CURA TECHNOLOGIES LIMITED

35TH
ANNUAL REPORT
2025-26

CORPORATE INFORMATION

BOARD OF DIRECTORS:

Sl.no	Name of the Director	Designation	DIN
1.	Mr. Saraswathula Sivaramakrishna Mohan Babu	Managing Director	00985357
2.	Ms. Sanjana Lagumavarapu	Director	09440632
3.	Ms. Khushboo Joshi	Independent Director	10864386
4.	Mr. Prabhakar Reddy Palakolanu	Independent Director	10326142
5.	Mrs. Mounika Pammi	Independent Director	11111376
6.	Mr. S. Sai Kiran*	Whole-time director & CFO	09741325

*Resigned w.e.f. 30.07.2026

CHIEF FINANCIAL OFFICER:

*Mr. Gundam Vijaya Sarathi Reddy
*Appointed w.e.f. 30.07.2026

COMPANY SECRETARY & COMPLIANCE OFFICER:

Mrs. Surbhi Jain

REGISTERED OFFICE:

Office No. 8 2 682/A & B, Flat No. 102, Mayfair Elegance,
Banjara Hills Road No. 12, Beside Ohri's Restaurant,
Hyderabad – 500034, Telangana

STATUTORY AUDITORS:

Pundarikashyam and Associates,
Chartered Accountants,
1-8-435/436, 2nd Floor, Durga Towers,
Beside Rasoolpura Metro Station,
Begumpet, Hyderabad – 500016 Telangana

INTERNAL AUDITORS:

Pavan Reddy & Associates,
Chartered Accountants
#310, Block – 4, My Home
Mangala Apartments, Kondapur,
Hyderabad – 500084 Telangana

SECRETARIAL AUDITORS:

Aakanksha Dubey & Co.,
Practicing Company Secretary
H. No.11-1-439/301, 3rd Floor,
Baba Residency, Sitaphalmandi,
Secunderabad – 500034 Telangana

BANKERS:

SBI Bank Limited
Income Tax colony, Banjara Hills Branch
Hyderabad, Telangana

AUDIT COMMITTEE:

1.	Mr. Prabhakar Reddy Palakolanu	-	Chairman
2.	Mrs. Khushboo Joshi	-	Member
3.	Mrs. Mounika Pammi	-	Member

NOMINATION & REMUNERATION COMMITTEE:

1.	Mr. Prabhakar Reddy Palakolanu	-	Chairman
2.	Mrs. Khushboo Joshi	-	Member
3.	Mrs. Mounika Pammi	-	Member

STAKEHOLDER RELATIONSHIP COMMITTEE:

1.	Mr. Prabhakar Reddy Palakolanu	-	Chairman
2.	Mrs. Khushboo Joshi	-	Member
3.	Mrs. Mounika Pammi	-	Member

INDEPENDENT DIRECTORS COMMITTEE:

1. Mr. Prabhakar Reddy Palakolanu
2. Ms. Mounika Pammi
3. Mrs. Khushboo Joshi

REGISTRAR & SHARE TRANSFER AGENTS:

Venture Capital & Corporate Investments Private Limited
"AURUM", 4th & 5th Floors, Plot no. 57,
Jayabheri Enclave Phase II, Gachibowli,
Hyderabad-500032, Telangana
Tel No.: 23818475 /23868023
Fax: 040-23868024
E-mail: info@vccipl.com

LISTED AT	:	BSE Limited and National Stock Exchange of India Limited
CIN	:	L84120TG1991PLC013479
COMPANY'S WEBSITE	:	www.curatechnologies.in
INVESTOR E-MAIL ID	:	cs@curatechnologies.in

NOTICE

Notice is hereby given that the 35th Annual General Meeting of members of the Cura Technologies Limited will be held on Monday, the 28th day of September, 2026 at 11:00 a.m. through Video Conferencing/ Other Audio Visual Means (OAVM) to transact the following Business:

ORDINARY BUSINESS:

1. To receive, consider and adopt the Audited Balance Sheet as at March 31, 2026 and the Statement of Profit & Loss and cash flow statement for the year ended on that date together with the Notes attached thereto, along with the Reports of Auditors and Directors thereon.

2. To appoint a director in place of Mr. Saraswathula Sivaramakrishna Mohan Babu (DIN:00985357) who retires by rotation and being eligible, offers himself for re-appointment.

For and on behalf of the Board of Directors
Cura Technologies Limited

SSRK Mohan Babu
Managing Director
(DIN: 00985357)

Place: Hyderabad
Date: 30.07.2026

NOTES:

1. In pursuance of Regulation 36 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard on General Meetings, details in respect of the Directors seeking appointment/ re-appointment at the AGM, form part of this Notice.

2. Ministry of Corporate Affairs vide General Circular No.03/2025 dated September 22, 2025, has permitted the holding of the Annual General Meeting ("AGM") through Video Conference/Other Audio Visual Means, without the physical presence of the Members at a common venue. Pursuant to the provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with the Circulars issued by MCA and SEBI, the AGM of the Company is being conducted through Video Conferencing (VC)/ Other Audio-Visual Means (OAVM).

3. The Deemed Venue of the 35th AGM of the Company shall be its Registered Office.

4. Since the AGM will be held through VC/OAVM (e-AGM), the Route Map for venue of AGM is not annexed to the Notice.

5. 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.

6. In compliance with the MCA Circulars and SEBI Circular, Notice of the AGM along with the Annual Report for the financial year 2025-26 is being sent only through electronic mode to those Members whose email addresses are registered with the Company/ Depositories/ R&T Agent. a letter providing the web-link of the Annual Report, being sent to those members who have not registered their e-mail address, is available on the Company's website www.curatechnologies.in. Members may note that the Notice will also be available on the Company's website www.curatechnologies.in, website of the Stock Exchanges i.e., BSE Limited and National Stock Exchange of India Limited at www.bseindia.com and www.nseindia.com respectively . 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.

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

8. In avoid fraudulent transaction(s), the identity/ signature of the Members holding shares in electronic/ demat form is verified with the specimen signatures furnished by NSDL/ CDSL and members holding shares in physical form is verified as per the records of the R&T Agent of the Company. Members are requested to keep the same updated.

9. Pursuant to the provisions of the Act and other applicable Regulations, a Member entitled to attend and vote at the AGM is entitled to appoint a proxy to attend and vote on their behalf and the proxy need not be a Member of the Company. However, since this AGM is being held pursuant to the MCA/SEBI Circulars through VC/OAVM, physical attendance of Members has been dispensed with. Accordingly, the facility for appointment of proxies by the Members will also not be available for the AGM and hence the Proxy Form and Attendance Slip are not annexed to the Notice.

10. Corporate/institutional Members (i.e. other than individuals, HUF, NRI, etc.) are required to send a scanned copy (PDF/ JPG format) of the relevant Board Resolution/Authority Letter / Power of Attorney etc. together with attested specimen signature of the duly authorised signatory(ies) who is /are authorised to vote, to the Scrutinizer through e-mail at viveksurana24@gmail.com.

11. Recent circular requires submission of Aadhaar/PAN number by every participant in securities market. Members holding shares in demat form are, therefore, requested to submit Aadhaar card/PAN details to the Depository Participants with whom they have demat accounts. Members holding shares in physical form can submit their Aadhaar card/PAN details to the Company/ Registrar and Share Transfer Agents (Venture Capital Corporate Investments Private Limited).

12. Members holding shares in the same name under different folios are requested to apply for Consolidation of such folios and send the relevant share certificates to Venture Capital Corporate Investments Private Limited., Share Transfer Agents of the Company for their doing the needful.

13. Members are requested to send their queries at least 5 days before the date of meeting so that information can be made available at the meeting.

14. In respect of shares held in physical mode, all shareholders are requested to intimate changes, if any, in their registered address immediately to the Registrar and Share Transfer agent of the Company and correspond with them directly regarding share transfer/transmission /transposition, Demat/ Remat, change of address, issue of duplicate shares certificates, ECS and nomination facility.

15. In terms of Section 72 of the Companies Act, 2013, a member of the Company may nominate a person on whom the shares held by him/her shall vest in the event of his/her death. Members desirous of availing this facility may submit nomination in prescribed Form-SH-13 to the Company/RTA in case shares are held in physical form, and to their respective depository participant, if held in electronic form.

