ● **Investment Banking & Financial Engineering:** Specialized background in Project/Corporate Finance, merchant banking mechanisms, risk allocation matrix evaluations, infrastructure asset financing, and operational debt/equity resource mobilization ● **CSR Policy Lifecycle Implementation:** Expert advisory capabilities in formulating structural Corporate Social Responsibility mandates, budgeting governance parameters, and executing impact-driven community development portfolios.
Details of remuneration paid and to be paid	Nil
Directorships held in other public companies including private companies which are subsidiaries of public companies (excluding foreign companies)	Nil
Details of Listed entities from which he resigned during the last three years	Nil
Number of Board Meetings attended during FY 2026-27 (up to the date of this AGM notice)	1
Number of Audit & Stakeholder Relationship Committee Meetings attended during FY 2026-27 (up to the date of this AGM notice)	1
Shareholding in the Company	Nil
Relationships with Directors and KMP	None

DIRECTORS' REPORT

To,
The Members,
Continental Controls Limited

Your Directors present the 31st Annual Report of the Company along with the Standalone Audited Financial Statements for the Financial Year ended on 31st March, 2026.

FINANCIALRESULTS

(Rs in Thousand)

Particulars	2025-26	2024-25
Incomefrom operation	-	-
OtherIncome	2302.00	1880.72
TotalIncome	2302.00	1880.72
Total Expenses	3475.00	1,115.47
Profit/(Loss) Before Tax	(1173)	765.25
Tax expenses	97.00	76.42
Profit / (Loss) for the period	(1270)	688.83
Other Comprehensive Income	0.00	0.00
Total Comprehensive Income for the year	(1270)	688.83

COMPANY PERFORMANCE

During the financial year 2025-26, total revenue of the Company on standalone basis is Rs.2,302 as against Rs. 1,880.72 in the previous year. Profit/ Loss before Tax of Rs.(1,173) as against profit before tax of Rs.765.25 in the previous year, Profit/ Loss after Tax of Rs. (1,270) as against profit after tax Rs. 688.83 in the previous year.

**The figures mentioned above are in thousands.

DIVIDEND

As the Company has not made adequate profits during the year, the Directors of your Company do not recommend any dividend for the financial year ended March 31, 2026.

FINANCIAL INFORMATION

Reserves & Surplus

As at 31st March, 2026 Reserves and Surplus amounted to Rs.(41,437) as compared to Rs. (40,167.90) of previous year. The said scenario is due to inadequate profitability during the year under review

Short Term Borrowings

As at 31st March 2026 Short Term Borrowings was nil in the current financial year as compared to Rs. 383.50 during the previous year.

**The figures mentioned under the Financial Information are in thousands

TRANSFEROFRESERVES

The closing balance of the retained earnings of the Company for Financial Year 2025-26, after all appropriation and adjustments was Rs.(56,805). The Company has not transferred any amount to the reserves for the financial year ended March 31, 2026.

**The figures mentioned under the Financial Information are in thousands

DEPOSITS

During the financial year 2025-26 , the Company did not accept any deposit within the meaning of sections 73 and 74 of the Companies Act, 2013 read together with the Companies (Acceptance of Deposits) Rules, 2014

SHARE CAPITAL

During the year under review, the Authorised Share Capital of the Company was increased from ₹9,15,00,000 (Rupees Nine Crore Fifteen Lakh only), divided into 91,50,000 (Ninety-One Lakh Fifty Thousand) Equity Shares of ₹10 each, to ₹59,15,00,000 (Rupees Fifty-Nine Crore Fifteen Lakh only), divided into 5,91,50,000 (Five Crore Ninety-One Lakh Fifty Thousand) Equity Shares of ₹10 each, pursuant to a Special Resolution passed by the Members through Postal Ballot on 4th December, 2025, to accommodate the proposed Rights Issue of Equity Shares.

The paid-up share capital of your Company is ₹6,14,62,560/- (Rupees Six Crore Fourteen Lakh Sixty-Two Thousand Five Hundred and Sixty only), divided into 61,46,256 equity shares of ₹10/- each. There is no change in the paid-up share capital structure during the period under review.

The authorised capital of the Company as on date is ₹59,15,00,000 (Rupees Fifty-Nine Crore Fifteen Lakh only), divided into 5,91,50,000 Equity Shares of ₹10 each.

RIGHTS ISSUE

The Board of Directors, at its Meeting held on 15th July 2026, approved a proposal to raise funds by way of a Rights Issue of Equity Shares of face value ₹10 each, for an amount not exceeding ₹ 50,00,00,000 (Rupees Fifty Crore only), to the eligible equity shareholders of the Company as on the record date to be subsequently determined, in accordance with the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended by the SEBI (ICDR) (Amendment) Regulations, 2025, and other applicable laws.

The Board also constituted a Rights Issue Committee for the purposes of the issue, offer, and allotment of Equity Shares, and other matters incidental thereto.

In connection with the proposed Rights Issue, the Company has:

(a) filed the Draft Letter of Offer with BSE Limited for in-principle approval;

(b) appointed Purva Sharegistry (India) Private Limited as the Registrar to the Issue;

(c) appointed ICICI Bank Limited as the Banker to the Issue/Escrow Collection Bank/Refund Bank;

(d) appointed Acuite Ratings & Research Limited as the Monitoring Agency, pursuant to Regulation 82 of the SEBI ICDR Regulations, 2018; and

(e) obtained the approval of the Members, by way of Postal Ballot, for the increase in Authorised Share Capital of the Company to accommodate the proposed issue.

As on the date of this Report, in-principle approval from BSE Limited and the observation letter from the Securities and Exchange Board of India in relation to the Rights Issue are awaited. The Company shall make further disclosures to the Members and the Stock Exchange(s) as the Rights Issue progresses, in accordance with applicable law.

LISTING OF SHARES

Your Company's shares are listed on BSE.

HOLDING/SUBSIDIARIES/ASSOCIATE COMPANIES

The Company did not have holding/subsidiary/associate company during the year under review.

DETAILS OF COMPANIES WHICH HAVE BECOME OR CEASED TO BE ITS SUBSIDIARIES, JOINT VENTURES OR ASSOCIATE COMPANIES DURING THE FINANCIAL YEAR

During the Financial Year 2025-26, no company ceased to be a subsidiary of the company and your company does not have any subsidiary company or joint ventures.

DETAILS OF DIRECTORS OR KEY MANAGERIAL PERSONNEL WHO WERE APPOINTED OR HAVE RESIGNED DURING THE FINANCIAL YEAR 2025- 26

Board of Directors

In accordance with the provisions of Section 152 of the Act and the Articles of Association of the Company, Ms. Lucy Maqbul Massey, Non-Executive, Non-Independent Director (DIN: 09424796) of the Company, is liable to retire by rotation at the31stAnnual General Meeting and being eligible, offers herself for re-appointment.

Following are the changes in Directors and Key Managerial Personnel of the Company for the financial year 2025-26:

Mr. Rajnish Kumar Pandey, Executive Whole time Director (DIN: 01096119) was re-appointed for further term of 5 consecutive years with effect from April 12, 2026 to April 11, 2031

Mr. Abhay Kumar Sethia, Non – Executive IndependentDirector (DIN: 09721583), Ms. Chetna Gupta, Non-Executive Independent Director (DIN: 02212440), Ms. Khusbu Agrawal, Non-Executive Independent Director (DIN: 09847254) were reappointed for a second term of 5 consecutive years with effect from February 5, 2026 to February 4, 2031.

None of the Directors of the company are disqualified for being Directors as specified under section 164 of the Companies Act, 2013.

Ms. Khusbu Agrawal, Non -Executive Independent Director (DIN: 09847254) resigned as Non – Executive Independent Directors of the Company with effect from July 15, 2026 and Ms Chetna Gupta, Non – Executive IndependentDirector (DIN: 02212440) resigned as Non – Executive Independent Directors of the Company with effect from July 30, 2026

Dr. Ranu Jain (DIN: 11012104) and Mr. Santosh Bhattacharjee (DIN: 02447452) appointed as Non-Executive Independent Director of the Company with effect from July 15, 2026.

Ms. Jyoti Darade, Company Secretary, resigned from the post of the Company Secretary and Compliance Officer of the Company with effect from April 15, 2026 and Ms. Anushree Tekriwal is appointed as the Company Secretary and Compliance Officer of the Company with effect from July 15, 2026

DECLARATION BY INDEPENDENT DIRECTORS

The Company has received the necessary declaration from each Independent Director under Section 149 (7) of the Companies Act, 2013 that they meet the criteria of independence laid down in Section 149 (6) of the Companies Act, 2013 along with a declaration received pursuant to sub rule (3) of Rule 6 of the Companies (Appointment and Qualification of Directors) Rules, 2014. They have also furnished the declaration pursuant to Regulation 25(8) of the Listing Regulations affirming compliance to the criteria of Independence as provided under Regulation 16(1)(b) of the Listing Regulations. The Independent Directors have individually confirmed that they are not aware of any circumstances or situation, which exist or may be reasonably anticipated, that could impair or impact their ability to discharge their duties with an objective independent judgment and without any external influence. Based on the declarations and confirmations of the Independent Directors and after undertaking due assessment of the veracity of the same, the Board of Directors recorded their opinion that all the Independent Directors are independent of the Management and have fulfilled all the conditions as specified under the governing provisions of the Companies Act, 2013 and the Listing Regulations. Independent Director meeting held on 24th March 2026 during the year. The performance evaluation of non-independent directors and the board as a whole and Chairman of the Board was also carried out by the Independent Directors of the Company through separate meeting of independent directors.

STATEMENT OF BOARD OF DIRECTORS:

The Board of Directors of the Company are of the opinion that all the Independent Directors of the Company including new appointment possesses highest standard of integrity, relevant expertise and experience required to best serve the interest of the Company.

BOARD MEETINGS HELD DURING THE YEAR

During the year, six meetings of the Board of Directors were held i.e. 12th April, 2025, 28th May, 2025, 6th August, 2025, 5th September, 2025, 30th October, 2025 and 16th January, 2026. The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013 and SEBI (LODR) Regulations, 2015 along with circulars and regulations issued under as amended from time to time in this regard.

COMMITTEES OF THE BOARD

The Board currently has Three (3) mandatory committees under the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 namely:

1. Audit Committee
2. Nomination and Remuneration Committee
3. Stakeholders Relationship Committee

AUDIT COMMITTEE

The Audit Committee oversees the financial reporting process, reviews the quarterly and annual financial statements, evaluates internal financial controls and risk management systems, considers reports of the internal and statutory auditors, and monitors the implementation of audit recommendations. The Committee also reviews related party transactions and ensures compliance with applicable law. During the period under report, six meetings of the Audit Committee were held on 12th April, 2025, 28th May, 2025, 6th August, 2025, 5th September, 2025, 30th October, 2025 and 16th January, 2026.Due to change in constitution of Board of Directors, the AuditCommittee was re-constituted on April 12, 2025 and subsequently on September 05, 2025.

Name of the Members	Category	Designation
Mr. Abhay Kumar Sethia	Independent, Non -Executive Director	Chairperson
Ms. Khusbu Agrawal	Independent, Non -Executive Director	Member
Mr. Rajnish Kumar Pandey	Whole time Director	Member

Ms. Khusbu Agrawal resigned on 15th July, 2026. Due to change in constitution of Board of Directors, the Audit Committee was re-constituted on 15th July, 2026.

As on date the Audit committee consists of:

Name of the Members	Category	Designation
Mr. Abhay Kumar Sethia	Independent, Non -Executive Director	Chairperson
Mr. Santosh Bhattacherjee	Independent, Non -Executive Director	Member
Mr. Rajnish Kumar Pandey	Whole time Director	Member

NOMINATION AND REMUNERATION COMMITTEE

The Board of Directors of the Company has constituted a Nomination and Remuneration Committee (NRC) in accordance with the provisions of Section 178 of the Companies Act, 2013 and Regulation 19 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Committee is entrusted with the responsibility, inter alia, of identifying persons qualified to become Directors, Key Managerial Personnel and members of Senior Management, formulating criteria for determining qualifications, positive attributes and independence of Directors, recommending a policy relating to the remuneration of Directors, KMPs and Senior Management, carrying out performance evaluation of the Board and its Committees, devising a policy on Board diversity and overseeing succession planning. During the period under report, 4 meetings of the Nomination and Remuneration Committee were held on12th April, 2025, 6th August, 2025, 5th September, 2025and 16th January, 2026. The Nomination and Remuneration Committee was re-constituted at the Board meeting held on 5th September 2025.

As on 31st March 2026, the composition of the Nomination and Remuneration Committee are as follows:

Name of the Members	Category	Designation
Ms. Khusbu Agrawal	Independent, Non -Executive Director	Chairperson
Ms. Chetna Gupta	Independent, Non -Executive Director	Member
Ms. Lucy Massey	Non-Independent, Non -Executive Director	Member

Ms. Khusbu Agrawal resigned on 15th July, 2026 and Ms. Chetna Gupta resigned on 30th July, 2026. Due to change in constitution of Board of Directors, the Nomination and Remuneration Committee was re-constituted on 15th July, 2026.

As on date the Nomination and Remuneration Committee consists of:

Name of the Members	Category	Designation
Ms. Ranu Jain	Independent, Non -Executive Director	Chairperson
Mr.Santosh Bhattacherjee	Independent, Non -Executive Director	Member
Ms. Lucy Massey	Non-Independent, Non -Executive Director	Member

STAKEHOLDER RELATIONSHIP COMMITTEE

The Company believes that its members are amongst its most important stakeholder. The Stakeholder Relationship Committee was re-constituted at the Board meeting held on 5th September 2025.

As on 31st March 2026, the composition of the Stakeholder Relationship Committee are as follows:

Name of the Members	Category	Designation
Ms. Lucy Massey	Non-Independent, Non -Executive Director	Chairperson
Mr. Abhay Kumar Sethia	Independent, Non -Executive Director	Member
Mr. Rajnish Kumar Pandey	Whole time Director	Member

PERFORMANCE EVALUATION OF THE BOARD, ITS COMMITTEES AND INDIVIDUAL DIRECTORS:

In compliance with the provisions of Section 134(3)(p) of the Act and Rule 8(4) of the Companies (Accounts) Rules, 2014, the Board carried out an annual evaluation of its own performance, that of individual Directors and as also Committees of the Board.

Board has carried out an annual evaluation of its own performance, Board Committees and Individual Directors and Chairperson. The evaluation process inter alia considers attendance of Directors at Board and committee meetings, acquaintance with business, communicating inter se board members, effective participation, domain knowledge, compliance with code of conduct, vision and strategy, etc., which is in compliance with applicable laws, regulations and guidelines. The performance of each Committee was evaluated by the Board, based on the report of evaluation received from respective Board Committees.

