MITTAL & ASSOCIATES
CHARTERED ACCOUNTANTS

601-605, Raylon Arcade,
R K Mandir Road, Kondivita,
Andheri (East), Mumbai – 400059.
Mob : +91-9321160020
Tel. : +91 22 268 32311/2/3
Email : ms@mittal-associates.com

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
Board of Directors of
CENTERAC TECHNOLOGIES LIMITED

We have reviewed the accompanying statement of unaudited financial results of **CENTERAC TECHNOLOGIES LIMITED** for the half year ended 30th September, 2026 and year to date results for the period from 1st April, 2026 to 30th September, 2026 ("the Statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, read with Rule 3 of Companies (Indian Accounting Standards) Rule, 2015, as amended and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable accounting standards i.e. Indian accounting Standards "Ind AS" prescribed under s.133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For MITAL & ASSOCIATES
Chartered Accountants
Firm Reg.No.106456W

Mukesh Kumar Sharma
Digitally signed by Mukesh Kumar Sharma
Date: 2026.11.13 12:19:14 +05'30'

CA Mukesh Sharma
PARTNER
M.No.134020
UDIN:
26134020OTNZHT7320

Date: 13th November, 2026
Place: Mumbai

13th November, 2026

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

Dear Sir/Madam,

Reference: Regulation 30 & 33 of SEBI (Listing Obligation and Disclosure Requirements), Regulation, 2015
Sub.: Outcome of Board meeting held on Friday, 13th November, 2026

We wish to inform you that, the Board of Directors of the Company, at its meeting held today **Friday, 13th November, 2026** has *inter- alia* considered, approved and taken on record:

1. The Un-audited Financial Results of the Company for the Second quarter and half year ended September 30, 2026 along with Cash Flow Statement and Statement of Assets and Liabilities as on that date.

2. Limited Review Report on the said results received from the Statutory Auditors of the Company.

3. Re-constituted the committee(s) of the company, the composition of the committee(s) w.e.f 13th November, 2026 shall be as follows:

Name of the Committee	Name of Committee/Board members	Designation	Category
Nomination & Remuneration Committee Meeting	Mrs. Nejal Monish Gangar	Chairperson	Independent Director
	Mr. Ramesh Sundaram	Member	Non- Executive Director
	Mr. Rajarshi Roy	Member	Independent Director
Stakeholders Relationship Committee Meeting	Mrs. Nejal Monish Gangar	Chairperson	Independent Director
	Mr. Rajarshi Roy	Member	Independent Director
	Mr. Sabeen Mohamed Iqbal	Member	Executive Director and CFO
Audit Committee Meeting	Mrs. Nejal Monish Gangar	Chairperson	Independent Director
	Mr. Ramesh Sundaram	Member	Non- Executive Director
	Mr. Rajarshi Roy	Member	Independent Director

Extract of Unaudited financial results would also be published in one English and one vernacular newspaper as required under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Board Meeting commenced at 12.00 Noon and concluded at 12.15 p.m.

Kindly take the above information on your record and acknowledge.

For **Centerac Technologies Limited**



Sweta Sarraf
Company Secretary & Compliance Officer
Encl.: A/a

Centerac Technologies Limited
307, Regent Chambers, Nariman Point, Mumbai, Maharashtra, 400021
Email: investors@centerac.in www.centerac.in
CIN: L17231MH1993PLC071975

CENTERAC TECHNOLOGIES LIMITED

CIN: L17231MH1993PLC071975

Registered Office : 307, Regent Chambers, Nariman Point, Mumbai City, Mumbai, Maharashtra, India, 400021

Email : info@centerac.com Website : www.centerac.com

Statement of Unaudited Financial Results for the Second Quarter and half year ended 30th September, 2026

(Rs. In Lacs)

