CEMANTIC INFRA-TECH LIMITED
(Formerly known as Quantum Build-Tech Limited)
Registered Office : 8-1-405/A/7, Dream Valley, Near OU Colony, Shaikpet, Hyderabad - 500 008. GSTIN : 36AAACQ0601L1ZP
Ph : 040-2356 8766, 2356 8990, Website : www.cemanticinfra.com, E-mail : info@cemanticinfra.com, CIN : L72200TG1998PLC030071

To,
The Department of Corporate Services,
BSE Limited
25th Floor, Phiroze Jeejeebhoy Towers,
Dalal Street, Fort
Mumbai-400001

Date: 25.09.2026

Sub: Proceedings of the 28th Annual General Meeting ('AGM') of the Company held on 25th September, 2026.

Ref: Scrip Code: 538596

Dear Sir / Madam,

Pursuant to Regulation 30 read with Para A, Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed summary of the proceedings of the Twenty Eighth (28th) AGM of **Cemantic Infra-Tech Limited** held on **Friday, 25th September, 2026 at 11.00 A.M, through Video Conference and Other Audio-Visual Means (VC/OAVM).**

This is for your information and records in compliance with the SEBI (Listing Obligation and Disclosures Requirements) Regulations 2015.

Thanking You

Yours truly,
For Cemantic Infra-Tech Limited

CEMANTIC INFRA-TECH LIMITED
Hyderabad

(Guduru Satyanarayana)
Managing Director
DIN: 02051710
Encl: As above

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Continuation...

Summary of proceedings of the 28th Annual General Meeting of Cemantic Infra-tech Limited:

The Twenty Eighth (28th) Annual General Meeting (AGM) of Cemantic Infra-Tech Limited (the Company) was held on **Friday, 25th September, 2026 at 11.00 AM,** through Video Conferencing and Other Audio-Visual Means (VC/OAVM) facility, in compliance and in accordance with General Circular Nos. 14/2020 dated April 8, 2020 and 17/2020 dated April 13, 2020, followed by General Circular Nos. 20/2020 dated May 5, 2020, and subsequent circulars issued in this regard, Circular No. 9/2023 dated September 25, 2023, Circular No. 09.2024 dated 19th September, 2024 and latest being General Circular No. 03.2025 dated 22nd September, 2025 (collectively referred to as "MCA Circulars") and the Securities and Exchange Board of India (SEBI) vide its Circular No. SEBI/HO/CFD/CMD1/CIR/P/2020/79 dated May 12, 2020 and Circular No. SEBI/HO/CFD/ CMD2/CIR/P/2021/11 dated January 15, 2021 and subsequent circulars issued in this regard, Circular No. SEBI/HO/CFD/CFD-PoD-2/P/ CIR/2023/167 dated October 07, 2023 and the latest being Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2024/133 Dated: October 3, 2024 (collectively referred to as "SEBI Circulars"), permitted the holding of the AGM through VC/ OAVM, without the physical presence of the Members at a common venue.

Day and Date:	**Friday, 25th September, 2026**
Venue:	Through Video Conference and Other Audio-Visual Means (VC/OAVM)
Time:	**11.00 AM** (IST)

DIRECTORS IN ATTENDANCE:		
Name	**Designation**	**Attended through VC/OAVM from**
Shri Guduru Satyanarayana	Managing Director	Hyderabad
Shri M. Snehith	Non –Executive Independent Director	Hyderabad
Shri Jagdish Velamala	Non –Executive Independent Director	Hyderabad
Shri N. V Chalapathi Rao	Non –Executive Independent Director	Hyderabad
OTHER ATTENDEES AND REPRESENTATIVES IN ATTENDANCE:		
Name	**Designation**	**Attended through VC/OAVM from**
Shri Manne Koteswara Rao	Chief Financial Officer	Hyderabad
CS. Deshna Jain	Company Secretary and Compliance Officer	Remotely
Shri Ajay S. Shrivastava	Secretarial Auditor & Scrutinizer of this AGM	Hyderabad
Shri N Nagendra Rao	Statutory Auditor of the Company- Through his representative.	Hyderabad

The Company Secretary welcomed the Directors, Invitees and Members present in the Meeting Shri Guduru Satyanarayana was elected as Chairman by the Members present virtually and he Chaired the proceedings of the meeting. Since the requisite quorum was present, the Chairman called the meeting in order. Thereafter, the Chairman delivered his speech on the financial position and other developments in

For CEMANTIC INFRA-TECH LIMITED

Managing Director

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the Company during the Financial Year 2025-26 and with the permission of the shareholders, took the Notice as read.

The meeting was attended by 66 members through VC/ OAVM.

The Company Secretary read out the Auditors Report and it was taken as read. The agenda items as placed before the Members were read out briefly.

The Company Secretary also informed the members about the petition filed against the Company and its Promotor Directors and the steps taken by the Company to safeguard the interest of Company, Members and stakeholders of the Company. She informed that the first hearing was held on 23rd September, 2026 and no relief was granted. The next hearing will be held on 25th November, 2026.

Thereafter, the following resolutions as set out in the Notice convening the AGM were placed before the Members for voting:

Sl. No.	Resolutions Passed	Type of Resolution
Ordinary Business:		
1.	To receive, consider and adopt the Audited Financial Statements of the Company for the financial year ended 31st March, 2026, together with the Reports of the Board of Directors' and Auditor's thereon	Ordinary
2.	To re-appoint Mrs K. Vijaya Rani (DIN: 00102286) who retires by rotation and being eligible offers herself for re-appointment	Ordinary
Special Business:		
3.	To appoint Mr. Jagdish Velamala (DIN: 00055303) as Independent Director of the Company for a period of five years.	Ordinary

The members were then informed by the Company Secretary that pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of Companies (Management and Administration) Amendment Rules, 2015 and Regulation 44 of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, the Company has provided remote e-voting facility, to the members entitled to cast their vote on all the resolutions as set out in the notice of AGM during the period from **22nd September, 2026 at 9.00 AM to 24th September, 2026 at 5.00 PM.** Members were also informed that those who did not cast their votes by availing the remote e-voting facility can exercise their vote at the ongoing e-AGM also through the CDSL E-voting platform made available.

Thereafter, the speaker members were invited to ask their questions, and give their opinions and suggestions, if any, and the same were addressed by the Chairman. Several members expressed their opinions. The Chairman expressed that the Company shall make best efforts to fulfill the aspirations of the members for growth in the coming years. The members expressed satisfaction on the affairs of the Company.

For CEMANTIC INFRA-TECH LIMITED

Managing Director

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Continuation...

The Resolutions were then put for e-voting for all the members in the AGM i.e. venue voting facility provided for those who had not utilized the remote e-voting facility.

CS. Ajay S. Shrivastava, Practicing Company Secretary was appointed as the Scrutinizer to scrutinize the votes cast in this AGM & remote e-voting and he shall submit a consolidated report within 48 hours of the meeting. The Consolidated Scrutinizer's Report along with the details of the voting results (remote e-voting & e-voting at AGM) on all the resolutions as set out in the Notice of Annual General Meeting, shall be submitted to the Stock Exchange in accordance with Regulation 44(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and hosted on the website of the Company and on the Website of BSE.

After the announcement for Venue voting for 15 minutes, the Vote of Thanks was proposed for all the Directors other delegates and CDSL/ RTA for their cooperation.

The meeting concluded at **11.45 A.M.** (IST).

We are enclosing the adopted Annual Report for the Financial Year ended 31st March, 2026 for dissemination by the exchange.

Yours Truly,

For Cemantic Infra-Tech Limited

CEMANTIC INFRA-TECH LIMITED Hyderabad

(Guduru Satyanarayana)
Managing Director
DIN: 02051710

Date: 25.09.2026
Place: Hyderabad

Encl: Annual Report

CEMANTIC INFRA-TECH LIMITED

28th Annual Report
2025 – 2026

CONTENTS

BOARD OF DIRECTORS:

Mr. Guduru Satyanarayana	-	Managing Director
Smt. Kodali Vijaya Rani	-	Promoter Director
Mr. Kanduri Saraswathi Kumar	-	Non-Executive Independent Director (Ceased w.e.f. 05.08.2026)
Mr. Muppuri Snehith	-	Non-Executive Independent Director
Mr. Nalluri Venkata Chalapathi Rao	-	Non-Executive Independent Director
Mr. Velamalla Jagdish	-	Additional Independent Director (Appointed w.e.f. 05.08.2026)

REGISTERED OFFICE

8-1-405/A/7, Dream Valley,
Shaikpet, Hyderabad – 500 008
Phone No. 040–23568766, 23568990
E-mail: info@cemanticinfra.com
Website: www.cemanticinfra.com

STATUTORY AUDITORS:

M/s. Suryanarayana & Suresh
Chartered Accountants
Flat No. C2, Millenium House, Road No. 10,
Near Zaheer Nagar X Road, Banjara Hills,
Hyderabad – 500 034
Phone No. 040-23386783, 23386784

BANKERS TO THE COMPANY

Karur Vysya Bank Limited
Manikonda Branch, Hyderabad

SHARE TRANSFER AGENTS

Venture Capital & Corporate
Investments Private Limited
AURUM, Door No. 4-50/P-II/57/4F & 5F,
Plot No. 57, 4th & 5th Floors, Jayabheri Enclave,
Phase - II, Gachibowli, Hyderabad– 500 032
Phone : 040-23818475, Fax : 040-23568024
E-mail : investor.relations@vccipl.com

COMPLIANCE OFFICER &
COMPANY SECRETARY

Mrs. Deshna Jain
E-mail : cs@cemanticinfra.com

NOTICE

NOTICE IS HEREBY GIVEN THAT THE 28th (TWENTY EIGHTH) ANNUAL GENERAL MEETING OF THE MEMBERS OF CEMANTIC INFRA-TECH LIMITED WILL BE HELD ON FRIDAY THE 25TH DAY OF SEPTEMBER, 2026 AT 11.00 A.M, THROUGH VIDEO CONFERENCING ("VC") / OTHER AUDIO VISUAL MEANS ("OAVM"), TO TRANSACT THE FOLLOWING BUSINESS:

ORDINARY BUSINESS:

1. To receive, consider and adopt the Audited Financial Statements of the Company for the financial year ended 31st March, 2026, together with the Reports of the Board of Directors' and Auditor's thereon;

2. To re-appoint Mrs. K. Vijaya Rani (DIN: 00102286) who retires by rotation and being eligible offers herself for re-appointment.

SPECIAL BUSINESS:

3. To appoint Mr. Jagdish Velamala (DIN: 00055303) as Independent Director of the Company for a period of five years and in this regard, to consider and if thought fit, to pass, with or without modification (s), the following resolution as a **Special Resolution:**

   "RESOLVED THAT pursuant to the provisions of Sections161, 149, 150 and 152 read with Schedule IV of the Companies Act, 2013 and the Companies (Appointment and Qualifications of Directors) Rules, 2014 (including any statutory modification(s) or re-enactment thereof, for the time being in force), and Regulation 17, 25(2A) and any other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time and the Articles of Association of the Company, the consent of members be and is hereby accorded to regularize the appointment of Mr. Jagdish Velamala (DIN: 00055303) from Additional Independent Director to an Independent Director of the Company, who has submitted a declaration that he meets the criteria for independence as provided in Section 149(6) of the Companies Act, 2013 and has given his consent to act as an Independent Director, for a term of five consecutive years effective from 5th August, 2026 till 4th August , 2031 and shall not liable to retire by rotation.

   RESOLVED FURTHER THAT the Board of Directors of the Company, be and is hereby authorized to take all such steps as may be necessary, proper or expedient to give effect to this resolution."

By Order of the Board

Date : 05.08.2026

Place : 8-1-405/A/7, Dream Valley,
Near O.U Colony, Shaikpet, Hyderabad -500 008, TG

Guduru Satyanarayana
Managing Director
DIN: 02051710

NOTES:

- The Ministry of Corporate Affairs ("MCA") has, vide its latest general circular dated September 22, 2025 read together with earlier circulars dated April 8, 2020, April 13, 2020, May 5, 2020, January 13, 2021, December 8, 2021, December 14, 2021, May 5, 2022, December 28, 2022, September 25, 2023 and September 19, 2024 (collectively referred to as "MCA Circulars"), permitted convening the Annual General Meeting ("AGM" / "Meeting") through Video Conferencing ("VC") or Other Audio Visual Means ("OAVM"), without physical presence of the members at a common venue. In accordance with the MCA Circulars and applicable provisions of the Companies Act, 2013 ("Act") read with Rules made thereunder and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), the AGM of the Company is being held through VC/OAVM. The deemed venue for the AGM shall be the registered office of the Company.

- Further, Securities and Exchange Board of India ('SEBI'),vide its Circulars dated May 12, 2020, January 15, 2021,May 13, 2022 and January 5, 2023 ('SEBI Circulars') and other applicable circulars issued in this regard, have provided relaxations from compliance with certain provisions of the SEBI Listing Regulations.

- 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 and January 13, 2021 the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with Central Depository Services (India) Limited (CDSL) 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 AGM will be provided by CDSL.

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

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

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

- In compliance with the statutory provisions, Notice of the AGM along with the Annual Report 2025-26 is being sent only through electronic mode to those Members whose email addresses are registered with the Company/ Depository participant/ Depositories. Members may please note that the Notice and Annual Report 2025-26 will also be available on the Company's website at www.cemanticinfra.com , websites of the Stock Exchange, i.e., BSE Limited at www.bseindia.com. The AGM Notice is also disseminated on the website of CDSL (agency for providing the remote e-Voting facility and e-voting system during the AGM) i.e. www.evotingindia.com . Shareholders are advised to contact **Venture Capital & Corporate Investments Private Limited, AURUM, Door No.4-50/P-II/57/4F & 5F, Plot No.57, 4th & 5th Floors, Jayabheri Enclave, Phase –II , Gachibowli, Hyderabad – 500 032 (Telangana) Registrar and Share Transfer Agent**, of the Company (RTA), with details like name, folio no. and self-attested copy of PAN & AADHAR in order to update their email ID.

- Further, in terms of SEBI Listing Regulations, as amended vide circular dated 12th December 2024, for those shareholders whose email id is not registered, a letter providing the web-link, including the exact path where complete details of the Annual Report are available, will be sent at their registered address.

- Members are hereby requested to register their E-mail addresses with their Depository Participant or with **Venture Capital & Corporate Investments Private Limited, AURUM, Door No.4-50/P-II/57/4F & 5F, Plot No.57, 4th & 5th Floors, Jayabheri Enclave, Phase –II , Gachibowli, Hyderabad – 500 032 (Telangana) Registrar and Share Transfer Agent** (RTA) of the Company, for sending various Notices, Dividend intimation and other documents through Electronic Mode. Those members who have changed their E-mail addresses are requested to register their E-mail ID / New Addresses with RTA, in case the shares are held in physical form and with the Depository Participants where shares are held in Demat mode.

- Your attention is invited on the Companies (Significant Beneficial Ownership) Amendment Rules, 2019 issued by the Ministry of Corporate Affairs on 8th February, 2019. A person is considered as a Significant Beneficial Owner (SBO) if he / she, whether acting alone, together or through one or more individuals or trust holds a beneficial interest of at least 10% or more. The beneficial interest could be in the form of a Company's shares or the right to exercise significant influence or control over the Company. If any members holding shares in the Company on behalf of other or fulfilling the criteria, is required to give a declaration specifying the nature of his / her interest and other essential particulars in the prescribed manner and within the permitted time frame.

- All the relevant documents referred to in the accompanying Notice are available for inspection at the Registered Office of the Company on all working days (From Monday to Friday) during the business hours 10.00 AM to 1.00 PM up to the date of AGM.

- The Register of Members and Share Transfer Books of the Company will remain closed from **Saturday, 19th September, 2026 to Friday, 25th September, 2026 (Both days inclusive**) for the purpose of Annual General Meeting.

- The Notice and Annual Report will be dispatched to members by electronic means on or before end of day of 03rd September, 2026.

- CS Ajay Suman Shrivastava, Practicing Company Secretary has been appointed as "Scrutinizer" for the Business mentioned to be conducted by e-voting.

- The Results of the e-voting will be declared by the Managing Director **by 26th September, 2026, by 05:00 P.M.** at the Registered Office of the Company at Hyderabad and shall be hosted on the website of the Company at www.cemanticinfra.com and on website of the Stock Exchange at www.bseindia.com.
- Since the AGM will be held through VC, the Route Map is not annexed in this Notice.
- The details pertaining to Director(s) liable to retire by rotation as required to be provided pursuant to the Listing Agreement with the Stock Exchange are as follows:

PROFILE OF THE DIRECTOR RETIRING BY ROTATION AND THOSE FOR RE-APPOINTMENT ARE ANNEXED IN ANNEXURE A.

Annexure A

Details under Regulation 36 (3) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 (relating to Corporate Governance) and Secretarial Standard issued by the Institute of Company Secretary of India on General Meetings, with respect to the appointment & re-appointment of Directors is as under:

Name of the Director	Kodali Vijaya Rani	Mr. Jagdish Velamala
Director Identification Number	00102286	00055303
Date of Birth	07.06.1950	01.05.1965
Qualification	M.A, M.Ed	Engineer Graduate
Experience	44 Years	40 Years
Expertise in specific Areas	In the field of education and administration of educational functional institutions	15 plus years of experience in Turnkey project implementation and more than 20 years of experience in paper industry.
Terms & Conditions of Appointment	Re-Appointment of Mrs. Kodali Vijaya Rani, as Director of the Company who is liable to retire by rotation.	Appointment of Mr. Jagdish Velamala as an Independent Director of the Company who is not liable to retire by rotation.
Details of Remuneration and remuneration last drawn	Details mentioned in Corporate Governance Report	Details mentioned in Corporate Governance Report

Details of Directorship / Committee Chairmanship and Membership in other Companies

Name of Director	Type of Company	Directorship held	Committee Membership	Committee Chairpersonship
Jagdish Velamala	Listed	–	–	–
	Unlisted	Bio Green Aqua Private Limited	–	–
Kodali Vijaya Rani	Listed	Cemantic Infra-Tech Limited (Formerly Known as Quantum Build-Tech Limited)	Stakeholders Relationship Committee	–
	Unlisted	1) Vijayamadhavi Investments Private Limited 2) Zenai Solutions Private Limited and 3) Zenai Tech Solutions Private Limited		

A. THE INTRUCTIONS FOR SHAREHOLDRES FOR REMOTE E-VOTING AND E-VOTING DURING AGM / EGM AND JOINING MEETING THROUGH VC / OAVM ARE AS UNDER:

(i) The voting period begins on **22nd September, 2026 at 9.00 AM and ends on 24th September, 2026 at 5.00 PM**. During this period shareholders' of the Company, holding shares either in physical form or in dematerialized form, as on the **Cut-off date i.e. 18th September, 2026** may cast their vote electronically. The e-voting module shall be disabled by CDSL 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.

(iv) In terms of **SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020** 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 is https://web.cdslindia.com/myeasi/home/login or visit www.cdslindia.com and click on Login icon and select New System Myeasi. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the e-voting is in progress as per the information provided by company. On clicking the e-voting 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, 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 an e-Voting link available on www.cdslindia.com home page or click on https://evoting. Cdslindia.com / Evoting / Evoting Login. 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 e-voting 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 re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 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.

Type of shareholders	Login Method
	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 hold with NSDL), Password / OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider 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.
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 above mentioned 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 toll free no. 1800 21 09911
Individual Shareholders holding securities in Demat mode with **NSDL**	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or contact at 022-4886 7000 and 022-2499 7000.

(v) Login method for e-Voting and joining virtual meetings for **Physical shareholders and shareholders other than individual holding in Demat form**

1. The shareholders should log on to the e-voting website www.evotingindia.com.
2. Click on "Shareholders" module.
3. Now enter your User ID

   For CDSL: 16 digits beneficiary ID,

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

   Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.
4. Next enter the Image Verification as displayed and Click on Login.
5. If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.
6. If you are a first time user follow the steps given below:

	For Physical shareholders and other than individual shareholders holding shares in Demat
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. However, shareholders holding shares in demat form will now reach 'Password Creation' menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.

(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 EVSN for the relevant **Cemantic Infra-Tech 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" for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.

(xi) Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.

(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) You can also take a print of the votes cast by clicking on "Click here to print" option on the Voting page.

(xv) If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.

(xvi) **Additional facility for Non – Individual Shareholders and Custodians for remote e-voting only**

- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the "Corporates" module.
- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.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.
- The list of accounts linked in the login should be mailed to helpdesk.evoting@cdslindia.com and on approval of the accounts they would be able to cast their vote.
- 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; info@cemanticinfra.com , if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

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

1. The procedure for attending meeting & e-Voting on the day of the AGM is same as the instructions mentioned above for e-voting.
2. The link for VC / OAVM to attend meeting will be available where the EVSN of Company will be displayed after successful login as per the instructions mentioned above for 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.
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 atleast **Seven (7) days prior to meeting** mentioning their name, demat account number / folio number, email id, mobile number at info@cemanticinfra.com . The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance **Three (3) days prior to meeting** mentioning their name, demat account number / folio number, email id, mobile number at These queries will be replied 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 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 AGM.