The performance evaluation of the Independent Directors was also carried out by the entire Board, excluding the Director being evaluated. The performance evaluation of the Chairman and the Non-Independent Directors was carried out by the Independent Directors at their separate meeting. The Board of Directors expressed their satisfaction with the evaluation process.

NOMINATION AND REMUNERATION POLICY

Pursuant to the provisions of Section 178 of the Act and Regulation 19 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 and on the recommendation of the Nomination & Remuneration Committee, the Board has adopted the Nomination & Remuneration Policy for selection and appointment of Directors, Senior Management including Key Managerial Personnel (KMP) and their remuneration.

FAMILIARISATION PROGRAMME FOR THE INDEPENDENT DIRECTORS:

In compliance with the requirements of Regulation 25(7) of the Listing Regulations, the Company has put in place a Familiarization Programme for the Independent Directors to familiarize them with the Company, their roles, rights, responsibilities in the Company, nature of the industry in which the Company operates, business model etc.

MANAGEMENT DISCUSSION AND ANALYSIS

Pursuant to Regulation 34 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Management Discussion and Analysis Report forms part of the Board's Report is annexed herewith as 'Annexure VII'

CORPORATE GOVERNANCE REPORT

The Company is a listed entity; however, in terms of Regulation 15(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the provisions of Corporate Governance are not applicable to the Company as it has a paid-up equity share capital of ₹ 6,14,62,560/- (Rupees Six Crore Fourteen Lakh Sixty-Two Thousand Five Hundred and Sixty only),and a net worth not exceeding ₹ 25 crore as on the last day of the previous financial year. Therefore, a separate Corporate Governance Report required as per Regulation 34 (3) read with Para C of Schedule V of the Listing Regulations has not been included in this Annual Report. The Company continues to adhere to good corporate practices and applicable statutory requirements, ensuring transparency and accountability in its operations and disclosures.The Company is committed to maintain the highest standards of Corporate Governance and adheres to the Corporate Governance requirements set out by the Securities and Exchange Board of India ("SEBI").

DIRECTORS RESPONSIBILITY STATEMENT:

Pursuant to Section 134 of the Companies Act, 2013 (including any statutory modification(s) or re-enactment(s) for the time being in force), the Board of Directors of your Company confirm that;

i. In the preparation of the annual accounts for the year ended 31st March, 2026, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same;

ii. The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2026 and of the loss incurred by the Company for the year 1st April, 2025 to 31st March, 2026.

iii. The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

iv. The Directors have prepared the annual accounts on a 'going concern' basis;

v. The Directors have laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and are operating effectively; and.

vi. The Directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

Code of Conduct

The members of the board and senior management personnel have affirmed compliance with the Code of Conduct applicable to them during the year ended March 31, 2026. The annual report of the Company contains a certificate by the Whole time Director (Annexure IV), on the compliance declarations received from Independent Directors, Non-executive Directors and Senior Management.

SECRETARIAL STANDARDS

The Company complies with all applicable secretarial standards.

AUDIT REPORTS AND AUDITORS

M/s. Rafik & Associates, Chartered Accountants (Firm Registration No: 146573W), are appointed as Statutory Auditors of the Company from the conclusion of the 30th Annual General Meeting to conclusion of 35th Annual General Meeting of the Company to be held in the year 2030.

M/s. Rafik & Associates have given unmodified opinion and have not given any qualification orreservation or adverse remark or disclaimer in theiraudit report on the audited financial statements(standalone) of the Company for the financial yearended on March 31, 2026.

Secretarial Auditor

Pursuant to the provisions of Section 204 of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, your Board of Directors had, on the recommendation of the Audit Committee, at its Meeting held on 5th September, 2025 and on approval of members appointed Ms. Neha Poddar, Practicing Company Secretaries as the Secretarial Auditors of the Company, to hold office for a term of five (5) consecutive years with effect from financial year 2025-26 to financial year 2029-30 .

In the Annual General Meeting held in the year 2025, the shareholders had approved to appoint Ms. Neha Poddar, Practicing Company Secretaries, peer-reviewed as Secretarial Auditors of the Company for a term of 5 (five) consecutive years starting from April 1, 2025 and ending on March 31, 2030.

The Secretarial Audit Report for the financial year ended March 31, 2026 is annexed herewith as 'Annexure –VI' form partsof the Board's Report.

The Secretarial Auditor, in her Report, has stated that the Company has complied with the applicable statutory provisions, rules, regulations, guidelines and standards covered under the Secretarial Audit and that the Company has proper Board processes and compliance mechanisms in place, subject to the matters specifically reported therein.

The Secretarial Audit Report also records that, during the year under review, certain statutory forms were filed beyond the prescribed period of thirty days from the date of passing of the respective resolutions, while the remaining forms were filed within the prescribed period.

The Board has taken note of the said observation and shall continue to strengthen its systems and processes to ensure timely completion of statutory filings within the prescribed timelines.

There has been no other qualification, reservation, adverse remark or disclaimer given by the Secretarial Auditors in their Report.

Internal Auditor

Pursuant to the provisions of Section 138 of the Companies Act, 2013 and rules made there under (including any amendment(s), modification(s) or re-enactment(s) thereof for the time being in force), the Board of Directors of the Company, on recommendation of Audit Committee, at their meeting had appointed M/s. Agarwal R C& Co., Chartered Accountants as an Internal Auditors of the Company for the Financial Year 2025-26, to conduct Internal Audit of the Company.

The Company at its Board Meeting held on 15th July 2026, has changed its Internal Auditors for the Financial Year 2026-27 to M/s Aadhar Agarwal & Co., Chartered Accountants, to serve as the Internal Auditor in compliance with Section 138 of the Act.

Cost Auditor

The Company does not fall within the purview of section 148 of the Companies Act, 2013 and hence, it is not required to appoint a cost auditor for the financial year 2025-2026.

Extract of Annual Return

The Annual Return of the Company as on 31st March, 2026 in Form MGT - 7 in accordance with Section 92(3) of the Act read with the Companies (Management and Administration) Rules, 2014, is available on the website of the Company at www.continentalcontrol.in

Fraud's reported by auditors other than those which are reportable to the central government u/s 143(12)

There were no frauds reported by the auditors under section 143(12) of Companies Act, 2013 during their course of audit for the financial year 2025-26.

CONSERVATION OF ENERGY TECHNOLOGY ABSORPTION AND FOREIGN EXCHNAGE EARNINGS AND OUTGO

In compliance with provisions of Section 134(3)(m) of the Act and Rule 8 of the Companies (Accounts) Rules, 2014 the information pertaining to conservation of energy, technology absorption and foreign exchange earnings and outgo for the year ended 31st March, 2026 isnotapplicabletotheCompany.

CORPORATESOCIALRESPONSIBILTIY

As per the provisions of Section 135 of the Companies Act, 2013, read with rules framed there under, every company including its holding or subsidiary and a foreign company, which fulfills the criteria specified in sub-section (1) of section 135 of the Act shall comply with the provisions of Section 135 of the Act and its rules.

Since the Company is not falling under any criteria specified in sub-section (1) of section 135 of the Act, your Company is not required to constitute a Corporate Social Responsibility ("CSR") Committee. During the year, the provisions are not applicable to the Company.

LOANS AND INVESTMENTS

Details of loans, guarantees and investments made under the provisions of Section 186 of the Companies Act, 2013 read with the Companies (Meetings of Board and its Powers) Rules, 2014, as on 31st March, 2026, are set out in the Standalone Financial Statements have been disclosed in the forming part of this Annual Report.

RISK MANAGEMENT

As per provisions of the Companies Act, 2013 and as part of good Corporate Governance, the Company has laid down the procedures to inform to the Board about the risk assessment and minimization procedures and the Board shall be responsible for framing, implementing and monitoring the risk management plans for the Company. The main objective is to ensure sustainable business growth with stability and to promote a pro-active approach in reporting, evaluating and resolving risks associated with the business. The Audit Committee of the Company has periodically reviewed the various risk associates with business of the Company. Such review includes risk identification, evaluation and mitigation of the risk.

INTERNAL FINANCIAL CONTROLS AND THEIR ADEQUACY:

The Company's internal control systems are adequate and commensurate with the nature and size of the Company and it ensures:

- Timely and accurate financial reporting in accordance with applicable accounting standards.
- Optimum utilization, efficient monitoring, timely maintenance and safety of its assets.
- Compliance with applicable laws, regulations and management policies

During the year under review, no material or serious observation has been received from the Internal Auditors of the Company for inefficiency or inadequacy of such controls.

The Audit Committee reviews and evaluates adequacy and effectiveness of the Company's internal control systems and monitors the implementation of audit recommendations. The Company had appointed M/s. Agarwal R C& Co, Chartered Accountants as the Internal Auditor in compliance with section 138 of the Companies Act, 2013 for Financial Year 2025-26. The scope of audit and the outcome of the audit are reviewed by Audit Committee at regular intervals.

INVESTOR EDUCATION AND PROTECTION FUND ('IEPF')

Pursuant to the applicable provisions of the Companies Act, 2013, read with the IEPF Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 ("the IEPF Rules"), all unpaid or unclaimed dividends are required to be transferred by the Company to the IEPF established by the Government of India, after the completion of seven years. Further, according to the IEPF Rules, the shares on which dividend has not been paid or claimed by the shareholders for seven consecutive years or more shall also be transferred to the demat account of the IEPF Authority. During the year, the provisions are not applicable to the Company.

Change in nature of Business

The Main Object of the Company was changed pursuant to shareholders approval by passing special resolution at its Extra Ordinary General Meeting held on 5th May, 2025. The Shareholders of the Company at the Extra Ordinary General Meeting held on 5th May, 2025 adopted Memorandum of Association as per provisions of Companies Act, 2013 by passing a Special Resolution.

Further, the Board of Directors, at their meeting held on 30th October 2025, approved the alteration of the Main Object Clause of the Company by inserting a new clause "6A", and the alteration of the Objects Incidental or Ancillary to the Attainment of the Main Objects of the Company by inserting new clauses numbered 64 to 101, subject to approval of the shareholders through postal ballot.

The shareholders approved the same on 4th December 2025 by passing a Special Resolution through postal ballot.

The Memorandum of Association of the Company sets out its main objects as carrying on business in information technology and software development, industrial and home automation and robotics, corporate and financial advisory services, and mutual funds and asset management. The objects incidental thereto empower the Company to undertake consultancy, e-commerce, real estate and construction-related activities, and to borrow, lend, invest, and expand or collaborate with entities in India and abroad.

MATERIAL CHANGES AND COMMITMENTS AFFECTING FINANCIAL POSITION BETWEEN THE END OF THE FINANCIAL YEAR AND DATE OF REPORT

Pursuant to Section 134(3)(l) of the Companies Act, 2013, the following material changes and commitments have occurred between the end of the Financial Year (31st March 2026) and the date of this Report, affecting the financial position of the Company:

a. Proposed Rights Issue

The Board of Directors, at its Meeting held on 15th July 2026, approved a proposal to raise funds by way of a Rights Issue of Equity Shares of face value ₹10 each, for an amount not exceeding ₹50,00,00,000 (Rupees Fifty Crore only), to the eligible equity shareholders of the Company, subject to receipt of requisite statutory and regulatory approvals.

As on the date of this Report, the status of the Rights Issue is as under:

Particulars	Status
Board approval of the Rights Issue proposal	Obtained on 15th July 2026
Constitution of Rights Issue Committee	Completed

Particulars	Status
Increase in Authorised Share Capital (Members' approval via Postal Ballot)	Obtained
Appointment of Registrar to the Issue (Purva Sharegistry (India) Private Limited)	Completed
Appointment of Banker to the Issue (ICICI Bank Limited)	Completed
Appointment of Monitoring Agency (Acuite Ratings & Research Limited)	Completed
Filing of Draft Letter of Offer with BSE Limited	Filed
In-principle approval from BSE Limited	Awaited
SEBI observation letter	Awaited
Issue Price, Rights Entitlement ratio and Record Date	To be finalised by the Rights Issue Committee upon receipt of the aforesaid approvals

The Company will make further disclosures to the Members and the Stock Exchange(s) as the Rights Issue progresses, in accordance with applicable law.

b. Increase in Authorised Share Capital

Subsequent to the end of the Financial Year, the Members of the Company, by way of Postal Ballot, approved an increase in the Authorised Share Capital of the Company and consequential amendment to the Memorandum of Association, to accommodate the proposed Rights Issue.

c. Acquisition of Software Business/Assets from Onelife Capital Advisors Limited (OCAL)

The Board of Directors, at its Meeting held on 15th July 2026, approved the acquisition of acquire the commercial usage rights for "Ready Shopping" and "Ready Pharmacy" from the Promoter, Onelife Capital Advisors Limited(OCAL) including all associated operational concepts, workflows, methodologies, and proprietary business know-how, for a Fixed License Fee of Rs. 53,99,603/- and an ongoing quarterly royalty share of 0.5%, be and is hereby approved, noting that it is fully covered by the prior shareholder approval passed via Postal Ballot on 21st May, 2026

d. Related Party Transaction with Dealmoney Commodities Private Limited (DCPL)

The Board of Directors approved the Company taking on leave and license approximately 1,500 sq. ft. of premises from Dealmoney Commodities Private Limited, a related party of the Company, on payment of a refundable, interest-free security deposit of ₹1,50,00,000 (Rupees One Crore Fifty Lakh only) and a monthly rentalRs. 5,000/- (inclusive of all utilities), within the omnibus approval already granted by the Members and the Audit Committee for related party transactions with DCPL for FY 2026-27.

e. Changes in Key Managerial Personnel

Ms. Jyoti Darade resigned from the office of Company Secretary and Compliance Officer of the Company with effect from 15th April 2026. Ms. Anushree Tekriwal was subsequently appointed as the Company Secretary, Key Managerial Personnel and Compliance Officer of the Company with effect from 15th July 2026.

f. Changes in the Board of Directors

Ms. Khusbu Agrawal resigned from the office of Independent Director of the Company with effect from 15th July 2026. Dr. Ranu Jain and Mr. Santosh Bhattacharjee were appointed as Additional Directors of the Company, in the capacity of Non-Executive Independent Directors, with effect from 15th July 2026, subject to regularisation by the Members at the ensuing Annual General Meeting.

g. Appointment of Internal Auditor

The Board of Directors appointed Aadhar Agarwal & Co., Chartered Accountants, as the Internal Auditor of the Company for Financial Year 2026-27, based on the recommendation of the Audit Committee.

Save and except as stated above, no other material changes and commitments have occurred between the end of the Financial Year and the date of this Report, which would affect the financial position of the Company.