Sr. no.	Particulars	Quarter ended 30.09.2026	Quarter ended 30.06.2026	Quarter ended 30 September 2025	6 Months ended 30.09.2026	Corresponding 6 months ended in the previous year 30.09.2025	Year ended 31.03.2026
		UnAudited	UnAudited	UnAudited	UnAudited	UnAudited	Audited
	Income						
1	Revenue from operations	8.67	4.89	5.18	13.56	12.02	74.27
2	Other income	-	-	-	-	-	0.10
3	**Total Income (1+2)**	**8.67**	**4.89**	**5.18**	**13.56**	**12.02**	**74.37**
4	**Expenses**						
(a)	Cost of materials consumed/Sale of Services	-	0.50	3.41	0.50	7.67	25.48
(b)	Purchases of stock-in-trade	-		-	-	-	-
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-		-	-	-	-
(d)	Employee benefit expense	0.45	0.45	0.45	0.90	0.90	1.80
(e)	Finance costs	0.00	0.00	0.02	0.01	0.05	0.09
(f)	Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00	0.01
(g)	Other Expenses	19.57	20.92	7.74	40.49	13.82	44.00
	Total expenses(4)	**20.02**	**21.87**	**11.62**	**41.90**	**22.44**	**71.38**
5	**Profit/(Loss) Before exceptional and extraordinary items and tax (3-4)**	**(11.35)**	**(16.99)**	**(6.43)**	**(28.34)**	**(10.42)**	**2.99**
6	Exceptional items	-		-	-	-	-
7	**Profit before extraordinary items and tax(5-6)**	**(11.35)**	**(16.99)**	**(6.43)**	**(28.34)**	**(10.42)**	**2.99**
8	Extraordinary items	-		-	-	-	-
9	**Profit/(Loss) before tax(7-8)**	**(11.35)**	**(16.99)**	**(6.43)**	**(28.34)**	**(10.42)**	**2.99**
10	**Tax Expense**						
(a)	Current tax	-		-	-	-	-
(b)	Deferred tax	-		-	-	-	-
(c)	Tax Adjustments of Earlier Years (income tax)	-	-	-	-	-	
	Total Tax Expense (10)	-	-	-	-	-	-
11	**Net Profit/(Loss) after tax for the period (9-10)**	**(11.35)**	**(16.99)**	**(6.43)**	**(28.34)**	**(10.42)**	**2.99**
12	**Other Comprehensive income**						
(a)	Items that will not be reclassified subsequently to Profit or loss (Net of Tax)						
(b)	Items that will be reclassified subsequently to Profit or loss						
	Total Other Comprehensive income(net of taxes)(12)	-		-	-	-	-
13	**Total Comprehensive income for the period(Net of tax)**	**(11.35)**	**(16.99)**	**(6.43)**	**(28.34)**	**(10.42)**	**2.99**
14	**Paid up Equity Share Capital (Face value per share Rs 1)**	110.35	110.35	110.35	110.35	110.35	110.35
15	**Other Equity**						
16	**Earnings per equity share**						
	Basic earnings/ (loss) per share	(0.10)	(0.15)	(0.06)	(0.26)	(0.09)	0.03
	Diluted earnings/ (loss) per share	(0.10)	(0.15)	(0.06)	(0.26)	(0.09)	0.03

Notes :

1 The above results, as reviewed by the Audit Committee, were approved and taken on record by Board of Directors at their Meeting held on 13th November, 2026

2 The above results are prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read together with the Companies (Indian Accounting Standards) Rules, 2015

3 The Compnay has represented that Redumption of Non Convertible Debentures which matured on 6th April 2024 and the Payment of Interest Payable to the Debentures Holders are being processed.

4 Segment Reporting as defined in Ind AS 108 is not applicable.

5 The Company has received Nil complaint from Investors during the quarter ending 30th September 2026

6 The Figures have been regrouped and/or rearranged wherever considered necessary.

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

Mukesh Kumar Sharma
Digitally signed by Mukesh Kumar Sharma
Date: 2026.11.13 12:19:59 +05'30'

CA Mukesh Kumar Sharma
Partner
(Membership No: 134020)
Place : Mumbai
Date: 13th November, 2026

For and on behalf of the Board
For Centerac Technologies Limited

SABEEN MOHAMED IQBAL
Whole-time director
DIN: 03557534

Statement of Assets & Liabilities as at September 30, 2026	As At 30-09-26	As At 31-03-26
Particulars	**Un Audited**	**Audited**
ASSETS		
Property, Plant and Equipment & Intangible Assets		
Property, Plant and Equipment	-	-
Total	**-**	**-**
Non Current Assets		
NIL	-	-
Total	-	-
Current Assets		
Loans and Advances	-	-
Sundry Debtors	81.58	88.72
Deposits	-	-
GST Adjustments (Recoverable)	-	-
TDS AY 2026-27	0.89	0.88
Other Currents	-	-
Prepaid Listing and Annual Custody Fees	-	-
Total	82.47	**89.60**
Cash and Cash Equivalent		
Cash in hand	0.01	0.01
Total	0.01	**0.01**
Bank Balances		
Bank Balances	(13.33)	(11.39)
Total	(13.33)	**(11.39)**
TOTAL ASSETS	**69.15**	**78.22**