10. If any Votes are cast by the shareholders through the e-voting available during the AGM and if the same shareholders have not participated in the meeting through VC / OAVM facility, then the votes cast by such shareholders shall be considered invalid as the facility of e-voting during the meeting is available only to the shareholders attending the meeting.

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL / MOBILE NO. IS 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.

4. If you have any queries or issues regarding attending AGM & e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911

5. All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, AVP, (CDSL,) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call toll free no. 1800 21 09911

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

ITEM NO. 3

The members are hereby informed that Mr. K. Saraswati Kumar has resigned from the post of Independent Director due to personal reasons. In order to comply with the provisions of the Companies Act 2013, the Independent Director is required to be appointed to fill the vacancy on Company's Board. Mr. Jagdish Velamala has expressed his willingness to join the Company's Board as Independent Director and given his consent in Form DIR-2 and declarations as required. In view of his qualification and experience, and on the recommendation of Nomination and Remuneration Committee of the Company, the Board has appointed him as the Additional Independent Director of the Company.

The Board, on the recommendation of Nomination and Remuneration Committee appointed Mr. Jagdish Velamala as the Additional Independent Director of the Company, subject to the approval of Shareholders, Now the members are requested to regularize his appointment as Independent Director of the Company for a period of five years w.e.f 05.08.2026.

None of the Directors, except Mr. Jagdish Velamala, key managerial person(s) of the Company and relative of Directors are concerned or interested in any manner whether financial or otherwise, in the proposed resolution except their shareholding in the Company.

The Board recommends the **Special Resolution** set forth in Item No. 3 of the Notice for approval of the Members.

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BOARD'S REPORT

To,
The Members
Cemantic Infra-Tech Limited,
Hyderabad.

1. INTRODUCTION :

Your Board of Directors ('Board') have pleasure in presenting their **Twenty Eighth (28th)** Annual Report on the business and operations of the Company and the Audited Financial Statements and developments for the financial year ended on 31st March, 2026.

2. FINANCIAL SUMMARY :

During the year under review, financial performance of your company is as under:

(**Amount In Lakhs)**

Particulars	Year ended on 31.03.2026	Year ended on 31.03.2025
Revenue from operations	–	–
Other Income	0.30	0.27
Total Income	**0.30**	**0.27**
***Less:* Total Expenses**	**37.48**	**30.99**
Profit / (Loss) before Taxation / Exeptional Item	**(37.18)**	**(30.72)**
***Less*:** Exeptional Item	**–**	_
Profit / (Loss) after tax / after Exeptional Item	**(37.18)**	**(30.72)**
Profit / (Loss) C/F to the Next Year	**(37.18)**	**(30.72)**

3. BRIEF DESCRIPTION OF THE STATE OF COMPANYS AFFAIRS / PERFORMANCE:

The Company has not undertaken any construction activity during the Financial Year under review and has incurred loss of Rs (37.18) Lakhs as against loss of Rs. (30.72) Lakhs in previous financial year 2024-25.

The real estate sector is one of the most globally recognized sectors. India's real estate sector is entering structural maturity, where technology is shaping execution certainty, transparency and capital efficiency. Despite prevailing global economic uncertainty, the Indian real estate sector has demonstrated sustained momentum over the past year, emerging as a key pillar of the nation's economic revival. It comprises four sub-sectors - housing, retail, hospitality, and commercial. The growth of this sector is well complemented by the growth in the corporate environment and the demand for office space as well as urban and semi-urban accommodation.

While the sector is growing, it continues to face challenges like regulatory hurdles, rising construction costs, and liquidity issues, especially for smaller developers. While reforms like RERA and GST boost transparency, ongoing policy support and financing access are vital for long-term stability.

During the year under review your Company is not having any revenue hence the loss of Rs. 37.18 Lakhs. However, the Board is considering to enter into strategic business tie up with other corporates for projects execution and growth and they feel extremely optimistic that the performance of the Company will improve in future as the Company is looking forward to invest in land parcel and other infrastructure projects also.

4. CHANGE IN NATURE OF BUSINESS:

During the year under review, there was no change in the nature of the business of the Company.

5. DIVIDEND:

Due to losses, the Directors of the Company have not recommended any dividend for the current financial year.

6. TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND:

In accordance with the provisions of Sections 124 and 125 of the Act and Investor Education and Protection Fund (Accounting, Audit, Transfer and Refund) Rules, 2016 ("IEPF Rules"), dividends of a company which remain unpaid or unclaimed for a period of seven years from the date of transfer to the Unpaid Dividend Account shall be transferred by the Company to the Investor Education and Protection Fund ("IEPF").

The provisions of Section 125 of the Companies Act, 2013 are not applicable for the Company as there was no dividend declared and paid in the previous financial years.

7. TRANSFER TO RESERVES:

For the FY 2025-26, the Company has transferred Rs. (37.18) Lakhs as loss, therefore as at 31st March 2026, the accumulated loss stands at Rs. (2,276.50) Lakhs.

8. SHARE CAPITAL:

The Share capital of your Company is Rs. 25,06,56,300/- divided into 2,50,65,630 Equity Shares of Rs. 10/- each with Voting Rights as at 31.03.2026.

a. Provision of money by company for purchase of its own shares by employees or by trustees for the benefit of employees:

The Company has not made any provision of money for purchase of its own shares by employees or by trustees for the benefit of employees as per Rule 16(4) of Companies (Share Capital and Debentures) Rules, 2014.

b. Issue of Sweat Equity Shares:

The Company has not issued any sweat equity shares during the financial year in accordance with the provisions of Section 54 of Companies Act, 2013 read with Rule 8 of the Companies (Share Capital and Debentures) Rules, 2014.

c. Issue of Equity Shares with Differential Voting Rights:

The Company has not issued any equity shares with differential voting rights during the financial year as per Rule 4(4) of Companies (Share Capital and Debentures) Rules, 2014.

d. Issue of Employee Stock Option:

The Company has not issued any employee stock option during the financial year as per Rule 12 of Companies (Share Capital and Debentures) Rules, 2014.

9. PUBLIC DEPOSITS:

There were no outstanding deposits within the meaning of Section 73 of the Companies Act, 2013 read with Companies (Acceptance of Deposits) Rules, 2014 at the end of the financial year. Your Company has not accepted any such deposits during the financial year 2025-26.

10. DIRECTORS AND KEY MANAGERIAL PERSONNEL:

Your Board consists of Five Directors including Three Independent (Non-Executive Directors). The declaration from all the Independent Directors are being obtained both at the time of appointment and at the First Board meeting of each Financial Year.

In accordance with the provisions of the Companies Act, 2013 and in terms of the Articles of Association of the Company, Mrs. K. Vijaya Rani is liable to retire by rotation at the 28th Annual General Meeting and being eligible has offered herself for re-appointment. Her re-appointment is being placed for your approval at the Annual General Meeting. Your Directors recommend her re-appointment as the Non-Executive Director of your Company.

Mr. K. Saraswati Kumar (DIN:- 02788086) the Independent Director of the Company has resigned from his office w.e.f. 05th August, 2026 and in his place to fill the casual vacancy, Mr. Velamala Jagdish (DIN:- 00055303) was appointed as the Additional Independent Director by the Board w.e.f. 05.08.2026 for 5 consecutive years, subject to regularization by the shareholders of the Company.

Board Meetings:

During the year under review, the Board of Directors met **Four (4)** times and the dates of the Board Meetings are:

Sr. No.	Date of Board Meeting
1.	29-05-2025
2.	14-08-2025
3.	12-11-2025
4.	09-02-2026

The details of the Meetings of Board are covered in the Corporate Governance Report.

A. Key Managerial Personnel (KMP's):

In compliance with the requirements of Section 203 of the Companies Act, 2013, following are the Key Managerial Personnel of the Company:

1. Mr. Guduru Satyanarayana - Managing Director
2. Mr. Manne Rama Koteswara Rao - Chief Financial Officer
3. CS. Mrs. Deshna Jain - Company Secretary and Compliance Officer

B. Declaration by Independent Directors:

In accordance with Sub-section (7) of Section 149 of the Companies Act, 2013 (hereinafter called as "The Act"), the Independent Directors on your Board have given a Declaration that they meet the criteria of Independence as provided in sub section (6) of Section 149 of the Act. There has been no change in terms and conditions of appointment of Independent Directors; the Policy relating to their appointment is available on the website of the Company www.cemanticinfra.com

During the year under review, the separate meeting of Independent Directors of the Company without the presence of non-independent directors and members of the management and all the independent directors were present in the meeting held on 09th February, 2026 in Compliance with the Regulation 25 of SEBI (LODR) Regulation 2015 in which the following matters were considered:

i. Review of the performance of all the non-independent directors and the Board as a whole.

ii. Review of the performance of the Chairman of the Company, taking into accounts the views of Executive Directors and Non-Executive Directors; and

iii. Assessment of quality, quantity, and timeliness of flow of information among the Company, management, and the Board, which is necessary for the Board to perform their duties effectively and reasonably.

C. Board Evaluation:

The Board of Directors has carried out an Annual Evaluation of its own performance and has devised a Policy on Evaluation of performance of Board of Directors, Committees and Individual Directors, pursuant to the provisions of the Act, the Corporate Governance requirements and as prescribed by Regulation 25 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Extract of the Policy on Evaluation of Performance of the Board, its Committees and Directors, is available on the website of the Company www.cemanticinfra.com

D. Policy on directors' appointment & remuneration and criteria for determining qualifications, positive attributes & Independence of a director:

Your Company has always considered sound advice from the Board and Senior Management as valuable assets of the Company. The Nomination & Remuneration Policy of the Company is designed to identify the persons for appointment as Director, and other Senior Management and to attract, motivate, improve productivity and retain manpower by creating a congenial work atmosphere, encouraging initiatives and teamwork by creating a sense of belonging and involvement, besides offering appropriate remuneration packages.

The objective of the Policy on Criteria for Determining Qualifications, Positive Attributes, and Independence of a Director is to determine the qualifications, positive attributes, and independence of a director.

The Nomination & Remuneration Policy as well as Criteria for Determining Qualifications, Positive Attributes and Independence of a Director are placed on the Company's website www.cemanticinfra.com.

11. ANNUAL RETURN:

The extracts of the Annual Return pursuant to the provisions of Section 92(3) of the Companies Act, 2013 read with Rule 12 of the Companies (Management and Administration) Rules, 2014 in Draft of Annual Return Form

No. MGT-7 will be available on the website of the Company www.cemanticinfra.com, and the web link for the same is www.cemanticinfra.com/investors.php

12. DIRECTORS' RESPONSIBILITY STATEMENT:

In accordance with the provisions of Section 134(5) of the Act, your directors, to the best of their knowledge and ability, confirm that:

a) In the preparation of the annual accounts for the Financial Year ended 31st March 2026, the applicable accounting standards had been followed along with proper explanation relating to material departures;

b) The directors had 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 of the Company for that period;

c) The directors had 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;

d) The directors had prepared the annual accounts on a going concern basis;

e) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively;

f) The directors had laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively.

13. DETAILS IN RESPECT OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS:

The Company has Internal Financial Controls which are adequate and were operating effectively. The controls are adequate for ensuring the orderly and efficient conduct of the business, including adherence to the Company's policies, the safeguarding of assets, the prevention and detection of frauds and errors, the accuracy and completeness of accounting records and timely preparation of reliable financial information. The details in respect of Internal Financial Controls are included in the Management Discussion and Analysis Report, which forms part of the Annual Report.

14. AUDIT OF ACCOUNTS AND STATUTORY AUDITORS:

As per the provisions of Section 139 of the Companies Act, 2013, M/s. Suryanarayana & Suresh, Chartered Accountants (Firm Registration No. 006631S), were re-appointed as Statutory Auditors of the Company by the members / shareholders in the Annual General Meeting held on 28th September 2022 for 5 consecutive years, for issuing the Audit report on the financial position of the Company.

M/s. Suryanarayana & Suresh, Chartered Accountants (Firm Registration No 006631S), Statutory Auditors of the Company issued Auditors Report for the financial year ended 31st March, 2026 which is with unmodified opinion (unqualified). The observations made by the Statutory Auditors in their report for the financial year ended 31st March, 2026 read with the explanatory notes therein are self-explanatory and therefore, do not call for any further explanation or comments from the Board under Section 134(3)(f) of the Companies Act, 2013.

The auditors' report does not contain any qualifications, reservations, or adverse remarks.

15. SECRETARIAL AUDIT:

Pursuant to the provisions of Section 204 of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Company had appointed CS. Ajay Suman Shrivastava, Practicing Company Secretary, Hyderabad, to conduct the Secretarial Audit of the Company for the financial year 2025-26.

The Secretarial Audit Report issued by the Secretarial Auditor for the financial year 2025-26 in **Form MR-3** as **Annexure-I** forms a part of this Report.

16. DETAILS OF SIGNIFICANT & MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNAL:

No orders have been passed by any Regulator or Court or Tribunal which can have impact on the going concern status and the Company's operations in future.

17. DETAILS IN RESPECT OF FRAUDS REPORTED BY AUDITORS UNDER SUB-SECTION (12) OF SECTION 143 OTHER THAN THOSE WHICH ARE REPORTABLE TO THE CENTRAL GOVERNMENT:

The Statutory Auditors of the Company have not reported any fraud as specified under the second proviso of Section 143(12) of the Companies Act, 2013 (including any statutory modification(s) or re-enactment(s) for the time being in force).

18. INSOLVENCY RESOLUTION PROCESS INITIATED UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 (IBC):

No corporate insolvency resolution processes were initiated against the Company under the Insolvency and Bankruptcy Code, 2016, during the year under review.

19. DIFFERENCE BETWEEN VALUATION AMOUNT ON ONE TIME SETTLEMENT AND VALUATION WHILE AVAILING LOAN FROM BANKS AND FINANCIAL INSTITUTIONS, IF ANY:

During the year under review, there has been no one-time settlement of loans taken from banks and financial Institutions.

20. CREDIT RATING OF BORROWING:

Your Company is not required to obtain nor it has obtained any Credit Rating from ICRA or CRISIL- Credit Rating Agency.

21. STATEMENT SHOWING THE NAMES OF THE TOP TEN EMPLOYEES IN TERMS OF REMUNERATION DRAWN AND THE NAME OF EVERY EMPLOYEE AS PER RULE 5(2) & (3) OF THE COMPANIES (APPOINTMENT & REMUNERATION) RULES, 2014:

During the year, NONE of the employees are drawing a remuneration of Rs.1,02,00,000/- and above per annum or Rs. 8,50,000/- and above in aggregate per month, the limits specified under the Section 197(12) of the Companies Act, 2013 read with Rules 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

22 RATIO OF REMUNERATION TO EACH DIRECTOR:

Under section 197(12) of the Companies Act, 2013, and Rule 5(1) (2) & (3) of the Companies (Appointment & Remuneration) Rules, 2014 read with Schedule V of the Companies Act, 2013 the ratio of remuneration of Mr. G. Satyanarayana, Managing Director of the Company to the median remuneration of the employees is Not Applicable since Managing Director is not paid any remuneration for the Financial Year 2025-26.

23. STATUS OF LITIGATIONS :

After the National Company Law Tribunal, Hyderabad Bench (NCLT) dismissed the petition filed under Section 213 by Company and under 241 and 242 of the Companies Act, 2013 by the Promoter Director on 15.06.2022, the petitioner i.e. the Promoter / Director has preferred / filed an appeal U/s 421(1) against order dt 15.06.2022 before National Company Law Appellate Tribunal at Chennai. The matter was listed on 20.04.2026, due to bench time over, the matter was deferred to 15.07.2026 and further to 01.09.2026.

An FIR has been registered by Mr. G. Satyanarayana in the capacity of Managing Director of Quantum Build-Tech Ltd (Now known as Cemantic Infra - Tech Ltd) vide FIR No.182 of 2020 U/s 420 IPC of CCS at Hyderabad against Accused Mr. Aveena Gudapati & other 7 Shareholders of Necx Pvt Ltd. During the course of Investigation, the case is finally referred as "Lack of Evidence" and filed final report vide SR No.3221 of 2021 dt 31.05.2021.

Further the complainant filed a Protest Petition vide Crl M.P No.2307 of 2022, on the above Protest Petition in the Hon'ble XII Addl Chief Metropolitan Magistrate Court, at Nampally made an Order on 21.10.2023 and issued a memo vide Dis No.2026/XII ACMM/HYD/2023 dt 17.11.2023 and directed the Investigating Agency to proceed further investigation in this case on proper lines and submit the report. In pursuance to the above orders, the Dy.Commissioner of Police, CCS, DD, Hyderabad entrusted the case for further investigation. As per the Investigation conducted so far the offence established against the accused Aveena Gudapati & other 7 Shareholders of M/s. Necx Pvt Ltd and as such a Charge Sheet has been filed on 27.07.2024 against the accused A1-A7 in XII Addl Chief Metropolitan Magistrate Court with case no. CC 8496 of 2024. After several adjournments, the matter was posted to 29.07.2026. On 29.07.2026 all accused were absent, PO is on transfer, hence posted to 15.09.2026.

Mr.Yelledi Srinivasa Rao, A2 in charge sheet has filed a Quash Petition before the Hon'ble High Court for the State of Telangana with case no. CRLP 14451 of 2024 to Quash the charge sheet filed in XII ACMM Court vide case no. CC8496 of 2024. The matter in Hon'ble High Court was posted to 20.08.2026, due to paucity of time.

Mr.Tadepalli Srinivasa Rao, A3 in charge sheet has filed a Quash Petition before the Hon'ble High Court for the State of Telangana with case no. CRLP 13920 of 2024 to Quash the charge sheet filed in XII ACMM Court vide case no. CC8496 of 2024. The matter in Hon'ble High Court was posted to 20.08.2026, due to paucity of time.

Mr.Aveena Gudapati, A1 in charge sheet has filed a Quash Petition before the Hon'ble High Court for the State of Telangana with case no. CRLP 10264 of 2025 to Quash the charge sheet filed in XII ACMM Court vide case no. CC8496 of 2024. The matter in Hon'ble High Court was posted to 20.08.2026, due to paucity of time.

Company has given a loan of Rs 2,00,00,000/- to Sri Sai Techno Fab @ an interest rate of 12% P.A. Company has filed a case U/s 138 of Negotiable Instruments Act for recovery of Rs 2,00,00,000/- due from Sri Sai Techno Fab vide case reference no. C.C.NI No.1290 of 2021 filed In the Court of VIII Metropolitan Magistrate Court at Hyderabad. The Petition was dismissed on 21.01.2025 and for defense arguments posted to 29.01.2025, in the mean time the accused Mr. K Phaneendra Kumar, Proprietor of Sri Sai Techno Fab filed Criminal Petition in Hon'ble High Court for the State of Telangana vide CRLP No.1790 of 2025 dated 06.02.2025 to set aside the order dated 21.01.2025 in CC NI No. 1290 of 2021 on the file of VIII Judicial Magistrate. By allowing the petition, interim order granted on 02.05.2025 is extended till 23.06.2025. The Hon'ble High Court for the State of Telangana in CRLP No.1790 of 2025 has pronounced Order on 16.07.2025 to set aside the Order of Ld. Magistrate dt 21.01.2025 in C.C.NI.No.1290 of 2021 by dismissing the petition filed by the accused. The Petitioner filed Special Leave Petition before Supreme Court of India on 16.08.2025 on the impugned final order passed by the High Court for the State of Telangana at Hyderabad on 16.07.2025 in CRLP No.1790 of 2025. This matter was called for hearing on 02.09.2025 and pronounced that, they are not satisfied that it is a fit case to exercise their discretion under Article 136 of the Constitution of India, hence the present petition is accordingly dismissed. VIII MM Court on 11.03.2026 directed to address a letter to bank manager on payment of process, hence posted the matter to 10.04.2026, since then the matter posted several times on several dates and now posted to 11.09.2026.

Company has given a loan of Rs 1,00,00,000/- to P R Consultancy @ an interest rate of 12% P.A. Company has filed a case U/s 138 of Negotiable Instruments Act for recovery of Rs 1,00,00,000/- due from P R Consultancy vide case reference no. C.C.NI.No.1283 of 2021 filed In the Court of VIII Metropolitan Magistrate Court at Hyderabad. The Petition was dismissed on 21.01.2025 and for defence arguments posted to 29.01.2025, in the mean time the accused Mr. P.Krishna Prasad, Proprietor of P R Consultancy filed a Petition in Hon'ble High Court for the State of Telangana vide CRLP No.1789 of 2025 dated 06.02.2025 to set aside the order dated 21.01.2025 in C.C. NI No. 1283 of 2021 on the file of VIII Judicial Magistrate by allowing the petition in the interest of Justice, interim order granted on 02.05.2025 is extended till 23.06.2025, VIII MM Court for arguments posted the matter to 16.06.2025. The Hon'ble High Court for the State of Telangana in CRLP No 1789 of 2025 has pronounced Order dt 16.07.2025 to set aside the Order of Ld.Magistrate dt 21.01.2025 in C.C. NI.No. 1283 of 2021 . VIII MM Court for arguments posted the matter to 25.05.2026. For arguments on accused side conditionally posted to 04.06.2026, heard accused arguments on 08.06.2026 and posted for Judgement on 01.07.2026. As Judgement not ready, hence posted for Judgement on 29.07.2026

JUDGEMENT GIVEN ON 29.07.2026 - NATURE OF DISPOSAL "CONVICTED"

Both parties present. In the result, the accused is found guilty for an offence U/Sec. 200 of 138 of NI Act. Therefore, accused is convicted for the said offence under Sec. 255(2) of Cr.P.C. Accordingly, the accused is sentenced to pay fine of Rs.1,30,00,500/-(Rupees One crore thirty Lakhs Five hundred only) and in default of payment of such amount accused is sentenced to undergo Simple imprisonment for a period of Four months. Out of said fine amount a sum of 1,30,00,000/-(Rupees One crore thirty Lakhs only) shall be payable as compensation to the complainant under section 357(1)(b) Cr.P.C and balance of Rs.500/- (Rupees Five hundred Only) shall go to state. The period of detention, if any, undergone by the accused during trial shall be set off under Section 428 Cr.P.C. Accused is informed about the right of filing appeal against the judgment within the limitation period of law. A free copy of Judgment shall be given to the accused as per Sec.363 of Cr.P.C R/w. Rule 73 of Criminal Rules of Practice free of cost.