WHISTLE BLOWER POLICY/VIGIL MECHANISM

Pursuant to Section 177(10) of the Companies Act, 2013, the Company has in place a Vigil Mechanism through a Whistle Blower Policy to promote ethical conduct and transparency. The mechanism provides a framework for reporting concerns regarding fraud, mismanagement or unethical practices, with adequate safeguards to ensure confidentiality and protection against victimization. A high-level Committee has been constituted to review such complaints and reports directly to the Audit Committee and the Board. During the financial year under review, no complaints were received under the Whistle Blower Policy.

ENVIRONMENTAL, SAFETY AND HEALTH

Your company is conscious of responsibility towards the environment and workplace safety. The Company undertakes continuous initiatives to reduce its environmental footprint through efficient energy usage, adoption of green IT practices, reduction of e-waste, and promotion of digital processes to minimize paper consumption. Adequate safety measures are in place at all office locations to ensure a secure and healthy work environment for employees. Regular awareness programs and training sessions are conducted to reinforce workplace safety and environmental consciousness.

PREVENTION OF SEXUAL HARASSMENT AT WORKPLACE:

Company is committed to ensuring a safe, secure, and respectful workplace for all its employees. In compliance with the provisions of the Prevention of Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, the Company has implemented a comprehensive policy to prohibit, prevent, and redress any form of sexual harassment. An Internal Complaints Committee (ICC) has been duly constituted to address grievances in a fair and transparent manner. Awareness and sensitization programs are conducted at regular intervals to promote a culture of respect and gender equality. The Board affirms that the Company continues to uphold a zero-tolerance approach towards sexual harassment and remains dedicated to maintaining a work environment based on dignity and inclusivity.

During the financial year ended March 31, 2026, Details required as per Rule 8 of Companies (Accounts) Rules, 2014 are mentioned below:

Sr No.	Particulars	No. of Complaints
1.	Number of complaints of sexual harassment received during the year	0
2.	Number of complaints disposed off during the year	N.A.
3.	Number of cases pending for more than ninety days	N.A.

COMPLIANCE ON MATERNITY BENEFIT ACT ,1961

The Company has complied with the provisions of the Maternity Benefit Act, 1961, as amended by the Maternity Benefit (Amendment) Act, 2017, which mandates inter alia enhanced maternity leave benefits, provision for crèche facility (where applicable), and related welfare measures for women employees. During the year under review, the Company has extended maternity and related benefits to all eligible women employees as per law.

The Company is committed to fostering a safe, inclusive, and supportive work environment for its women employees and ensures that all applicable laws safeguarding their rights and well-being are strictly followed.

DISCLOSURES WITH RESPECT TO DEMAT SUSPENSE ACCOUNT / UNCLAIMED SUSPENSE ACCOUNT:

The Company does not have any of its securities lying in demat suspense account/ unclaimed suspense account / Suspense Escrow account arising out of public /bonus / rights issue / expiration of period of 120 days from date of issuance of 'Letter of Confirmation' by the RTA in terms of SEBI Circular No. SEBI / LAD- NRO / GN /2022 / 66 dated 24

January 2022 read with SEBI Circular No SEBI / HO / MIRSD /MIRSD_RTAMB / P/ CIR/ 2022 / 8 dated 25 January, 2022 in matters w.r.t issue of duplicate securities certificate; claim from unclaimed suspense account; renewal / exchange of securities certificate; endorsement; subdivision / splitting of securities certificate; consolidation of securities certificates /folios; transmission and transposition received from the shareholder / claimant. Hence, providing particulars relating to aggregate number of shareholders and outstanding securities in suspense account and other related matters are not required.

MANAGERIAL REMUNERATION

In terms of Section 197(12) of the Companies Act, 2013, read with Rule 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the employee(s) drawing remuneration in excess of limits set out in said rules forms part of this Directors' Report in 'Annexure V'if any.

DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATION IN FUTURE

No significant and material orders were passed by the regulators or courts or tribunals which affect the going concern status and future operation of the Company.

PARTICULARS OF CONTRACTS OR ARRANGMENTS MADE WITH THE RELATED PARTIES

All Related Party Transactions entered during the year were in Ordinary Course of the Business and at Arm's Length basis. During the year under review, the Company has entered into contracts/ arrangements/ transactions with related parties which qualify as material in accordance with the Policy of the Company on materiality of related party transactions.

The details of such related party transactions are available in the Notes to the Standalone financial statements section of this Annual Report.

The details of related party transactions as required under provisions of section 134(3) of the Companies Act 2013 are provided in Form AOC-2, which is annexed to this Directors' Report as 'Annexure I.

PARTICULARS OF THE EXTRA-ORDINARY GENERAL MEETING OF THE COMPANY HELD DURING THE YEAR

One Extra Ordinary General Meeting was held on 5th May 2025.

POSTAL BALLOT

During the year under review, the Company conducted a Postal Ballot through remote e-voting in accordance with the applicable provisions of the Companies Act, 2013, the rules made thereunder, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the applicable circulars issued by the Ministry of Corporate Affairs and SEBI.

I) The Notice of Postal Ballot dated 21st April 2026, together with the Explanatory Statement under Section 102 of the Companies Act, 2013, was sent to Members through electronic mode. Based on the Scrutinizer's Report dated 22nd May 2026, the following resolutions, for Financial Year 2026-27, were passed by the Members with the requisite majority:

   The following resolutions were placed before the Members through the Postal Ballot:

Sr No.	Description of Resolution	Type of Resolution	Result
1	Approval of Material Related Party Transactions with **Onelife Capital Advisors Limited** for FY 2026-27	Ordinary Resolution	Passed with 99.9948% votes in favour
2	Approval of Material Related Party Transactions with **Dealmoney Commodities Private Limited** for FY 2026-27;	Ordinary Resolution	Passed with 99.999% votes in favour

3	Approval of Material Related Party Transactions with **Dealmoney Real estate Private Limited** for FY 2026-27;	Ordinary Resolution	Passed with 99.9948% votes in favour
4	Approval of Material Related Party Transactions with **Dealmoney Distribution and E-Marketing Private Limited** for FY 2026-27;	Ordinary Resolution	Passed with 99.9948% votes in favour
5	Approval of Material Related Party Transactions with **Sarsan Securities Private Limited** for FY 2026-27; and	Ordinary Resolution	Passed with 99.9948% votes in favour
6	Authorisation of the Board of Directors to give loans, provide guarantees or securities and make investments under **Section 186 of the Companies Act, 2013** for FY 2026-27.	Special Resolution	Passed with 99.9948% votes in favour

All the aforesaid resolutions were approved by the Members with the requisite majority. The Scrutinizer's Report dated 22 May 2026 was issued by M/s Abhishek Wagh & Associates, Practicing Company Secretaries, and the voting results were disclosed to the Stock Exchange in accordance with Regulation 44 of the SEBI Listing Regulations.

II) The Postal Ballot process was concluded on 21 February 2026, and the Scrutinizer's Report was issued on 24 February 2026.

The following resolutions were placed before the Members through the Postal Ballot:

A. Re-appointment of Mr. Rajnish Kumar Pandey (DIN: 01096119) as an Executive Whole-time Director of the Company for a further term of five consecutive years;

B. Re-appointment of Mr. Abhay Kumar Sethia (DIN: 09721583) as a Non-Executive Independent Director of the Company for a second term of five consecutive years;

C. Re-appointment of Ms. Chetna Gupta (DIN: 02212440) as a Non-Executive Independent Director of the Company for a second term of five consecutive years;

D. Re-appointment of Ms. Khusbu Agarwal (DIN: 09847254) as a Non-Executive Independent Director of the Company for a second term of five consecutive years;

E. Authorisation to the Board of Directors to borrow money under Section 180(1)(c) of the Companies Act, 2013, for an amount not exceeding ₹10 Crores; and

F. Approval to obtain authorisation for advancing loans, giving guarantees or providing securities under Section 185 of the Companies Act, 2013.

All the aforesaid resolutions were passed by the Members with the requisite majority. The voting results were disclosed to the Stock Exchange in accordance with Regulation 44 of the SEBI Listing Regulations. The Scrutinizer's Report was issued by **M/s Abhishek Wagh & Associates, Practicing Company Secretaries,** and the voting results recorded that all six resolutions were passed.

III) The Notice of Postal Ballot dated 30th October 2025, together with the Explanatory Statement under Section 102 of the Companies Act, 2013, was sent to Members through electronic mode. The remote e-voting facility was made available through Purva Sharegistry (India) Private Limited from Wednesday, 5th November 2025 at 9:00 A.M. IST to Thursday, 4th December 2025 at 5:00 P.M. IST, with Friday, 31st October 2025 fixed as the cut-off date for determining the voting entitlement of Members. Mr. Abhishek Wagh, Practicing Company Secretary (Membership No. ACS 65319), Proprietor of M/s Abhishek Wagh & Associates, Company Secretaries, was appointed as the Scrutinizer for the Postal Ballot process.

Based on the Scrutinizer's Report dated 5th December 2025, the following resolutions were passed by the Members with the requisite majority:

Sr No.	Description of Resolution	Type of Resolution	Result
1	Approval of increase in the Authorised Share Capital of the Company and consequent amendment in the Memorandum of Association of the Company	Ordinary Resolution	Passed with 99.999% votes in favour
2	Alteration of the objects clause of the Memorandum of Association of the Company	Special Resolution	Passed with 99.999% votes in favour
3	Approval of material Related Party Transactions with Onelife Capital Advisors Limited for FY 2025-26	Ordinary Resolution	Passed with 99.9493% votes in favour
4	Approval of material Related Party Transactions with Dealmoney Commodities Private Limited for FY 2025-26	Ordinary Resolution	Passed with 99.9493% votes in favour
5	Approval of material Related Party Transactions with Dealmoney Real Estate Private Limited for FY 2025-26	Ordinary Resolution	Passed with 99.9493% votes in favour
6	Approval of material Related Party Transactions with Dealmoney Distribution and e-Marketing Private Limited for FY 2025-26	Ordinary Resolution	Passed with 99.9493% votes in favour
7	Approval of material Related Party Transactions with Sarsan Securities Private Limited for FY 2025-26	Ordinary Resolution	Passed with 99.9493% votes in favour

The voting results were declared on 5th December 2025 and communicated to BSE Limited in compliance with Regulation 44 of the SEBI LODR Regulations, 2015, and were also placed on the Company's website and the website of the Registrar and Share Transfer Agent.

CEO / CFO CERTIFICATION

As there is no CEO in the Company, CFO of the Company, Ms. Meghna Raut has certified to the Board of Directors, inter alia, the accuracy of financial statements and adequacy of internal controls for the financial reporting as required under Regulation 17(8) of the Listing Regulations for the year ended 31 March, 2026. (Annexure II)

INSIDER TRADING

The Company has adopted a Code of Conduct for Prevention of Insider Trading in accordance with the requirements of SEBI (Prohibition of Insider Trading) Regulations, 2015 and Companies Act, 2013 with a view to regulate trading in securities by the Directors and designated employees of the Company. The Code requires pre-clearance for dealing in the Company's shares beyond threshold limits. Further, it prohibits the purchase or sale of Company shares by the Directors and the designated employees while in possession of unpublished price sensitive information in relation to the Company and during the period when the Trading Window is closed. The disclosures obtained under the code are submitted to the BSE Limited, from time to time. The Company regularly follows the system of Share Trading Window mechanism as per the Insider Regulation.

Investor'sCorrespondence

i. For transfer/dematerialization of shares

Purva Sharegistry (India) Private Limited

Unit No.9, Shiv Shakti Industrial Estate, Lower Parel (E),

Mumbai – 400 011

Tele: 022 - 41343255, 41343256

Email: support@purvashare.com

Note: Shareholders holding shares in electronic mode shouldaddress all correspondence to their respective DepositoryParticipants.

ii. Anyquery onAnnual Report

Secretarial Department

Continental ControlsLtd.

Plot No. A 356/357, Road No. 26, Wagle Industrial Estate, MIDC,Thane (West) – 400604, Maharashtra, India

Email:compliance@continentalcontrol.in

Phone:022-41842289

ACKNOWLEDGEMENT

The Board of Directors places on record its sincere appreciation for the valuable assistance, cooperation and continued support received from the Company's bankers, financial institutions, government authorities, customers, vendors, members, and other stakeholders during the year under review.

The Directors also acknowledge and appreciate the dedicated efforts, commitment, and contribution of the employees at all levels, which have been instrumental in the Company's growth and progres.

For and on behalf of the Board of Directors

Sd/-	Sd/-
Rajnish Kumar Pandey	**Lucy Maqbul Massey**
Whole-time Director	Non-Executive Director
DIN: 01096119	DIN: 09424796

ANNEXURES TO DIRECTORS' REPORT

Annexure I

FORM AOC – 2

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

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

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

   Your Company has not entered into any contracts or arrangements or transactions with its related parties which is not at arm's length during the financial year 2025-26.

2. Details of contracts or arrangements or transactions at arm's length basis:

   1. Name(s) of the related parties & Nature of Relationship: As provided below
   2. Nature of contracts/Arrangement /transactions: As provided below
   3. Duration of the contracts /arrangements /transactions: On ongoing basis in ordinary course of business
   4. Salient terms of the contracts or arrangements or transactions including the value, if any: As agreed between parties
   5. Date(s) of approval by the Board, if any:
   6. Transactions and amount outstanding with related parties as per Standalone Basis

(Rs in 000)

Namesof the Related Party	Nature of Relationship	b) Nature of contracts/ arrangements/ transactions	c) Duration of the contracts/ arrangements/	d) Salient terms including the value, if any (Amt. in Rs.)	e) Date(s) of approval by the Board, if any
Sarsan Securities Private Limited	**Promoter Group**	**Interest Income**	**During the F.Y. 25-26**	1873.21	**On different date of Board Meetings held during the F.Y, 25-26**
Onelife Capital Advisors Limited	**Promoter Group**		**-Do-**		**-Do-**
Sarsan Securities Private Limited	**Promoter Group**	**Loan Given(Net) including Interest thereon**	**-Do-**	(20700.00)	**-Do-**
Megha Yatin Raut	**KMP**	**Remuneration**	**-Do-**	420.00	**-Do-**
Rajnish Kumar Pandey	**WTD**	**Remuneration**	**-Do-**	360.00	**-Do-**
Jyoti Shatrughan Darade	**KMP**	**Remuneration**	**-Do-**	493.95	**-Do-**

Annexure II

CEO/CFO CERTIFICATE

As per Regulation 17(8) of SEBI (Listing Obligations And Disclosure Requirement) Regulations, 2015]

To,
The Board of Directors,
Continental Controls Limited

The Chief Financial Officer of the Company certifies to the Board of Directors that

(a) I have reviewed financial statements and the cash flowstatement for the financial year ended March 31, 2026 andthattothebestofourknowledgeandbelief:

   i. I. these statements do not contain any materially untrue statement or omit any material fact or contain statements thatmightbemisleading;

   ii. These statements together present a true and fair view of the company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

(b) There are, to the best of our knowledge and belief, no fraudulent, illegal or violate of the company's code of conduct.