16. Members holding shares in the electronic form are requested to inform any changes in address/bank mandate directly to their respective Depository Participants.

17. The Company has appointed M/s. Vivek Surana & Associates, Practicing Company Secretaries, as scrutinizer of the company to scrutinize the voting process.

18. Since securities of the Company are traded compulsorily in dematerialized form as per SEBI mandate, members holding shares in physical form are requested to get their shares dematerialized at the earliest.

19. The Members can join the e-AGM 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice.

20. The Register of Directors' and Key Managerial Personnel and their shareholding maintained under Section 170 of the Companies Act, 2013, the Register of Contracts or arrangements in which the Directors are interested under Section 189 of the Companies Act, 2013, will be available for inspection at the AGM.

21. THE INSTRUCTIONS OF SHAREHOLDERS FOR REMOTE E-VOTING ARE AS UNDER:

Step 1: Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

Step 2: Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

(i) The voting period begins on 25.09.2026 at 9.00 a.m. and ends on 27.09.2026 at 5.00 p.m. During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date of 21.09.2026 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 eligible 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 shareholder's/retail shareholders is at a negligible level.

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

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

Step 1: Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

(vi) In terms of SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants.

Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

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

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with **CDSL Depository**	1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login to Easi / Easiest are requested to visit cdsl website www.cdslindia.com and click on login icon & My Easi New (Token) Tab. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3) If the user is not registered for Easi/Easiest, option to register is available at cdsl website www.cdslindia.com and click on login & My Easi New (Token) Tab and then click on registration option. 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders holding securities in demat mode with **NSDL Depository**	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 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 4) For OTP based login you can click on https://eservices.nsdl.com/ Secure Web/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote 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 (DP)**	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

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

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

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with **CDSL**	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at 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.co.in or call at : 022 - 4886 7000 and 022 - 2499 7000

Step 2: Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

(vii) 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

a. For CDSL: 16 digits beneficiary ID,

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

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

4) 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. 1. 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.

(viii) After entering these details appropriately, click on "SUBMIT" tab.

(ix) 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.

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

(xi) Click on the EVSN for the relevant CURA TECHNOLOGIES LIMITED on which you choose to vote.

(xii) 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.

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

(xiv) 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.

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

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

(xvii) 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.

(xviii) There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.

(xix) Additional Facility for Non – Individual Shareholders and Custodians –For Remote 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 will be mapped automatically & can be delink in case of any wrong mapping.

- It is Mandatory that, 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 mandatory 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; cs@curatechnologies.in (designated email address by company), 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 at least 5 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at cs@curatechnologies.in. The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance 5 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at cs@curatechnologies.in . These queries will be replied to by the company suitably by email.

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

9. Only those shareholders, who are present in the AGM through VC/OAVM facility and have not cast 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 may 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. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to Company/RTA email id.

2. For Demat shareholders -, Please update your email id & mobile no. with your respective Depository Participant (DP).

3. For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

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

   All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Sr. Manager, (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.

22. OTHER INSTRUCTIONS:

(i) The voting rights of shareholders shall be in proportions to the shares held by them in the paid equity share capital of the Company as on the cut-off date i.e. 21.09.2026

(ii) The Scrutinizer shall after the conclusion of the Voting at the Annual General Meeting first count the votes cast at the meeting and thereafter unblock the votes cast though remote e-voting in the presence of at least two (2) witnesses not in the employment of the Company and make not later than two days of conclusion of the meeting a Scrutinizer's Report of the total votes cast in favour or against, if any, to the Chairman or person authorized by him.

(iii) Voting is provided to the members through e-voting and at the Annual General Meeting of the Company. A Member can opt for only one mode of voting i.e. either through e-voting or at the Annual General Meeting of the Company.

(iv) If a Member cast votes by both modes, then voting done through e-voting shall prevail.

(v) The results declared along with the Scrutinizer's Report shall be placed on the Company's website https://www.curatechnologies.in/investors.html and on the website of CDSL and will be communicated to the BSE Limited and National Stock Exchange of India Limited.

23. Relevant documents referred to in the accompanying Notice, as well as Annual Report is open for inspection at the Registered Office of the Company, during the office hours, on all working days up to the date of Annual General Meeting.

SEBI has notified vide Notification No. SEBI/LAD-NRO/GN/2018/24 that securities of the listed companies can be transferred only in dematerialized form. In view of the above and to avail various benefits of dematerialization, members are advised to dematerialize shares held by them in physical form.

For and on behalf of the Board of Directors
Cura Technologies Limited

SSRK Mohan Babu
Managing Director
(DIN: 00985357)

Place: Hyderabad
Date: 30.07.2026

Annexure (for item no.2)

As required under Regulation 36 (3) of the SEBI (LODR), Regulations, 2015 and Secretarial Standards -2, brief particulars of the Directors seeking appointment/re-appointment are given as under

Name of the Director	Mr. Saraswathula Sivaramakrishna Mohan Babu (DIN:00985357)
Date of Birth and Age	24/08/1957 and 69 years
Brief Resume including Qualification and Experience	Mr. Saraswathula Sivaramakrishna Mohan Babu (DIN:00985357) aged 69 years is a graduate in Commerce and an Associate Member of the Institute of Company Secretaries of India (ICSI. He is having more than 30 years of real-time experience in the Capital Market including IPOs, Private Equity, Trading in Bonds (Government and Non-Government), Retail Debt segment, etc in the capacity of a Merchant Banker and as a Practicing Company Secretary. He is the successful Resolution Applicant and promoter of Cura Technologies Limited.
Date of First Appointment in the Board	27.03.2026
Expertise in specific functional areas	His expertise is in Capital Market including including IPOs, Private Equity, Trading in Bonds (Government and Non-Government), Retail Debt segment, etc in the capacity of a Merchant Banker.
Shareholding in the Company	2,44,702 (2.47%)
Relationship with other Directors, Key Managerial Personnel	Nil
Directorship in other Companies	1. Sameer Financial Services Private Limited 2. Spinmet Engineers Private Limited 3. Maithri Advisors And Planners Private Limited 4. Waxwing Business Ventures Private Limited 5. Chaaya Resource Centre 6. Chaaya Vox Private Limited 7. Chaaya Publications Private Limited
Membership / Chairmanship in committee of the other companies	Nil
Names of Listed entities in which the person also holds the Directorship and the membership of Committees of the board along with listed entities from which the person has resigned in the past three years	Nil

skills and capabilities required for the role and the manner in which the proposed person meets such requirements	Not Applicable
Terms and conditions of Re-appointment	He was liable to retired by rotation and being eligible has offered himself for re-appointment.
Remuneration last drawn	Nil
Remuneration sought to be paid	Nil
Number of Board Meetings attended during the year	NA

For and on behalf of the Board of Directors
Cura Technologies Limited

SSRK Mohan Babu
Managing Director
(DIN: 00985357)

Place: Hyderabad
Date: 30.07.2026

DIRECTORS' REPORT

To
The Members of
Cura Technologies Limited

The Directors have pleasure in presenting before you the 35th Annual Report on the Business and Operations of the Company together with the audited Financial Statements for the year ended 31st March, 2026.

1. FINANCIAL SUMMARY/HIGHLIGHTS:

The performance during the period ended 31st March, 2026 has been as under:

(Rs. In Lakhs)

Particulars	2025-26	2024-25
Revenue from operations	83.49	--
Other income	--	--
Profit/loss before Depreciation, Finance Costs	(33.23)	(66.23)
Exceptional items and Tax Expense	--	--
Less: Depreciation/ Amortisation / Impairment	58.93	0.06
Less: Finance Costs	56.29	0.01
Share of loss of an Associate	--	--
Profit /loss before Exceptional items and Tax Expense	(148.45)	(66.30)
Add/(less): Exceptional items	--	--
Profit /loss before Tax Expense	(148.45)	(66.30)
Less: Tax Expense (Current & Deferred)	--	--
Profit /loss for the year	(148.45)	(66.30)
Total Comprehensive Income/loss	(148.45)	(66.30)
Balance of profit /loss for earlier years	--	--
Less: Transfer to Reserves	--	--
Less: Dividend paid on Equity Shares	--	--
EPS (in Rs.)	1.53	2.32

2. REVIEW OF OPERATIONS:

During the Year under the review, the Company has earned total income of Rs. 83.49 lakhs and has incurred a net loss of Rs. 148.45 Lakhs as against the Nil income and net loss of Rs. 66.30 Lakhs in the previous financial year ending 31.03.2025.