Your company has received GST Order dated 18.04.2024 for the financial year 2018-19 to pay an amount of Rs 23,10,501/- on account of disallowance of Input Tax Credit. Company filed an appeal on 15.07.2024 against the Order dt 18.04.2024 before The Appellate Joint Commissioner (ST) Secunderabad Division. Upon submission of all the relevant required documents the Office of the Appellate Joint Commissioner of (ST) Secunderabad Division has issued an Order dated 21.11.2024 by allowing Input Tax Credit of Rs. 22,78,676/- and directed to pay the balance amount of Rs 31,824/- due to mismatch in Input Tax Credit. Your company has adjusted the same from the excess input credit amount during the year 2025-26.

The Members are also informed about the legal matter running before SAT against the SOP fines imposed on the Company and Re-classification Application rejected by the exchange. Further about the status of the case and that the matter is heard before SAT several times, the decision is still pending, and the matter was posted to 07th October, 2026.

24. THE SEXUAL HARASSMENT OF WOMAN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013:

The Company has placed an Anti-Sexual Harassment policy in line with the requirement of the Sexual harassment of Woman at Workplace (Prevention, prohibition and redressal) Act, 2013. There have been NIL complaints of such nature during the period under review.

25. MATERNITY BENEFIT UNDER MATERNITY BENEFIT ACT 1961:

During the year under review, one of the KMP was on Maternity Leave for one Month, apart from her no women employees who were on maternity leave or eligible for maternity benefits under the Maternity Benefit Act, 1961. As on the reporting date, the Company had only one women employee availing or eligible for maternity-related benefits. So, the Company remains fully compliant with all applicable provisions of the Act and is committed to supporting women employees through appropriate workplace policies and benefits as and when applicable.

26. RISK MANAGEMENT:

Risk mitigation continues to be a key area of concern for the Company, which has regularly invested in insuring itself against unforeseen risks. The Company's stocks and insurable assets like furniture & fixtures, vehicles etc have been adequately insured against major risks.

The Board of directors of the Company has also formulated Risk Management Policy in place in accordance with the Act. The aim of risk management policy is to maximize opportunities in all activities and to minimize adversity. The policy includes identifying types of risks and its assessment, risk handling, monitoring and reporting, which in the opinion of the Board may threaten the existence of the Company.

In the opinion of the Board, following are risks involved in the industry:

a. High Interest rate.

b. Fluctuation in prices of building materials.

c. Competitive Risk due to entry of many players in local market.

d. Operational Risk of market saturation.

e. Stringent regulatory framework.

f. Slow Disbursement of approvals.

27. ESTABLISHMENT OF VIGIL MECHANISM:

The Vigil Mechanism as envisaged in the Companies Act, 2013, the Rules prescribed thereunder and the Regulation 22 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is implemented through the Company's Whistle Blower Policy to enable the Directors, employees and all stakeholders of the Company to report genuine concerns, to provide for adequate safeguards against victimization of persons who use such mechanism and make provision for direct access to the Chairman of the Audit Committee.

Whistle Blower Policy of your Company is available on the website of the Company www.cemanticinfra.com

28. PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES:

The Company in its ordinary course of business has entered Contract/Arrangement and paid / provisioned rent of premises amounting to Rs. 30,000/- (Rupees Thirty Thousand only) to the Director during the financial year 2025-26. The transaction is on Arm's Length basis. In pursuant to Sec. 188(1) of the Companies Act, 2013, **Form AOC-2** is annexed herewith as **Annexure - III.**

29. PARTICULARS OF LOANS, GUARANTEES, INVESTMENT AND SECURITIES.

The Company has not given any loan to any person except the loans referred in Point No. 23 above or other body corporate or given any guarantee or provided security in connection with a loan to any other body corporate or person or acquired by way of subscription, purchase or otherwise, the securities of any other body corporate during the financial year under review.

30. CORPORATE SOCIAL RESPONSIBILITY (CSR):

During the financial year under review, the Company's performance does not attract the provisions set out under Section 135 of the Companies Act, 2013 read with rules made thereunder. Hence, the compliances to the provisions of Section 135 of the Companies Act, 2013 read with Companies (Corporate Social Responsibility Policy) Rules, 2014, are not applicable.

31. CORPORATE GOVERNANCE:

Corporate Governance encompasses a set of systems and practices to ensure that the Company's affairs are being managed in a manner which ensures accountability, transparency and fairness in all transactions in the widest sense. The objective is to meet stakeholders' aspirations and societal expectations. Good governance practices stem from the dynamic culture and positive mindset of the Company.

The Company has adopted a Code of Conduct for its employees including the Managing Director and the Executive Directors. The said Code of Conduct is available on Company's Website, www.cemanticinfra.com

A report on Corporate Governance pursuant to Regulation 34 (3) of the SEBI Listing regulations, covering amongst other details of Meetings of the Board and Committees along with a Certificate for compliance with the Corporate Governance requirements of Regulations 17 to 27 read with Schedule V and clauses (b) to (i) of Regulation 46(2) of SEBI (LODR) Regulations, 2015, as applicable, with regard to Corporate Governance, issued by CS. Ajay Suman Shrivastava, a Practicing Company Secretary, forms part of the Annual Report.

32. SECRETARIAL STANDARDS

The Directors have devised proper systems and processes for complying with the requirements of applicable Secretarial Standards issued by the Institute of Company Secretaries of India ('ICSI') and that such systems were adequate and operating effectively and the Company has complied with all applicable Secretarial Standards during the year under review.

33. BOARD COMMITTEES:

At present, the Board has constituted Three Committees, namely:

- Audit Committee
- Nomination and Remuneration Committee
- Stakeholders Relationship Committee

Re-constitution of Committees w.e.f. 5th August 2026

Consequent to a change in the composition of Independent Directors, with one new Independent Director inducted on to the Board to meet the requisite regulatory requirements, the constitution of the various Committees of the Board was accordingly re-constituted with effect from 5th August 2026.

The Committees of the Board convene at regular intervals and possess the requisite domain expertise to address and resolve matters expeditiously. Details of the re-constitution and meetings of the Committees are set out in the Corporate Governance Report annexed as **Annexure VI** to this Report.

34. MANAGEMENT DISCUSSION AND ANALYSIS REPORT:

The Management Discussion and Analysis Report, prepared in accordance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, provides an overview of the Company's affairs, its legal status and corporate autonomy, the business environment in which it operates, its mission and objectives, sectoral and segment-wise operational performance, key strengths, opportunities, and constraints, business strategy, risks and concerns, as well as its human resources and internal control systems. The said Report is annexed as **Annexure V** for the information of the Members.

35. NOMINATION AND REMUNERATION COMMITTEE:

The Company has constituted Nomination and Remuneration Committee of Directors in accordance with the requirements of Section 178 of the Companies Act, 2013 read with Regulation 19 of SEBI (LODR) Regulations, 2015. The details are given in the Corporate Governance report attached hereto.

36. SUBSIDIARY, HOLDING, ASSOCIATE COMPANIES AND JOINT VENTURES:

The Company does not have any Subsidiary, Holding, Joint Venture or Associate Company as on date.

37. MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR TO WHICH THIS FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT:

There are no significant material changes affecting the financial position of the Company except for the chances of recovery of the loaned amount through the Court process as per Judgement dated 29.07.2026. Pronounced by VIII MM Court in Case No : CC.NI 1283 of 2021, which is likely to lead to receipt of funds for the company.

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

The information pertaining to conservation of energy, technology absorption, foreign exchange earnings and outgo as required under Section 134(3)(m) of the Companies Act, 2013 read with Rule 8(3) of the Companies (Accounts) Rules 2014 are as follows:

CONSERVATION OF ENERGY :

1.	The steps taken or impact on conservation of energy.	Your Company requires minimal energy consumption and every endeavor is made to ensure optimal use of energy, avoid wastages and conserve energy as far as possible.
2.	The steps taken by the company for utilizing alternate sources of energy.	
3.	The capital investment on energy conservation equipments.	

TECHNOLOGY ABSORPTION:

1.	The effors made towards technology absorption.	Since the Company is not engaged in any manufacturing, the information in connection with technology absorption is NIL.
2.	The benefits derived like product improvement, cost reduction, product development or import substitution.	
3.	In case of imported technology (imported during the last three years reckoned from the beginning of the financial year) the details of technology imported the year of import;- whether the technology been fully absorbed:- if not fully absorbed, areas where absorption has not taken place, and the reasons thereof.	
4.	The expenditure incurred on Research and Development.	NIL

FOREIGN EXCHANGE EARNINGS AND OUTGO :

Particulars of foreign currency earnings and outgo during the financial year are **NIL**.

39. PREVENTION OF INSIDER TRADING:

The Board has formulated code of conduct for regulating, monitoring and reporting of trading of shares by Insiders. This code lays down guidelines, procedures to be followed and disclosures to be made by the insiders while dealing with shares of the Company and cautioning them on consequences of non-compliances. The copy of the same is available on the website of the Company at www.cemanticinfra.com

40. CODE OF CONDUCT:

In compliance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the Companies Act, 2013, the Company has framed and adopted a Code of Conduct. The Code is applicable to the members of the Board, the executive officers, the members of the management one level below the executive directors, including all functional heads of the Company. The Code is available on the website of the Company www.cemanticinfra.com. All members of the Board, the executive officers and senior financial officers have affirmed compliance to the Code as on March 31, 2026.

41. CEO & CFO CERTIFICATION:

As required Regulation 17(8) read with Schedule II of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the CEO/CFO certification is attached with the Annual Report.

42. LISTING:

The shares of your Company are listed at Bombay Stock Exchange (BSE Ltd.). The Company has duly complied with all the requirements of concerned Stock Exchange in accordance with applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time. There have been some instances of delay in compliance as reported elsewhere in the Annual Report.

43. ACKNOWLEDGEMENTS & APPRECIATION:

Your Directors wish to place on record their appreciation and sincere thanks to all government agencies, banks, shareholders, vendors and other related organizations, who through their continued support and co-operation, have helped, as partners, in your Company's progress. Your Directors also acknowledge the hard work, dedication and commitment of the employees.

For and on behalf of the Board

	Guduru Satyanarayana	**Snehith Muppuri**
Date: 05.08.2026	**Managing Director**	**Director**
Place: Hyderabad	**DIN: 02051710**	**DIN: 08977670**

Annexure	Contents
I	Secretarial Audit Report - Form MR – 3
II	Annual Secretarial Compliance Report
III	Particulars of Contract with related parties - Form AOC – 2
IV	Certificate of Non Disqualification of Directors
V	Management Discussion and analysis Report
VI	Corporate Governance Report and certificate thereto

Annexure - I

Form MR-3
SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED 31.03.2026

[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To,
The Members
CEMANTIC INFRA-TECH LIMITED
8-1-405/A/7, Dream Valley,
Near O.U. Colony, Shaikpet,
Hyderabad-500008, Telangana.

I have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **CEMANTIC INFRA-TECH LIMITED (CIN: L72200TG1998PLC030071)** (herein called the CIL / Company). The 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 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 for the period, both physical and remotely, I hereby report that in my opinion, the Company, **Cemantic Infra-Tech Limited** during the audit period covering the financial year ended on 31st March, 2026, has complied with the statutory provisions listed hereunder, except specifically stated and also that the Company has proper Board processes and compliance-mechanisms 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 31stMarch, 2026 according to the provisions of:

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

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

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

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

v. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-

   a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; as applicable during the period under review

   b) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 as amended; *Not applicable to the Company during the period under review as no further issue has been made.*

   c) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; *Not applicable to the Company for the period under review.*

d) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 and SDD requirement compliance.

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

f) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; *Not applicable to the Company for the period under review.*

g) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; *Not applicable to the Company for the period under review.*

h) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations 2021: *Not applicable to the Company for the period under review,*

i) SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 as Amended for compliances during the period,

j) Other regulations and circulars/guidelines issued thereunder; (as applicable)

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

i. Secretarial Standards issued by The Institute of Company Secretaries of India.

ii. SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended.

During the Audit period under review and as per the clarification, representations provided by the Management in writing and oral in the Secretarial Audit checklist prepared by me, I confirm that the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, Listing Agreement, SEBI notifications and following actions were taken by the Regulators during the year under review:

a) The following are the details of actions taken against the listed entity/ its promoters/ directors/ material subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under the aforesaid Acts/ Regulations and circulars/ guidelines issued thereunder:

Sr. No.	Compliance Requirement (Regulations / circulars / guidelines including specific clause)	Deviations	Observations / Remarks
1.	Annual Listing Fees for the year 2025-26 to be paid on or before 30.04.2025.	The payment of Annual Listing Fees for 2025-26 was made on 06.09.2025 along with interest of Rs. 16,016/- . Interest pertaining to delay payment of ALF for the year 2024-25.	ALF for the year 2025-26 has been paid by the Company, but interest of Rs. 3,399/- for 2025-26 is pending at the end of the financial year 2025-26.

Notes:-

1. *The Company has filled an application for reclassification of Promoters to Public but on the ground of "SOP fines not paid" the Reclassification application was rejected by the Exchange. Also the Demat Accounts of Promoters were frozen by the Exchange due to the pending SOP Fines imposed on the Company. The Company has instantly made the payment of justified Fines and filled a waiver application along with documentary proofs under various regulations as the fines were not justified.*

   Thereafter, the Company filed an Application before SAT for all the matters on which waiver was not granted and all other matters on 27.06.2025.

   The matter has been listed and heard on 16.07.2025 and on 17.07.2025. On 23.07.2025 the SAT has given Interim Relief as prayed by the Company, the Promoters of Appellants demat accounts shall be de-frozen forthwith, which was complied. Thereafter the matter has been posted for hearings on 26.09.2025, 08.12.2025, 30.01.2026, 18.03.2026, 30.03.2026, 29.04.2026. Next hearing is scheduled for 05.08.2026.

b) The Company has taken the following actions to comply with the observations made in previous reports:

Sr. No.	Observations of the Practicing Company Secretary in the previous reports	Observations made in the secretarial compliance report for the year ended 31.03.2025	Actions taken by the listed entity, if any	Comments of the Practicing Company Secretary on the actions taken by the listed entity
1.	Regulation 24A – Filing of Annual Secretarial Compliance Certificate. Delayed Compliance. Filed with a delay of One day. Satisfactory compliance has been done.	Satisfactory compliance was done.	NA	NA
2.	---	Corporate Governance Report under regulation 27(2) for the quarter and year ended on 31.03.2015, within 21 days of Quarter ended on 31.03.2015 resulting in Non- compliance from the due date till the date of SOP Notice.	The Company has filled a Waiver application for regulation 27(2) is applied by the Company to waive the fine of Rs. 58,65,000 + 18% GST. Partial waiver has been granted by BSE. The Company has filed an appeal before SAT in this matter on 27.06.2025. The matter has been listed and heard on 16.07.2025 and on 17.07.2025. The Counsel for BSE Ltd has sought time till 23.07.2025. On 23.07.2025 the SAT has heard the matter and granted Interim Relief for Promoters of Appellants demat accounts shall be defrozen forthwith. Matter will be heard by SAT on 05.08.2026	The available legal remedy has been initiated. Outcome awaited.

Sr. No.	Observations of the Practicing Company Secretary in the previous reports	Observations made in the secretarial compliance report for the year ended 31.03.2025	Actions taken by the listed entity, if any	Comments of the Practicing Company Secretary on the actions taken by the listed entity
3.	---	Composition of Board of Directors as per Reg 17 (1) for the quarter and half year ended on 30.09.2024. Composition not as per Regulation 17 (1)	Waiver application is applied to waive the fine of Rs. 2,10,000 + 18% GST, by the Company. Waiver is granted by the Exchange.	No further action is required.
4.	---	Appointment of Non-Executive Director of the age of 75 years by passing Special Resolution as per Regulation 17(1A) for the quarter ended on 30.06.2022.	Waiver application was applied by the Company for the waiver of Rs. 1,76,000 + 18% GST. Waiver has been rejected by the Exchange. The Company has filed an appeal before Securities Appellate Tribunal (SAT) in this matter on 27.06.2025. The matter is pending before SAT. The case was listed several times but still pending for hearing. The next hearing date is 05.08.2026.	The available legal remedy has been initiated. Outcome awaited.
5.	---	Non-Appointment of Company Secretary & Compliance Officer for the quarter and year ended on 31.03.2020.	Company has applied for waiver and waiver granted by BSE.	No further action is required.

I further report that, during the period under review,

i. The Petitioner- Director preferred an Appeal before the Hon'ble National Company Law Appellate Tribunal at Chennai against the order for dismissal of petition u/s 241. The matter is under hearing at NCLAT as at the year end.

I further report that

- The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors.
- Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

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

I further report that compliance of applicable financial laws including Direct and Indirect Tax laws by the Company has not been reviewed in this Audit since the same has been subject to review by the Statutory Auditors and other designated professionals.

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

I further report that, the Company being in the real estate and construction business, the Company is subject to the compliance of provisions of such acts like, Housing Board Act, 1965, Transfer of Property Act, 1882, Building and other Construction Workers' (Regulation of Employment and conditions of services) Act, 1996 and prevalent Labour Laws. During the period under review, all the compliances regarding to the said acts and laws are duly complied with, wherever applicable. No labour engaged as there was no business undertaken.

Further, this report is to be read with the letter of even date as attached in **Annexure -A** and forms part of this report.

AJAY SUMAN SHRIVASTAVA
Company Secretary in Practice
FCS No : 3489
C.P. No : 3479
Peer Review No : 2029/2022
UDIN : F003489H001010924

Date: 05.08.2026
Place: Hyderabad

‘ANNEXURE – A ’

To,
The Members
CEMANTIC INFRA-TECH LIMITED
8-1-405/A/7, Dream Valley,
Near O.U. Colony, Shaikpet,
Hyderabad-500008, Telangana.

This letter is to be read with the report even date and forms an integral part of this Secretarial Audit report for the year ended 31st March 2026:

1. Maintenance of secretarial records is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. We 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 the random test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.
4. Wherever required, we 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 is the responsibility of management. Our examination was limited to the verification of procedures on random 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.

AJAY SUMAN SHRIVASTAVA
Company Secretary in Practice
FCS No : 3489
C.P. No : 3479
Peer Review No : 2029/2022
UDIN : F003489H001010924

Date: 05.08.2026
Place: Hyderabad

Annexure - II

ANNUAL SECRETARIAL COMPLIANCE REPORT OF CEMANTIC INFRA-TECH LIMITED FOR THE YEAR ENDED 31ST MARCH, 2026

[Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.]

To,
The Members
CEMANTIC INFRA-TECH LIMITED
8-1-405/A/7, Dream Valley, Near O.U. Colony,
Shaikpet, Hyderabad, Telangana-500008.

I have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by **Cemantic Infra-Tech Limited** ("the listed entity"), (CIN- L72200TG1998PLC030071), (BSE Scrip Code – 538596), having Registered office at 8-1-405/A/7, Dream Valley, Near O.U Colony, Shaikpet, Hyderabad, Telangana-500008 and hereinafter called as **"CIL".** The Secretarial Review was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts / statutory compliances and expressing our opinion thereon.