(c) We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of internal control systems of the company pertaining to financial reporting and we have disclosed to the auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have take nor propose to take to rectify these deficiencies.

(d) I haveindicatedtotheauditors andtheAuditcommittee

   I. There were no significant changes in internal control overfinancialreportingduringtheyear;

   ii. There were no significant changes in accounting policies during the year and that the same have been disclosed in the notes to the financial statements; and

   iii. There were no instances of significant fraud of which I havebecome aware and the involvement therein, if any, of themanagement or an employee having a significant role in the company's internal control system over financial reporting.

For Continental Controls Limited

Sd/-
Megha Raut
Chief Finance Officer
Place: Thane
Date: 03.09.2026

Annexure III

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,
Continental Controls Limited
Plot No A 356/357, Rd No 26,
CP Talav, Wagle Industrial Estate,
Thane, Maharashtra-400604

We have examined the relevant registers, records, forms, returns and disclosures received from the Directors of **Continental Controls Limited (CIN: L66110MH1995PLC086040)** and having registered office at Plot No A 356/357, Road No-26, Wagle Industrial Estate, Thane, Maharastra-400604 (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 Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time.

In our opinion and to the best of our information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to us by the Company & its officers, we hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on **31st March, 2026** have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs or any such other Statutory Authority.(Rs in 000)

SL. No.	Name of Director	DIN	Date of Appointment	Date of Cessation
1.	CHETNA GUPTA	02212440	05/02/2025	-
2.	ABHAY KUMAR SETHIA	09721583	05/02/2025	-
3.	KHUSBU AGARWAL	09847254	05/02/2025	-
4.	AMIT NAVINCHANDRA THAKKAR	00251194	01/01/2000	12/04/2025
5.	LUCY MAQBUL MASSEY	09424796	12/04/2025	-
6.	MEGHA YATIN RAUT	*****8018E	12/04/2025	-
7.	RAJNISH KUMAR PANDEY	01096119	12/04/2025	-

Ensuring the eligibility of for the appointment/continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

NEHA PODDAR
Practicing Company Secretary
Sd/-
Mem No: A33026
CPNo : 12190
UDIN NO: A033026H001369669

Place: Kolkata
Dated: 3rd September 2026
Peer Review No. 2389/2022

Annexure IV

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

DECLARATION UNDER REGULATION 26(3) OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

As provided under Regulation 26(3) of 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 Board of Directors and Senior Management for the year ended March 31, 2026.

For Continental Controls Limited

Sd/-

Rajnish Pandey

Whole Time Director

DIN: 01096119

Place: Thane

Date: 03.09.2026

Annexure V

PARTICULARS OF EMPLOYEES

[Pursuant to Section 197(12) of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

a) Information as per Rule 5(1) of Chapter XIII, Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

(i) Ratio of the Remuneration of each Director to the median remuneration of the employees of the Company for the financial year 2025-26

Name of Director	Designation	Ratio of the remuneration of directors to the median remuneration of the employees for the year 2025-26
Mr. Rajnish Pandey	Whole time Director	0.791

(ii) The percentage increase in remuneration of each Director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the financial year 2025-26 as compared to previous year 2024-25:

Name of Director	Designation	Percentage (%) increase in Remuneration
Mr. Rajnish Pandey	Whole time Director	NIL

(iii) The percentage increase in the median remuneration of employees in the financial year:

The percentage increase in the median remuneration of employees in the financial year 2025-26 is NIL

(iv) The number of permanent employees on the rolls of the Company as on March 31, 2026:

The Company has 2 permanent employees on the rolls as on March 31, 2026

(v) Average percentile increases already made in the salaries of employees other than managerial personnel in the last financial year and its comparison with percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration.

The average percentage increase made in the salaries of employees other than managerial remuneration in the last financial year i.e. 2025-26 was nil between considering their performance & contributions in the operations of the Company.

(b) Information as per Rule 5(2) of Chapter XIII, Companies (Appointment and Remuneration of Managerial Personnel) Rules,

There was no other employee drawing remuneration in excess of the limits prescribed under sub rule (2) and (3) of Rule 5 of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 in Financial Year2025-26

Annexure VI

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026

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

To,
The Members
CONTINENTAL CONTROLS LIMITED
PLOT NO. A356/357, RD NUMBER 26,
CP TALAV, WAGLE INDUSTRIAL ESTATE,
THANE, MAHARASHTRA-400604.

I have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by CONTINENTAL CONTROLS LIMITED (CIN:L66110MH1995PLC086040) (herein after referred as "the Company") for financial year 2025-26. Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of Secretarial Audit, I hereby report that in my opinion, the Company has, during the audit period covering the financial year ended on March 31, 2026 ("Audit Period") 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 March 31, 2026 according to the provisions of the following list of laws and regulations:

(i) The Companies Act, 2013 (the Act) and the Rules made there under;

(ii) The Securities Contracts (Regulation) Act, 1956 and the Rules made there under;

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

(iv) Foreign Exchange Management Act, 1999 and the Rules and Regulations made there under – Not Applicable as there was no Foreign Direct Investment, Overseas Direct Investment or External Commercial Borrowing during the year under review.

(v) The Regulations and Guidelines prescribed under the Securities & Exchange Board of India Act, 1992 ("SEBI Act") or by SEBI, to the extent applicable:

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

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

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

d. The Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;

e. The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 (not applicable to the company during the audit period);

f. The Securities and Exchange Board of India (Issue and Listing of Non-convertible Securities) Regulations, 2021 (not applicable to the company during the audit period);

g. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993;

h. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 (not applicable to the company during the audit period);

i. The Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;

j. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 (not applicable to the company during the audit period); and circulars/ guidelines issued thereunder;

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

a. Secretarial Standards pursuant to Section 118 (10) of the Act issued by the Institute of Company Secretaries of India (ICSI)

b. The listing agreement entered into by the Company with BSE Limited as per SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

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

I further report that:

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

b. Adequate notice is given to all directors to schedule the committee and Board Meetings, agenda and detailed notes on agenda are sent 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 meetings.

c. None of the directors in any meeting dissented on any resolution and hence there was no instance of recording any dissenting member's view in the minutes.

During the year under review, I further report that:

a. During the year under review, with effect from **12 April 2025, Mr. Amit Navinchandra Thakkar ceased to be the Whole-time Director and Chief Financial Officer** of the Company, and **Ms. Megha Yatin Raut** was appointed as the **Chief Financial Officer (CFO)** of the Company.

b. Mr. Rajnish Kumar Pandey was appointed as Executive Whole-time Director and Ms. Lucy Maqbul Massey as Non-Executive Non-Independent Director with effect from 12 April 2025. Mr. Abhay Kumar Sethia, Ms. Chetna Gupta and Ms. Khusbu Agrawal were appointed as Non-Executive Independent Directors with effect from 05 February 2025. Subsequently, the Members, through Postal Ballot, approved their re-appointment for a further term of five consecutive years with effect from 05th February 2026 to 04th February 2031. The requisite statutory compliances were undertaken in this regard.

c. During the year, Ms. Anushree Tekriwal resigned as Company Secretary and Compliance Officer with effect from

06 August 2025 and Ms. Jyoti Darade was appointed as Company Secretary with effect from 07 August 2025. The consequential statutory filings were examined.

d. During the year under review, Mr. Rajnish Kumar Pandey (DIN: 01096119) was appointed as Executive Whole-Time Director of the Company for a period of one year with effect from 12 April 2025 to 11 April 2026. Subsequently, the Members, through Postal Ballot, approved his re-appointment as Executive Whole-Time Director for a further term of five consecutive years with effect from 12 April 2026 to 11 April 2031. The requisite statutory compliances were undertaken in this regard.

e. D.Kothary & Co resigned as the Statutory Auditor of the company w.e.f August 6th2025. M/S Rafik & Associates, Chartered Accountants (Firm Registration No 146573W) was appointed as Statutory Auditor to fill the casual vacancy and the same got approved by the members of the company for consecutive five years, from the conclusion of 30th AGM until the conclusion of 35th AGM to be held in the year 2030.

f. The Authorised Share Capital of the Company was increased from ₹9.15 Crores to ₹59.15 Crores by creation of 5,00,00,000 additional Equity Shares of ₹10 each, pursuant to approval of the members at the meeting held on 04 December 2025. **Form SH-7 was duly filed with the Registrar of Companies on 20 July 2026 with an Additional Fees.**

g. During the period under review, the Company filed the requisite Form MGT-14 with the Registrar of Companies in respect of various resolutions passed by the Members. The resolutions, inter alia, related to adoption of Articles of Association under Section 14(1), alteration of the Object Clause of the Memorandum of Association under Section 13, increase in Authorised share capital under Section 61, adoption of audited financial statements under Section 129, appointment and re-appointment of Directors/Independent Directors and Executive Whole-time Director under Sections 149, 152 and 196, appointment of Statutory Auditor under Section 139 and Secretarial Auditor under Section 204, approvals for borrowing under Section 180(1)(c), loans/guarantees/ security under Section 185, and investments, loans, guarantees and securities under Section 186, as well as approval of material related party transactions under Section 188. The applicable MGT-14 forms were filed with and approved by the Registrar of Companies.

h. During the period under review certain forms were filed beyond the prescribed period of thirty days from the date of passing of the respective resolutions, while the remaining forms were filed within the prescribed period.

i. During the year under review, the Company had a cyber security incident involving malware affecting its Information Technology systems, which was detected on 30 January 2026. The Company intimated the said incident to BSE Limited on 31 January 2026 pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Schedule III thereof.

This report is to be read with my letter of even date which is annexed as Annexure– 1 and forms an integral part of this report

Sd/-
NEHA PODDAR
Practicing Company Secretary)
ACS – 33026 / CP – 12190
UDIN NO : A033026H001369671
Peer Review No:- 2389/2022

Dated: 3rd September 2026
Place: Kolkata

Annexure - 1

To,
The Members
CONTINENTAL CONTROLS LIMITED
PLOT NO. A356/357, RD NUMBER 26,
CP TALAV, WAGLE INDUSTRIAL ESTATE,
THANE, MAHARASHTRA-400604.

My report of even date is to be read along with this letter.

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

Sd/-
NEHA PODDAR
Practicing Company Secretary)
ACS – 33026 / CP – 12190
UDIN NO : A033026H001369671
Peer Review No:- 2389/2022

Dated: 3rd September 2026
Place: Kolkata

Annexure VII

Management Discussion and Analysis Report

Management Overview

The financial year 2025–26 represents an important phase in the strategic evolution of Continental Controls Limited ("the Company"). During the year, the Company continued to evaluate emerging business opportunities aligned with India's rapidly expanding digital economy and evolving technology landscape. Recognising the increasing demand for technology-driven business solutions and the accelerating digital transformation of traditional retail and service sectors, the Company initiated strategic steps towards establishing a scalable technology-enabled business platform focused on empowering businesses through innovative software solutions.

As part of this strategic direction, the Company has been working towards the development and implementation of integrated software platforms intended to support retail businesses with digital commerce capabilities, inventory management, customer engagement, supplier connectivity and technology-driven operational solutions. The proposed technology ecosystem is aimed at enabling neighbourhood retailers and small businesses to participate more effectively in the digital economy while improving operational efficiency and customer reach.

To support these long-term strategic initiatives, the Company is also in the process of strengthening its financial resources through a proposed Rights Issue, subject to receipt of the necessary statutory and regulatory approvals. The proposed capital infusion is expected to facilitate investment in technology development, software implementation, infrastructure, business expansion and working capital requirements necessary for the execution of the Company's growth strategy.

The Board believes that the Company's transition towards a technology-driven and scalable business model has the potential to create a sustainable platform for long-term value creation. While the implementation of these initiatives will be gradual and subject to market conditions, regulatory requirements and successful execution, the Company remains focused on building a robust digital ecosystem supported by technology, innovation and disciplined corporate governance.

Industry Structure and Developments

India's digital economy continues to expand, supported by increasing internet penetration, widespread adoption of digital payments and growing acceptance of technology-enabled business solutions. These developments are accelerating the digital transformation of traditional businesses, particularly across the retail and healthcare sectors.

A significant portion of India's retail market continues to comprise neighbourhood retailers and independent merchants, many of whom are yet to adopt integrated technology solutions for inventory management, digital commerce and customer engagement. At the same time, consumer expectations are rapidly evolving towards convenience, faster deliveries and seamless digital experiences.

Strategic Transformation and Business Strategy

The Company believes these structural changes present opportunities for technology platforms that enable retailers to modernise their operations while preserving their independent identity. Increasing adoption of cloud-based software, digital commerce solutions and integrated business platforms is expected to support long-term growth in this segment, creating a favourable environment for scalable technology-led business models.

During the financial year, the Company undertook strategic initiatives to diversify its business operations by entering the technology-enabled solutions space with a focus on developing scalable software platforms for organised and neighbourhood retail businesses. This strategic direction is intended to leverage the increasing digital adoption across various business sectors and create a sustainable, asset-light business model.

As part of its initial implementation strategy, the Company proposes to focus on technology platforms catering to the retail pharmacy segment and the broader retail marketplace. These platforms are intended to provide integrated software solutions for inventory management, digital commerce, customer engagement, supplier connectivity, logistics integration and business analytics, enabling retailers to efficiently manage and expand their businesses in an increasingly digital environment.

The Company's strategy is centred on empowering independent retailers rather than competing with them. By providing technology-driven operational tools and facilitating access to an integrated business ecosystem, the Company aims to support retailers in improving operational efficiency, expanding their digital presence and enhancing customer experience while enabling sustainable business growth.

The Company is presently undertaking the necessary steps towards development, implementation and commercial rollout of its proposed technology platforms. Simultaneously, it is strengthening its organisational capabilities, technology infrastructure and financial resources to support long-term business expansion. The proposed Rights Issue, subject to receipt of the necessary statutory and regulatory approvals, is expected to provide additional capital to facilitate these strategic initiatives.

The Board believes that the Company's technology-led transformation, supported by scalable digital platforms and a disciplined execution approach, has the potential to create long-term value for all stakeholders while positioning the Company to participate in the evolving digital economy.

Business Model

The Company’s business strategy is built upon a scalable, technology-driven, and asset-light business model designed to empower India's unorganised and neighbourhood retail ecosystem. By acquiring and developing the new edge technology, the Company is establishing an integrated digital infrastructure platform that enables independent merchants to modernise their operations rather than competing directly against them. The Company proposes to focus on two core verticals—"Ready Pharmacy" and "Ready Shopping"—catering to standalone pharmacies, grocery stores, apparel outlets, and local retail establishments.