3. BUSINESS UPDATE AND STATE OF COMPANY'S AFFAIRS:

The information on Company's affairs and related aspects is provided under Management Discussion and Analysis report, which has been prepared, inter-alia, in compliance with Regulation 34 of SEBI (Listing Obligations and Disclosure Requirements) regulations, 2015 and forms part of this Report.

4. RESERVES:

Pursuant to provisions of Section 134 (3) (j) of the Companies Act, 2013, the company has not proposed to transfer any amount to general reserves account of the company during the year under review.

The closing balance of reserves, including retained earnings, of the Company as at 31.03.2026 is Rs. (351.61) Lakhs.

5. DIVIDEND:

During the year under review, the Board has not recommended or paid any dividend for the year 2025-26.

6. CHANGE IN THE NATURE OF THE BUSINESS, IF ANY:

During the period under review and the date of Director's Report there was no change in the nature of Business.

7. MATERIAL CHANGES AND COMMITMENTS:

There were no material changes and commitments affecting financial position of the company between 31st March 2026 and the date of Board's Report (i.e. 30.07.2026).

8. REVISION OF FINANCIAL STATEMENTS:

During the year under review, there is no revision in the Financial Statements.

9. AUTHORISED AND PAID-UP CAPITAL OF THE COMPANY:

As on 31.03.2026, the Authorised share capital of the Company is Rs. 10,00,00,000/- divided into1,00,00,000 equity shares of Rs.10/- each and subscribed and paid-up capital of the Company is Rs. 9,90,00,000/- divided into 99,00,000 Equity shares of Rs.10/- each.

As on date, the paid-up capital of the Company is Rs. 9,90,00,000/- divided into 99,00,000 Equity shares of Rs.10/- each.

The following changes in Paid-up share capital from 01.04.2025 till date are as follows:

Date of allotment	Particulars	Increase in paid-up capital
21.06.2025	Allotment of 7,50,000 equity shares to strategic financial Investor on cash basis as per the resolution plan	Increase in paid up capital from Rs. 9,15,00,000/- to Rs. 9,90,00,000/-

10. UNPAID / UNCLAIMED DIVIDEND:

There is no unpaid or unclaimed dividend with the company till date.

11. INVESTOR EDUCATION AND PROTECTION FUND (IEPF):

During the year under review, the Company was not required to transfer any amount to Investor Education and Protection Fund (IEPF).

12. APPOINTMENT / RE-APPOINTMENT / RESIGNATION / RETIREMENT OF DIRECTORS /CEO/ CFO AND KEY MANAGERIAL PERSONNEL:

During the FY 2025-26 and subsequent to 31.03.2026, following appointments/ reappointments/ resignations took place as detailed below:

a.) Appointments:

- Appointment of Mrs. Mounika Pammi (DIN:11111376) as an Independent Director of the Company w.e.f. 30.05.2025.
- Appointment of Ms. Surbhi Jain as Company Secretary and Compliance Officer of the Company w.e.f. 03.03.2026.
- Appointment of Mr. Saraswathula Sivaramakrishna Mohan Babu (DIN:00985357) as Managing Director of the Company w.e.f. 27.03.2026.
- Change in designation of Mrs. Sanjana Lagumavarapu (DIN: 09440632) from Managing Director to Non-Executive Director of the Company w.e.f 27.03.2026.
- Appointment of Mr. Gundam Vijaya Sarathi Reddy as Chief Financial Officer (CFO) of the Company w.e.f. 30.07.2026.

b.) Resignations:

- Resignation of Mr. Sharvari Swapnil Shinde as Company Secretary and Compliance Officer of the Company w.e.f., 04.12.2025.
- Resignation of Mrs. Priyanka Agarwal (DIN: 10315690), as a Non-Executive Independent Director of the Company w.e.f. 31.01.2026.
- Resignation of Mr. Sangareddypeta Saikiran (DIN: 09741325), as Whole-time Director and Chief Financial Officer (CFO) of the Company w.e.f. 30.07.2026

The Board places on record sincere appreciation for the services rendered by the above said Director/KMP during their tenure.

13. COMPANY'S POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION:

The Company has devised, inter alia, the following policies viz.:

a) Policy for selection of Directors and determining Directors' independence; and

b) Remuneration Policy for Directors, Key Managerial Personnel and other employees.

The Policy for selection of Directors and determining Directors' independence sets out the guiding principles for identifying persons who are qualified to become Directors and to determine the independence of Directors, while considering their appointment as independent directors of the Company.

The Policy also provides for the factors in evaluating the suitability of individual board members with diverse background and experience that are relevant for the Company's operations. The Policy is available on the Company's website and can be accessed at https://www.curatechnologies.in/investors.html.

The Company's remuneration policy is directed towards rewarding performance, based on review of achievements. The Policy is available on the Company's website and can be accessed at https://www.curatechnologies.in/investors.html .

There has been no change in the above two policies, during the year under review.

14. DECLARATION FROM INDEPENDENT DIRECTORS ON ANNUAL BASIS:

The Company has received declarations from all the Independent Directors of the Company to the effect that they are meeting the criteria of independence as provided in Sub-Section (6) of Section 149 of the Companies Act, 2013 and Regulation 16 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Independent Directors have also confirmed that they have complied with the Company's Code of Conduct.

During the year, Independent Directors of the Company had no pecuniary relationship or transactions with the Company, other than sitting fees, commission and reimbursement of expenses incurred by them for the purpose of attending meetings of the Board of Directors and Committee(s).

All the Independent Directors of your Company have been registered and are members of Independent Directors Databank maintained by the Indian Institute of Corporate Affairs (IICA).

All the Independent Director of the Company, has successfully passed/exempted from requirement of passing the Online Proficiency Self-Assessment Test conducted by the Indian Institute of Corporate Affairs in terms of the applicable provisions of the Companies Act 2013 and the relevant rules made thereunder, considering their extensive experience and expertise.

15. CONFIRMATION AND OPINION OF THE BOARD ON INDEPENDENT DIRECTORS:

All the Independent Directors of the Company have given their respective declaration/ disclosures under Section 149(7) of the Act and Regulation 25(8) of the Listing Regulations and have confirmed that they fulfil the independence criteria as specified under section 149(6) of the Act and Regulation 16 of the Listing Regulations and have also confirmed that they are not aware of any circumstance or situation, which exist or may be reasonably anticipated, that could impair or impact their ability to discharge their duties with an objective independent judgment and without any external influence. Further, the Board, after taking these declarations/disclosures on record and acknowledging the veracity of the same, concluded that the Independent Directors are persons of integrity and possess the relevant expertise and experience to qualify as Independent Directors of the Company and are Independent of the Management.

The Board opines that all the Independent Directors of the Company strictly adhere to corporate integrity, possesses requisite expertise, experience and qualifications to discharge the assigned duties and responsibilities as mandated by the Companies Act, 2013 and Listing Regulations diligently.

16. BOARD MEETINGS:

The Board of Directors duly met eight (8) times during the year on 30.05.2025, 21.06.2025, 14.08.2025, 04.09.2025, 12.11.2025, 31.01.2026, 03.03.2026 and 27.03.2026 and in respect of which meetings, proper notices were given and the proceedings were properly recorded and signed in the Minutes Book maintained for the purpose.

17. COMMITTEES:

The Company being a listed Company has validly constituted various applicable and mandatory committees i.e. Audit Committee, Nomination and Remuneration Committee and Stakeholder Relationship Committee.

18. BOARD EVALUATION:

Nomination and Remuneration Committee has carried out an annual evaluation of its own performance, board committees, and individual directors pursuant to the provisions of the Act and SEBI Listing Regulations. The performance of the board was evaluated by the board after seeking inputs from all the directors on the basis of criteria such as the board composition and structure, effectiveness of board processes, information and functioning, etc. The performance of the committees was evaluated by the Nomination and Remuneration Committee after seeking inputs from the committee members on the basis of criteria such as the composition of committees, effectiveness of committee meetings, etc. The above criteria are based on the Guidance Note on Board Evaluation issued by the Securities and Exchange Board of India on January 5, 2017.

A separate meeting of independent directors was conducted on 03.03.2026 to evaluate the performance of non-independent directors, the Board as a whole and the Chairman of the Company, taking into account the views of executive directors and non-executive directors.