Based on our verification of the listed entity's books, papers, minutes books, forms and returns filed and other records maintained by CIL entity and also the information provided by CIL, its officers, agents and authorized representatives during the conduct of Secretarial Compliance Review, we hereby report that in our opinion, the Company CIL has, during the review period covering the financial year ended on March 31, 2026, complied with the statutory provisions listed hereunder and also that CIL has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I, CS. Ajay Suman Shrivastava, have examined:

a) all the documents and records made available to us, physically and digitally, and explanations provided by Cemantic Infra-Tech Limited **("the listed entity / CIL")**
b) the filings / submissions made by CIL to the BSE Limited, the stock exchange where its shares are listed,
c) website of CIL entity,
d) any other document / filing, as may be relevant, which has been relied upon to make this certification,

for the year ended **31st March, 2026 ("Review Period")** in respect of compliance with the provisions of:

a) the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
b) the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI");

The specific Regulations, whose provisions and the circulars / guidelines issued thereunder, have been examined, include:-

a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended;
b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 as amended;
c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018- **(Not applicable to the Company during the period under review);**
e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **(Not applicable to the Company during the period under review);**

f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **(Not applicable to the Company during the period under review);**

g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015, as amended;

h) other regulations and circulars / guidelines issued thereunder; (as applicable)

and based on the above examination, I hereby report that, during the Review Period the compliance status of CIL is appended as below:

I. (a)** The listed entity has complied with the provisions of the above Regulations and circulars / guidelines issued thereunder, except in respect of matters specified below:

Sr. No.	Compliance Requirement (Regulations/ circulars/ guide-lines including specific clause)	Regu-lation/ Circular No.	Devia-tions	Action taken by (Name of Regulator)	Type of Action	Details of Violation	Fine Amount	Obser-vations/ Remarks of the Practicing Company Secretary	Manage-ment Response	Re-marks
1.	Corporate Governance Report with 21 days of Quarter end.	27(2) for March, 2015	Non-compli-ance from the due date till the date of Notice.	BSE	Monetary penalty	Non-Submis-sion of Report for March 2015	After Partial Waiver:- Rs. 1,05,020 (inclusive IGST) has to be paid by the Company.	Partial Waiver granted by BSE. The Company has to pay Rs. 1,05,020. The matter is pending before Securities Appellate Tribunal (SAT).	Company has filed a waiver application on which partial waiver granted by BSE. The company filed an appeal before SAT and the matter is still pending there.	NIL
2.	Appointment of Non-Executive Director of the age of 75 years by passing Special Resolution.	17 (1A)	Appoint-ment of Non-Executive-Indepen-dent Director not as per Regula-tion 17(1A)	BSE	Monetary penalty	Default in composi-tion of Board during the Quarter ended on 30 June 2022.	Rs. 1,76,000 + IGST Total Rs. 2,07,680	Waiver application is applied by the Company. Which was rejected by the exchange. The Company filed an appeal before SAT. The matter is still pending before SAT.	Company acknow-ledged the default but it was not done intentionally. Seeking review by BSE.	NIL

(a) The listed entity has taken the following actions to comply with the observations made in previous reports:

Sr. No.	Observations/ Remarks Of the Practicing CompanySecretary (PCS) in the previous reports	Observations made in the secretarial compliance report for the year ended 31.03.2025	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Details of violation / deviations and actions taken / penalty imposed, if any, on the listed entity	Remedial actions, if any, taken by the listed entity	Comments of the PCS on the actions taken by the listed entity
1.	Corporate Governance Report with 21 days of Quarter end.	Non-Submission of Report for March, 2015	Non- compliance from the due date till the date of Notice.	Non- compliance from the due date till the date of Notice.	Waiver application is applied by the Company. Matter is sub-judice before SAT	Nil
2.	Composition of Board of Directors as per Reg 17 (1) for woman director.	Default in composition of Board during the Quarter ended on 30th September, 2024.	Composition not as per Regulation 17 (1)	Composition not as per Regulation 17 (1)	Waiver application is applied by the Company. Waiver granted by BSE.	Nil
3.	Appointment of Non-Executive Director of the age of 75 years by passing Special Resolution.	Default in composition of Board during the Quarter ended on 30 June, 2022.	Appointment of Non-Executive-Independent Director not as per Regulation 17(1A)	Appointment of Non-Executive-Independent Director not as per Regulation 17(1A)	Waiver application is applied by the Company. Matter is sub-judice before SAT	Nil
4.	Appointment of Company Secretary.	Default in appointment of Compliance Officer during the Quarter ended on 31st March, 2020.	Non-Appointment of Compliance Officer	Non-Appointment of Compliance Officer	Company has applied for waiver and waiver granted by BSE.	Nil
5.	Application for re-classification of Promoter individuals to Non Promoter	Re-classification of Promoter individuals to Non Promoter	Application under Reg 31A made and was rejected by BSE	NA	Application Rejected by BSE saying SOP Fines are pending. Matter placed before SAT for adjudication.	Nil

I. I, CS. Ajay Suman Shrivastava, hereby report that, during the review period the compliance status of the listed entity with the following requirements:

Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations/ Remarks by PCS*
1.	**Secretarial Standards:** The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries of India (ICSI).	Yes	NA
2.	**Adoption and timely updation of the Policies:** • All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities • All the policies are in conformity with SEBI Regulations and have been reviewed & updated on time, as per the regulations/ circulars/ guidelines issued by SEBI	Yes	NA
3.	**Maintenance and disclosures on Website:** • The listed entity is maintaining a functional website • Timely dissemination of the documents/ information under a separate section on the website • Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re-directs to the relevant document(s)/ section of the website	Yes	NA
4.	**Disqualification of Director:** None of the Director(s) of the Company is / are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.	Yes	NA
5.	**Details related to Subsidiaries of listed entities have been examined w.r.t.:** (a) Identification of material subsidiary companies (b) Disclosure requirement of material as well as other subsidiaries	NIL	NA
6.	**Preservation of Documents:** The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.	Yes	NA
7.	**Performance Evaluation:** The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year / during the financial year as prescribed in SEBI Regulations.	Yes	NA

Sr. No.	Particulars	Compliance Status (Yes/ No/ NA)	Observa-tions/ Remarks by PCS*
8.	**Related Party Transactions:** (a) The listed entity has obtained prior approval of Audit Committee for all related party transactions; or (b) The listed entity has provided detailed reasons along with confirmation whether the transactions were subsequently approved / ratified / rejected by the Audit Committee, in case no prior approval has been obtained.	Yes	NA
9.	**Disclosure of events or information:** The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.	Yes	NA
10.	**Prohibition of Insider Trading:** The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes	NA
11.	**Actions taken by SEBI or Stock Exchange(s), if any:** No action(s) has been taken against the listed entity / its promoters / directors / subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars / guidelines issued thereunder except as provided under separate paragraph herein - 1(a).	No BSE Initiated SOP penalties implementation. Upon Waiver applications made, several penalties revoked, other were Reduced. However, matter is before SAT for adjudication.	NA
12.	**Resignation of statutory auditors from the listed entity or its material subsidiaries:** In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and / or its material subsidiary(ies) has / have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of the LODR Regulations by listed entities.	NA	NA
13.	**Additional Non-compliances, if any:** No additional non-compliance observed for any SEBI regulation / circular / guidance note etc.	NA	NA

NOTE:

1. *The Company has maintained the Structural Digital Database (SDD) in accordance with the SEBI- PIT Regulations, 2015 as amended.*
2. *BSE imposed SOP fines on the Company under regulation 27(2) for and 17(1A). Partial waiver has been granted under regulation 27(2) but the waiver application under regulation 17(1A) was rejected by the Exchange. The company has filed an appeal before SAT and the matter is still pending there.*

We further, report that the listed entity is in compliance/ not in compliance with the disclosure requirements of Employee Benefit Scheme Documents in terms of regulation 46(2) (za) of the LODR Regulations: **NA**

Assumptions & Limitation of scope and Review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
2. Our responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. We have not verified the correctness and appropriateness of financial Records and Books of Accounts of the listed entity.
4. This Report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

AJAY SUMAN SHRIVASTAVA
FCS No.: 3489
C.P. No.: 3479
UDIN : F003489H000480911
Peer Review No. 2029/2022

Place: Hyderabad
Date: 26.05.2026

Annexure - III

FORM AOC -2

Disclosure of Particulars of Contracts / Arrangements entered into with related parties under Section 188(1) of the Companies Act, 2013 including certain arm's length transaction thereto

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

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

S.No.	Particulars	Details
1.	Name (s) of the related party & nature of relationship	-
2.	Nature of contracts / arrangements / transaction	-
3.	Duration of the contracts / arrangements / transaction	-
4.	Salient terms of the contracts or arrangements or transaction including the value, if any	-
5.	Justification for entering into such contracts or arrangements or transactions'	-
6.	Date of approval by the Board	-
7.	Amount paid as advances, if any	-
8.	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	-

II. Details of contracts or arrangements or transactions at Arm's length basis:

S.No.	Particulars	Details
1	Name (s) of the related party & nature of relationship	Mr. Satyanarayan Guduru, Managing Director
2	Nature of contracts / arrangements / transaction	Payment of Rent
3	Duration of the contracts / arrangements / transaction	Regular on year to year basis
4	Salient terms of the contracts or arrangements or transaction including the value, if any	The Company in its ordinary course of business has entered into Contract / Arrangement and provisioned rent of premises amounting to Rs. 30,000/- (Rupees Thirty Thousand only) to the Director during the financial year 2025-26. The transaction is on Arm's Length basis.
5	Date of approval by the Board	29-05-2025
6	Amount paid as advances, if any	Nil

For Cemantic Infra-Tech Limited

(Guduru Satyanarayana)
Managing Director
DIN: 02051710

Annexure - IV

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

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

To,
The Members
Cemantic Infra-Tech Limited
8-1-405/A/7, Dream Valley, Near O.U. Colony,
Shaikpet, Hyderabad, Telangana-500008.

I have examined the relevant registers, records, forms, returns and disclosures received from the Directors of **Cemantic Infra-Tech Limited** having CIN: L72200TG1998PLC030071 and BSE Code:538596, having registered office at 8-1-405/A/7, Dream Valley, Near O.U Colony, Shaikpet, Hyderabad, Telangana, India, 500008. (hereinafter referred to as 'the Company'), produced before me 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 and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended.

In my opinion and to the best of my 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 me by the Company and its officers, I hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ended 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.

Sr.No.	Name of Director	DIN	Date of Appointment / Re-appointment in the Company
1.	Mr. Guduru Satyanarayana	02051710	01.08.2024
2.	Mrs. Kodali Vijaya Rani	00102286	28.09.2024
3.	Mr. Saraswathi Kumar Kanduri	02788086	28.09.2022
4.	Mr. Snehith Muppuri	08977670	28.09.2024
5.	Mr. Nalluri Venkata Chalapathi Rao	03158440	28.09.2024

Ensuring the eligibility for the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. My responsibility is to express an opinion on these based on my 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.

AJAY SUMAN SHRIVASTAVA
FCS No. 3489
C.P. No.: 3479
UDIN: F003489H001010858

Place: Hyderabad
Date: 04.08.2026

Annexure - V

MANAGEMENT DISCUSSION & ANALYSIS REPORT

Industry Structure and Developments:

The real estate industry is an industry that involves the development, ownership, and management of property. It consists of various players such as developers, architects, lenders, and property managers, who are involved in different phases of producing or managing real estate. This industry plays a significant role in the nation's economy. It includes all types of construction activities such as residential, commercial, and infrastructure construction. The construction industry is highly interlinked with other industries; hence it plays a crucial role in stimulating economic activity. However, the construction industry is highly susceptible to economic fluctuations and is majorly impacted during economic downturns and recessions. In addition, during economic downturns and recession, there is significant economic decline, which is often characterized by reduced economic activity, falling GDP, and high unemployment rates.

India's construction industry is a massive economic driver valued at roughly $790 billion, contributing nearly 8% to the national GDP. As the country's second-largest employer supporting tens of millions of jobs, growth is heavily propelled by public capital outlays, rapid urbanization, and government programs like the Smart Cities Mission. Indian Construction Industry is segmented by Sector (Commercial Construction, Residential Construction, Industrial Construction, Infrastructure (Transportation) Construction, and Energy and Utility Construction).

India's economy continued to demonstrate resilience during the year under review, with GDP growth of around 8.2% recorded in Q2 FY 2025-26, supported by robust public capital expenditure, moderating interest rates and improving investor sentiment, despite continuing global trade and geopolitical uncertainties. Better demand conditions, a rationalized GST structure, expanding investment in infrastructure, continuing positive effects of reform policies and improved credit off-take have kept the real estate industry on a steady growth path, with Hyderabad continuing to outperform most other major cities in India.

Indian and Hyderabad Real Estate Sector:

India's real estate sector has traditionally been a significant contributor to the country's GDP, accounting for 13% of the total GDP during 2025- 2026. Going forward, it is expected to 15% by 2030, making it one of the major drivers of the country's economic growth.

Real estate at Hyderabad refers to the buying, selling, and development of residential, commercial, and land properties within the Hyderabad Metropolitan Region, regulated by TSRERA and HMDA. In FY 2025–26, the market recorded **51,089 property registrations worth ₹ 34,420 crore**, with average residential prices reaching **₹ 9,430 per sq. ft.** making Hyderabad India's top-tier real estate destination for homebuyers, NRI investors, and long-term wealth builders.

GST Rationalization ("GST 2.0"):

Effective 22nd September, 2025, the GST Council rationalized the indirect tax structure into a simplified framework, moving from four slabs to primarily two slabs of 5% and 18% (with a separate 40% slab for luxury and sin goods). As part of this reform, GST on cement was reduced from 28% to 18%, marking one of the most significant tax relief measures for the construction sector since the introduction of GST in 2017. Since cement and steel together account for nearly 40-45% of total construction costs, this rate rationalization is expected to meaningfully reduce input costs, improve cost predictability and support affordable and mid-segment housing over the medium term.

Union Budget 2025-26: Key Highlights for Construction and Real Estate

The Union Budget 2026-27 reinforced the Government's continued focus on infrastructure-led growth, with several measures having a direct and indirect bearing on the construction and real estate sector:

Record Infrastructure Capital Expenditure: Public capital expenditure has been increased to ₹ 12.20 lakh crore for FY 2026-27, up from ₹ 11.20 lakh crore in FY 2025-26, continuing the sustained scale-up in infrastructure investment and creating downstream demand for construction materials and services.

Infrastructure Risk Guarantee Fund: A new fund has been proposed to provide prudently calibrated partial credit guarantees to lenders during the high-risk construction phase of infrastructure and real estate projects, aimed at strengthening private developer confidence and easing access to project finance.

Focus on Tier-II and Tier-III Cities: The Budget proposes the creation of City Economic Regions (CERs) across Tier-II, Tier-III cities and temple towns, with dedicated funding support over five years to upgrade urban infrastructure, positioning these cities as the next wave of real estate growth beyond the metros.

High-Speed Rail and Connectivity: Development of new high-speed rail corridors, including the Hyderabad-Bengaluru and Hyderabad-Chennai corridors, along with new Dedicated Freight Corridors and multimodal logistics parks, is expected to improve regional connectivity and unlock real estate demand along these corridors.

REIT-led Asset Monetisation: The Government proposes to accelerate recycling of real estate assets held by CPSEs through dedicated REITs, which is expected to deepen the real estate investment ecosystem and improve liquidity in the sector.

These regulatory updates and budgetary measures show the government's commitment towards a sustainable, efficient and growth-oriented construction and real estate sector. Industry stakeholders can now capitalize on all the new opportunities and contribute to the nation's development goals by staying informed and adapting to all these changes.

Hyderabad's real estate sector has continued to demonstrate remarkable stability during the year under review, outperforming most other major cities in the country. The city's residential market held steady through H1 2025-26 with sales volumes broadly maintained even as several large Indian cities recorded a slowdown, while average residential prices rose by an estimated 7-9% year-on-year.

Opportunities:

The Real Estate Regulatory Act (RERA) was aimed at ensuring accountability and infusing transparency and uniformity in practices prevalent in the real estate sector and has been very widely adopted by Governments and Corporates alike, bringing greater credibility to the sector.

Incentives for affordable housing, coupled with the rationalized GST rate on key construction inputs, have supported demand for the under-construction segment, a trend which is expected to continue through 2026-27 as well. In terms of city, Hyderabad (West Hyderabad - Madhapur, Gachibowli, areas adjoining ORR) along with other cities like Bengaluru, Chennai and Mumbai are expected to continue driving demand, supported by sustained hiring by GCCs and IT/ITeS companies and continuing flexible work arrangements that leave more spendable and investible income in the hands of the working class.

Outlook:

The financial year 2025-26 remained more dynamic and less predictable than initially anticipated, with continuing shifts in global trade and tariff policy dominating the global economic and geopolitical narrative, alongside evolving regulatory, fiscal and tax policies domestically. Additionally, geopolitical tensions persisted in several parts of the world through the year. Despite this, real estate markets in India, and particularly in Hyderabad, proved resilient, albeit with a diverse range of impacts across geographies, markets and asset types.

The outlook for the real estate sector remains encouraging. With increasing urbanisation, sustained public capital expenditure, moderating interest rates and continued institutional and foreign investment, the housing and commercial real estate industry is poised for continued, if measured, growth over the medium term, even as legacy stalled projects in select markets remain a challenge that requires continued policy attention.

Hyderabad's real estate market remains well positioned for continued growth, driven by its strong IT and GCC-led office sector, ongoing infrastructure development and proactive State Government policies. While select micro-markets are witnessing softer sales, the overall market outlook remains positive, with a clear shift in buyer preference towards premium and mid-segment housing. Emerging corridors are attracting both residential and commercial development, making them attractive investment destinations.

The Company believes that demand conditions in the real estate sector are exhibiting clear signs of continued improvement and the Management is positive that the Company will be able to secure some small or medium sized housing projects in the near future, and be able to take advantage of the ongoing revival in economic growth and its resultant positive effects on the real estate sector over the medium term. The Company shall continue to strive to acquire new projects to increase sales and profitability. However, the Company has not carried on any business activity during the Financial Year under review.

Risks and Concerns:

The Company works in an environment which is affected by various factors, some of which are controllable while some are outside the control of the Company. Owing to the nature of the industry, it is exposed to a variety of risk factors. These risks include waning support for multilateral approaches; the escalation of trade policy disputes; financial instabilities linked to elevated levels of debt; and rising climate risk, as the world experiences an increasing number of extreme weather events. The Company has developed a robust risk management framework consisting of identification, assessment, mitigation and monitoring of risks, which in turn reduces the volatility due to unfavourable internal and external events and facilitates risk management. The Management identifies the following risks:

Economic risk: Economic downturns, fluctuations in interest rates, and industry-specific risks can affect property values and rental income. To mitigate these risks, the Company stays informed about economic trends, conducts comprehensive market research and remains selective in the projects it evaluates for future investment.

Execution Risk: Real estate investments involve various regulations and legal complexities. The Real Estate and construction projects are subject to various execution risks like regulatory hurdles, delay in receipt of approvals, and availability of labour and raw material, etc. Any such delay may result in cost overruns and impact the Company's operations unfavourably. The Company continues to seek appropriate legal advice and conducts thorough due diligence before undertaking any project.

Liquidity Risk: The cautious approach of Bankers and financial institutions towards mid-sized real estate companies continues, with disbursals to the sector remaining measured. Developers continue to find it a challenge to raise funds for projects through conventional routes and are, at times, forced to explore alternative financing routes, which in turn increases the cost of capital. Inadequate funding resources may have an impact on the liquidity position of the Company. There also continues to be a degree of mismatch between supply and actual demand in terms of unit and ticket size in certain micro-markets.

Rising Input Cost: The real estate industry is a capital- and labour-intensive sector; accordingly, a rise in the cost of labour creates challenges in project execution. While the recent rationalisation of GST on cement and other key materials is expected to provide some relief, volatility in the cost of steel and other key inputs continues to pose a risk to project viability and completion timelines.

INTERNAL CONTROL SYSTEM AND ITS ADEQUACY

The Company has a proper and adequate system of internal controls to ensure that all assets are safeguarded and protected against loss from unauthorised use or disposition and that all transactions are authorised, recorded and reported correctly. The systems are updated and monitored on a continuous basis. The Company's internal control systems are further supplemented by Internal Audit conducted by competent finance executives and periodic review by Management. The Company has clearly laid down policies, guidelines and procedures which form part of its internal control system.

The Audit Committee of the Company consists of Independent Directors who possess expert knowledge and vast experience. They periodically review accounting records and various Accounts/statements prepared by the accounting department. They advise the senior management of the Company on any precautionary steps to be taken, as required from time to time. During the year under review, four meetings of the Audit Committee were held to review, inter alia, the internal audit/controls along with management comments and initiated follow-up actions thereon.

SHARE CAPITAL

The Paid-up Share Capital of your Company as on 31st March 2026, is Rs. 25,06,56,300/- divided into 2,50,65,630 Equity Shares of Rs. 10/- each with Voting Rights.

SECURED LOANS

The Company has no secured loans at the end of the Financial year 2025-26.

FIXED ASSETS

The Fixed Asset (Net Block) as on 31st March 2026 amounts to Rs. 1,83,027/-.

HUMAN RESOURCES AND INDUSTRIAL RELATIONS

Manpower is the biggest strength in any sector. The Company has maintained cordial relations with its employees across all levels of the organisation during the period under review. Human resource continues to be core strength and the Company always endeavours to work towards having a satisfied workforce. The key HR objective is to ensure that our employees are aware of the role they are expected to play in the organisation to be able to drive organisational momentum. Going ahead, the Company will continue to invest in its people to strengthen its delivery model.

As on 31st March, 2026, the manpower strength of the Company was 5 members, comprising professionals from diverse backgrounds like engineering, finance, taxation, secretarial, legal, management, business, supervisors, and skilled and semi-skilled workers.