The business model operates through a structured three-layer operational ecosystem:

- Technology Enablement: The Company provides retail management software to empaneled merchants, equipping them with tools for inventory tracking, GST-compliant billing, sales analytics, digital product catalogues, and online order acceptance. This enables traditional brick-and-mortar retailers to transition into hybrid digital operators while fully retaining their independent identity, pricing autonomy, and customer relationships.
- Supply Chain Integration: Participating retailers are seamlessly connected to verified wholesalers and suppliers through a structured procurement network facilitated by the Company. This integration provides merchants with competitive sourcing options and procurement efficiencies while improving market visibility for suppliers.
- Centralised Logistics & Delivery Management: The platform provides an integrated logistics routing and dispatch management system. This enables local merchants to offer reliable home delivery services to their customers without incurring fixed infrastructure expenditure, as delivery costs are borne by the end consumer.

The financial framework is transaction-linked, scalable, and diversified across multiple revenue streams:

- Commission from Suppliers and Wholesalers: The primary revenue driver consists of commission income earned from verified suppliers and wholesalers on purchase orders routed through the platform by empaneled retailers.

- Platform Access Structure: Retailers access the software and operational suite through a platform usage fee model, which may be structured with performance-linked discount mechanisms to encourage rapid adoption and lower net barriers to entry.
- Data-Based Commercial Insights: Subject to applicable regulatory frameworks and data privacy laws, aggregated and anonymised transaction insights may be utilised for procurement optimization and market intelligence.

  By avoiding direct ownership of retail inventory or heavy warehousing infrastructure, the Company minimizes working capital exposure while establishing a high-margin, technology-led growth engine. Platform monetization scales dynamically alongside merchant onboarding, transaction volume, and supplier engagement within geographic clusters

Opportunities

India's retail landscape continues to be dominated by unorganised neighbourhood merchants who represent a substantial, underserved market for digital transition tools. The Company believes this structural environment offers distinct growth opportunities:

- Digital Transformation of Local Retail: Accelerating internet penetration and digital payment adoption create a vast opportunity to onboard independent merchants onto cloud-based management and digital commerce platforms.
- Scalable Vertical Expansion: The adaptable architecture of the acquired "Ready Technologies" framework allows smooth extension from Phase I (pharmacy and general retail) into high-density categories such as footwear, stationery, and consumer goods.
- Supply Chain Efficiency gains: Integrating fragmented retailers directly with B2B wholesalers creates transparent procurement channels, enabling the Company to capture expanding transaction-based commissions as volume scales.
- Asset-Light Market Penetration: Deploying a software-first enablement model allows rapid geographic expansion without capital-intensive infrastructure investments, maximizing long-term return on capital.

Risks and Concerns

While the Board remains optimistic regarding the Company's strategic evolution, certain risks inherent to technology-led transformations are continually evaluated:

- Execution and System Integration: The successful rollout depends on seamless operationalisation of the acquired and development of these platforms, ongoing software stability, and timely onboarding of retail merchants.
- Merchant Adoption Rates: Slower-than-anticipated digital adoption among traditional store owners or operational delays in regional clusters could impact transaction growth timelines.
- Technology Infrastructure and Cybersecurity: Reliance on digital applications requires robust cybersecurity measures, continuous system upgrades, and strict compliance with evolving data protection regulations.
- Capital Mobilisation: The execution of long-term technology development, platform enhancements, and expansion initiatives remains partially contingent upon the successful completion of proposed capital raising plans, including the Rights Issue.

Internal Control Systems and Their Adequacy

- The Company maintains an internal control framework that is commensurate with the nature, scale, and changing requirements of its business operations. These systems and processes are designed to ensure operational efficiency, protection of corporate assets, accurate maintenance of accounting records, and strict compliance with statutory regulations.

- As part of its strategic shift toward software-enabled platforms, the Company is progressively refining its internal control systems to incorporate digital transaction audit trails, proprietary software access controls, IT governance, and robust vendor evaluation frameworks. The Board and management regularly review the adequacy and effectiveness of internal financial controls to ensure risk mitigation and governance standards remain aligned with corporate growth.

Human Resources and Industrial Relations

The execution of the Company's strategic transformation necessitates the development of a technology-oriented and execution-focused organizational structure. During the year, human resource initiatives focused on structuring internal capability, aligning operational governance, and planning for talent acquisition across platform management, vendor relations, compliance, and technology execution.

The Company believes that human capital is key to executing its long-term strategic objectives. Industrial relations remained harmonious throughout the financial year, supported by a commitment to sound governance, collaborative culture, and professional development.

Outlook

The financial year 2025–26 marks a foundational phase in the long-term journey of Continental Controls Limited. By transitioning into a scalable digital enablement infrastructure provider, the Company is positioning itself to capture value from India's expanding digital economy.

The immediate focus remains on the acquisition and development of "Ready Pharmacy" and "Ready Shopping" verticals, and establishing initial platform density across targeted geographic clusters. Concurrently, the proposed Rights Issue, subject to regulatory approvals, is intended to provide the necessary financial resources to fund technology implementation, infrastructure development, and growth capital.

With a clear strategy centered on merchant empowerment, an asset-light revenue structure, and disciplined capital allocation, management remains confident in building a resilient digital business platform capable of creating sustainable value for all stakeholders.

INDEPENDENT AUDITOR'S REPORT

To the Members of
Continental Controls Limited
Report on the Audit of the financial Statements

Opinion

We have audited the accompanying financial statements of Continental Controls Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss, including the Statement of Other Comprehensive Income, the Cash Flow Statement and the Statement of Changes in Equity for the year then ended, and notes to the financial statements, including a summary of Material accounting policies and other explanatory information (hereinafter referred to as the "financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the Indian accounting standards prescribed under section 133 of the act, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026 and its profit, total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis of Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the act. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the standalone 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the act and the rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. There are no key audit matters to be disclosed.

Information Other than the financial Statements and Auditor's Report thereon

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

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

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

Responsibilities of Management and Board of Directors 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 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 read with the Companies (Indian Accounting Standard) Rules, 2015, as amended. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal standalone financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Management 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current year 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 consequence of doing so would reasonably be expected to outweigh the public interest benefits of such communication

Other Matters

i) The standalone financial statements of the Company for the year ended 31st March, 2025 were audited by the predecessor auditor, D. Kothari & Co, who have expressed a unmodified opinion on those standalone financial statements vide their audit report dated 28th May, 2025.

ii) On 30 January 2026, the Company experienced a ransomware/cybersecurity incident resulting in the corruption of certain electronic records. The financial information has been reconstructed on a best-efforts basis from available records and supporting documents, and the resulting impact, to the extent ascertainable, has been appropriately considered in these financial statements.

Report on Other Legal and Regulatory Requirements

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

2. As required by Section 143 (3) of the Act, based on our audit 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, the Cash Flow Statement and Statement of Changes in Equity dealt with by this report are in agreement with the books of account.

   (d) In our opinion, the aforesaid standalone financial statements comply with the Ind AS specified under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules 2015, as amended.

   (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 are disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.

(f) With respect to the adequacy of the internal financial controls with reference to these financial statements and the operating effectiveness of such controls, refer to our separate report in "Annexure B" to this report.

(g) In our opinion, the managerial remuneration for the year ended March 31, 2026 has been paid/ provided by the Company to its directors in accordance with the provisions of section 197 read with Schedule V to 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, as amended in our opinion and to the best of our information and according to the explanations given to us:

i. The Company does not have any pending litigation as at the year-end which would impact its financial position.

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

iii. There 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 March 31, 2026.

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

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

(c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

v. The Company has not declared or paid any dividend during the year ended March 31, 2026 and hence reporting compliance of Section 123 of the Act is not applicable.

vi. Based on our examination which included test checks, the Company has used accounting software for maintaining its books of account, which have a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the respective software. Further, the audit trail feature has not been tampered with and the audit trail has been preserved by the Company as per statutory requirements.

For Rafik And Associates
Chartered Accountants
FRN No 146573W

Sd/-
Rafik Sejam Sheikh
Partner
Membership No 182278
UDIN: 26182278JRNQVI5181

Date:- 15th April, 2026
Place:- Mumbai

Annexure A to Independent Auditors' Report

(Referred to in Paragraph 1 under the heading of "Report on Other Legal and Regulatory Requirements" section of our report to the members of the Company of even date)

To the best of our information and according to the explanations provided to us by the Company and the books of account and records examined by us in the normal course of audit, we state that:

i. a) The Company does not have property, plant and equipment and hence reporting under clause 3(i)(a),(b),(c),(d) of the Order is not applicable.

e) There are no proceedings initiated and 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. a) The Company does not have any inventory and hence reporting under clause 3(ii)(a) of the Order is not applicable.

b) The Company has not been sanctioned working capital limits in excess of ₹ 5 crore, in aggregate, at any points of time during the year, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.

iii. a) During the year the Company has not granted loan and advances in the nature of loan to companies, firms, Limited Liability Partnerships or any other parties. Hence reporting under clause 3(iii)(a) of the Order is not appliable

b) According to the information and explanations given to us and on the basis of our examination of the records of the company, we are of the opinion that the terms and conditions of such loans are, prime facie, not prejudicial to the interest of the company.

c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, in respect of the loans granted by the Company which were repayable on demand, we note that the entire principal amounts along with applicable interest thereon have been fully repaid/received during the year. Accordingly, there are no amounts outstanding in respect of such loans as at the balance sheet date.

d) According to the information and explanations given to us and on the basis of our examination of the records of the company, in respect of the loans granted by the company, which are repayable on demand, there is no overdue amount remaining outstanding as at the balance sheet date.

e) No loan granted by the company have fallen due during the year since as stated in clause (d) above loans are payable on demand and during the year, the company has not demanded such loan and/or interest.

f) aAccording to the information and explanations given to us and on the basis of our examination of the records of the Company, no loans or advances in the nature of loans have been granted during the year to related parties which are repayable on demand. Accordingly, the requirements relating to reporting of the aggregate amount of such loans or advances granted during the year do not arise.

iv. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of section 185 and 186 of the Act, with respect to the loans granted, investments made and guarantees and securities provided.

v. According to the information and explanations given to us, the Company has neither accepted any deposits from the public nor accepted any amounts which are deemed to be deposits within the meaning of sections 73 to 76 of the Companies Act and the rules made thereunder, to the extent applicable. Accordingly, the requirement to report on clause 3(v) of the Order is not applicable to the Company.

vi. The maintenance of cost records has not been specified by the Central Government under section 148(1) of the

Companies Act, 2013 for the business activities carried out by the company and hence clause (vi) of paragraph 3 of the Order is not applicable to the Company.

vii. In respect of statutory dues:

a) In our opinion, the Company has been regular in depositing undisputed statutory dues, including goods and service tax, provident fund, employees' state insurance, income tax, duty of custom, cess and other material statutory dues applicable to it with the appropriate authorities.

There were no undisputed amounts payable in respect of goods and service tax, provident fund, employees' state insurance, income tax, duty of Custom, cess and other material statutory dues in arrears as at March 31, 2026 for a period of more than six months from the date they became payable.

b) According to the information and explanations given to us, there are no statutory dues pending to be deposited on account of any disputes pending with various forums.

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

ix. a) In our opinion and according to the information and explanation given to us, the Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year.

b) On the basis of information and explanations given to us. The Company has not declared wilful defaulter by any bank or financial institution or government or any government authority.

c) In our opinion and according to the information and explanations given to us. The Company has not taken any term loan during the year and as regards outstanding term loans at the beginning of the year, the same were applied by the company for the purpose for which the loan were obtained.

d) In our opinion and according to the information and explanations given to us, on an overall examination of the financial statements of the Company, funds raised on short-term basis have if any, prima facie, not been used during the year for long term purposes by the Company.

e) According to the information and explanations given to us and on an overall examination of the financial statements of the Company. The company does not have subsidiary, associates or joint venture hence reporting on clause 3(ix)(e) of the order is not applicable.

f) The company has not raised loans during the year and hence reporting on clause 3(ix)(f) of the Order is not applicable.

x. a) The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) and term loans during the year. Accordingly, paragraph 3(x) of the Order is not applicable.

b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.

xi. a) During our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India and according to the information and explanations given to us, we have neither come across any instance of fraud by or on the Company, noticed or reported during the year, nor have we been informed of such case by the management.

b) To the best of our knowledge, no report under Sub-section (12) of Section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report.

c) As represented to us by the Management, there were no whistle blower complaints received by the Company during the year and up to the date of this report.

ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

xii. The Company is not a Nidhi company and hence reporting under clause (xii) of the Order is not applicable.

xiii. In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the financial statements etc. as required by the applicable accounting standards.

xiv. a) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has an adequate internal audit system commensurate with the size and nature of its business.

xv. In our opinion during the year the Company has not entered into non-cash transactions with its directors or persons connected with its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.

xvi. a) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934. Hence, reporting under clause 3(xvi)(a), (b) and (c) of the Order is not applicable.

b) In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.

xvii. The company has not incurred cash losses in the current financial year, but incurred cash losses of Rs.1804.48 thousand in the immediately preceding financial year.

xviii. There has been a resignation of the statutory auditor during the year. There were no issues, objections or concerns raised by the outgoing auditor.

xix. On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

xx. The provisions of section 135 are not applicable to the Company. Accordingly, paragraph 3(xx) of the Order is not applicable.