19. 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:

A table containing the particulars in accordance with the provisions of Section 197(12) of the Act, read with Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is appended as Annexure I to this Report.

A statement showing the names of the top ten employees in terms of remuneration drawn and the name of every employee is annexed to this Annual report as Annexure II.

During the year, none of the employees is 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.

20. 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, ratio of remuneration of Mr. Sangareddypeta Saikiran, Whole-time Director of the Company to the median remuneration of the employee is 1.43: 1

21. CEO/ CFO CERTIFICATION:

The Whole-time Director and Chief Financial Officer Certification on the financial statements under Regulation 17 (8) of SEBI (Listing Obligations & Disclosure Requirements), Regulations, 2015 for the year 2025-26 is annexed in this Annual Report as **Annexure - VI.**

22. DIRECTOR'S RESPONSIBILITY STATEMENT:

Pursuant to the requirement of Section 134(3)(c) and 134(5) of the Companies Act, 2013 and on the basis of explanation given by the executives of the Company and subject to disclosures in the Annual Accounts of the Company from time to time, we state as under:

a) That in the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures;

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

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

d) That the Directors have prepared the annual accounts on a going concern basis:

e) That the Directors have lain down internal financial controls to be followed by the Company and that such internal financial controls are adequate and are operating effectively; and

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

23. DETAILS OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS:

Your Company has well established procedures for internal control across its various locations, commensurate with its size and operations. The organization is adequately staffed with qualified and experienced personnel for implementing and monitoring the internal control environment. The internal audit function is adequately resourced commensurate with the operations of the Company and reports to the Audit Committee of the Board.

24. 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:

During the year under review, the Auditors of the Company have not reported any frauds to the Board of Directors as prescribed under Section 143(12) of the Companies Act, 2013 and rules made thereunder.

25. NAMES OF THE COMPANIES WHICH HAVE BECOME OR CEASED TO BE ITS SUBSIDIARIES, HOLDING COMPANY, JOINT VENTURES OR ASSOCIATE COMPANIES DURING THE YEAR:

During the year under review, K B R Holdings Private Limited continued to be the Holding Company of the Company, holding 65.27% of the equity share capital of the Company. No Company has become or ceased to be a subsidiary, joint venture or associate company of the Company during the year.

26. DETAILS RELATING TO DEPOSITS:

The Company has not accepted any public deposits during the Financial Year ended March 31, 2026 and as such, no amount of principal or interest on public deposits was outstanding as on the date of the balance sheet.

27. DETAILS OF DEPOSITS NOT IN COMPLIANCE WITH THE REQUIREMENTS OF THE ACT:

Since the Company has not accepted any deposits during the Financial Year ended March 31, 2026, there has been no non-compliance with the requirements of the Act.

Pursuant to the Ministry of Corporate Affairs (MCA) notification dated 22nd January 2019 amending the Companies (Acceptance of Deposits) Rules, 2014, the Company is required to file with the Registrar of Companies (ROC) requisite returns in Form DPT-3 for outstanding receipt of money/loan by the Company, which is not considered as deposits.

28. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS:

The Company has not given loans, guarantees or made any investments attracting the provision of Section 186 of the Companies Act, 2013 during the year under review.

29. RISK MANAGEMENT POLICY:

The Company has developed and implemented a comprehensive Risk Management Policy for identifying, assessing and mitigating various risks that may affect its operations and overall performance. The Risk Management Policy is available on the Company's website at: www.curatechnologies.in .

30. RELATED PARTY TRANSACTIONS:

Our Company has formulated a policy on related party transactions which is also available on Company’s website at www.curatechnologies.in . This policy deals with the review and approval of related party transactions.

All related party transactions that were entered into during the financial year were on arm’s length basis and were in the ordinary course of business. There were no material significant related party transactions made by the Company with the Promoters, Directors, Key Managerial Personnel or the Senior Management which may have a potential conflict with the interest of the Company at large.

Particulars of contracts or arrangements with related parties referred to in Section 188(1) of the Companies Act, 2013 in the prescribed Form AOC-2 is appended as Annexure III which forms part of this Report.

All related party transactions were placed before the Audit Committee/Board for approval. Prior approval of the Audit Committee was obtained for the transactions which are foreseen and are in repetitive in nature. Members may refer to the financial statements which sets out related party disclosures pursuant to IND AS-24.

31. DISCLOSURE OF PARTICULARS WITH RESPECT TO CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO:

The required information as per Sec.134 (3) (m) of the Companies Act 2013 is provided hereunder:

A. Conservation of Energy:

Your Company's operations are not energy intensive. Adequate measures have been taken to conserve energy wherever possible.

B. Research & Development and Technology Absorption:

1. Research and Development (R&D): NIL

2. Technology absorption, adoption and innovation: NIL

C. Foreign Exchange Earnings and Out Go:

1. Foreign Exchange Earnings: Rs. 23,91,226

2. Foreign Exchange Outgo: NIL

32. AUDIT COMMITTEES:

(I) Terms of reference of Audit committee covers all the matters prescribed under Regulation 18 of the Listing Regulations and Section 177 of the Act, 2013.

A. BRIEF DESCRIPTION OF TERMS OF REFERENCE:

The terms of reference of the Audit Committee encompasses the requirements of Section 177 of Companies Act, 2013 and as per Regulation 18 of SEBI (LODR) Regulations, 2015 and, inter alia, includes:

i. Oversight of the listed entity's financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible;

ii. Recommendation for appointment, remuneration and terms of appointment of auditors of the listed entity;

iii. Approval of payment to statutory auditors for any other services rendered by the statutory auditors;

iv. Reviewing, with the management, the annual financial statements and auditor's report thereon before submission to the Board for approval, with particular reference to:

a. Matters required to be included in the director's responsibility statement to be included in the Board's report in terms of clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013;

b. Changes, if any, in accounting policies and practices and reasons for the same;

c. Major accounting entries involving estimates based on the exercise of judgment by management;

d. Significant adjustments made in the financial statements arising out of audit findings;

e. Compliance with listing and other legal requirements relating to financial statements;

f. Disclosure of any related party transactions;

g. Modified opinion(s) in the draft audit report;

v. Reviewing, with the management, the quarterly financial statements before submission to the Board for approval;

vi. Reviewing, with the management, the statement of uses / application of funds raised through an issue (public issue, rights issue, preferential issue, etc.), the statement of funds utilized for purposes other than those stated in the offer document / prospectus / notice and the report submitted by the monitoring agency monitoring the utilization of proceeds of a public issue or rights issue or preferential issue or qualified institutions placement, and making appropriate recommendations to the Board to take up steps in this matter;

vii. Reviewing and monitoring the auditor's independence and performance, and effectiveness of audit process;

viii. Approval or any subsequent modification of transactions of the listed entity with related parties;

ix. Scrutiny of inter-corporate loans and investments;

x. Valuation of undertakings or assets of the listed entity, wherever it is necessary;

xi. Evaluation of internal financial controls and risk management systems;

xii. Reviewing, with the management, performance of statutory and internal auditors, adequacy of the internal control systems;

xiii. Reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit;

xiv. Discussion with internal auditors of any significant findings and follow up there on;

xv. Reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the Board;

xvi. Discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern;

xvii. To look into the reasons for substantial defaults in the payment to the depositors, debenture holders, shareholders (in case of non-payment of declared dividends) and creditors;

xviii. To review the functioning of the whistle blower mechanism;

xix. Approval of appointment of chief financial officer after assessing the qualifications, experience and background, etc. of the candidate;

xx. Carrying out any other function as is mentioned in the terms of reference of the audit committee.

xxi. Reviewing the utilization of loans and/ or advances from/investment by the holding company in the subsidiary exceeding rupees 100 crore or 10% of the asset size of the subsidiary, whichever is lower including existing loans / advances / investments existing as on the date of coming into force of this provision.

xxii. Consider and comment on rationale, cost-benefits and impact of schemes involving merger, demerger, amalgamation etc., on the listed entity and its shareholders.

xxiii. Carrying out any other function as may be referred to the Committee by the Board.

xxiv. Authority to review / investigate into any matter covered by Section 177 of the Companies Act, 2013 and matters specified in Part C of Schedule II of the Listing Regulations.