Disclaimer:

The above Management Discussion and Analysis contains certain forward looking statements within the meaning of applicable security laws and regulations. These pertain to the Company's future business prospects and business profitability, which are subject to a number of risks and uncertainties and the actual results could materially differ from those in such forward looking statements. The risks and uncertainties relating to these statements include, but are not limited to, risks and uncertainties, regarding fluctuations in earnings, our ability to manage growth, competition, economic growth in India, ability to attract and retain highly skilled professionals, time and cost over runs on contracts, government policies and actions with respect to investments, fiscal deficits, regulation, etc. The shareholders and readers are cautioned that in the case of data and information external to the Company, no representation is made on its accuracy or comprehensiveness though the same are based on sources thought to be reliable. The Company does not undertake to make any announcement in case any of these forward-looking statements become materially incorrect in future or update any forward looking statements made from time to time on behalf of the Company.

Annexure - VI

CORPORATE GOVERNANCE REPORT

I. The Board of Directors of the Company present the Company's Report on Corporate Governance for the financial year ended March 31, 2026 in terms of Regulation 34(3) read with Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2018 ("the Amendment Regulations"), and any other amendments.

The report on Corporate Governance states compliance as per requirements of the Companies Act, 2013, SEBI (LODR), Regulations, 2015, as applicable to the Company. Given below are the Company's Corporate Governance policies and practices for 2025-26 and the Company has complied with all the statutory and regulatory requirements as stipulated in the applicable laws.

Corporate Governance is about meeting our strategic goals responsibly and transparently, while being accountable to our stakeholders. Effective corporate governance practices constitute the strong foundation on which successful commercial enterprises are built to last.

Corporate governance is based on principles such as conducting the business with all integrity and fairness, being transparent with regard to all transactions, making all the necessary disclosures and decisions, complying with all the laws of the land, accountability and responsibility towards the stakeholders and commitment to conducting business in an ethical manner.

II. COMPANY'S PHILOSOPHY ON CODE OF GOVERNANCE:

The Company believes that good Corporate Governance is essential for achieving long-term corporate goals and to enhance stakeholders' value. In this pursuit, the Company's Corporate Governance philosophy is to ensure fairness, transparency and integrity of the management, in order to protect the interests of all its stakeholders. The same assumes utmost importance when the business is low and the Company is faced with outside factors that continue to threaten its very existence due to nefarious activities against the Company. Only the strong Corporate Governance framework of the Company is instrumental in safeguarding the interests of all stakeholders.

The Company has adopted a 'Code of Conduct and Ethics' which is applicable for its Directors and Senior Management of the Company in the course of day to day business operations of the Company.

The Board acts with autonomy and independence in exercising its strategic supervision, discharging its fiduciary responsibilities and ensuring that the management observes the highest standards of ethics, transparency and disclosure. The entire governance structure is actively supervised by the Board of Directors, who oversees management activities and ensures their effectiveness in delivering value.

The Company is in compliance with the requirements stipulated under Regulations 17 to 27 read with Schedule V and clauses (b) to (i) and (t) of Regulation 46(2) of SEBI Listing Regulations, as applicable, with regard to corporate governance.

III. BOARD OF DIRECTORS:

The composition of the Board of Directors of the Company is in conformity with the Listing Regulations and the Companies Act, 2013 ('the Act') as on 31st March 2026, the Board comprised of Five Directors, out of which One (1) is Executive Director, One (1) is Non-Executive Non- Independent Director, and Three (3) are Non- Executive Independent Directors.

None of the Independent Directors on the Board serve as an Independent Director in more than seven listed companies. All Directors are also in compliance of the limit on Independent Directorships of listed companies as prescribed in Regulation 25 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Mr. K. Saraswati Kumar (DIN:- 02788086) the Independent Director of the Company has resigned from his office w.e.f. 05th August, 2026 and in his place to fill the casual vacancy, Mr. Velamala Jagdish (DIN:- 00055303) was appointed as the Additional Independent Director by the Board, subject to regularization by the shareholders of the Company.

The Board is headed by Executive Chairman who extends wholehearted support to all the Directors, business heads and associates. The Composition and category of Directors is as follows:

A. COMPOSITION AND CATEGORY AND ATTENDANCE OF DIRECTORS :

Name	Designation	Category	No.of Board Meetings Attended	Attendance at AGM Held On 29.09.2025	Directorships In Other Companies
Mr. Guduru Satyanarayana	Managing Director	Executive	4	Present	0
Mrs. Kodali Vijaya Rani	Director	Non- Executive Promoter	4	Present	3
Mr. Kanduri Saraswathi Kumar*	Director	Independent Non-Executive	4	Present	0
Mr. Snehith Muppuri	Director	Independent Non-Executive	4	Present	1
Mr. Venkata Chalapathi Rao Nalluri	Director	Independent Non-Executive	4	Present	3
Mr. Velamala Jagdish**	Additional Director	Independent Non-Executive	–	–	1

None of the Directors on the Board is a member of more than 10 Committees and Chairman of more than 5 Committees across all companies in which they are Directors.

The Company is in compliance with Section 203 of the Companies Act, 2013 read with Sections 2(19) & 2(51) of Companies Act, 2013 and Rule 8 of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and other applicable provisions, including any statutory modification or re-enactment thereof. The Company has designated Mrs. Deshna Jain as Company Secretary and Mr. M. R. Koteswara Rao as Chief Financial Officer of the Company.

** Mr. Kanduri Saraswathi Kumar ceased to be the director of the company w.e.f. 05.08.2026.*

*** Mr. Velamala Jagdish appointed as the Additional Director of the company w.e.f. 05.08.2026.*

B. MEETINGS OF THE BOARD OF DIRECTORS:

The Board of Directors have met 04 (Four) times during the financial year on 29.05.2025, 14.08.2025, 12.11.2025 & 09.02.2026.

Further the status of attendance of Board Meeting by each Director is as follows:

S.No.	Name of Director	No. of Board Meetings entitled to attend	No. of Board Meetings attended
1	Mr. Guduru Satyanarayana	4	4
2	Mrs. Kodali Vijaya Rani	4	4
3	Mr. Kanduri Saraswathi Kumar	4	4
4	Mr. Snehith Muppuri	4	4
5	Mr. Venkata Chalapathi Rao Nalluri	4	4

Independent Directors have convened their meeting on 09.02.2026, in accordance with Regulation 25 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, without the presence of Non-Independent Directors and members of the management and all the Independent Directors were present at the meeting.

C. MINUTES OF THE BOARD MEETING:

The minutes of the proceedings of every Board Meeting and all Committee Meetings were prepared within 30 days from the conclusion of the respective meeting and were subsequently approved / signed by the respective Chairman.

D. CODE OF ETHICS:

The Company's Board has laid down a Code of Conduct for all Board members and designated senior management of the Company. The code of conduct is available on the website of the Company www.cemanticinfra.com. All Board members and senior management personnel have affirmed compliance with the code of ethics for the year 2025-26. A declaration signed by the Managing Director and Chief Financial Officer to this effect is attached to this Report.

E. DECLARATION OF INDEPENDENCE BY DIRECTORS:

The Company has received declaration from each Independent Director under Section 149(7) of the Companies Act, 2013, that the Independent Director meets the criteria of independence laid down in Section 149(6) of the Companies Act, 2013 and Regulation 25 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Board has also laid down the Code of conduct for all the Directors and senior management personnel of the Company. Pursuant to Regulation 34 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Schedule V (D) the Annual Report of the Company shall contain Declaration signed by the Chief Executive officer stating the compliance of Code of Conduct by the Board of Directors and Senior Management, to give effect to the same the Company has received the affirmation and is annexed with this Report as **"Annexure-A".**

F. BOARD COMMITTEES:

The establishment of Board Committees imparts focus to the Board's oversight. They improve the effectiveness of the Board in areas where more focus and specialization are deemed necessary. In accordance with the Companies Act, 2013 and the SEBI Listing Regulations, the Company has constituted three Committees viz. Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee.

1. AUDIT COMMITTEE:

The Audit Committee's role shall flow directly from the Board of Directors' overview function on corporate governance, which holds the Management accountable to the Board and the Board, in turn, accountable to the shareholders. The Committee oversees the work carried out in the financial reporting process by the Management, the internal auditor, the statutory auditors and notes the processes and safeguards deployed by each of them.

There have been no changes in the composition of the Audit Committee, during the year. During the period under review, **Four** Audit Committee meetings were held respectively on **29.05.2025, 14.08.2025, 12.11.2025 and 09.02.2026.**

The attendance of Directors at the Audit Committee Meeting held during the year 2025-26.

Name of Director	Designation	Meetings Held	Meetings Attended
Mr. Kanduri Saraswathi Kumar*	Chairman	4	4
Mr. Snehith Muppuri	Member	4	4
Mr. Nalluri Venkata Chalapathi Rao	Member	4	4
Mr. Velamala Jagdish**	Member	–	–

** Mr. Kanduri Saraswathi Kumar ceased to be the member of the committee w.e.f. 05.08.2026, in his place Mr. Snehith Muppuri became the chairperson in the Audit Committee.*

*** Mr. Velamala Jagdish became the member of the Committee w.e.f. 05.08.2026.*

Terms of Reference:

The terms of reference of the Audit committee include the following:

1. Review of the quarterly, half yearly and annual financial results of the Company before submission to the Board.
2. A check on the financial reporting process and the disclosure of its information to ensure that the financial statements are correct.
3. Review the significant related party transactions, if any.
4. Having discussions with statutory auditors and internal auditors of the company in respect of the financial statements of the company.
5. Suggesting recommendation to the Board on Audit report and Financial Management of the Company.
6. Review the internal control systems and ensure adherence thereto.
7. Recommendation with respect to fixation of audit fees, and any other services by auditors.

2. NOMINATION AND REMUNERATION COMMITTEE:

The Nomination and Remuneration Committee of the Company meets the criteria laid down under Section 178 of the Companies Act, 2013 read with Regulation 19 of the SEBI Listing Regulations. The purpose of the Nomination and Remuneration Committee is to oversee the selection of members of the Board based on criteria related to the specific requirement of expertise, independence, and execution. The Nomination and Remuneration Committee also evaluates the performance of the Board members, inclusive of the executive members based on the expected performance criteria.

The Nomination and Remuneration Committee of the Company as at 31.03.2026 comprises of three directors, all of them being non-executive independent directors.

Meetings of the Committee and Attendance:

During the period under review, **One** Nomination and Remuneration Committee meeting was held on **14.08.2025.**

The attendance of the Directors in the Meetings is stated below:

Name of Director	Designation	Meetings Held	Meetings Attended
Mr. Kanduri Saraswathi Kumar*	Chairman	1	1
Mr. Snehith Muppuri	Member	1	1
Mr. Nalluri Venkata Chalapathi Rao	Member	1	1
Mr. Velamala Jagdish**	Member	–	–

** Mr. Kanduri Saraswathi Kumar ceased to be the member of the committee w.e.f. 05.08.2026, in his place Mr. Snehith Muppuri became the chairperson in the* Nomination and Remuneration *Committee.*

*** Mr. Velamala Jagdish became the member of the Committee w.e.f. 05.08.2026.*

The terms of reference of the Committee are as given below:

- Make recommendation to the Board regarding the setup and the Composition of the Board.
- The Committee shall formulate the criteria for determining qualifications, positive attributes and independence of a director and recommend to the Board policy, relating to the remuneration for the directors, Key managerial Personnel, and employees.
- Formulate criteria for evaluation of Independent directors and the Board.
- Identify the qualification criteria for the Directors and Key Managerial Personnel (KMP)
- The Committee shall ensure appropriate disclosure on the remuneration of the Managing Director and whole-time director, the management of the Company and benefits for Executive Director(s), Non-Executive Director(s) and to look after the issues relating to employee's remuneration.
- Recommended to the Board appointment or re-appointment of the Directors and the appointment of KMP and executive team members.

Remuneration Policy:

The Company has adopted a Remuneration Policy for Directors, Key Managerial Personnel and other employees, in accordance with the provisions of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the same is available on the website of the company www.cemanticinfra.com.

Details of Remuneration paid to Director

Particulars	Mr. Guduru Satyanarayana Managing Director	
	2025-26	**2024-25**
Salary	---	---
Perquisites	---	---
Total	**---**	**---**

Non-Executive Directors:

Non- Executive Directors of your Company are not entitled to any fees / remuneration or such other pecuniary benefits for attending Board and Committee Meetings.

Note: The details of remuneration of other KMP's are given elsewhere in the report.

3. STAKEHOLDERS RELATIONSHIP COMMITTEE:

The Stakeholders Relationship Committee of the Company comprises of **3** Directors. In accordance with Section 178(5) of the Companies Act, 2013 read with Regulation 20 of the SEBI (LODR) Regulations, 2015.

Terms of reference:

To look into redressal of shareholders' and investors' grievances, complaints, issue of duplicate / consolidated share certificates and review of cases for refusal of transfer / transmission of shares and reference to statutory and regulatory authorities. The Committee also takes measures for timely Transfer of Shares made during the year.

Meetings of the Committee and Attendance:

The Committee held its meeting on **09.02.2026** for noting / approval of the Share Transfers of the Company during the year.

Name of Director	Designation	Meetings Held	Meetings Attended
Mr. Snehith Muppuri	Chairman	1	1
Mrs. Kodali Vijaya Rani	Member	1	1
Mr. Kanduri Saraswathi Kumar*	Member	1	1
Mr. Velamala Jagdish**	Member	–	–

** Mr. Kanduri Saraswathi Kumar ceased to be the member of the committee w.e.f. 05.08.2026.*

*** Mr. Velamala Jagdish became the member of the Committee w.e.f. 05.08.2026.*

Further, there are no pending grievances of shareholders as on the date of the report.

G. WHISTLE BLOWER POLICY / VIGIL MECHANISM:

In accordance with Section 177 of the Companies Act, 2013, the Company has laid down an elaborate Vigil Mechanism and Whistle blower Policy to safeguard the assets of the company and also to safeguard the personnel who are bestowed with the responsibility of keeping a watch of the same.

The Policy approved by the Board is available on the website of the company www.cemanticinfra.com.

H. ANNUAL GENERAL MEETINGS:

Details of Previous Annual General Meetings:

Day	Date	Time	Venue
Friday	29th September, 2023	12.30 P.M.	Through Video Conferencing (VC) and Other Audio Visual Means (OAVM)
Saturday	28th September, 2024	11.30 A.M.	Through Video Conferencing (VC) and Other Audio Visual Means (OAVM)
Monday	29th September, 2025	03.00 P.M.	Through Video Conferencing (VC) and Other Audio Visual Means (OAVM)

Details of resolutions passed in previous Annual general Meeting dated 29th September, 2025: -

1. Details of Ordinary Resolution passed is as follows:-
   - i. To receive, consider and adopt the Audited Financial Statements of the Company for the financial year ended 31st March, 2025, together with the Reports of the Board of Directors' and Auditor's thereon;
   - ii. To re-appoint Mrs. K. Vijaya Rani (DIN: 00102286) who retires by rotation and being eligible offers herself for re-appointment.
2. Details of Special Resolution passed is as follows:-
   - i. To appoint CS. Ajay Suman Shrivastava, Practicing Company Secretary, (Membership No.3489 & C.P. 3479), as Secretarial Auditor of the Company for a period of four years.
3. Postal ballot resolution, any such proposal - **NIL**.

I. DISCLOSURES:

a) No transaction of material nature has been entered into by the company with directors or management and their relatives etc. that may have a potential conflict with the interests of the company. The Register of contracts containing transactions in which directors are interested is placed before the Board regularly.

b) During the last three years under review, there have been delays in Compliance by the Company on several matters related to SEBI- LODR and BSE Limited has imposed penalties for which sufficient explanations were offered by the Company and some of the penalties have been waived or reduced as per Standard Operating Practices of BSE Limited. There are no adverse orders passed by SEBI during the year.

c) The Company is largely in compliance with all the mandatory requirements of Corporate Governance and has fulfilled the non- mandatory requirements as prescribed in SEBI (Listing Obligations and Disclosures requirements) Regulations, 2015.

i. The Auditors in their Report on the Annual Financial Statements of the Company have not made any qualifications and reservations.

ii. The Company has adopted Vigil Mechanism i.e. Whistle Blower Mechanism to report to the management concerns about unethical behavior, actual or suspected fraud or violation of the company's code of conduct or ethics policy.

iii. The Company has followed the IND Accounting Standards (IND AS) as issued by the Institute of Chartered Accountants of India, to the extent applicable, in the preparation of the Financial Statements.

iv. The Company has laid down procedures to inform Board Members about the risk assessment and minimization procedures. These procedures are periodically reviewed to ensure that executive management control risks through means of a properly defined framework.

J. CEO CERTIFICATION:

As required by Regulation 17(8) of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, the CEO and CFO certification is annexed to this Corporate Governance Report as **"Annexure- B".**

K. MEANS OF COMMUNICATION:

The website of the Company www.cemanticinfra.com is the primary source of information regarding the operation of the Company and the information as mandated in Regulation 46 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015. The quarterly, half yearly and annual financial results of the Company are published in the prescribed format in newspaper. Further, the Annual report which inter alia, the Directors Report, Management Discussion and Analysis Report; report on Corporate Governance is another channel of communication to the Shareholders.

L. OTHER DISCLOSURES:

i) Disclosure on materially significant related party transactions

During the Financial Year 2025-26, there were no materially significant related party transactions that may have potential conflict with the interest of the Company at large. All Related Party transactions entered during the year were in ordinary course of the business and on Arm's Length basis. In accordance with the provisions of the Companies Act, 2013 and SEBI Listing Regulations, your Company has formulated a Policy on Related Party Transactions which is also available at Company's website at http:// www.cemanticinfra.com/investors. The said policy defines the materiality of related party transactions and lays down the procedures of dealing with Related Party transactions. All Related Party transactions are placed before the Board of Directors and the Audit Committee for review and approval. Prior omnibus approval is obtained for Related Party Transactions for transactions which are of repetitive nature and / or entered in the ordinary course of business and are at Arm's Length.

ii) Details of non-compliance by the Company

The following are the details of actions taken against the Company by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under the aforesaid Acts / Regulations and circulars / guidelines issued thereunder:

Sr. No.	Action taken by	Details of violation	Details of action taken Ex. fines, warning letter, debarment, etc.	Observations / Remarks
NIL				

iii) Establishment of vigil mechanism and whistle blower policy

In accordance with Regulation 22 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the company has adopted a Whistle Blower Policy, as part of vigil mechanism to provide appropriate avenues to the Directors and employees to report instances of unethical behavior, actual or suspected fraud or violation of the Company's code of conduct. It also provides for adequate safeguards against victimization of Directors and employees who avail the mechanism. No personnel have been denied access to the Audit Committee pertaining to the Whistle Blower Policy. The Whistle Blower Policy is available on the website of the Company at www.cemanticinfra.com.

iv) Details of compliance with Mandatory requirements

During the financial year 2025-26, the company has complied with all mandatory requirements as specified under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

v) Affirmation and Disclosure

All the members of the Board and the Management Committee have affirmed their compliance with the Code of Conduct as on 31st March, 2026 and a declaration to that effect, signed by the Managing Director is attached and forms part of this Report. The company has complied with the requirements specified in Regulations 17 to 27 and clauses (b) to (i) of the Regulation 46 (2) of the Listing Regulations, to the extent applicable to the Company.

DECLARATION REGARDING CODE OF CONDUCT:

To the Shareholders,

I hereby declare that in terms of Regulation 26(3) of the SEBI Listing Regulations, all the Directors and Senior Management Personnel have confirmed compliance with the Code of Conduct as adopted by the Company as on 31st March, 2026.