LIABILITIES		
Note 6 : Share Capital		
Equity Share Capital	110.35	110.35
	-	
Total Paidup Capital	**110.35**	**110.35**
Other Equity		
Equity Component of OCD		-
General Reserve		-
Retained Earnings		
Opening Balance	(101.18)	(104.17)
Profit / Loss for the Period	(28.34)	2.99
Provision for Taxation		-
Tax Adjustments of Earlier Years	-	-
Closing Balance	(129.52)	(101.18)
Total	**(129.52)**	**(101.17)**
Long Term Borrowings		
OCDs		
Advance from Industrial Promotions	1.72	1.72
Loan from Framroz Apartments Pvt Ltd	28.17	10.16
Loan from Concept Communication Ltd	30.00	30.00
OCDs		
Total	**59.88**	**41.87**
Non Current Liabilities		
Interest Payable to OCD Holders	5.00	**5.00**
Current Liabilities		
Duties and Taxes	(0.27)	0.31
Provisions	2.25	1.50
Sundry Creditors	21.46	20.37
Advances from Customers		-
Other Financial Liabilities	-	-
Total	**23.44**	**22.18**
TOTAL LIABILITIES	**69.15**	**78.22**



CENTERAC TECHNOLOGIES LIMITED

Statement of Cash Flow for Second Quarter and half year ended 30.09.2026

Rs in lacs

Particulars		For the period ended					
		September 30, 2026, Unaudited		September 30, 2025, Unaudited		March 31, 2026, Audited	
A. CASH FLOW FROM OPERATING ACTIVITY :							
Net Profit / (Loss) before extraordinary items and tax			**-28.34**		**-10.41**		**2.99**
Adjustment for :							
Depreciation		0.00		0.00		0.01	
Non Cash Component of Interest on 5% OCD		0.00		-			
Interest Income		0.00		-		0.00	
Finance cost (Cash Component of Interest on 5% OCD)		0.01		0.05		0.00	
Bad Debts		0.00		-		0.00	
Profit on Sale of Investments		0.00	0.01	-	0.05	0.00	
Liability No Longer Required						0.00	
							0.01
Operating Profit / (Loss) before Working Capital Changes			**-28.33**		**-10.36**		**3.00**
Adjustment for Changes in Working Capital							
(Increase)/Decrease in Trade Receivable		**7.14**		5.90		**-21.06**	
(Increase) /Decrease in Other Non Current Assets& current Assets		-0.01		-1.55		1.34	
Increase / (Decrease) in Borrowings		18.01		0.00		10.16	
Increase /(Decrease) in Trade payable		**1.09**		3.32		11.89	
Increase /(Decrease) in Other Financial and current laibilities		**-0.58**		-2.75		-1.13	
Increase /(Decrease) in other non current and current provisions		0.00		0.00		-0.88	
Increase / (Decrease) in Provisions		0.75				0.38	
Increase / (Decrease) in Other Current Liabilities		0.00	26.40	0.00	4.92	0.00	
							0.69
Cash generated from operations			**-1.93**		**-5.44**		**3.69**
Income tax (incl earliers years)(net of refund)			0.00		0.00		0.00
NET CASH FLOW FROM OPERATING ACTIVITY	**A**		**-1.93**		**-5.44**		**3.69**
B. CASH FLOW FROM INVESTING ACTIVITY :							
Sale of Investment			0.00		0.00		0.00
NET CASH FLOW FROM INVESTING ACTIVITY	**B**		**0.00**		**0.00**		**0.00**
C. CASH FLOW FROM FINANCING ACTIVITY :							
Finance Cost			-0.01		(0.05)		**0.00**
Unsecured loans			0.00	0.00	5.75		0.00
NET CASH FLOW FROM FINANCING ACTIVITY	**C**		**-0.01**		**5.69**		**0.00**
NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)			-1.94		0.26		3.69
Cash and Cash equivalent as at begining of the period			-11.38		-15.07		-15.07
Cash and Cash equivalent as at end of the period			-13.32		-14.81		-11.38

The Cash flow statement is prepared using the 'Indirect method' set out in Ind AS 7- Statement of Cash flows.
Previous year's figures are re-arranged or re-grouped wherever necessary
IN TERMS OF OUR REPORT ATTACHED

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

Mukesh Kumar Sharma
Digitally signed by Mukesh Kumar Sharma
Date: 2026.11.13 12:20:26 +05'30'

CA Mukesh Kumar Sharma
Partner
(Membership No: 134020)
Place : Mumbai
Date : 13th November 2026

For and on behalf of the Board
For Centerac Technologies Limited

SABEEN MOHAMED IQBAL
Whole-time director
DIN: 03557534