B. THE AUDIT COMMITTEE SHALL MANDATORILY REVIEW THE FOLLOWING INFORMATION:

i. Management discussion and analysis of financial condition and results of operations;

ii. Management letters / letters of internal control weaknesses issued by the statutory auditors;

iii. Internal audit reports relating to internal control weaknesses; and

iv. The appointment, removal and terms of remuneration of the chief internal auditor shall be subject to review by the audit committee.

v. Statement of deviations:

- Quarterly statement of deviation(s) including report of monitoring agency, if applicable, submitted to stock exchange(s) in terms of Regulation 32(1).
- Annual statement of funds utilized for purposes other than those stated in the offer document/prospectus/notice in terms of Regulation 32(7).

C. COMPOSITION, MEETINGS & ATTENDANCE:

The Audit Committee duly met Six (06) times during the financial year from 1st April 2025 to 31st March 2026. The date on which the meetings were held are 30.05.2025, 14.08.2025, 12.11.2025, 31.01.2026, 03.03.2026 and 27.03.2026.

Name	Designation	Category	No. of Meetings held during the tenure	No. of meetings attended
Mr. Prabhakar Reddy Palakolanu	Chairperson	Independent Director	6	6
Mrs. Khushboo Joshi	Member	Independent Director	6	6
*Mrs. Mounika Pammi	Member	Independent Director	5	5
#Mr. Sangareddypeta Saikiran	Member	Whole-Time Director	1	1

*Appointed w.e.f. 30.05.2025
#Resigned as a member w.e.f., 30.05.2025

D. Previous Annual General Meeting of the Company was held on 29.09.2025 and Mr. Prabhakar Reddy Palakolanu , Chairperson of the Audit Committee for that period, attended previous AGM.

(I). NOMINATION AND REMUNERATION COMMITTEE

A. BRIEF DESCRIPTION OF TERMS OF REFERENCE

i. Formulation of the criteria for determining qualifications, positive attributes and independence of a director and recommend to the Board of directors a policy relating to, the remuneration of the directors, key managerial personnel and other employees;

ii. For every appointment of an independent director, the Nomination and Remuneration Committee shall evaluate the balance of skills, knowledge and experience on the Board and on the basis of such evaluation, prepare a description of the role and capabilities required of an independent director. The person recommended to the Board for appointment as an independent director shall have the capabilities identified in such description. For the purpose of identifying suitable candidates, the Committee may:

- use the services of an external agencies, if required;
- consider candidates from a wide range of backgrounds, having due regard to diversity; and
- consider the time commitments of the candidates.

iii. Formulation of criteria for evaluation of performance of independent directors and the Board of directors;

iv. Devising a policy on diversity of Board of directors;

v. Identifying persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down, and recommend to the Board of directors their appointment and removal.

vi. Whether to extend or continue the term of appointment of the independent director, on the basis of the report of performance evaluation of independent directors.

B. COMPOSITION OF THE COMMITTEE, MEETINGS AND ATTENDANCE DURING THE YEAR:

The Nomination and Remuneration Committee duly met three (03) times during the financial year from 1st April 2025 to 31st March 2026. The date on which the meetings were held are 30.05.2025, 03.03.2026 and 27.03.2026.

Name	Designation	Category	No. of Meetings held during the tenure	No. of meetings attended
Mr. Prabhakar Reddy Palakolanu	Chairperson	Independent Director	3	3
Mrs. Khushboo Joshi	Member	Independent Director	3	3
*Mrs. Mounika Pammi	Member	Independent Director	2	2
# Mrs. Priyanka Agarwal	Member	Independent Director	1	1

#Resigned as a member w.e.f. 30.05.2025
*Appointed w.e.f. 30.05.2025

33. POLICY FOR SELECTION OF DIRECTORS AND DETERMINING DIRECTORS' INDEPENDENCE:

1. Scope:

This policy sets out the guiding principles for the Nomination & Remuneration Committee for identifying persons who are qualified to become Directors and to determine the independence of Directors, in case of their appointment as independent Directors of the Company.

2. Terms and References:

2.1 "Director" means a director appointed to the Board of a Company.

2.2 "Nomination and Remuneration Committee means the committee constituted in accordance with the provisions of Section 178 of the Companies Act, 2013 and Regulation 19 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2.3 "Independent Director" means a Director referred to in sub-Section (6) of Section 149 of the Companies Act, 2013 and Regulation 16 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

3. Policy:

3.1 Qualifications and criteria

3.1.1 The Nomination and Remuneration Committee, and the Board, shall review on annual basis, appropriate skills, knowledge and experience required of the Board as a whole and its individual members. The objective is to have a Board with diverse background and experience that are relevant for the Company's operations.

3.1.2 In evaluating the suitability of individual Board member the NR Committee may take into account factors, such as:

- General understanding of the Company's business dynamics, global business and social perspective;
- Educational and professional background
- Standing in the profession;
- Personal and professional ethics, integrity and values;
- Willingness to devote sufficient time and energy in carrying out their duties and responsibilities effectively.

3.1.3 The proposed appointee shall also fulfill the following requirements:

- shall possess a Director Identification Number;
- shall not be disqualified under the companies Act, 2013;
- shall Endeavour to attend all Board Meeting and Wherever he is appointed as a Committee Member, the Committee Meeting;
- shall abide by the code of Conduct established by the Company for Directors and senior Management personnel;
- shall disclose his concern or interest in any Company or companies or bodies corporate, firms, or other association of individuals including his shareholding at the first meeting of the Board in every financial year and thereafter whenever there is a change in the disclosures already made;
- Such other requirements as any prescribed, from time to time, under the Companies Act, 2013, Regulation 19 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other relevant laws.

3.1.4 The Nomination & Remuneration Committee shall evaluate each individual with the objective of having a group that best enables the success of the Company's business.

3.2 Criteria of Independence

3.2.1 The Nomination & Remuneration Committee shall assess the independence of Directors at time of appointment/ re-appointment and the Board shall assess the same annually. The Board shall re-assess determinations of independence when any new interest or relationships are disclosed by a Director.

3.2.2 The criteria of independence shall be in accordance with the guidelines as laid down in Companies Act, 2013 and Regulation 16 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

An independent Director in relation to a Company, means a director other than a managing Director or a whole-time Director or a nominee Director

i. who, in the opinion of the Board of directors, is a person of integrity and possesses relevant expertise and experience;

ii. who is or was not a promoter of the listed entity or its holding, subsidiary or associate company or member of the promoter group of the listed entity;

iii. who is not related to promoters or directors in the listed entity, its holding, subsidiary or associate company;

iv. who, apart from receiving director's remuneration, has or had no material pecuniary relationship with the listed entity, its holding, subsidiary or associate company, or their promoters, or directors, during the three immediately preceding financial years or during the current financial year;

v. none of whose relatives—

a. is holding securities of or interest in the listed entity, its holding, subsidiary or associate company during the three immediately preceding financial years or during the current financial year of face value in excess of fifty lakh rupees or two percent of the paid-up capital of the listed entity, its holding, subsidiary or associate company, respectively, or such higher sum as may be specified;

b. is indebted to the listed entity, its holding, subsidiary or associate company or their promoters or directors, in excess of such amount as may be specified during the three immediately preceding financial years or during the current financial year;

c. has given a guarantee or provided any security in connection with the indebtedness of any third person to the listed entity, its holding, subsidiary or associate company or their promoters or directors, for such amount as may be specified during the three immediately preceding financial years or during the current financial year; or

d. has any other pecuniary transaction or relationship with the listed entity, its holding, subsidiary or associate company amounting to two percent or more of its gross turnover or total income: Provided that the pecuniary relationship or transaction with the listed entity, its holding, subsidiary or associate company or their promoters, or directors in relation to points (A) to (D) above shall not exceed two percent of its gross turnover or total income or fifty lakh rupees or such higher amount as may be specified from time to time, whichever is lower.

vi. who, neither himself /herself, nor whose relative(s) —

a. holds or has held the position of a Key Managerial Personnel or is or has been an employee of the listed entity or its holding, subsidiary or associate company or any company belonging to the promoter group of the listed entity, in any of the three financial years immediately preceding the financial year in which he is proposed to be appointed:

Provided that in case of a relative, who is an employee other than key managerial personnel, the restriction under this clause shall not apply for his / her employment.

b. is or has been an employee or proprietor or a partner, in any of the three financial years immediately preceding the financial year in which he is proposed to be appointed, of

(i) a firm of auditors or company secretaries in practice or cost auditors of the listed entity or its holding, subsidiary or associate company; or

(ii) any legal or a consulting firm that has or had any transaction with the listed entity, its holding, subsidiary or associate company amounting to ten per cent or more of the gross turnover of such firm;

c. holds together with his relatives two per cent or more of the total voting power of the listed entity; or

d. is a chief executive or director, by whatever name called, of any non-profit organization that receives twenty-five per cent or more of its receipts or corpus from the listed entity, any of its promoters, directors or its holding, subsidiary or associate company or that holds two percent or more of the total voting power of the listed entity;

e. is a material supplier, service provider or customer or a lessor or lessee of the listed entity;

vii. who is not less than 21 years of age.

viii. who is not a non-independent director of another company on the Board of which any non- independent director of the listed entity is an independent director:

3.2.3 The independent Director shall abide by the “code for independent Directors “as specified in Schedule IV to the companies Act, 2013.