For Rafik And Associates
Chartered Accountants
FRN No 146573W

Sd/-
Rafik Sejam Sheikh
Partner
Membership No 182278
UDIN: 26182278JRNQVI5181

Date:- 15th April, 2026
Place:- Mumbai

ANNEXURE "B" TO THE INDEPENDENT AUDITOR'S REPORT

Annexure - B

To the Independent Auditor's Report of Even Date on the Financial Statements of Continental Controls Limited

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

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

Management's and Board of Directors' Responsibilities for Internal Financial Controls

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

Auditors' Responsibility

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

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

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

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that:

(1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

(2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and

(3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the 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 Rafik And Associates
Chartered Accountants
FRN No 146573W

Sd/-
Rafik Sejam Sheikh
Partner
Membership No 182278
UDIN: 26182278JRNQVI5181

Date:- 15th April, 2026
Place:- Mumbai

BALANCE SHEET AS AT MARCH 31, 2026

(₹ in Lakh)

	PARTICULARS	Note No.	As at March 31, 2026	As at March 31, 2025
	ASSETS			
(1)	**NON-CURRENT ASSETS**			
	(a) Other Non - Current Tax Assets	3	6.58	1.32
	TOTAL NON-CURRENT ASSETS		**6.58**	**1.32**
(2)	**CURRENT ASSETS**			
	(a) Financial Assets:-			
	(i) Cash and Cash Equivalents	4	204.10	0.08
	(ii) Other Financal Assets	5	-	218.60
	(b) Other Current Assets	6	1.54	3.06
	TOTAL CURRENT ASSETS		**205.65**	**221.74**
	TOTAL - ASSETS		**212.23**	**223.06**
	EQUITY AND LIABILITIES			
	EQUITY			
	(a) Equity Share Capital	7	614.63	614.63
	(b) Other Equity	8	(414.37)	(401.68)
	TOTAL - EQUITY		**200.25**	**212.95**
	LIABILITIES			
(1)	**NON-CURRENT LIABILITIES**			
	(a) Financial Liabilities			
	(i) Borrowings	-	-	-
	TOTAL NON-CURRENT LIABILITIES		**-**	**-**
(2)	**CURRENT LIABILITIES**			
	(a) Financial Liabilities			
	(i) Borrowings	-	-	-
	(ii) Trade Payables	9		
	Total outstanding dues of micro enterprises and small enterprises	-	4.17	2.83
	Total outstanding dues of creditors other than micro enterprises and small enterprises		4.24	3.17
	(iii) Other Financial Liabilities	10	3.56	4.11
	(b) Other Current Liabilities	11	0.01	-
	(c) Provisions	-	-	-
	TOTAL CURRENT LIABILITIES		**11.98**	**10.11**
	TOTAL - EQUITY AND LIABILITIES		**212.23**	**223.06**
	Corporate Information	**1**		
	Significant Accounting Policies	**2**		**-**
	The accompanying Notes form an integral part of the Financial Statements	**3 to 26**		

As per our report of even date

For Rafik and Associates
Chartered Accountants
Firm Reg. No. 146573W

Sd/-
CA Rafik Sejam Sheikh
Proprietor
Membership No. 182278
UDIN: 26182278JRNQVI5181

Place : Thane
Date : 15-Apr-2026

For and on behalf of the board of Directors
Continental Controls Limited

Sd/-
Rajnish Pandey
Whole Time Director
DIN No. 01096119

Sd/-
Lucy Maqbul Massey
Director
DIN No. 09424796

Sd/-
Jyoti Darade
Company Secretary

Sd/-
Megha Raut
Chief Financial Officer

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED ON MARCH 31, 2026

(₹ in Lakh)

Particulars	Note No.	Year ended March 31, 2026	Year ended March 31, 2025
REVENUE			
Revenue from Operations	-	-	-
Other Income	12	23.02	18.81
TOTAL REVENUE		**23.02**	**18.81**
EXPENSES			
Employee Benefits Expense	13	13.78	1.70
Other Expenses	14	20.97	9.46
TOTAL EXPENSES		**34.75**	**11.15**
Profit / (Loss) before Exceptional Items and tax		**(11.73)**	**7.65**
Exceptional Items		-	-
Profit / (Loss) before Tax		**(11.73)**	**7.65**
Tax Expense			
(a) Current Tax		0.97	0.76
(b) Deferred Tax Credit / (Charge)		-	
(c) Earlier Year		-	-
Profit / (Loss) for the year		**(12.70)**	**6.89**
Other Comprehensive income			
(a) (i) Items that will not be reclassified to Profit or Loss			
Re-measurement of defined benefit plans		-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-
(b) (i) Items that will be reclassified to Profit or Loss		-	-
(ii) Income tax relating to items that will be reclassified to profit or loss		-	-
Total Other Comprehensive income for the year		**-**	**-**
Total Comprehensive income / (loss) for the year		**(12.70)**	**6.89**
Earnings per equity share			
Basic	17	(0.14)	0.11
Diluted		(0.14)	0.11

As per our report of even date

For Rafik and Associates
Chartered Accountants
Firm Reg. No. 146573W

Sd/-
CA Rafik Sejam Sheikh
Proprietor
Membership No. 182278
UDIN: 26182278JRNQVI5181

Place : Thane
Date : 15-Apr-2026

For and on behalf of the board of Directors
Continental Controls Limited

Sd/-
Rajnish Pandey
Whole Time Director
DIN No. 01096119

Sd/-
Lucy Maqbul Massey
Director
DIN No. 09424796

Sd/-
Jyoti Darade
Company Secretary

Sd/-
Megha Raut
Chief Financial Officer

CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026

(₹ in Lakh)

Particulars		Year ended March 31, 2026	Year ended March 31, 2025
CASH FLOW FROM OPERATING ACTIVITIES:			
Net Profit / (Loss) before tax and extraordinary items		**(11.73)**	**7.65**
Adjustments for:			
Depreciation and Amortisation Expense		-	-
Loss on Sale of Fixed Assets		-	-
Interest Paid		-	-
Operating Profit / (Loss) before working capital changes		**(11.73)**	**7.65**
Adjustments for:			
(Increase) / Decrease in Trade Receivables		-	-
(Increase) / Decrease in Other Financial Assets		218.60	-
(Increase) / Decrease in Inventories		-	-
(Increase) / Decrease in Other Current Assets		(3.74)	5.34
Increase / (Decrease) in Other Current Liabilities		0.01	(0.11)
Increase / (Decrease) in Provisions		-	-
Increase / (Decrease) in Trade Payables		2.41	2.93
Increase / (Decrease) in Other Financial Liabilities		(0.55)	-
Cash generated from / used in operations		**204.99**	**15.81**
Direct Taxes paid (net of refunds received)		(0.97)	(1.16)
Extraordinary items		-	-
Net cash from / (used in) operating activities	**[A]**	**204.03**	**14.65**
CASH FLOW FROM INVESTING ACTIVITIES:			
Purchase of Property, Plant and equipment		-	-
Capital Work-In-Progress		-	-
Proceeds from Sale of fixed assets		-	-
Net cash (used in) / from investing activities	**[B]**	**-**	**-**
CASH FLOW FROM FINANCING ACTIVITIES:			
Proceeds from issuance of Share Capital		-	-
Investment in Fixed with Bank			135.00
Proceeds from Borrowings/Loan Given		-	(149.76)
Interest Paid		-	-
Net cash from financing activities	**[C]**	**-**	**(14.76)**
Net Increase in Cash and Cash Equivalents	**[A+B+C]**	**204.03**	**(0.11)**
Cash and Cash Equivalents at the beginning of the year		**0.08**	**0.19**
Cash and Cash Equivalents at th end of the year		**204.10**	**0.08**

Note ::

1. Cash flow statement has been prepared under the indirect method as set out in Ind AS - 7 specified under Section 133 of the Companies Act, 2013.
2. Purchase of Property, Plant and Equipment includes movements of Capital Work-in-Progress (including Capital Advances) during the year.

As per our report of even date

For Rafik and Associates
Chartered Accountants
Firm Reg. No. 146573W

Sd/-
CA Rafik Sejam Sheikh
Proprietor
Membership No. 182278
UDIN: 26182278JRNQVI5181

Place : Thane
Date : 15-Apr-2026

For and on behalf of the board of Directors
Continental Controls Limited

Sd/-
Rajnish Pandey
Whole Time Director
DIN No. 01096119

Sd/-
Lucy Maqbul Massey
Director
DIN No. 09424796

Sd/-
Jyoti Darade
Company Secretary

Sd/-
Megha Raut
Chief Financial Officer

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST MARCH, 20265

(₹ in Lakh)

A. EQUITY SHARE CAPITAL

Particulars	As at 31st March, 2026
As at March 31, 2024	**614.63**
Changes in equity share capital	-
As at March 31, 2025	**614.63**
Changes in equity share capital	-
As at March 31, 2026	**614.63**

B. OTHER EQUITY

For the year ended 31st March, 2026

(₹ in Lakh)

Particulars	Reserves and Surplus			Total
	Securities Premium Reserve	Capital Reserve	Retained Earnings	
As at March 31, 2024	**43.13**	**110.55**	**-**	**153.68**
Increase/(decrease) during the year	-	-	-	-
Profit for the year	-	-	(12.70)	(12.70)
Other comprehensive income for the year - Re-measurement of defined benefit plans	-	-	-	-
As at March 31, 2025	**43.13**		**(12.70)**	**140.98**
Increase/(decrease) during the year	-		-	-
Profit for the year	-		-	-
Other comprehensive income for the year - Re-measurement of defined benefit plans	-		-	-
As at March 31, 2026	**43.13**		**(12.70)**	**140.98**

The Description of the nature and purpose of each reserve within equity is as follows:

Securities Premium Reserve:

Securities premium reserve is credited when shares are issued at premium. It is utilised in accordance with the provisions of the Act, to issue bonus shares, to provide for premium on redemption of shares or debentures,write-off equity related expenses like underwriting costs, etc

As per our report of even date

For Rafik and Associates
Chartered Accountants
Firm Reg. No. 146573W

Sd/-
CA Rafik Sejam Sheikh
Proprietor
Membership No. 182278
UDIN: 26182278JRNQVI5181

Place : Thane
Date : 15-Apr-2026

For and on behalf of the board of Directors
Continental Controls Limited

Sd/-
Rajnish Pandey
Whole Time Director
DIN No. 01096119

Sd/-
Lucy Maqbul Massey
Director
DIN No. 09424796

Sd/-
Jyoti Darade
Company Secretary

Sd/-
Megha Raut
Chief Financial Officer

1. Corporate Information

CONTINENTAL CONTROLS LIMITED (the company) is a public limited company domiciled in India and is incorporated under the provisions of the Companies Act applicable in India. Its shares are listed on recognised stock exchanges in India i.e. BSE . The registered office of the company is located at Plot No 356/357, Wagle Estate, Road No 26, Thane. Maharashtra. The Company is principally engaged in the business of Advisory Services on Real Estate or Technology driven activities.

2.1 Basis of Preparation

These financial statements are prepared in accordance with Indian Accounting Standards (IND AS) under the historical cost convention on the accrual basis except for certain financial instruments which are measured at fair values, and the provisions of the Companies Act, 2013 ('Act') (to the extent notified). The IND AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016

Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

The separate financial statements have been prepared on an accrual basis and under the historical cost basis, except for the following assets and liabilities which have been measured at fair value:

a) Derivative financial Instrument

b) Certain financial assets and liabilities measured at fair value (refer accounting policy regarding financial instruments). The financial statements are presented in Indian Rupee ('INR') or ('Rs.') which is also the Company's functional currency and all values are rounded to the nearest Lakhs up to two decimals, except when otherwise indicated. Wherever the amount represented Rs. '0' (zero), it construes a value less than Rupees a Lakhs.

   The financial statement for the year ended 31st March 2026 are being authorized for issue in accordance with a resolution of the directors on 15th Apr, 2026.

Significant accounting estimates, assumptions and judgements

The preparation of the Company's separate financial statements requires management to make estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

Estimates and assumptions

The preparation of the financial statements in conformity with IND AS requires management to make estimates, judgments and assumptions. These estimates, judgments and assumptions affect the application of accounting policies and the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities at the date of the financial statements, and reported amounts of revenues and expenses during the period. Application of accounting policies that require critical accounting estimates involving complex and subjective judgments and the use of assumptions in these financial statements have been disclosed at appropriate places.

Accounting estimates could change from period to period. Actual results could differ from those estimates. Appropriate changes in estimates are made as management becomes aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statements

Taxes

Tax expense (Income Tax and Deferred Tax) in accordance with Ind-AS 12: Accounting for Taxes on Income has been recognised. There are many transactions and calculations undertaken during the ordinary course of business for which the ultimate tax determination is uncertain. Where the final tax outcome of these matters is different from the amounts initially recorded, such differences will impact the current and deferred tax provisions in the period in which the tax determination is made. The deferred tax asset is recognized and carried forward only to the extent that there is a virtual certainty that the assets will be realized in future.

Employee Benefits

- **Short-term obligations:**

  Liabilities for wages and salaries, including non-monetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liabilities are presented as current employee benefit obligations in the balance sheet

  a) Company's contribution to provident fund is accounted for on accrual basis.

  b) Temporary employee benefits are recognized as an expense at the undiscounted amount in the statement of profit and loss of the year in which the related service is rendered.

  c) Bonus is provided in accordance with provisions of Payment of Bonus Act, 1965 on the basis of profitability.

  d) Post-employment and other long-term employee benefits are recognised as an expense in the statement of profit and loss for the year in which the employee has rendered services

Fair value measurement of financial instruments

When the fair values of financial assets and financial liabilities recorded in the balance sheet cannot be measured on the basis of quoted prices in active markets, their fair value is measured using valuation techniques including the DCF model.The inputs to these models are taken from observation of the market 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.

Impairment of financial assets

Provision for doubtful debts / Loans / Advances is made in the Books in respect of Sundry Debtors outstanding for more than 3 years except for in respect of receivable from Government Departments / Companies. In respect of other Debtors, Loans and Advances, provisions are made to the extent considered as not recoverable by the management.

2.2 Summary of significant accounting policies

Current versus non-current classification

The Company presents assets and liabilities in the balance sheet based on current/ non-current classification.

An asset is treated as current when it is:

Expected to be realised or intended to be sold or consumed in normal operating cycle held primarily for the purpose of trading.

Expected to be realised within twelve months after the reporting period, or Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

Trade receivables which are expected to be realised within 12 months from the reporting date shall be classified as current. Outstanding more than 12 months shall be shown as non-current only unless efforts for its recovery have been made and it is likely that payment shall be received within 12 months from the reporting date. A judicious decision shall be taken by units in this regard.

A liability is current when:

It is expected to be settled in normal operating cycle,

It is held primarily for the purpose of trading,

It is due to be settled within twelve months after the reporting period, or

There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

A payable shall be classified as Trade Payable if it is in respect of the amount due on account of goods purchased or services received in the normal course of business.

Trade payables which are expected to be settled within 12 months from the reporting date shall be shown as current.

The Company classifies all other liabilities as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

a) Revenue Recognition

Revenue is recognised upon transfer of control of promised products or services to customers in an amount that reflects the consideration which the Company expects to receive in exchange for those products or services. Revenue is measured based on the transaction price, which is the consideration, adjusted for volume discounts, service level credits, performance bonuses, price concessions and incentives, if any, as specified in the contract with the customer. Revenue also excludes taxes collected from customers.

As the Company is engaged only in Advisory Services on Real Estate or Technology driven activities. disaggregated revenue based on geographical location and industrial vertical are not required. The specific recognition criteria described below must also be met before revenue is recognised.

Rendering of services:

Income from services are recognized as and when the services are rendered.

Interest income:

For all debt instruments measured either at amortised cost or at fair value through other comprehensive income, interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the gross carrying amount of the financial asset or to the amortised cost of a financial liability. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument (for example prepayment, extension, call and similar options) but does not consider the expected credit losses. Interest income is included in other income in the statement of profit and loss.

b) Property, Plant and Equipment

Items of Property, plant and equipment including Capital-work in-progress are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. Cost comprises the purchase price and any attributable cost of bringing the asset to its working condition for its intended use. Such cost includes the cost of replacing part of the plant and equipment and borrowing costs for long-term construction projects if the recognition criteria are met.