For and on behalf of the Board

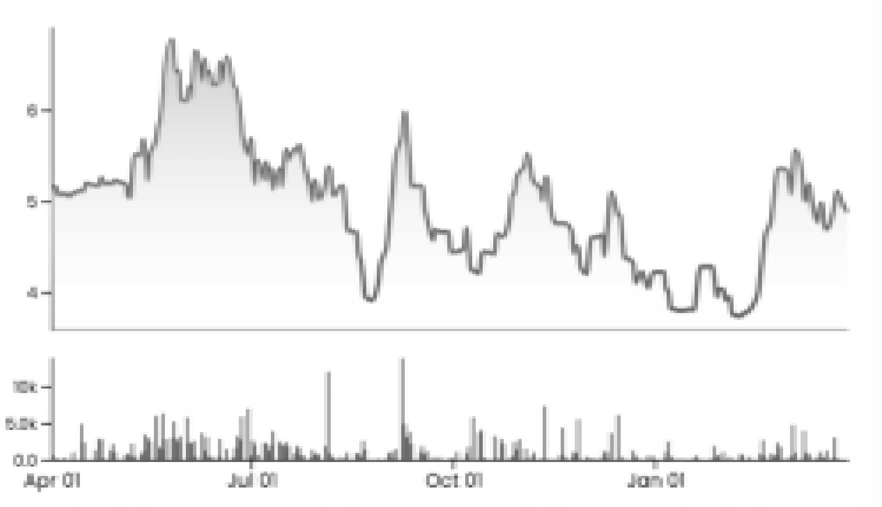
Date: 05.08.2026	**Guduru Satyanarayana**	**Snehith Muppuri**
Place: Hyderabad	**Managing Director**	**Director**
	DIN: 02051710	**DIN: 08977670**

M. MARKET PRICE DATA AND PERFORMANCE COMPARISON:

1) The market price data High, Low and Close during each month from 1st April, 2025 to 31st March, 2026 are mentioned below:

Monthly Market Price details from 01.04.2025 to 31.03.2026			
Trade Month	**High (In Rs)**	**Low (In Rs)**	**Close (In Rs)**
April, 2025	5.29	4.95	5.22
May, 2025	7.09	4.97	6.10
June, 2025	6.97	5.42	5.51
July, 2025	5.80	4.75	5.12
August, 2025	5.40	3.90	4.30
September, 2025	6.26	4.39	4.44
October, 2025	5.51	4.01	5.30
November, 2025	5.67	4.28	4.28
December, 2025	5.34	4.05	4.20
January, 2026	4.38	3.75	4.03
February, 2026	5.60	3.58	5.35
March, 2026	5.82	4.46	4.87

2) Performance Comparison:



N. DISTRIBUTION OF SHAREHOLDING AS AT 31st MARCH, 2026 :

Category / No. of Shares	Number of Holders	% of Total Holders	Number of Shares	% of Total Shares
Up to - 500	4344	88.26	394470	1.57
501 - 1000	210	4.27	170552	0.68
1001 - 2000	174	3.54	244852	0.98
2001 - 3000	47	0.95	116424	0.46
3001 - 4000	20	0.41	70832	0.28
4001 - 5000	23	0.47	105431	0.42
5001 – 10000	39	0.79	283046	1.13
10001 and above	65	1.32	23680023	94.47
Total	**4922**	**100**	**25065630**	**100**

O. GENERAL SHAREHOLDERS INFORMATION:

TWENTY EIGHTH ANNUAL GENERAL MEETING (AGM) DETAILS:

Details of the Meeting: Twenty Eighth Annual General Meeting (AGM)	**Date** **Friday, 25th September, 2026** **Time** **11:00 A.M.** **Venue** **Through Video Conferencing (VC) / Other Audio Visual Means (OAVM)**
Financial year	2025 – 26
Dates of Book closure:	**Saturday, 19th September, 2026 to Friday, 25th September, 2026 (Both days inclusive)**
Dividend Payment Date	Not Applicable.
Listing Stock Exchanges	BSE Limited
The Listing Fee	Listing fees for the year 2025-26 has been paid by the company.
Stock Code (BSE Limited)	CEMAINFRA - 538596
CIN No.	**L72200TG1998PLC030071**
ISIN No.	**INE222B01028**

Category wise Shareholding as at 31st March, 2026:	**Category**	**Number of Equity Shares Held**	**% of Shareholding**
	Promoters	59,99,731	23.94
	Public Holding	1,90,65,899	76.06
	Total	**2,50,65,630**	**100.00**
Registrar & Share Transfer Agents:	**Venture Capital & Corporate Investments Pvt. Ltd.** Address: AURUM" Door No. 4-50/P-II/57/4F & 5F, Plot No. 57, 4th & 5th Floors, Jayabheri Enclave, Phase -II Gachibowli, Hyderabad -500032.		
Share Transfer Process	The Company's shares are traded in Demat form at the Stock Exchange. Only Off- market trades can be delivered in physical form. All shares received for transfer are processed & returned to the shareholders within 15 days of receipt / lodgment.		
Dematerialization of Shares:	The Company has entered into separate Tripartite Agreement with the Depository NSDL / CDSL along with M/s Venture Capital & Corporate Investments Private Limited as Registrar and Share Transfer Agents. As on 31.03.2026 a total of 2,48,97,828 shares i.e. 99.33% of the total listed shares have been dematerialized.		
Address for Communication and Registered office:	8-1-405/A/7, Dream Valley, Near O.U Colony, Shaikpet, Hyderabad – 500 008 (Telangana) Tel. Nos.: 040-23568766, 23568990, Email ID: info@cemanticinfra.com		

I. a) LIST OF ALL CREDIT RATINGS OBTAINED BY THE ENTITY ALONG WITH ANY REVISIONS THERETO DURING THE RELEVANT FINANCIAL YEAR, FOR ALL DEBT INSTRUMENTS OF SUCH ENTITY OR ANY FIXED DEPOSIT PROGRAMME:

Not Applicable since the Company does not have any debt instruments.

b) OUTSTANDING GLOBAL DEPOSITORY RECEIPTS OR AMERICAN DEPOSITORY RECEIPTS OR WARRANTS OR ANY CONVERTIBLE INSTRUMENTS, CONVERSION DATE AND LIKELY IMPACT ON EQUITY:

The Company has not issued these types of securities.

c) COMMODITY PRICE RISK OR FOREIGN EXCHANGE RISK AND HEDGING ACTIVITIES:

NIL Charges for Monitoring Foreign Investment Limit.

II. MISCELLANEOUS DISCLOSURES:

A. WEB LINK WHERE POLICY FOR DETERMINING 'MATERIAL' SUBSIDIARIES IS DISCLOSED;

The Company does not have any material subsidiary as defined under Listing Regulations, however, the policy for determining its 'Material' Subsidiaries was formulated and the same is available on the website of the Company www.cemanticinfra.com.

B. WEB LINK WHERE POLICY ON DEALING WITH RELATED PARTY TRANSACTIONS:

In line with the requirements of the Companies Act, 2013 and Listing Regulations, your Company has formulated a Policy on Related Party Transactions which is also available on Company's Website www.cemanticinfra.com. The Policy intends to ensure that proper reporting; approval and disclosure processes are in place for all transactions between the Company and Related Parties.

All Related Party Transactions, if any, are placed before the Audit Committee for review and approval. Prior omnibus approval is obtained for Related Party Transactions on a quarterly basis for transactions which are of repetitive nature and / or entered in the Ordinary Course of Business and are at Arm's Length. All Related Party Transactions are subjected to independent review by the statutory auditor to establish compliance with the requirements of Related Party Transactions under the Companies Act, 2013 and Listing Regulations.

C. DISCLOSURE OF COMMODITY PRICE RISKS AND COMMODITY HEDGING ACTIVITIES

The Company is not materially exposed to commodity price risks nor does the company do any commodity hedging.

D. DETAILS OF UTILIZATION OF FUNDS RAISED THROUGH PREFERENTIAL ALLOTMENT OR QUALIFIED INSTITUTIONS PLACEMENT AS SPECIFIED UNDER REGULATION 32 (7A).

The Company has not raised any fund through preferential allotment or Qualified Institutional Placement during the financial year 2025-26.

E. CERTIFICATE FROM PRACTICING COMPANY SECRETARY

The Company has obtained certificate from Practicing Company Secretary that none of the Directors on the Board of the Company are debarred or disqualified from being appointed or continuing as Directors of Companies by the Board / Ministry of Corporate Affairs or any such authority. And the Certificate to this effect, duly signed by the Practicing Company Secretary is annexed to this Report.

F. RECOMMENDATIONS OF COMMITTEES

The Board has accepted and acted upon all the recommendations by the Audit & Nomination and Remuneration Committees.

G. TOTAL FEES FOR ALL SERVICES PAID BY THE LISTED ENTITY AND ITS SUBSIDIARIES, ON A CONSOLIDATED BASIS, TO THE STATUTORY AUDITOR

The Total Audit Fee for all services paid by the Company and its subsidiaries on a consolidated basis to the statutory auditor (s) is Rs.1.00 Lakh plus GST.

H. DISCLOSURE IN RELATION TO THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013:

Particulars	Number
No. of Complaints filed during the financial year	Nil
No. of Complaints disposed of during the financial year	Nil
No. of Complaints pending as on end of the financial year	Nil

I. DISCLOSURE BY LISTED ENTITY AND ITS SUBSIDIARIES OF LOANS AND ADVANCES IN THE NATURE OF LOANS TO FIRMS / COMPANIES IN WHICH DIRECTORS ARE INTERESTED BY NAME AND AMOUNT

The listed company has not advanced any loan to firm / companies in which directors are interested. The Listed entity does not have Subsidiaries Company / ies.

J. DETAILS OF MATERIAL SUBSIDIARIES OF THE LISTED ENTITY; INCLUDING THE DATE AND PLACE OF INCORPORATION AND THE NAME AND DATE OF APPOINTMENT OF THE STATUTORY AUDITORSOF SUCH SUBSIDIARIES:

There are no material subsidiaries of the Company

III. NON-COMPLIANCE OF ANY REQUIREMENT OF CORPORATE GOVERNANCE REPORT.

The company has complied with the requirement of Corporate Governance Report of sub-paras (2) to (10) of Schedule-V of the Securities Exchange Board of India (LODR) Regulations, 2015.

IV. ADOPTION OF DISCRETIONARY REQUIREMENTS AS SPECIFIED IN PART E OF SCHEDULE II of SEBI (LODR) REGULATIONS, 2015.

The company has adopted discretionary requirements to the extent of Internal Auditors reporting to the Audit Committee.

V. DISCLOSURE OF COMPLIANCE WITH CORPORATE GOVERNANCE REQUIREMENTS SPECIFIED IN REGULATIONS 17 TO 27 AND CLAUSES (b) TO (i) OF SUB-REGULATION (2) OF REGULATION 46 ARE AS FOLLOWS:

Regulation	Particulars	Compliance Status
17	Board of Directors	Yes
18	Audit Committee	Yes
19	Nomination and Remuneration Committee	Yes
20	Stakeholders Relationship Committee	Yes
21	Risk Management Committee	NA
22	Vigil Mechanism	Yes
23	Related Party Transactions	Yes

24	Corporate Governance requirements with respect to subsidiary of Listed company	NA
25	Obligations with respect to Independent Directors	Yes
26	Obligations with respect to Directors and Senior Management	Yes
27	Other Corporate Governance Requirements	Yes
46 (2) (b) to (i)	Website	Yes

VI. CODE OF CONDUCT

The Company has formulated and implemented a Code of Conduct for Board Members and Senior Management of the Company. Requisite annual affirmations of compliance with the respective Codes have been made by the Directors and Senior Management of the Company.

VII. RECONCILIATION OF SHARE CAPITAL:

A qualified Practicing Company Secretary carry out audit to reconcile the total admitted capital with the National Securities Depository Limited (NSDL) and the Central Depository Services (India) Limited (CDSL) and the total issued and listed capital. Reconciliation of Share Capital Audit Report confirms that the total paid up capital was in agreement with the total number of shares in physical form and the total number of dematerialized shares held with NSDL and CDSL.

VIII. COMPLIANCE WITH THE DISCRETIONARY REQUIREMENTS UNDER LISTING REGULATIONS:

The Board of Directors periodically reviewed the compliance of all applicable laws and steps taken by the Company to rectify instances of non-compliance, if any. The Company is in compliance with all mandatory requirements of Listing Regulations. In addition, the Company has also adopted the following non-mandatory requirements to the extent mentioned below:

- **Audit qualifications:** Company's financial statements have no qualifications.
- **Reporting of Internal Auditor:** The Internal Auditor of the Company directly reports to the Audit Committee on functional matters.

The Company has submitted quarterly compliance report on Corporate Governance with the Stock Exchanges, in accordance with the requirements of Regulation 27(2) (a) of the Listing Regulations.

IX. DISCLOSURE OF ACCOUNTING TREATMENT:

The Company has complied with the appropriate accounting policies and has ensured that they have been applied consistently. There have been no deviations from the treatment prescribed in the Accounting Standards notified under Section 133 of the Companies Act, 2013.

X. GREEN INITIATIVE IN THE COPORATE GOVERNANCE

As part of the green initiative process, the Company has taken an initiative of sending documents like notice calling Annual General Meeting, Corporate Governance Report, Directors Report, Audited financial Statements, Auditors Report, by email are sent only to those shareholders whose email addresses are registered with the Company and for bounced mail cases. Shareholders are requested to register their email id with Registrar and Share Transfer Agent/ concerned depository to enable the Company to send the documents in electronic form or inform the Company, in writing, in case they wish to receive the above documents in paper mode.

DECLARATION REGARDING CODE OF CONDUCT:

To the Shareholders,

We hereby declare that in terms of Regulation 26(3) of the SEBI Listing Regulations, all the Directors and Senior Management Personnel have confirmed compliance with the Code of Conduct as adopted by the Company as on 31st March, 2026.

For and on behalf of the Board

Date: 05.08.2026	**Guduru Satyanarayana**	**Snehith Muppuri**
Place: Hyderabad	**Managing Director**	**Director**
	DIN: 02051710	**DIN: 08977670**

Annexures to the Corporate Governance Report

Annexure No.	Content
A	Declaration for Compliance of Code of Conduct by Board.
B	CEO and CFO Certification
C	Certificate of compliance from a Practicing Company Secretary

Annexure - A

DECLARATION FOR COMPLIANCE OF CODE OF CONDUCT BY BOARD

To
The Board of Directors
Cemantic Infra-Tech Limited
Address: 8-1-405/A/7, Dream Valley,
Near O.U Colony, Shaikpet,
Hyderabad, Telangana-500 008.

Dear Sir,

Re: Affirmation of compliance with the Code of Conduct for Board and Senior Management.

I, **Guduru Satyanarayana**, Managing Director of **Cemantic Infra-Tech Limited** do hereby confirm that I have read and understood the applicability of Code of Conduct to the Board of Directors and Senior Management of the Company in accordance with Regulation 17(5)(a) & (b) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and that the Members of the Board have affirmed the compliance of the requirements of the Code during the Financial Year 2025-26.

Guduru Satyanarayana
Managing Director
DIN: 02051710

Date: 05.08.2026
Place: Hyderabad

Annexure - B

CEO AND CFO CERTIFICATION

To,
The Board of Directors
Cemantic Infra-Tech Limited
Hyderabad

Dear Members of the Board,

We, Guduru Satyanarayana, Managing Director and Manne Rama Koteswara Rao, Chief Financial Officer of **Cemantic Infra-Tech Limited** to the best of our knowledge and belief, certify that:

1. We have reviewed the Balance Sheet, Statement of Profit and Loss and Cash Flow Statement of the Company for the year ended 31.03.2026 and all the notes on accounts and the Board's report.
2. These statements do not contain any materially untrue statement or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report.
3. The financial statements, and other financial information included in this report, present in all material respects a true and fair view of the Company's affairs, the financial condition, results of operations and cash flows of the Company as at, and for, the periods presented in this report, and are in compliance with the existing accounting standards and / or applicable laws and regulations.
4. There are no transactions entered into by the Company during the year that are fraudulent, illegal or violate the Company's Code of Conduct and Ethics, except as disclosed to the Company's auditors and the Company's audit committee of the Board of Directors.
5. We are responsible for establishing and maintaining disclosure controls and procedures and internal controls over financial reporting for the Company, and we have :
   a. Designed such disclosure controls and procedures or caused such disclosure controls and procedures to be designed under our supervision to ensure that material information relating to the Company is made known to us particularly during the period in which this report is being prepared.

b. Designed such internal control over financial reporting or caused such internal control over financial reporting to be designed under our supervision, 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 (GAAP) in India.

c. Evaluated the effectiveness of the Company's disclosure, controls and procedures.

6. We have disclosed, based on our most recent evaluation of the Company's internal control over financial reporting, wherever applicable, to the Company's auditors and the audit committee of the Company's Board:

a. Any deficiencies in the design or operation of internal controls, that could adversely affect the Company's ability to record, process, summarize and report financial data, and have confirmed that there have been no material weaknesses in internal controls over financial reporting including any corrective actions with regard to deficiencies.

b. Any significant changes in internal controls during the year covered by this report.

c. All significant changes in accounting policies during the year have been disclosed in the notes to the financial statements.

d. Any instances of significant fraud of which we are aware, that involve the Management or other employees who have a significant role in the Company's internal control system.

7. We affirm that we have not denied any personnel for access to the audit committee of the Company.

8. We further declare that all Board members and senior management personnel have affirmed compliance with the Code of Conduct and Ethics for the year covered by this report.

	Guduru Satyanarayana	**M.R. Koteswara Rao**
Date: 05.08.2026	**Managing Director**	**Chief Financial Officer**
Place: Hyderabad	**DIN: 02051710**	

Annexure - C

CERTIFICATE ON CORPORATE GOVERNANCE

(Pursuant to Schedule V(E) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To
The Members,
Cemantic Infra-Tech Limited
(CIN: L72200TG1998PLC030071)
8-1-405/A/7, Dream Valley, Near O.U.Colony,
Shaikpet, Hyderabad - 500 008, Telangana.

We have examined the records of **Cemantic Infra-Tech Limited**, Hyderabad for the purpose of certifying in accordance with Schedule V(E) of SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015, (Listing Regulations) of the compliance of the Corporate Governance provisions as specified in Regulation 15(2) of the Listing Regulations, as amended, for the yearly period ended 31st March, 2026. We have obtained all the information, which is best of our knowledge and belief, were necessary for the purpose of certification.

Managements' Responsibility

The compliance of conditions of Corporate Governance is the responsibility of the Management. This responsibility includes the design, implementation and maintenance of internal control and procedures to ensure the compliance with the conditions of the Corporate Governance stipulated in Listing Regulations.

Auditor's Responsibility

Our responsibility is limited to examining the procedures and implementation thereof, adopted by the Company for ensuring compliance with the conditions of the Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.

We have examined the compliance documents and other relevant records and documents maintained by the Company for the purposes of providing reasonable assurance on the compliance with Corporate Governance requirements by the Company.

We have carried out an examination of the relevant records of the Company in accordance with the Guidance Note on Certification of Corporate Governance issued by the Institute of the Company Secretaries of India (the ICSI), Standards on Auditing specified by ICSI, in so far as applicable for the purpose of this certificate.

Opinion

Based on our examination of the relevant records and according to the information and explanations provided to us and the representations provided by the Management and based on our reliance upon such representations, we certify that the Company has complied with the conditions of Corporate Governance as stipulated in regulations 17 to 27 and clauses (b) to (i) of Regulation 46(2) and para C and D of Schedule V of the Listing Regulations during the year ended March 31, 2026.

We state that such compliance is neither an assurance as to the future viability of the Company nor the efficiency or effectiveness with which the Management has conducted the affairs of the Company.

AJAY SUMAN SHRIVASTAVA
FCS No.: 3489
C P No.: 3479
Peer Review : 2029/2022
UDIN: F003489H001011100

Place: Hyderabad
Date: 05.08.2026

INDEPENDENT AUDITOR'S REPORT

To the Members of CEMANTIC INFRA-TECH LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **CEMANTIC INFRA-TECH LIMITED** (the "Company") which comprise the balance sheet as at 31 March 2026, and the statement of profit and loss (including other comprehensive income), statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of the significant accounting policies and other explanatory information.

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

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the financial statements.

Other Information

The Company's Management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's Board of Director's report, but does not include the financial statements and our auditors' 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.

Management's and Board of Directors' Responsibilities for the Financial Statements

The Company's Management and Board of Directors are 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 state of affairs, Loss and other comprehensive income, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 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 and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The management is responsible for ensuring that the accounting software used has the feature of Audit Trial that captures the changes to each and every transaction of Books of accounts. Also ensure that the Audit Trial feature is always enabled at the database level and protected from any modification through implementing controls. Ensure that Audit Trial is retained as per statutory requirements for record retention through periodic backups.

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

Auditor's Responsibilities for the Audit of the 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 Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements 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 in the financial statements made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting in preparation of financial statements 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.

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

Report on Other Legal and Regulatory Requirements

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

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

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

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

   c) The balance sheet, the statement of profit and loss (including other comprehensive income), the statement of changes in equity and the statement of cash flows dealt with by this Report are in agreement with the books of account.

   d) In our opinion, the aforesaid financial statements comply with the accounting standards specified under Section 133 of the Act.

   e) On the basis of the written representations received from the directors as on 31 March 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 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 financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".

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

   a) The pending litigations by and against the company which would impact its financial position in its financial statements as at 31.03.2026 are disclosed in the financial statements. Refer Note. 5.1, 18 and 25a and 25b to the financial statements.

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

   c) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

d) (i) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall:

- directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company or
- provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

(ii) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall:

- directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Party or
- provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries.

(iii) Based on such audit procedures as 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 (d) (i) and (d) (ii) contain any material mis-statement.

e) The Company has not declared / paid any dividend during the year. Hence, the compliance of the provisions of sec 123 of the Act is not applicable.

f) Based on our examination which includes test checks, the Company, in respect of financial year commencing on 1st April 2025, has used an accounting software for maintaining its books of account which has a feature of recording audit trial (edit log) facility and the same has been operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with, in respect of the accounting software where such feature is enabled and the audit trail has been preserved by the Company as per the statutory requirements for record retention.

(C) With respect to the matter to be included in the Auditors' Report under section 197(16): In our opinion and according to the information and explanations given to us, the remuneration paid by the company to its directors during the current year is in accordance with the provisions of Section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under Section 197 of the Act.

Place: Hyderabad
Date: 28.05.2026

For Suryanarayana & Suresh
Chartered Accountants
Reg. No.006631S

Muralikrishna Pinamaneni
Partner
M. No. 224319
UDIN : 26224319WYBNIX4464

"Annexure A" to the Independent Auditors' Report

Annexure "A" to the Independent Auditors' report on the financial statement of CEMANTIC INFRA-TECH LIMITED for the year ended 31 March 2026.