3.3 Other Directorships/ Committee Memberships

3.3.1 The Board members are expected to have adequate time and expertise and experience to contribute to effective Board Performance Accordingly, members should voluntarily limit their Directorships in other listed public limited companies in such a way that it does not interfere with their role as Director of the Company. The NR Committee shall take into account the nature of, and the time involved in a Director service on other Boards, in evaluating the suitability of the individual Director and making its recommendations to the Board.

3.3.2 A Director shall not serve as Director in more than 20 companies of which not more than 10 shall be public limited companies.

3.3.3 A Director shall not serve as an independent Director in more than 7 listed companies and not more than 3 listed companies in case he is serving as a whole-time Director in any listed Company.

3.3.4 A Director shall not be a member in more than 10 committee or act as chairman of more than 5 committees across all companies in which he holds Directorships.

For the purpose of considering the limit of the committee, Audit committee and stakeholder’s relationship committee of all public limited companies, whether listed or not, shall be included and all other companies including private limited companies, foreign companies and companies under Section 8 of the companies Act, 2013 shall be excluded.

34. Remuneration policy for Directors, key managerial personnel and other employees:

The objectives of the remuneration policy are to motivate Directors to excel in their performance, recognize their contribution and retain talent in the organization and reward merit.

The remuneration levels are governed by industry pattern, qualifications and experience of the Directors, responsibilities shouldered and individual performance.

Remuneration policy for Directors, key managerial personnel and other employees

1. Scope:

1 This policy sets out the guiding principles for the Nomination and Remuneration committee for recommending to the Board the remuneration of the Directors, key managerial personnel and other employees of the Company.

2. Terms and Reference:

In this policy the following terms shall have the following meanings:

2.1 "Director" means a Director appointed to the Board of the Company.

2.2 "key managerial personnel" means

(i) The Chief Executive Officer or the managing Director or the manager;

(ii) The Company Secretary;

(iii) The Whole-time Director;

(iv) The Chief Financial Officer; and

(v) Such other office as may be prescribed under the companies Act, 2013

2.3 "Nomination and Remuneration committee" means the committee constituted by Board in accordance with the provisions of Section 178 of the companies Act, 2013, clause 49 of the Equity Listing Agreement and Regulation 19 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

3. Policy:

3.1 Remuneration to Executive Director and key managerial personnel

3.1.1 The Board on the recommendation of the Nomination and Remuneration (NR)

The Board on the recommendation of the NR committee shall also review and approve the remuneration payable to the key managerial personnel of the Company.

3.1.2 The remuneration structure to the Executive Director and key managerial personnel shall include the following components:

(i) Basic pay

(ii) Perquisites and Allowances

(iii) Stock Options

(iv) Commission (Applicable in case of Executive Directors)

(v) Retrial benefits

(vi) Annual performance Bonus

3.1.3 The Annual plan and Objectives for Executive committee shall be reviewed by the NR committee and Annual performance bonus will be approved by the committee based on the achievement against the Annual plan and Objectives.

3.2 Remuneration to Non – Executive Directors

3.2.1 The Board, on the recommendation of the NR Committee, shall review and approve the remuneration payable to the Non – Executive Directors of the Company within the overall limits approved by the shareholders as per the provisions of the Companies Act.

3.2.2 Non – Executive Directors shall be entitled to sitting fees attending the meetings of the Board and the Committees thereof. The Non- Executive Directors shall also be entitled to profit related commission in addition to the sitting fees.

3.3. Remuneration to other employees

3.3.1 Employees shall be assigned grades according to their qualifications and work experience, competencies as well as their roles and responsibilities in the organization. Individual remuneration shall be determined within the appropriate grade and shall be based on various factors such as job profile skill sets, seniority, experience and prevailing remuneration levels for equivalent jobs.

35. OTHER DIRECTORSHIPS/ COMMITTEE MEMBERSHIPS:

4.1 The Board members are expected to have adequate time and expertise and experience to contribute to effective Board performance. Accordingly, members should voluntarily limit their directorships in other listed public limited companies in such a way that it does not interfere with their role as director of the company. The NR Committee shall take into account the nature of and the time involved in a director's service on other Boards, in evaluating the suitability of the individual Director and making its recommendations to the Board.

4.2 Director shall not serve as director in more than 20 companies of which not more than 10 shall be public limited companies.

4.3 Director shall not serve as an independent Director in more than 7 listed companies and not more than 3 listed companies in case he is serving as a whole-time Director in any listed company.

4.4 Director shall not be a member in more than 10 committees or act as chairman of more than 5 committees across all companies in which he holds directorships.

4.5 For the purpose of considering the limit of the committee, Audit committee and stakeholder's relationship committee of all public limited companies, whether listed or not, shall be included and all other companies including private limited companies, foreign companies and companies under section 8 of the companies Act, 2013 shall be excluded.

(II). STAKEHOLDERS RELATIONSHIP COMMITTEE

A. BRIEF DESCRIPTION OF TERMS OF REFERENCE:

The Committee's role includes:

(i) Resolving the grievances of the security holders of the Company including complaints related to transfer/transmission of shares, non-receipt of annual report, non-receipt of declared dividends, issue of new/duplicate certificates, general meetings etc;

(ii) Review of measures taken for effective exercise of voting rights by shareholders;

(iii) Review of adherence to the service standards adopted by the Company in respect of various services being rendered by the Registrar & Share Transfer Agent;

(iv) Review of the various measures and initiatives taken by the Company for reducing the quantum of unclaimed dividends and ensuring timely receipt of dividend warrants/annual reports/statutory notices by the shareholders of the company;

(v) Such other matter as may be specified by the Board from time to time.

(vi) Authority to review / investigate into any matter covered by Section 178 of the Companies Act, 2013 and matters specified in Part D of Schedule II of the Listing Regulations.

B. COMPOSITION OF THE COMMITTEE, MEETINGS AND ATTENDANCE DURING THE YEAR:

The Stakeholders Relationship Committee duly met one (1) time during the financial year from 1st April 2025 to 31st March 2026. The date on which the meeting was held is 03.03.2026.

Name	Designation	Category	No. of Meetings held during the tenure	No. of meetings attended
#Mr. Sangareddypeta Saikiran	Member	Whole-time Director	--	--
Mr. Prabhakar Reddy Palakolanu	Chairperson	Independent Director	1	1
Mrs. Khushboo Joshi	Member	Independent Director	1	1
#Mrs. Mounika Pammi	Member	Independent Director	1	1

*Resigned as a member w.e.f. 30.05.2025
Appointed w.e.f. 30.05.2025

C. DETAILS OF COMPLAINTS/REQUESTS RECEIVED, RESOLVED AND PENDING DURING THE YEAR 2025-26:

NUMBER OF COMPLAINTS	NUMBER
Number of complaints received from the investors comprising non-receipt of securities sent for transfer and transmission, complaints received from SEBI / Registrar of Companies / Bombay Stock Exchange / National Stock Exchange / SCORE and so on	NIL
Number of complaints resolved	NIL
Number of complaints not resolved to the satisfaction of the investors as on March 31, 2026.	NIL
Complaints pending as on March 31, 2026.	NIL
Number of Share transfers pending for approval, as on March 31, 2026.	NIL

36. CORPORATE SOCIAL RESPONSIBILITY (CSR, COMPOSITION OF CSR COMMITTEE AND CONTENTS OF CSR POLICY):

Since the Company does not have the net worth of Rs. 500 Crores or more, or turnover of Rs. 1000 Crores or more, or a net profit of Rs. 5 Crores or more during the financial year 2024-25, hence the section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility is not applicable and the Company need not adopt any Corporate Social Responsibility Policy.