Subsequent expenditure related to an item of fixed asset is added to its book value only if it increases the future benefits from the existing asset beyond its previously assessed standard of performance. When significant parts of plant and equipment are required to be replaced at intervals, the Company depreciates them separately based on their specific useful lives. All other repair and maintenance costs are recognised in the statement of profit or loss as and when incurred. In respect of additions to / deletions from the Fixed Assets, depreciation is provided on a pro-rata basis with reference to the month of addition/deletion of the Assets.

"The company, based on technical assessment made by technical experts and management estimates, depreciates certain items of plant and equipment over estimated useful lives which are different from the useful life prescribed in Schedule II to the Companies Act, 2013. The management believes that these estimated useful lives are realistic and reflect a fair approximation of the period over which the assets are likely to be used.

Items of fixed assets that have been retired from active use and are held for disposal are valued at the lower of their net book value or net realisable value.

c) Borrowing Costs

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the asset. All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds. Borrowing cost also includes exchange differences to the extent regarded as an adjustment to the borrowing costs.

d) Foreign Currency Transactions and Balances

Transactions in foreign currency are recorded applying the exchange rate at the date of transaction. Monetary assets and liabilities denominated in foreign currency remaining unsettled at the end of the year are translated at the closing rate prevailing on the Balance Sheet date. Non-monetary items which are carried in terms of historical cost denominated in foreign currency are reported using the exchange rate at the date of transaction.Exchange differences arising as a result of the above are recognized as income or expenses in the statement of profit and loss. Exchange differences arising on the settlement of monetary items at rates different from those at which they were initially recorded during the year, or reported in previous financial statements, are recognised as income or expenses in the year in which they arise. Foreign exchange differences on foreign currency borrowings, loans given, settlement gain/loss and fair value gain/loss on derivative contracts relating to borrowings are accounted and disclosed under finance cost. Such exchange differences do not include foreign exchange differences regarded as an adjustment to the borrowings cost and capitalised with the cost of the asset.

e) Fair Value Measurement

The Company measures financial instruments, such as derivatives, at fair value at each balance sheet date on a portfolio basis. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either: in the principal market for the asset or liability, or in the absence of a principal market, in the most advantageous market for the asset or liability. The principal or the most advantageous market must be accessible by the Company.The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest. A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Debt instruments at amortised cost

A 'debt instrument' is measured at its amortised cost if both the following conditions are met:

a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and

b) Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in other income in the statement of profit or loss. The losses arising from impairment are recognised in the statement of profit or loss."

Level 1 - Quoted (unadjusted) market prices in active markets for identical assets or liabilities.

Level 2 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable

Level 3 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For assets and liabilities that are recognised in the financial statements on a recurring basis, the Company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.For the purpose of fair value disclosures, the Company has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above. This note summarises the accounting policy for fair value. Other fair value related disclosures are given in the relevant notes.

f) Leases

The determination of whether an arrangement is (or contains) a lease is based on the substance of the arrangement at the inception of the lease. The arrangement is, or contains, a lease if fulfilment of the arrangement is dependent on the use of a specific asset or assets and the arrangement conveys a right to use the asset or assets, even if that right is not explicitly specified in an arrangement. For arrangements entered into prior to 1 April 2016, the company has determined whether the arrangement contains a lease on the basis of facts and circumstances existing on the date of transition.

Company as a Lessee:

A lease is classified at the inception date as a finance lease or an operating lease. A lease that transfers substantially all the risks and rewards incidental to ownership to the Company is classified as a finance lease.

Finance leases are capitalised at the commencement of the lease at the inception date fair value of the leased property or, if lower, at the present value of the minimum lease payments. Lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognised in finance costs in the statement of profit and loss, unless they are directly attributable to qualifying assets, in which case they are capitalized in accordance with the Company's general policy on borrowing costs. Contingent rentals are recognised as expenses in the periods in which they are incurred.A leased asset is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Company will obtain ownership by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term

Operating lease payments are recognised as an expense in the statement of profit and loss on a straight-line basis over the lease term.

Company as a Lessor:

Leases in which the Company does not transfer substantially all the risks and rewards of ownership of an asset are classified as operating leases. Rental income from operating leases is recognised on a straight-line basis over the term of the relevant lease.

Leases are classified as finance leases when substantially all of the risks and rewards of ownership transfer from the Company to the lessee. Amounts due from lessees under finance leases are recorded as receivables at the Company's net investment in the leases. Finance lease income is allocated to accounting periods so as to reflect a constant periodic rate of return on the net investment outstanding in respect of the lease.

g) Impairment of Non-Financial Assets

The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs of disposal and its value in use. The recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.

For assets excluding goodwill, an assessment is made at each reporting date to determine whether there is an indication that previously recognised impairment losses no longer exist or have decreased. If such an indication exists, the Company estimates the asset's or CGU's recoverable amount. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognised. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior years. Such reversal is recognised in the statement of profit or loss. When the recoverable amount of the CGU is less than its carrying amount, an impairment loss is recognised.

h) Provisions, Contingent Liabilities and Contingent Assets

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. When the Company expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognised as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of profit and loss net of any reimbursement. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost. Provisions are reviewed at each balance sheet and adjusted to reflect the current best estimates.

Contingent liabilities are disclosed in respect of possible obligations that have arisen from past events and 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 enterprise, or is a present obligation that arises from past events but is not recognised because either it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation, or a reliable estimate of the amount of the obligation cannot be made.

i) Financial Instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Financial Assets:

Initial Recognition and Measurement:

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

Debt Instruments at Amortised Cost:

A 'debt instrument' is measured at its amortised cost if both the following conditions are met:

a) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and

b) Contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in other income in the statement of profit or loss. The losses arising from impairment are recognised in the statement of profit or loss.

Debt Instrument at FVTOCI:

A 'debt instrument' is classified at FVTOCI if both of the following criteria are met:

The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and

The asset's contractual cash flows represent SPPI.

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in other comprehensive income (OCI). However, the company recognizes interest income, impairment losses & reversals and foreign exchange gains or losses in the Profit and Loss. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from equity to Profit and Loss. Interest earned whilst holding FVTOCI debt instruments is reported as interest income using the EIR method.

Debt Instrument at FVTPL:

FVTPL is a residual category for debt instruments. Any debt instrument, which does not meet the criteria for categorization as at amortized cost or as FVTOCI, is classified as FVTPL. In addition, the company may elect to designate a debt instrument, which otherwise meets amortized cost or FVTOCI criteria, as at FVTPL. However, such election is allowed only if doing so reduces or eliminates a measurement or recognition inconsistency (referred to as 'accounting mismatch'). The company has designated certain debt instruments as at FVTPL. Debt instruments included within the FVTPL category are measured at fair value with all changes recognized in the statement of profit and loss.

Derecognition:

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is primarily derecognised (i.e. removed from the Company's balance sheet) when the rights to receive cash flows from the asset have expired, or the company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through arrangement; and either (a) the company has transferred substantially all the risks and rewards of the asset, or (b) the company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

When the company has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if and to what extent it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the company continues to recognise the transferred asset to the extent of the Company's continuing involvement. In that case, the company also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Company has retained.Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the company could be required to repay.

Impairment of Financial Assets:

In accordance with Ind AS 109, the company applies the expected credit loss (ECL) model for measurement and recognition of impairment loss on the following financial assets and credit risk exposure:

a) Financial assets that are debt instruments, and are measured at amortised cost e.g., loans, debt securities, deposits, trade receivables and bank balances

b) Financial assets that are debt instruments and are measured as at FVTOCI

c) Lease receivables under Ind AS 17

d) Trade receivables or any contractual right to receive cash or another financial asset that result from transactions that are within the scope of Ind AS 18 (referred to as 'contractual revenue receivables' in these financial statements)

e) Financial guarantee contracts which are not measured as at FVTPL

The company follows a 'simplified approach' for recognition of impairment loss allowance on Trade receivables and Other receivables.

The application of the simplified approach does not require the company to track changes in credit risk. Rather, it recognises impairment loss allowances based on lifetime ECLs at each reporting date, right from its initial recognition. For recognition of impairment loss on other financial assets and risk exposure, the company determines whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month ECL is used to provide for impairment loss.

However, if credit risk has increased significantly, lifetime ECL is used. If, in a subsequent period, credit quality of the instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the entity reverts to recognising impairment loss allowance based on 12-month ECL

Lifetime ECL are the expected credit losses resulting from all possible default events over the expected life of a financial instrument. The 12-month ECL is a portion of the lifetime ECL which results from default events that are possible within 12 months after the reporting date

ECL 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 entity expects to receive (i.e., all cash shortfalls), discounted at the original EIR. When estimating the cash flows, an entity is required to consider:

All contractual terms of the financial instrument (including prepayment, extension, call and similar options) over the expected life of the financial instrument. However, in rare cases when the expected life of the financial instrument cannot be estimated reliably, then the entity is required to use the remaining contractual term of the financial instrument.

Cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms. Financial assets measured as at amortised cost, contractual revenue receivables and lease receivables: ECL is presented as an allowance, i.e., as an integral part of the measurement of those assets in the balance sheet. The allowance reduces the net carrying amount. Until the asset meets write-off criteria, the company does not reduce the impairment allowance from the gross carrying amount.

j) Financial Liabilities:

Initial Recognition and Measurement:

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss, loans and borrowings, or payables, as appropriate. All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs. The Company's financial liabilities include trade and other payables, loans and borrowings including bank overdrafts, financial guarantee contracts and derivative financial instruments.

Subsequent Measurement:

The measurement of financial liabilities depends on their classification, as described below:

Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. This category also includes derivative financial instruments entered into by the company that are not designated as hedging instruments in hedge relationships as defined by Ind AS 109. Gains or losses on liabilities held for trading are recognised in the statement of profit and loss.

Loans and borrowings:

This is the category most relevant to the company. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the EIR method. Gains and losses are recognised in profit or loss when the liabilities are derecognised as well as through the EIR amortisation process. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included as finance costs in the statement of profit and loss. This category generally applies to borrowings.

Financial Guarantee Contracts

Financial guarantee contracts issued by the company are those contracts that require a payment to be made to reimburse the holder for a loss it incurs because the specified debtor fails to make a payment when due in accordance with the terms of a debt instrument. Financial guarantee contracts are recognised initially as a liability at fair value, adjusted for transaction costs that are directly attributable to the issuance of the guarantee. Subsequently, the liability is measured at the higher of the amount of loss allowance determined as per impairment requirements of Ind AS 109 and the amount recognised less cumulative amortisation.

Derecognition:

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit and loss.

Offsetting of Financial Instruments:

Financial assets and financial liabilities are offset and the net amount is reported in the standalone balance sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

k) Derivative Financial Instruments

Initial recognition and subsequent measurement: The Company uses derivative financial instruments, such as forward currency contracts, full currency swaps and interest rate swap contracts to hedge its foreign currency risks and interest rate risks respectively. Such derivative financial instruments are initially recognised at fair value on the date on which a derivative contract is entered into and are subsequently re-measured at fair value. Derivatives are carried as financial assets when the fair value is positive and as financial liabilities when the fair value is negative.

l) Cash and Cash Equivalents

Cash and cash equivalents in the balance sheet comprise cash at banks and on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value. For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits, as defined above, net of outstanding bank overdrafts as they are considered an integral part of the Company's cash management.

m) Cash Dividend

The Company recognises a liability to make cash distributions to equity holders when the distribution is authorised and the distribution is no longer at the discretion of the Company. As per the corporate laws in India, a distribution is authorised when it is approved by the shareholders. A corresponding amount is recognised directly in equity.

n) Taxes

Current Income Tax:

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities in accordance with the Income-tax Act, 1961. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted at the reporting date.

Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

Deferred tax

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date. Deferred tax liabilities are recognised for all taxable temporary differences, except when the deferred tax liability arises from the initial recognition of Goodwill or an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss. In respect of taxable temporary differences associated with investments in subsidiaries, associates and interests in joint ventures, deferred tax liabilities are recognized unless the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future. Deferred tax assets are recognised for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised, except when the deferred tax asset relating to the deductible temporary difference arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss.The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered. Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity.

Minimum Alternate Tax (MAT)

Minimum Alternate Tax (MAT) paid as per the Indian Income Tax Act, 1961 is in the nature of unused tax credits which can be carried forward and utilised when the Company will pay normal income tax during the specified period. Deferred tax assets on such tax credit are recognised to the extent that it is probable that the unused tax credit can be utilised in the specified future period. The net amount of tax recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the balance sheet.

o) Government Grants

Government grants are recognised where there is reasonable assurance that the grant will be received and all attached conditions will be complied with. When the grant relates to an expense item, it is recognised as income on a systematic basis over the periods that the related costs, for which it is intended to compensate, are expensed. When the grant relates to an asset, it is recognised as income in equal amounts over the expected useful life of the related asset.

Export Benefits:

Duty-free imports of raw materials under Advance License for imports as per the Import and Export Policy are matched with the exports made against the said licenses and the net benefit/obligation has been accounted for by making suitable adjustments in raw material consumption. The benefit accrued under the Duty Drawback, Merchandise Export Incentive Scheme and other schemes as per the Import and Export Policy in respect of exports made under the said schemes is included as 'Export Incentives' under the head 'Other operating revenue'.

p) Earnings Per Share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

q) Contingent Liability and Contingent Assets

A contingent liability is a possible obligation that arises from past events whose existence 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 is not recognized because it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The Company does not recognize a contingent liability but discloses its existence in the financial statements. A contingent asset is not recognised unless it becomes virtually certain that an inflow of economic benefits will arise. When an inflow of economic benefits is probable, contingent assets are disclosed in the financial statement. Contingent liabilities and contingent assets are reviewed at each balance sheet date.

r) Share-Based Payments

Measurement and disclosure of employee share-based payment plans is done in accordance with Ind AS 102, Share-Based Payment. The Company measures compensation costs relating to employee stock options using the fair value method. Compensation expense is amortised over the vesting period of the option on a straight-line basis.

Recent Indian Accounting Standards (Ind AS)

The Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards under the Companies (Indian Accounting Standards) Rules as issued from time to time. For the year ended March 31, 2026, the MCA has not notified any new standards or amendments to the existing standards applicable to the Company.