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

The Annexure A referred to in the Independent Auditors' Report of even date, on the Financial Statements, to the Members of **CEMANTIC INFRA-TECH LIMITED** ('the Company') for the year ended 31 March 2026. We report that:

i.

(a) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment. The Company has no intangible assets.

(b) According to the information and explanations given to us the company has a regular program of physical verification of its Property, Plant and Equipment by which all property, plant and equipment are verified annually. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets. No material discrepancies were noted on such verification.

(c) The title deeds of all the immovable properties (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the Company.

(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.

(e) According to information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made there under.

ii. (a) The Company does not maintain inventory and therefore we have not reported on the related matters.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been sanctioned any working capital limits in excess of five crore rupees in aggregate from banks and financial institutions on the basis of security of current assets at any point of time of the year. Accordingly, clause 3(ii)(b) of the Order is not applicable to the Company.

iii. During the year the company has not made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Hence, other sub clauses under this clause are not applicable.

iv. According to the information and explanations given to us and on the basis of our examination of records of the Company, during the year, the Company has neither made any investments nor has it given loans or provided guarantee or security and therefore the relevant provisions of Sections 185 and 186 of the Act ("the Act") are not applicable to the Company. Accordingly, clause 3(iv) of the Order is not applicable.

v. The Company has not accepted any deposits or amounts which are deemed to be deposits from the public and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the Public are not applicable.

vi. According to the information and explanations given to us, the Central Government has not prescribed the maintenance of cost records under Section 148(1) of the Act for the products sold and services rendered by the Company. Accordingly, clause 3(vi) of the Order is not applicable.

vii. (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted / accrued in the books of account in respect of undisputed statutory dues including Goods and Services Tax ('GST'), Provident fund, Employees' State Insurance, Income-Tax, duty of Customs, duty of Excise, Cess and other material statutory dues have been regularly deposited during the year by the company with the appropriate authorities.

According to the information and explanations given to us and on the basis of our examination of the records of the Company, no undisputed amounts payable in respect of Goods and Services Tax ('GST'), Provident fund, Employees' State Insurance, Income-Tax, duty of Customs, Cess and other statutory dues were in arrears as at 31 March 2026 for a period of more than six months from the date they became payable except Service tax of Rs. 5,81,628/- and Professional Tax of Rs. 2400/-.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no statutory dues relating to Goods and Service Tax, Provident Fund, Employees State Insurance, duty of Customs or Cess or other statutory dues, which have not been deposited with the appropriate authorities on account of any dispute.

viii. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.

ix. (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company did not have any loans or borrowings from any lender during the year. Accordingly, clause 3(ix)(a) of the Order is not applicable to the Company.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared as willful defaulter by any bank or financial institution or government or any government authority.

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not taken any term loan during the year and there are no outstanding term loans at the beginning of the year and hence, reporting under clause 3(ix)(c) of the Order is not applicable.

(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not raised any funds on short-term basis and hence, reporting under clause 3(ix)(d) of the Order is not applicable.

(e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has no subsidiaries, associates or joint ventures (as defined under the Act) during the year ended 31 March 2026. Accordingly, clause 3(ix)(e) of the Order is not applicable.

(f) The Company has not raised any loans during the year on pledge of securities held in its securities held in its Subsidiaries, Joint ventures or Associate Companies and hence reporting on clause 3(ix)(f) of the Order is not applicable.

x. (a) The Company has not raised any moneys by way of initial public offer or further public offer (including debt instruments) Accordingly, clause 3(x)(a) of the Order is not applicable.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.

xi. (a) Based on examination of the books and records of the Company and according to the information and explanations given to us, no fraud by the Company or material fraud on the Company has been noticed or reported during the course of the audit.

(b) According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Act has been filed by the auditors 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) The Company has not received any whistle-blower complaints during the year. Hence, the consideration of whistle-blower complaints are not applicable.

xii. According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii) (a), (b) and (c) of the Order is not applicable.

xiii. In our opinion and according to the information and explanations given to us and on the basis of our examination of records of the Company, transactions with the related parties are in compliance with Section 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

xiv. (a) Based on information and explanations provided to us and our audit procedures, in our opinion, the Company has internal audit system commensurate with the size and nature of its business.

(b) We have considered the internal audit reports of the Company issued till date for the period under audit.

xv. In our opinion and according to the information and explanations given to us, the company has not entered into any non-cash transactions with the directors or persons connected to its directors and hence, provisions of Section 192 of the Act 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. Accordingly, clause 3(xvi)(a) & (b) of the Order is not applicable.

(b) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.

(c) The Company is not part of any group (as per the provisions of the Core Investment Companies (Reserve Bank) Directions, 2016 as amended). Accordingly, the requirements of clause 3(xvi)(d) are not applicable.

xvii. The Company has incurred a cash loss of Rs. 37.18 lakhs during the current financial year and Rs. 29.71 lakhs in the immediately preceding financial year.

xviii. There has been no resignation of the statutory auditors during the year. Accordingly, clause 3(xviii) of the Order is not applicable.

xix. According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization 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 that the 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. There are no unspent amounts towards Corporate Social Responsibility (CSR) requiring a transfer to a Fund specified in Schedule VII to the Companies Act in compliance with second proviso to sub-section (5) of Section 135 of the said Act. Accordingly, reporting under clause 3(xx)(a) of the Order is not applicable for the year.

xxi. The Company is not required to prepare the consolidated financial statements. Hence, the reporting under clause 3(xxi) of the order is not applicable to the Company.

Place: Hyderabad
Date: 28.05.2026

For Suryanarayana & Suresh
Chartered Accountants
Reg. No.006631S

Muralikrishna Pinamaneni
Partner
M. No. 224319
UDIN : 26224319WYBNIX4464

Annexure B to the Independent Auditors' report on the financial statements of CEMANTIC INFRA-TECH LIMITED for the year ended 31 March 2026.

Report on the internal financial controls with reference to the aforesaid financial statements under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013.

(Referred to in paragraph 2(A)(g) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

Opinion

We have audited the internal financial controls with reference to financial statements of **CEMANTIC INFRA-TECH LIMITED** ("the Company") as of 31 March 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

In our opinion, the Company has, in all material aspects, adequate internal financial controls with reference to financial statements and such internal financial controls were operating effectively as at 31 March 2026 based on the internal financial controls with reference to financial statements 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 (the "Guidance Note").

Management's Responsibility for Internal Financial Controls

The Company's management and the Board of Directors are responsible for establishing and maintaining internal financial controls based on the internal financial controls with reference to financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note. 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 (hereinafter referred to as "the Act").

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to financial statements based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing, prescribed under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls with reference to financial statements. 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 with reference to financial statements were established and maintained and whether 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 with reference to financial statements and their operating effectiveness. Our audit of internal financial controls with reference to financial statements included obtaining an understanding of such internal financial controls, 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 judgments, 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 with reference to financial statements.

Meaning of Internal Financial controls with Reference to Financial Statements

A company's internal financial controls with reference to financial statements 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 controls with reference to financial statements include 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 with Reference to Financial Statements

Because of the inherent limitations of internal financial controls with reference to financial statements, 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 with reference to financial statements to future periods are subject to the risk that the internal financial controls with reference to financial statements 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 aspects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March, 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".

Place: Hyderabad
Date: 28.05.2026

For Suryanarayana & Suresh
Chartered Accountants
Reg. No.006631S

Muralikrishna Pinamaneni
Partner
M. No. 224319
UDIN : 26224319WYBNIX4464

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2026

(Amount in Lacs)

Sl. No.	Particulars	Note	As at 31 March 2026	As at 31 March 2025
A	**ASSETS**			
1	**Non-Current Assets**			
	a) Fixed Assets			
	Property, Plant and Equipment	1	1.83	1.83
	b) Other Non - Current Assets	2	187.09	187.09
	Total Non-Current Assets		**188.92**	**188.92**
2	**Current Assets**			
	Financial assets			
	a) Trade Receivables	3	49.17	50.93
	b) Cash and Cash Equivalents	4	0.94	0.75
	c) Short Term Loans and Advances	5	301.62	303.93
	d) Other Current Assets	6	62.52	58.64
	Total Current Assets		**414.25**	**414.25**
	TOTAL - ASSETS		**603.17**	**603.17**
B	**EQUITY AND LIABILITIES**			
1	**Shareholder's Funds**			
	a) Share Capital	7	2,506.56	2,506.56
	b) Other Equity	8	(2,276.50)	(2,239.32)
	Total Equity		**230.06**	**267.24**
2	**Current Liabilities**			
	a) Financial Liabilities			
	Short Term Borrowings	9	265.70	228.59
	Trade Payables	10	62.37	62.42
	b) Short Term Provisions	11	39.02	38.89
	c) Other Current Liabilities	12	6.02	6.03
	Total Current Liabilities		**373.11**	**335.93**
	TOTAL - EQUITY AND LIABILITIES		**603.17**	**603.17**
	See accompanying Notes Forming part of the Financial Statements 1 to 26			

In terms of our report of even date attached.

For Suryanarayana & Suresh
Chartered Accountants
Firm Regd. No. : 006631S

For and on behalf of the Board

Muralikrishna Pinamaneni
Partner
Membership No. 224319

G. Satyanarayana
Managing Director
DIN : 02051710

M. Snehith
Director
DIN : 08977670

Place : Hyderabad
Date : 28.05.2026

M.R. Koteswara Rao
Chief Financial Officer

Deshna Jain
Company Secretary

STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST, MARCH 2026

(Amount in Lacs)

Sl. No.	Particulars	Note	For the Year Ended 31 March 2026	For the Year Ended 31 March 2025
1	**INCOME**			
	(a) Revenue from Operations	13	-	-
	(b) Other Income	14	0.30	0.27
	Total		**0.30**	**0.27**
2	**EXPENSES**			
	(a) Employee Benefits Expenses	15	10.68	9.67
	(b) Finance Cost	16	4.14	0.65
	(c) Depreciation and Amortisation Expenses		–	1.01
	(d) Other Expenses	17	22.66	19.66
	Total		**37.48**	**30.99**
3	**Profit / Loss before tax**		**(37.18)**	**(30.72)**
4	Provision for Tax		-	-
5	**Profit / (Loss) for the year**		**(37.18)**	**(30.72)**
6	**Earnings per share** (Nominal value of ₹ 10/- each)			
	(a) Basic		**(0.14)**	**(0.12)**
	(b) Diluted		**(0.14)**	**(0.12)**
	See accompanying Notes Forming part of the Financial Statements 1 to 26			

In terms of our report of even date attached.

For Suryanarayana & Suresh
Chartered Accountants
Firm Regd. No. : 006631S

For and on behalf of the Board

Muralikrishna Pinamaneni
Partner
Membership No. 224319

G. Satyanarayana
Managing Director
DIN : 02051710

M. Snehith
Director
DIN : 08977670

Place : Hyderabad
Date : 28.05.2026

M.R. Koteswara Rao
Chief Financial Officer

Deshna Jain
Company Secretary

STATEMENT OF CHANGES IN EQUITY

(All amounts in Lakhs, except for share data or as otherwise stated) (Amount in Lacs)

Particulars	Equity Share Capital	Other Equity				Total Equity attributable to equity holders of the company
		Reserves and Surplus				
		Capital Reserve	General Reserve	Retained Earnings	Other Compre-hensive Income	
Balance at 01st April, 2025	2506.56	35.00	-	(2274.32)	-	(2239.32)
Less: Dividend paid			-	-	-	-
Add: Net Profit / Movement during the year			-	(37.18)	-	(37.18)
Proft / (Loss) transferred to General Reserve			-	-	-	-
Balance as at 31st March, 2026	**2506.56**	**35.00**	**-**	**(2311.50)**	**-**	**(2276.50)**

Particulars	Equity Share Capital	Other Equity				Total Equity attributable to equity holders of the company
		Reserves and Surplus				
		Capital Reserve	General Reserve	Retained Earnings	Other Compre-hensive Income	
Balance at 01st April, 2024	2506.56	35.00	-	(2243.60)	-	(2208.60)
Less: Dividend paid			-	-	-	-
Add: Net Profit / Movement during the year			-	(30.72)	-	(30.72)
Proft / (Loss) transferred to General Reserve			-	-	-	-
Balance as at 31st March, 2025	**2506.56**	**35.00**	**-**	**(2274.32)**	**-**	**(2239.32)**

In terms of our report of even date attached.

For Suryanarayana & Suresh
Chartered Accountants
Firm Regd. No. : 006631S

For and on behalf of the Board

Muralikrishna Pinamaneni
Partner
Membership No. 224319

G. Satyanarayana
Managing Director
DIN : 02051710

M. Snehith
Director
DIN : 08977670

Place : Hyderabad
Date : 28.05.2026

M.R. Koteswara Rao
Chief Financial Officer

Deshna Jain
Company Secretary

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST, MARCH 2026

(Amount in Lacs)

Sl. No.	Particulars	For the Year Ended 31 March 2026	For the Year Ended 31 March 2025
A	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Net Profit before tax	(37.18)	(30.72)
	Add: Adjustments for		
	Depreciation and Amortisation	-	1.01
	Provision for doubtful debts	1.76	1.84
	Operating profit before working capital changes	**(35.42)**	**(27.87)**
	Add / (Less): Adjustment for working capital changes		
	a. Decrease / (Increase) in Other Non Current Assets	-	-
	b. Decrease / (Increase) in Trade receivables	-	-
	c. Decrease / (Increase) in Short term loans & advances	2.31	(2.31)
	d. Decrease / (Increase) in Other current assets	(3.88)	0.37
	e. (Decrease) / Increase in Trade payables	(0.05)	(4.05)
	f. (Decrease) / Increase in Short term provisions	0.13	0.13
	g. (Decrease) / Increase in Other current liabilities	(0.01)	(12.84)
	Cash generated from operations	**(36.92)**	**(46.57)**
	Tax Paid	-	-
	Net cash generated / (used in) operating activities (A)	**(36.92)**	**(46.57)**
B	**Cash Flow From Investing Activities**		
	Interest received on fixed deposits	-	-
	Net Cash used in Investing Activity (B)	**-**	**-**
C	**Cash Flow From Financing Activities**		
	Short term borrowings	37.11	46.26
	Net cash (used in) / generated from financing activities (C)	**37.11**	**46.26**
	Net increase in Cash and cash equivalents (A+B+C)	**0.19**	**(0.31)**
	Cash and cash equivalents at the beginning of the year	0.75	1.06
	Cash and cash equivalents at the end of the year	**0.94**	**0.75**

In terms of our report of even date attached.

For Suryanarayana & Suresh
Chartered Accountants
Firm Regd. No. : 006631S

For and on behalf of the Board

Muralikrishna Pinamaneni
Partner
Membership No. 224319

G. Satyanarayana
Managing Director
DIN : 02051710

M. Snehith
Director
DIN : 08977670

Place : Hyderabad
Date : 28.05.2026

M.R. Koteswara Rao
Chief Financial Officer

Deshna Jain
Company Secretary

Corporate Information

Cemantic Infra-Tech Limited (the Company) is a public limited company domiciled in India and was incorporated under the provision of Companies Act, 1956. Its shares are listed on the Bombay Stock Exchange (BSE Ltd) in India. The registered office of the company is located at H.No.8-1-405/A/7, Dream Valley, Near O U Colony, Shaikpet, Hyderabad – 500 008. The Company is primarily engaged in the Construction of Residential Complexes.

SIGNIFICANT ACCOUNTING POLICIES:

a. Property, Plant and Equipment:

Property, Plant and Equipment is stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. Cost comprises of purchase price inclusive of taxes, commissioning expenses, etc., up to the date the asset is ready for its intended use. Fixed assets which were revalued are carried at revalued values. Expenditure directly related to expansion projects has been capitalized.

Cost includes non refundable taxes, duties, freight, borrowing costs and other incidental expenses related to the acquisition and installation of the respective assets.

Assets under installation or under construction as at the Balance Sheet date are shown in Capital work-in –progress. Advances paid towards acquisition of assets are shown in Capital Advances.

Fixed assets which are found to be not usable or retired from active use of when no further benefits are expected from their use are removed from the books of account and the difference if any, between the cost of such assets and the accumulated depreciation there on is charged to Statement of Profit & Loss.

Depreciation on tangible assets is provided under Straight Line Method over the useful lives of assets estimated by the management. Depreciation on additions/ deletions during a period is charged on pro rata basis from the date of addition or deletion, as the case may be.

The Management estimated the useful life of fixed assets as follows:

Office Equipment	5 Years
Computers	3 Years
Furniture and Fixtures	10 Years
Construction Equipment	12 Years
Vehicles –Motor Cars	8 Years
Vehicles – Scooters and Mopeds	10 Years
Centering Material	12 Years

b. Impairment of Assets:

In accordance with Ind AS 36, the company assesses at each Balance Sheet date whether there is any indication that an asset may be impaired. An asset is treated as impaired when the carrying cost exceeds its recoverable value. An impairment loss is charged to the Statement of Profit and Loss in the year in which an asset is identified as impaired. The impairment loss recognized in a prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

c. Employee Benefits:

Retirement benefits to employees comprise of payments under Defined Contribution Plans like Provident Fund and payments under Defined Benefit Schemes like Gratuity and Leave encashment.

Payments under defined contribution plans are charged to revenue on accrual. The liability in respect of defined benefit scheme is arrived based on actuarial valuation made at the end of the year by using projected unit credit method.

Short-term employee benefits such as wages, salaries and short-term compensated absences like bonus and other non-monetary benefits are provided for as per Company's Rules on best estimate basis.

Re-measurements, comprising of actuarial gains and losses, the effect of the asset ceiling, excluding amounts included in net interest on the net defined benefit liability and the return on plan assets (excluding amounts include in net interest on the net defined benefit liability), are recognized immediately in the Balance Sheet with a corresponding debit or credit to retained earnings through OCI in the period in which they occur. Re-measurements are not reclassified to profit or loss in subsequent periods.

d. Valuation of Inventories:

Inventories are valued at the lower of cost and net realizable value. Cost is arrived at by using weighted average method and includes all costs of purchases, conversion and other costs incurred in bringing the inventories to their present location and condition.

e. Investments:

Investments intended to be held for more than one year are treated as long term and others as short term. Short-term investments are carried at the lower of cost or quoted / fair value, computed category wise and long term investments are stated at cost. Provision for diminution in the value of long –term investments is made only if such a decline is other than temporary. As there are no investments made by the Company in any subsidiary or equity instruments, provisions of IND-AS 27 are not applied.

f. Prior period expenses / Income:

The Company follows the practice of making adjustments through "expenses/income under/over provided" in previous years in respect of material transactions pertaining to that period prior to the current accounting year.

g. Government Grants:

Government grants available to the company are recognized when there is a reasonable assurance that the conditions attached to the grant will be complied with and reasonably certain that grants will be received.

h. Tax Expenses

Tax expense for the period comprises current tax and deferred tax. Tax is recognised in Statement of Profit and Loss except to the extent that it relates to items recognised in the comprehensive income or in equity. In which case, the tax is also recognised in other comprehensive income or equity.

- **Current tax**

  Current tax assets and liabilities are measured at the amounts expected to be recovered from or paid to the taxation authorities, based on the tax rates and laws that are enacted or substantively enacted at the Balance sheet date.

- **Deferred tax**

  Deferred tax is recognised on temporary differences between the carrying amount of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit.

  Deferred tax liabilities and assets are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realized, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. The carrying amount of deferred tax liabilities and assets are reviewed at the end of each reporting period.

i. Foreign Exchange Transactions:

Transactions denominated in foreign currency are accounted for initially at the exchange rate prevailing on the date of transaction. Foreign Currency monetary Assets and Liabilities are translated at year end exchange rates. Fluctuations, if any due to change in exchange rates Between the dates of transactions and the dates of crystallization are debited / credited to Statement of Profit & Loss.

j. Revenue Recognition:

Revenues from Projects under long term contracts is recognized by reference to the completion of the contract activity at the reporting date, where the contract activity extend beyond the reporting date, on the basis of percentage of completion method.

Revenues from services are recognized as per the terms of contract with customers when the related services are performed or the agreed milestones are achieved.

Interest income on general deposits with Bank and others is recognized on time proportion basis.

k. Borrowing Costs:

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

l. Provisions, Contingent Liabilities and Contingent Assets:

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is possible that there will be an outflow of resources. Contingent Liabilities are not recognized but are disclosed in the notes on accounts. Contingent Assets are neither recognized nor disclosed in the financial statements.

m. Earnings per Share:

The basic Earnings Per Share ("EPS") is computed by dividing the net profit after tax for the year by the weighted average number of equity shares outstanding during the year. For the purpose of calculating diluted earnings per share, net profit after tax but before OCI for the year attributable to equity shareholders and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential of equity shares.

SIGNIFICANT ACCOUNTING JUDGEMENTS, ESTIMATES AND ASSUMPTIONS

Preparation of the financial statements requires management to make judgments, estimates and assumptions, as described below, that affect the reported amounts and the disclosures. The Company based its assumptions and estimates on parameters available when the financial statements were prepared and reviewed at each Balance Sheet date. Uncertainty about these assumptions and estimates could result in outcomes that may require a material adjustment to the reported amounts and disclosures.