37. VIGIL MECHANISM/ WHISTLE BLOWER POLICY:

In pursuant to the provisions of Section 177(9) & (10) of the Companies Act, 2013, a vigil Mechanism for Directors and employees to report genuine concerns has been established. It also provides for necessary safeguards for protection against victimization for whistle blowing in good faith.

Vigil Mechanism Policy has been established by the Company for directors and employees to report genuine concerns pursuant to the provisions of section 177(9) & (10) of the Companies Act, 2013. The same has been placed on the website of the Company.

38. SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS:

There are no significant and material orders passed by the regulators /courts that would impact the going concern status of the Company and its future operations.

39. INFORMATION ABOUT THE FINANCIAL PERFORMANCE / FINANCIAL POSITION OF THE SUBSIDIARIES / ASSOCIATES/ JOINT VENTURES:

During the year under review, the Company does not have any subsidiaries, joint ventures or associate Companies.

40. STATUTORY AUDITORS AND STATUTORY AUDITORS REPORT:

The members of the company approved the appointment of M/s. Pundarikashyam and Associates, Chartered Accountants as Statutory Auditors of the company for the term of five years from 01.04.2024 to 31.03.2029 upto conclusion of 38th Annual General meeting to be held for financial year 2028-29.

The Auditors' Report is enclosed with the financial statements in this Annual Report. The Company has received audit report with unmodified opinion for audited financial results of the Company for the Financial Year ended March 31, 2026 from the statutory auditors of the Company. The Auditors have confirmed that they have subjected themselves to the peer review process of Institute of Chartered Accountants of India (ICAI) and hold valid certificate issued by the Peer Review Board of the ICAI.

However, the auditors have observed that certain liabilities pertaining to the Transferor Company, which could not be identified/submitted at the time of finalisation of the financial statements pursuant to the Scheme of Amalgamation, duly approved by the Hon'ble NCLT vide

Orders dated 14.09.2023 have not yet been identified or quantified. Consequently, it is not possible to assess or comment on the impact, if any, of such liabilities on the financial statements. The Company will make appropriate accounting adjustments/provisions, wherever required, upon identification and determination of such liabilities.

Management Reply:

With respect to the liabilities pertaining to the Transferor Company, the Management has taken up the matter with the erstwhile management in the process of identifying and quantifying such liabilities, if any. Upon identification, the Company will account for the same in accordance with the applicable accounting standards and the Scheme of Amalgamation. Based on the information currently available, no specific liability requiring adjustment in the financial statements as at the reporting date has been identified or quantified.

41. INTERNAL AUDITOR AND INTERNAL AUDIT REPORT:

M/s. Pavan Reddy & Associates, Chartered Accountants were appointed as Internal Auditors of the Company for the FY 2025-26 in the Board meeting held on 03.03.2026 and again reappointed as Internal Auditors of the Company for the FY 2026-27 in the Board meeting held on 30.05.2026.

Pursuant to provisions of Section 138 read with Rule 13 of the Companies (Accounts) Rules, 2014 and Section 179 read with Rule 8(4) of the Companies (Meetings of Board and its Powers) Rules, 2014; during the year under review the Internal Audit of the functions and activities of the Company was undertaken by the Internal Auditor of the Company on quarterly basis by M/s. Pavan Reddy & Associates, Chartered Accountants Internal Auditors of the Company.

42. SECRETARIAL AUDITOR AND SECRETARIAL AUDIT REPORT:

M/s. Aakanksha Dubey & Co., Practicing Company Secretaries, were appointed as Secretarial auditors for FY 2025-26 in the Board meeting held on 30.05.2025 and again reappointed as Secretarial Auditors of the Company for the FY 2026-27 in the Board meeting held on 30.05.2026.

The Board has duly reviewed the Secretarial Audit Report for the year ended 31.03.2026 read with the Companies Act, 2013 on the Compliances according to the provisions of Section 204 of the Companies Act 2013, for conducting the Secretarial Audit for financial year ended 31.03.2026. The Secretarial Audit was carried out by M/s. Aakanksha Dubey & Co., Company Secretaries (CP No. 20064) for the financial year ended 31.03.2026. The Report given by the Secretarial Auditor is annexed herewith as Annexure- IV and forms integral part of this Report.

Observation in the Secretarial Audit Report:

a) The Company has received NSE letter dated 03.06.2025 for imposition of SOP fine of Rs. 50,000/- plus 18% GST for non-filing of application of in-Principle approval for preferential issue of Equity Shares as per the Resolution Plan approved by Hon'ble NCLT, Hyderabad Bench vide Orders dated 14.09.2023 under Regulation 28(1) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and the said fine was paid by the Company on 23.06.2025.

b) The Company has received caution letter dated 22.08.2025 from National Stock Exchange of India Limited for non-compliance of Structured Digital Database (SDD). The Company later submitted the SDD compliant certificate for the quarter ended 30.06.2025.

Management reply:

a) The Company has taken note of the observation. The delay/non-filing of the application for in-principle approval was inadvertent.

The fine of Rs. 50,000/- plus applicable GST imposed by NSE pursuant to its letter dated 03.06.2025 was duly paid by the Company on 23.06.2025.

b) The Company has taken note of the observation and subsequently submitted the SDD Compliance Certificate for the quarter ended 30.06.2025 to the National Stock Exchange of India Limited. The Company has strengthened its internal compliance mechanism to ensure timely compliance in future.

43. SECRETARIAL STANDARDS:

Your Company is in compliance with the applicable secretarial standards.

44. DECLARATION BY THE COMPANY:

The Company has issued a certificate to its Directors, confirming that it has not made any default under Section 164(2) of the Act, as on March 31, 2026.

45. ANNUAL RETURN:

As required pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014, an annual return is uploaded on website of the Company www.curatechnologies.in.

46. DISCLOSURE ABOUT COST AUDIT:

Maintenance of cost records and requirement of cost audit as prescribed under the provisions of Section 148(1) of the Act, are not applicable for the business activities carried out by the Company.

47. MANAGEMENT DISCUSSION AND ANALYSIS REPORT:

The Management Discussion and Analysis Report, pursuant to the SEBI (LODR) Regulation provides an overview of the affairs of the Company, its legal status and autonomy, business environment, mission & objectives, sectoral and operational performance, strengths, opportunities, constraints, strategy and risks and concerns, as well as human resource and internal control systems is appended as Annexure- V for information of the Members.

48. FAMILIARISATION PROGRAMMES:

Independent Directors are familiarized about the Company's operations and businesses. Interaction with the Business heads and key executives of the Company is also facilitated. Detailed presentations on important policies of the Company are also made to the directors. Direct meetings with the Chairman are further facilitated to familiarize the incumbent Director about the Company/its businesses and the group practices.

49. INSURANCE:

The Company is not having any major fixed asset and therefore no insurance is taken.

50. CORPORATE GOVERNANCE AND SHAREHOLDERS INFORMATION:

Since the paid-up capital of the Company is less than Rs. 10 Crores and Net worth of the Company is less than Rs. 25 Crores, Corporate Governance is Not Applicable.

51. NON-EXECUTIVE DIRECTORS' COMPENSATION AND DISCLOSURES:

None of the Independent / Non-Executive Directors has any pecuniary relationship or transactions with the Company which in the Judgment of the Board may affect the independence of the Directors.

52. CODE OF CONDUCT FOR THE PREVENTION OF INSIDER TRADING:

The Board of Directors has adopted the Insider Trading Policy in accordance with the requirements of the SEBI (Prohibition of Insider Trading) Regulation, 2018. The Insider Trading Policy of the Company lays down guidelines and procedures to be followed, and disclosures to be made while dealing with shares of the Company, as well as the consequences of violation. The policy has been formulated to regulate, monitor and ensure reporting of deals by employees and to maintain the highest ethical standards of dealing in Company securities.

The Insider Trading Policy of the Company covering code of practices and procedures for fair disclosure of unpublished price sensitive information and code of conduct for the prevention of insider trading is available on our website www.curatechnologies.in.