NOTES TO THE FINANCIAL STATEMETNS FOR THE YEAR ENDED 31ST MARCH, 2026

(₹ in Lakh)

	Particulars	As at 31st March, 2026	As at 31st March, 2025
3	**NON CURRENT TAX ASSETS**		
	Balance with statutory / Government Authorities	6.58	1.32
	Total	**6.58**	**1.32**
4	**CASH AND CASH EQUIVALANTS**		
	Balances with Banks		
	In Current Accounts	204.10	0.08
	Cash on hand	-	-
	Total	**204.10**	**0.08**
5	**OTHER FINANCIAL ASSETS**		
	Receivable from Related Parties		
	SARSAN SECURITIES PRIVATE LIMITED	-	218.60
	Total	**-**	**218.60**
6	**OTHER CURRENT ASSETS**		
	Other Receivables	1.54	3.06
	Total	**1.54**	**3.06**
7	**EQUITY SHARE CAPITAL**		
	Authorised		
	91,50,000 (Previous year 91,50,000) Equity Shares of ₹ 10/- each	915.00	915.00
	Total	**915.00**	**915.00**
	Issued, Subscribed and Paid-up		
	Equity Shares		
	61,46,256 (Previous year 61,46,256) Equity Shares of ₹ 10/- each fully paid up	614.63	614.63
	Total	**614.63**	**614.63**

	Particulars	As at 31st March, 2026		As at 31st March, 2025	
		Numbers	₹ In Lakhs	Numbers	₹ In Lakhs
7.1	**Reconciliation of Shares**	**6.58**		**1.32**	
	At the beginning of the year	**61.46**	**614.63**	**61.46**	**614.63**
	Issued during the year	-	-	-	-
	Outstanding at the end of the year	**61.46**	**614.63**	**61.46**	**614.63**
7.2	**Details of Shareholders holding more than %5 shares in the Company**				
a.	Narayani Finance Limited	12.22	19.88%	12.22	19.88%
7.3	**Details of shareholdings by the Promoter/ Promoter Group**				
a.	ONELIFE CAPITAL ADVISORS LIMITED	15.10	24.56%	15.10	24.56%

NOTES TO THE FINANCIAL STATEMETNS FOR THE YEAR ENDED 31ST MARCH, 2026

(₹ in Lakh)

7.4 Rights, Preferences and Restrictions attaching to each class of shares

Equity Shares having a face value of ₹ 10

a As to Dividend:

The Shareholders are entitled to receive dividend in proportion to the amount of paid up equity shares held by them. The Company has not declared dividend during the year.

b As to Repayment of Capital:

In the event of liquidation of the Company, the holders of equity shares are entitled to receive the remaining assets of the Company after distribution of all preferential amounts. The distribution will be in proportion of the number of shares held by the shareholders.

c As to Voting:

The Company has only one class of shares referred to as equity shares having a face value of ₹ 10. Each holder of the equity share is entitled to one vote per share.

	Particulars	**As at 31st March, 2026**	**As at 31st March, 2025**
8	**OTHER EQUITY**		
(i)	Securities Premium Reserve	43.13	43.13
(ii)	Capital Reserve	110.55	110.55
(iii)	Retained earnings	(568.05)	(555.36)
	Total Other Equity	**(414.37)**	**(401.68)**
(i)	Securities Premium Reserve		
	Opening balance	43.13	43.13
	Increase/(decrease) during the year	-	-
	Closing balance	**43.13**	**43.13**
(ii)	Retained earnings		
	Opening balance	(555.36)	(562.24)
	Net profit/(loss) for the year	(12.70)	6.89
	Closing balance	**(568.05)**	**(555.36)**
9	TRADE PAYABLES		
	*Due to Micro, Small and Medium Enterprises	4.17	2.83
	Due to creditors other than Micro Enterprises and Small Enterprises	4.24	3.17
	Total	**8.41**	**6.00**
	Trade payables ageing schedule		
	Outstanding for the following period from due date of payments		
	Dues to MSME		
	Not Due	-	-
	Less than 1 year	4.17	2.83
	2-1 years	-	-
	3-2 years	-	-
	More than 3 years	-	-
	Total	**4.17**	**2.83**
	Others		

NOTES TO THE FINANCIAL STATEMETNS FOR THE YEAR ENDED 31ST MARCH, 2026

(₹ in Lakh)

	Particulars	As at 31st March, 2026	As at 31st March, 2025
	Not Due	-	-
	Less than 1 year	-	-
	2-1 years	4.24	3.17
	3-2 years	-	-
	More than 3 years	-	-
	Total	**4.24**	**3.17**
10	**OTHER FINANCIAL LIABILITIES**		
	Salary Payable	-	-
	Other Payable	-	3.84
	Provision For Expenses	3.56	0.28
	Total	**3.56**	4.11
11	**OTHER CURRENT LIABILITIES**		
	Statutory Dues	0.01	-
	Total	**0.01**	-
12	**OTHER INCOME**		
	Interest on Fixed Deposit	-	4.99
	Interest Income	20.74	13.77
	Interest on IT Refund	-	0.05
	Miscellaneous Income	2.28	0.00
	Total	**23.02**	**18.81**
13	**EMPLOYEE BENEFITS EXPENSE**		
	Salary, Wages and Other Benefits	13.78	1.70
	Total	**13.78**	**1.70**
14	**OTHER EXPENSES**		
	Advertisement Expenses	1.51	0.16
	Bank Charges	0.05	0.02
	Directors Sitting Fees	6.95	1.44
	Membership & Subscription	4.06	4.88
	Printing and Stationery	0.02	-
	Repairs to Others	0.01	-
	Office Expenses	-	0.13
	Professional Fees	3.33	1.42
	Interest &Penalty Charges	0.47	-
	GST Late Filing Fees	-	-
	Rates and Taxes	1.27	0.16
	Remuneration to Auditors	2.99	1.25
	Travelling and Conveyance	0.01	-
	Registration and Filing Charges	0.30	-
	Miscellaneous Expenses	-	0.01
	Total	**20.97**	**9.46**

NOTES TO THE FINANCIAL STATEMETNS FOR THE YEAR ENDED 31ST MARCH, 2026

(₹ in Lakh)

Note 15: Segment Information for the year ended March 31, 2026

As the Company is engaged only in one business segment i.e. Advisory Services., the Balance Sheet as at March 31, 2026 and the Profit and Loss Account for the year ended March 31, 2026 pertains to one business segment and related activities as per Indian Accounting Standard (AS) 108 on "Operating Segment".

Note 16: Related Party Disclosure

As per Indian Accounting Standard 24, the disclosures of transactions with the related parties are given below

Note 16.1: Relationships during the year

Sr No	Name of the Related Party	Relationship
1	Chetna Gupta from 5.2.2025	Independent Director
2	Abhay Kumar Sethia from 5.2.2025	Independent Director
3	Khusbu Agarwal from 5.2.2025	Independent Director
4	Rajnish Kumar Pandey from 15.4.2025	Whole Time Director
5	Jyoti Darade from 07.08.2025 (CS)	Company Secretary
6	Megha Yatin Raut (CFO) from 12.4.2025	Chief Financial Officer
7	Lucy Maqbul Massey from 12.4.2025	Non-Executive Director
8	ONELIFE CAPITAL ADVISORS LIMITED	Enterprises over which Key Management Personnel are able to exercise signficant influence
9	Sarsan Securities Private Limited	

Note 16.2: Related party transactions

Transactions with related parties during the year :

Sr No.	Particulars	31st March, 2026	31st March, 2025
1	**Sitting fees paid**		
	Pradeep C. Gaglani	-	1.44
2	**Interest Income**		
	Shree Krishna Controls Private Limited	-	2.17
	Sarsan Securities Private Limited	18.73	11.60
3	**Reimbursement of Expenses Payable**		
	ONELIFE CAPITAL ADVISORS LIMITED	-	3.84
4	**Loan Given/Received excluding Interest thereon**		
	a) Loan Given		
	Sarsan Securities Private Limited	(207.00)	207.00
5	**Loans and Advances (Payable)/Receivable**		
	Sarsan Securities Private Limited	-	218.60
6	**KMP Remuneration**		
	Megha Yatin Raut	4.20	4.20
	Rajnish Kumar Pandey	3.60	3.60
	Jyoti Shatrughan Darade	4.94	-

Note 17: Earnings Per Share

Particulars	31st March, 2026	31st March, 2025
(Net profit after tax as per statement of profit and loss (Rs. in Lakhs	(12.7)	6.9
Weighted average no. of equity shares outstanding during the year (in Lakhs)	614.63	614.63
Nominal value per equity share	10.00	10.00
Basic and diluted earnings per share	**(0.02)**	**0.01**

NOTES TO THE FINANCIAL STATEMETNS FOR THE YEAR ENDED 31ST MARCH, 2026

Note 18: Financial risk management

i. Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of anges in market prices. Such changes in the values of financial instruments may result from changes in the foreign currency exchange rates, interest rates, credit, liquidity and other market changes. The Company's exposure to market risk is primarily on account of foreign currency exchange rate risk.

a) Foreign currency exchange rate risk

The fluctuation in foreign currency exchange rates may have potential impact on the statement of profit and loss and other comprehensive income and equity, where any transaction references more than one currency or where assets / liabilities are denominated in a currency other than the functional currency of the Company.

b) Interest rate risk

As company is not holding any investment porfolio and further company borrowing from financial institute are repaid regulary company is not facing any significant interest rate risk

ii. Credit risk

Credit risk is the risk of financial loss arising from counterparty failure to repay or service debt according to the contractual terms or obligations. Credit risk encompasses of both, the direct risk of default and the risk of deterioration of creditworthiness as well as concentration of risks. Credit risk is controlled by analysing credit limits and creditworthiness of customers on a continuous basis to whom the credit has been granted after obtaining necessary approvals for credit.

Financial instruments that are subject to concentrations of credit risk principally consist of trade receivables, unbilled receivables, investments, cash and cash equivalents, bank deposits and other financial assets.

Geographic concentration of credit risk

Geographical concentration of trade receivables, unbilled receivables (previous year: unbilled revenue) and contract assets is allocated based on the location of the customers.

iii. Liquidity risk

Liquidity risk refers to the risk that the Company cannot meet its financial obligations. The objective of liquidity risk management is to maintain sufficient liquidity and ensure that funds are available for use as per requirements.

The company manages liquidity risk by maintaining adequate reserve, banking facilities and reserve borrowinf fcailities, continuosly monitoring forecast and actual cash flow and by matching the maturiy profiles of financial assets and liabilties.

Note-19: Financial Instruments

A Fair Values hierarchy :

Level 1 — Quoted prices (unadjusted) in active markets for identical assets or liabilities; and

Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable

Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

NOTES TO THE FINANCIAL STATEMETNS FOR THE YEAR ENDED 31ST MARCH, 2026

(₹ in Lakh)

B The carrying values of the financial instruments by categories were as follows:

Particulars	INR- Lacs As at March 31,2026			
	Level 1	Level 2	Level 3	Total
Financial assets :				
Loans	-	-	0.00	0.00
Cash and cash equivalents	-	-	204.10	204.10
Bank balances other than (iii) above	-	-	0.00	0.00
Total Financial assets			**204.10**	**204.10**
Financial liabilities				
Borrowings	-	-	0.00	0.00
Other Financial Liabilities	-	-	3.56	3.56
Trade payables	-	-	8.41	8.41
Total Financial liabilities			**11.97**	**11.97**

Particulars	INR- Lacs As at March 31,2025			
	Level 1	Level 2	Level 3	Total
Financial assets :				
Loans	-	-	218.60	218.60
Trade Receivables	-	-	0.00	0.00
Cash and cash equivalents	-	-	0.08	0.08
Bank balances other than (iii) above	-	-	0.00	0.00
Total Financial assets			**218.68**	**218.68**
Financial liabilities				
Borrowings	-	-	0.00	0.00
Other Financial Liabilities	-	-	4.11	4.11
Trade payables	-	-	10.11	10.11
Total Financial liabilities			**14.22**	**14.22**

Note 20 : Analytical Ratios

Particulars	Numerator / Denominator	As ar March 31st 2026	Numerator / Denominator	As ar March 31st 2025	Variance	Remarks (Only for change in ratio by more than 25%)
Current Ratio	205.65	17.17	221.74	21.93	-0.22	-
	11.98		10.11			
Debt-Equity Ratio	0.00	-	0.00	-	NA	-
	200.25		212.95			
Debt Service Coverage Ratio	(12.70)	-	6.89	-	NA	-
	0.00		0.00			
Return on Equity	(12.70)	-6%	6.89	-14%	-0.56	-
	206.60		209.50			
Inventory turnover ratio	0.00	-	0.00	-	NA	-
	0.00		0.00			
Trade Receivables turnover ratio	0.00	-	0.00	0.00	NA	-

NOTES TO THE FINANCIAL STATEMETNS FOR THE YEAR ENDED 31ST MARCH, 2026

(₹ in Lakh)

Particulars	Numerator / Denominator	As ar March 31st 2026	Numerator / Denominator	As ar March 31st 2025	Variance	Remarks (Only for change in ratio by more than 25%)
	0.00		0.00			
Trade payables turnover ratio	0.00	NA	0.00	NA	NA	-
	0.00		0.00			
Net capital turnover ratio	0.00	-	0.00	-	NA	-
	202.65		208.84			
Net profit ratio	(12.70)	-	6.89	0%	NA	-
	0.00		-			
Return on Capital employed	(12.70)	-6%	6.89	-22%	-0.72	-
	200.25		212.95			
Return on investment	-	0%	-	0%	NA	-
	-		-			

Note :21 In the opinion of the Board and to the best of their knowledge and belief all the Current Assets, Loans and Advances have value on realisation at least of an amount at which they are stated in Balance Sheet.

Note :22 The Company has not received intimation from most of the suppliers regarding the status under the Micro, Small and Medium Enterprise Development Act, 2006, and hence disclosure requirements in this regard as per schedule III of the Companies Act, 2013 is not being provided.

Note :23 Figures of previous year are regrouped, rearranged and reclassified wherever necessary to correspond to figures of the current year to extent possible / Practicable.

Note :24 During the year, the Company has not executed any transaction with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

Note :25 There are no transactions which were not recorded in books of accounts and have been surrendered or disclosed as income during the year in the tax assessments under Income tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

Note :26 The Company was subjected to a ransomware attack on 30 January 2026, resulting in corruption of certain data. Financial information has been reconstructed based on available records, and necessary controls have been strengthened. The management believes the impact, to the extent ascertainable, has been appropriately considered.

As per our report of even date

For Rafik and Associates
Chartered Accountants
Firm Reg. No. 146573W

Sd/-
CA Rafik Sejam Sheikh
Proprietor
Membership No. 182278
UDIN: 26182278JRNQVI5181

Place : Thane
Date : 15-Apr-2026

For and on behalf of the board of Directors
Continental Controls Limited

Sd/-
Rajnish Pandey
Whole Time Director
DIN No. 01096119

Sd/-
Lucy Maqbul Massey
Director
DIN No. 09424796

Sd/-
Jyoti Darade
Company Secretary

Sd/-
Megha Raut
Chief Financial Officer

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CONTINENTAL CONTROLS LIMITED

CIN: L66110MH1995PLC086040

Reg. Off. - Plot No. A 356/357, Road
No. 26, Wagle Industrial Estate, MIDC,
Thane (West) – 400604, Maharashtra, India