TANGIBLE ASSETS :

(Amount in Lacs)

Particulars	GROSS BLOCK				DEPRECIATION & AMORTISATION				NET BLOCK	
	Opening As on 01-04-2025	Additions During the Year	Deletions During the Year	Balance as on 31-03-2026	Balance as on 01-04-2025	Deletions During the Year	For the Year 31-03-2026	Total upto 31-03-2026	As At 31-03-2025	As At 31-03-2026
Computers	5.25	-	-	5.25	4.99	-	-	4.99	0.26	0.26
Construction Equipment	1.49	-	-	1.49	1.42	-	-	1.42	0.07	0.07
Furniture & Fixtures	2.26	-	-	2.26	2.15	-	-	2.15	0.11	0.11
Office Equipment	1.30	-	-	1.30	1.23	-	-	1.23	0.07	0.07
Vehicles	20.14	-	-	20.14	19.13	-	-	19.13	1.01	1.01
Centering Materials	6.16	-	-	6.16	5.85	-	-	5.85	0.31	0.31
Total	**36.60**	-	-	**36.60**	**34.77**	-	**-**	**34.77**	**1.83**	**1.83**
Previous Year	36.60	-	-	36.60	33.76	-	1.01	34.77	2.84	1.83

Depreciation has not been provided on the residual value of the assets.

Notes forming part of the Financial Statements

(Amount in Lacs)

1. Fixed Assets - Tangible Assets

Particulars	As at 31 March, 2026	As at 31 March, 2025
Property, Plant & Equipment	1.83	1.83
Total	**1.83**	**1.83**

2. Other Non Current Assets

Particulars	As at 31 March, 2026	As at 31 March, 2025
(A) Loans & Advances		
Unsecured Considered good		
Advance for Land (Refer Note 2.1)	173.50	173.50
Rent Deposit	11.00	11.00
Electricity Deposit	0.29	0.29
Other Deposits	2.03	2.03
(A)	**186.82**	**186.82**
(B) TDS Receivable		
Unsecured considered good		
TDS Receivable (Net of Provision) **(B)**	**0.27**	**0.27**
Total (A+B)	**187.09**	**187.09**

2.1 The company has entered into an MoU dated 04th January, 2006 and paid an amount of ₹ 250.00 Lakhs as advance deposit for procuring Ac 37-23 guntas of land for construction of commercial & residential apartments in Sy No.163 of Hydernagar Village, Balanagar Mandal, Ranga Reddy District, Subsequently due to various legal disputes, the company has not continued for further developements of the said transaction, accordingly could not complete the same. The company has requested the seller to repay the advance deposit amount, and accordingly the seller is repaying the amounts partly. Out of total advance deposit of ₹ 250.00 Lakhs, the company has recovered an amount of ₹ 76.50 Lakhs till financial year 2025-26. The management is confident of recovering the balance amount and opinioned no provision is required.

(Amount in Lacs)

3. Trade Receivables

Particulars	As at 31 March, 2026	As at 31 March, 2025
Trade receivables outstanding for a period exceeding six months from the date they were due for payment		
Unsecured considered good	63.72	63.72
Less: Provision for Doubtful debts	14.55	12.79
Total	**49.17**	**50.93**

Details of Trade Receivables Agewise as on 31-03-2026

Particulars	Below 6 Months	6 Months - 1 Year	01 - 02 Years	02 - 03 Years	Above 3 Years	Total
Disputed Amounts	-	-	-	-	**1.12**	**1.12**
Un Disputed Amounts	-	-	-	-	**62.60**	**62.60**
Total	-	-	-	-	**63.72**	**63.72**

Details of Trade Receivables Agewise as on 31-03-2025

Particulars	Below 6 Months	6 Months - 1 Year	01 - 02 Years	02 - 03 Years	Above 3 Years	Total
Disputed Amounts	-	-	-	-	**1.12**	**1.12**
Un Disputed Amounts	-	-	-	-	**62.60**	**62.60**
Total	-	-	-	-	**63.72**	**63.72**

3.1 The company has filed a case U/s.138 of Negotiable Instruments Act for recovery of disputed amount due from a customer vide case reference no.S.A.No 724 of 2012 filed with the High Court of Judicature at Hyderabad for the State of Telangana,the management is confident of winning the case/ recovering the dues and opinioned no provision is required.

4. Cash and Cash Equivalents

Particulars	As at 31 March, 2026	As at 31 March, 2025
(A) Cash		
Cash on hand	0.29	0.06
(B) Balances with Banks:		
In Current Accounts	0.65	0.69
Total (A+B)	**0.94**	**0.75**

(Amount in Lacs)

5.	Short-Term Loans and Advances (Unsecured,Considered good)		
	Particulars	**As at 31 March, 2026**	**As at 31 March, 2025**
	Loans and advances		
	Other Advances (Refer Note 5.1)	301.62	303.93
	Total	**301.62**	**303.93**

5.1	**A)** Company has given a loan of ₹200.00 Lakhs to Sri Sai Techno Fab @ an interest rate of 12% P.A. Company has filed a case U/s 138 of Negotiable Instruments Act for recovery of ₹200.00 Lakhs due from Sri Sai Techno Fab vide case reference no. C.C.NI No.1290 of 2021 filed In the Court of VIII Metropolitan Magistrate Court at Hyderabad. The Petition was dismissed on 21.01.2025 and for defence arguments posted to 29.01.2025, in the mean time the accused Mr. K Phaneendra Kumar, Proprietor of Sri Sai Techno Fab filed Criminal Petition in Hon'ble High Court for the State of Telangana vide CRLP No.1790 of 2025 dated 06.02.2025 to set aside the order dated 21.01.2025 in CC NI No. 1290 of 2021 on the file of VIII Judicial Magistrate. By allowing the petition, interim order granted on 02.05.2025 and is extended till 23.06.2025. The Hon'ble High Court for the State of Telanagana in CRLP No.1790 of 2025 has pronounced an Order on 16.07.2025 to set aside the Order of Ld. Magistrate dt 21.01.2025 in C.C.NI.No.1290 of 2021 by dismissing the petition filed by the accused. The Petitioner filed Special Leave Petition before Supreme Court of India on 16.08.2025 on the impugned final order passed by the High Court for the State of Telangana at Hyderabad on 16.07.2025 in CRLP No.1790 of 2025. This matter was called for hearing on 02.09.2025 and pronounced that they are not satisfied that it is a fit case to exercise their discretion under Article 136 of the Constitution of India, hence the present petition is accordingly dismissed. VIII MM Court for arguments posted the matter to 02.06.2026. The management is confident of recovering the amount.
	B) Company has given a loan of ₹100.00 Lakhs to P R Consultancy @ an interest rate of 12% P.A.Company has filed a case U/s 138 of Negotiable Instruments Act for recovery of ₹100.00 Lakhs due from P R Consultancy vide case reference no. C.C.NI.No.1283 of 2021 filed In the Court of VIII Metropolitan Magistrate Court at Hyderabad. The Petition was dismissed on 21.01.2025 and for defence arguments posted to 29.01.2025, in the mean time the accused Mr. P.Krishna Prasad, Proprietor of P R Consultancy filed a Petition in Hon'ble High Court for the State of Telangana vide CRLP No.1789 of 2025 dated 06.02.2025 to set aside the order dated 21.01.2025 in C.C. NI No. 1283 of 2021 on the file of VIII Judicial Magistrate. By allowing the petition in the interest of Justice, interim order granted on 02.05.2025 and is extended till 23.06.2025. The Hon'ble High Court for the State of Telangana in CRLP No 1789 of 2025 has pronounced an Order dt 16.07.2025 to set aside the Order of Ld.Magistrate dt 21.01.2025 in C.C. NI.No. 1283 of 2021by dismissing the petition filed by the accused. VIII MM Court for arguments posted the matter to 04.06.2026. The management is confident of recovering the amount. Since the recovery of the said loan is under legal dispute, the company has not accounted any interest on the said loan.

6.	Other Current Assets		
	Particulars	**As at 31 March, 2026**	**As at 31 March, 2025**
	GST ITC Receivable	15.06	11.18
	Advance paid for Suppliers / Services (Ref. 6.1)	47.46	47.46
	Total	**62.52**	**58.64**
6.1	Company has paid an amount of ₹34.95 Lakhs to Necx Pvt Ltd against supply of IT & IT related products. An amount of ₹12.50 Lakhs paid towards supply of construction materials. The management is confident of recovering the said amount.		

(Amount in Lacs)

7.	**Share Capital**		
	Particulars	**As at 31 March, 2026**	**As at 31 March, 2025**
7.1	**(A) Authorised** 2,80,00,000 Equity shares of ₹ 10/- each with voting rights (Previous year 2,80,00,000 Equity shares of ₹ 10/- each with voting rights)	2,800.00	2,800.00
		2,800.00	**2,800.00**
	(B) Issued , Subscribed & fully paid up 2,50,65,630 Equity shares of ₹ 10/- each with voting rights (Previous Year 2,50,65,630 Equity Shares of ₹ 10/-)	2,506.56	2,506.56
	Total	**2,506.56**	**2,506.56**
7.1.1	All Equity shares issued by the Company carry equal voting and participatory rights.		

7.	**EQUITY SHARE CAPITAL**				
	Particulars	**No of Shares**	**As at 31.03.2026**	**No. of Shares**	**As at 31.03.2025**
	A. Authorised Capital :	2,80,00,000	2,800.00	2,80,00,000	2,800.00
	B. Paid up Capital : At the beginning of the year	2,50,65,630	2,506.56	2,50,65,630	2,506.56
	At the end of the year	**2,50,65,630**	**2,506.56**	**2,50,65,630**	**2,506.56**

7.1.2	**Particulars**	**As at 31 March, 2026**	**As at 31 March, 2025**
	Equity shares at the begining of the year Add : Movement during the year	2,50,65,630 –	2,50,65,630 –
	Equity shares at the end of the year	**2,50,65,630**	**2,50,65,630**

7.1.3	**Details of Shareholding of Promoter and Promoter Group**					
	Name of the Share holder	**As at 31.03.2026**		**As at 31.03.2025**		**Change**
		No of Shares	**Holding%**	**No of Shares**	**Holding%**	**Holding%**
	Kodali Vijaya Rani - Promoter	26,80,464	10.69	26,80,464	10.69	–
	Yelledi Srinivasa Rao - PAC	32,69,267	13.04	32,69,267	13.04	–
	Punukollu Rachana - PAC	50,000	0.20	50,000	0.20	–

(Amount in Lacs)

8. OTHER EQUITY	Reserves and Surplus as at 31.03.2026					
Particulars	Equity Share Capital	Capital Reserve	General Reserve	Retained Earnings	Other Compre-hensive Income	Total Equity attributable to equity holders of the company
Balance at the beginning of the year 01.04.2025	2506.56	35.00	-	(2274.32)	-	(2239.32)
Less: Dividend paid for the year 2025-26	-	-	-	-	-	-
Add: Net Profit / Movement during the year				(37.18)	-	(37.18)
Proft / (Loss) transferred to General Reserve	-	-	-	-	-	-
Balance at the end of the year 31.03.2026	**2506.56**	**35.00**	**-**	**(2311.50)**	**-**	**(2276.50)**

OTHER EQUITY	Reserves and Surplus as at 31.03.2025					
Particulars	Equity Share Capital	Capital Reserve	General Reserve	Retained Earnings	Other Compre-hensive Income	Total Equity attributable to equity holders of the company
Balance at the beginning of the year 01.04.2024	2506.56	35.00	-	(2243.60)	-	(2208.60)
Less: Dividend paid for the year 2024-25	-	-	-	-	-	-
Add: Net Profit / Movement during the year	-	-	-	(30.72)	-	(30.72)
Proft / (Loss) transferred to General Reserve	-	-	-	-	-	-
Balance at the end of the year 31.03.2025	**2506.56**	**35.00**	**-**	**(2274.32)**	**-**	**(2239.32)**

9.	Short-Term Borrowings		
	Particulars	**As at 31 March, 2026**	**As at 31 March, 2025**
	Loans repayable on demand - Unsecured From Directors (Refer Note 9.1)	265.70	228.59
	Total	**265.70**	**228.59**
9.1	The Company has taken an interest free unsecured loan from Sri G.Satyanarayana, Managing Director amounting ₹265.70 Lakhs (including ₹37.11 Lakhs received during the year). The said loan is repayable on demand.		

(Amount in Lacs)

10. Trade Payables

Particulars	As at 31 March, 2026	As at 31 March, 2025
Sundry Creditors for Services	62.37	62.42
Total	**62.37**	**62.42**

Details of Trade Payables Agewise as on 31-03-2026

Particulars	Below 6 Months	6 Months- 1 Year	01- 02 Years	02- 03 Years	Above 3 Years	Total
MSME	-	-	-	-	-	–
Disputed Amounts	-	-	-	-	-	–
Un Disputed Amounts	4.86	2.16	3.64	1.14	50.57	62.37
Total	**4.86**	**2.16**	**3.64**	**1.14**	**50.57**	**62.37**

Details of Trade Payables Agewise as on 31-03-2025

Particulars	Below 6 Months	6 Months- 1 Year	01- 02 Years	02- 03 Years	Above 3 Years	Total
MSME	-	-	-	-	-	–
Disputed Amounts	-	-	-	-	-	–
Un Disputed Amounts	4.87	3.33	2.51	20.19	31.52	62.42
Total	**4.87**	**3.33**	**2.51**	**20.19**	**31.52**	**62.42**

11. Short Term Provisions

Particulars	As at 31 March, 2026	As at 31 March, 2025
(A) Provisions for Employee Benefits		
Provision for Gratuity	7.59	7.46
(B) Other Provisions	31.43	31.43
Total (A+B)	**39.02**	**38.89**

11.1 The company has made provision for gratuity based on accrual calculations as on balance sheet date.

(Amount in Lacs)

12. Other Current Liabilities

Particulars		As at 31 March, 2026	As at 31 March, 2025
(A) Other Payables			
Outstanding Liabilities		0.03	0.03
	(A)	**0.03**	**0.03**
(B) Statutory Payables (Ref. 12.1)	**(B)**	**5.99**	**6.00**
Total (A+B)		**6.02**	**6.03**

12.1 Statutory payables outstanding for more than six months amounts to ₹ 5.82 Lakhs & Outstanding below six months amounts to ₹ 0.17 Lakhs.

13. Revenue from Operations

Particulars	As at 31 March, 2026	As at 31 March, 2025
Revenue from Operations	–	–
Less:		
Goods & Service Tax	–	–
Total Net Sales	**–**	**–**

14. Other Income

Particulars	As at 31 March, 2026	As at 31 March, 2025
Rental Income	0.30	0.27
Total	**0.30**	**0.27**

15. Employee Benefits Expenses

Particulars	As at 31 March, 2026	As at 31 March, 2025
Salaries & Wages	10.56	9.54
Contributions to Gratuity	0.12	0.13
Total	**10.68**	**9.67**

16. Finance Cost

Particulars	As at 31 March, 2026	As at 31 March, 2025
Interest On		
(i) TDS	0.03	0.05
(ii) Others	4.11	0.60
Total	**4.14**	**0.65**

(Amount in Lacs)

17. Other Expenses

Particulars	As at 31 March, 2026	As at 31 March, 2025
Rent	0.30	0.57
Repairs and maintenance	0.06	0.07
Insurance	0.16	0.16
Rates and taxes	3.83	4.71
Communication	0.48	0.57
Consultancy & Professional	10.51	5.72
Bank Charges	0.01	0.03
Auditor's Remuneration	1.00	1.00
Travelling and conveyance	0.56	0.36
Printing and stationery	0.19	0.22
Advertisement Expenses	0.96	1.25
Office Maintainence	0.01	0.02
Miscellaneous Expenses	0.02	0.02
Postage & Courier	0.03	0.01
Vehicle Maintenance	2.12	2.06
Provision for doubtful debts	1.76	1.85
Filing Fees	0.04	0.32
Fines / Penalty	0.30	0.59
Late Filing Charges	-	0.04
GST / ITC Recovery	0.32	0.09
Total	**22.66**	**19.66**

18. Contingent Liabilities:

Disputed seigniorage fees liability of ₹ 28.43 lakhs (Fees ₹ 4.77 lakhs and penalty of ₹ 23.66 lakhs) for which revision petition has been filed by the company. Revision Petition was disposed and directed to pay Normal signiorage fees of ₹ 4.77 lakhs along with one time penalty as per Demand notice dt 20.12.2022 and also granted Six monthly installments with applicable interest for payment of said amount. Accordingly revision petition is disposed off. Company has paid all the six installments to the concerned authorities.

19. Related Party Disclosures

Key Management Personnel (KMP) : Mr. G. Satyanarayana
Smt. K.Vijaya Rani
Sri Deshna Jain
Mr. M. R. Koteswara Rao

(Amount in Lacs)

20.	Transactions with Key Management Persons and their Relatives		
	Particulars	KMP & Relatives of KMP	
		31 March, 2026	31 March, 2025
	Remuneration & Perquisites	9.48	6.00
	Rent	0.30	0.57
	Salaries & Perquisites payable	48.42	48.42
	Unsecured Loan	265.70	228.59
	Unsecured Loan Received during the year	37.11	46.26
	Rent Payable	4.79	4.49

21.	Particulars	For the Year Ended 31.03.2026	For the Year Ended 31.03.2025
	a) Current Ratio + Current Assets / Current Liabilities	1.11	1.23
	b) Debt-Equity Ratio = Total Debt / Total Shareholders Equity	-	-
	c) Debt Service Coverage Ratio= Net Operating Income / Total Debt Service	-	-
	d) Return of Equity Ratio = Net Income /Average Shareholders Equity	-	-
	e) Trade Receivables Turnover Ratio = Net Sales / Average Account Receivables	-	-
	f) Net Profit Ratio = Net Profit / Total Revenue x 100	-	-

22. Confirmations are not received in respect of the amounts relating to trade receivables, trade payables, loans & advances.

23. Dues to Micro, Small and Medium Enterprises :

The identification of micro, small and medium enterprise suppliers as defined under the provisions of "Micro, small and medium enterprises Act, 2006" is based on Management's knowledge of their status. There are no dues to micro, small and medium enterprises as on 31 March, 2026.

24. Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure. Figures are rounded off to the nearest thousands.

25.a Mrs.Kodali Vijayarani, Promoter Shareholder & Director of the company has filed a petition in NCLT under Section 241 of the companies Act against allotment of 1,24,50,000 Equity Shares of Rs.10/- each, made to 7 individuals for consideration other than cash. Praying the NCLT to declare the allotment as illegal and affect consequent reduction of the Share Capital of the company and also prayed for an Interim Relief of not to alienate / not to create any third party interest in the said shares of 1,24,50,000.

The case is admitted by NCLT and passed an Interim Order dt 14th October, 2020 restaining the 7 individual shareholders from dealing with 1,24,50,000 shares and directed not to alienate, transfer or enter into any agreement or create any third party interest until further orders. The Petition filed by Promoter Shareholder was dismissed by NCLT on 15.06.2022.

Mrs. Kodali Vijayarani, Promoter Shareholder & Director of the company has filed an appeal petition at National Company Law Appellate Tribunal at Chennai under Section 421 of the Companies Act, 2013 vide Petition No. 59 of 2022. After several adjournments the case was listed on 15.07.2026 under the same caption "For Admission (After Notice)".

25.b	Company is a Respondent in the appeal petition filed by Mrs. Kodali Vijayarani, Promoter Shareholder & Director of the company at National Company Law Appellate Tribunal at Chennai under Section 421 of the Companies Act, 2013 vide Petition No. 59 of 2022. The Company has filed counter on the said petition . After several adjournments the "Office of the Registry" directed to List this appeal on 15.07.2026 under the same caption "For Admission (After Notice)".

26.	**Other Statutory Information**
i)	The Company does not have any Benami property, where any proceeding has been initiated or pending against the company for holding any Benami property.
ii)	The Company does not have any transactions with companies struck off.
iii)	The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
iv)	The Company has not traded or invested in Crypto Currency or Virtual Currency during the financial year.
v)	The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
vi)	The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies) including foreign entities (Intermmediaries) with the a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Utimate Beneficiaries) or b) provide any guarantee, security or the like to or on behalf of the ultimate Beneficiaries.
vii)	The Company has not received any fund from any person (s) or entity (ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall (a) directly or indirectly lend or invest in other persons or entities indetified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or (b) provide any guarantee, security or the like on behalf of the Ultimate Benefeciaries.
viii)	The Company does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

In terms of our report of even date attached.

For Suryanarayana & Suresh — **For and on behalf of the Board**

Chartered Accountants
Firm Regd. No. : 006631S

Muralikrishna Pinamaneni	**G. Satyanarayana**	**M. Snehith**
Partner	Managing Director	Director
Membership No. 224319	DIN : 02051710	DIN : 08977670
Place : Hyderabad	**M.R. Koteswara Rao**	**Deshna Jain**
Date : 28.05.2026	Chief Financial Officer	Company Secretary

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