53. OTHER ACTIVITIES:

Registered Office:

During the year under review, the Board of Directors through circular resolution passed on 09.01.2026 has changed its registered office from Unit No. 604 B, Jain Saduguru Capital Park, Beside Image Gardens, Madhapur, Hyderabad- 500081, Telangana to Office No. 8 2 682/A & B, Flat No. 102, Mayfair Elegance, Banjara Hills Road No. 12, Beside Ohri's Restaurant, Hyderabad – 500034, Telangana w.e.f. 09.01.2026.

Articles of Association:

Pursuant to the approval Board of Directors of the Company in its meeting held on 27.03.2026 and Shareholder's approval on 24.04.2026, the Company has adopted new Articles of Association as per Companies Act, 2013.

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

During the year under review, there were no applications made or proceedings pending in the name of the Company under Insolvency and Bankruptcy Code, 2016.

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

The Company has in place an Anti-Sexual Harassment Policy in line with the requirements of The Sexual Harassment of Women at workplace (Prevention, Prohibition and Redressal) Act, 2013. The following is the summary of sexual harassment complaints received and disposed during the calendar year.

No. of complaints received: Nil

No. of complaints disposed off: Nil

No. of cases pending for more than ninety days: Nil

56. DETAILS OF DIFFERENCE BETWEEN VALUATION AMOUNT ON ONE TIME SETTLEMENT AND VALUATION WHILE AVAILING LOAN FROM BANKS AND FINANCIAL INSTITUTIONS:

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

57. FAILURE TO IMPLEMENT CORPORATE ACTIONS:

During the year under review, no corporate actions were done by the Company which were failed to be implemented.

58. INDUSTRY BASED DISCLOSURES AS MANDATED BY THE RESPECTIVE LAWS GOVERNING THE COMPANY:

The Company is not a NBFC, Housing Companies etc., and hence Industry based disclosures is not required.

59. POLICIES:

The SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 mandated the formulation of certain policies for all listed companies. All the policies are available on our website i.e. www.curatechnologies.in. The policies are reviewed periodically by the Board and updated based on need and new compliance requirements.

60. MANNER OF ACHIEVING MINIMUM PUBLIC SHAREHOLDING (MPS):

Two of the Promoters, Mr. Boosa Ramreddy and Mrs. Sanjana Lagumavarapu disposed of 5,000 equity shares and 20,000 equity shares respectively held by them in demat form and free of lock-in, in the open market in order to maintain the Minimum Public Shareholding of 25% of the total paid-up equity share capital of the Company and the same was completed on 09.03.2026.

61. COMPLIANCE OF THE PROVISIONS RELATING TO THE MATERNITY BENEFIT ACT 1961:

Maternal Benefit Act, 1961 is not applicable as there are less than 10 employees in the Organisation.

62. EVENT BASED DISCLOSURES:

During the year under review, the Company has not taken up any of the following activities except as mentioned:

a) Issue of sweat equity share: NA

b) Issue of shares with differential rights: NA

c) Issue of shares under employee's stock option scheme: NA

d) Disclosure on purchase by Company or giving of loans by it for purchase of its shares: NA

e) Buy back shares: NA

f) Disclosure about revision: NA

g) Preferential Allotment of Shares: Yes

Allotment of 7,50,000 equity shares of Rs. 10/- each at an issue price of Rs. 10/- to Strategic Financial Investor on cash basis as per the Resolution Plan. The said shares were admitted for trading on 28.08.2025.

h) Issue of equity shares with differential rights as to dividend, voting: NA

63. APPRECIATION & ACKNOWLEDGEMENTS:

Your Directors place on record their appreciation for the overwhelming co-operation and assistance received from the investors, customers, business associates, bankers, vendors, as well as regulatory and governmental authorities. Your Directors also thanks the employees at all levels, who through their dedication, co-operation, support and smart work have enabled the company to achieve a moderate growth and is determined to poise a rapid and remarkable growth in the year to come.

Your Directors also wish to place on record their appreciation of business constituents, banks and other financial institutions and shareholders of the Company, SEBI, BSE, NSE, NSDL, CDSL, Bankers etc. for their continued support for the growth of the Company.

For and on behalf of the Board of Directors
Cura Technologies Limited

Place: Hyderabad	**Sangareddypeta Saikiran**	**SSRK Mohan Babu**
Date: 30.07.2026	**Whole time director & CFO**	**Managing Director**
	(DIN: 09741325)	**(DIN: 00985357)**

ANNEXURE – I

REMUNERATION RATIO OF THE DIRECTORS / KEY MANAGERIAL PERSONNEL (KMP) / EMPLOYEES FOR THE FINANCIAL YEAR 2025-26.

STATEMENT SHOWING THE NAMES OF TOP TEN EMPLOYEES PURSUANT TO SEC. 197 READ WITH RULE 5 (1) (2) and (3) OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014

1. **The ratio of remuneration to each director to the median remuneration of the employees of the Company for the financial year.**

(Rs. Lakhs)

Director	Remuneration (Rs. in Lakhs)	Median Employee Remuneration (Rs. In Lakhs)	Ratio (X:1)
*Mr. Sangareddypeta Sai Kiran	9.00	6.3	1.43:1

*Resigned w.e.f. 30.07.2026

2. **The percentage increase in remuneration of each director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the financial year.**

Name	Designation	Remuneration (Rs. Lakhs)		Increase/ (Decrease) %
		FY 2025-26	FY 2024-25	
*Mrs. Sharvari Swapnil Shinde	Company Secretary and Compliance Officer	3.60	2.70	33.33
*Ms. Surbhi Jain	Company Secretary and Compliance Officer	-	--	-
*Mr. Sangareddypeta Sai Kiran	Whole Time Director and CFO	9.00	--	100%

*Resigned w.e.f. 04.12.2025
**Appointed w.e.f. 03.03.2026
***Resigned w.e.f. 30.07.2026

3. **The percentage increase in the median remuneration of employees in the financial year**

Particulars	Remuneration (Rs. in Lakhs)		Increase/ (Decrease) %
	FY 2025-26	FY 2024-25	
Median Remuneration of all the employees per annum*	3.60	2.70	-

*Employees who have served for whole of the respective financial years have been considered.

4.

Particulars	Number
The number of employees on the rolls of the company as on March 31, 2026	3

5 **Average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and details if there are nay exceptional circumstances for increase in the managerial remuneration**

Particulars	Increase/ (Decrease) %
Average percentage increase in the remuneration of all Employees* (Other than Key Managerial Personnel)	--
Average Percentage increase in the Remuneration of Key Managerial Personnel	5.78

*Employees who have served for whole of the respective financial years have been considered.

6. **Affirmation that the remuneration is as per the remuneration policy of the company.**

The Company is in compliance with its remuneration policy.

For and on behalf of the Board of Directors
Cura Technologies Limited

Sangareddypeta Saikiran
Whole time director & CFO
(DIN: 09741325)

SSRK Mohan Babu
Managing Director
(DIN: 00985357)

Place: Hyderabad
Date: 30.07.2026

Annexure II

A. Information as per Rule 5(2) of Chapter XIII of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

1. Top 10 employees of the Company based on Remuneration drawn for FY 2025-26

S No	Name of the Employee	Designation of the employee	Remuneration received	Nature of employment whether contractual or otherwise	Qualification and experience of the employee	Date of commencement of employment	The age of the employee	The last employment held by such employee before joining the Company	The percentage of equity shares held by the employee in the Company within the meaning of clause (iii) of sub rule (2) of Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014	Whether any such employee is a relative of any director or manager of the Company and if so, name of such director or manager
1	#Mrs. Sharvari Swapnil Shinde	Company Secretary and Compliance Officer	Rs. 5,40,000 Per annum	Permanent Employee	CS	18.09.2024	38 years	NA	Nil	NA
2	*Ms. Surbhi Jain	Company Secretary and Compliance Officer	Rs. 2,16,000 Per annum	Permanent Employee	CS	03.03.2026	30 years	NA	Nil	NA
3	##Mr. Sangareddypeta Sai Kiran	Whole Time Director and CFO	Rs.9,00,000 per annum	Permanent Employee	B.E. (CSE)	14.10.2023	41 years	NA	Nil	NA
4	**Mr. SSRK Mohan Babu	Managing Director	Nil	Permanent Employee	CS	27.03.2026	69 years	NA	Nil	NA

#Resigned w.e.f., 04.12.2025
*Appointed w.e.f., 03.03.2026
** Appointed w.e.f., 27.03.2026
##Resigned w.e.f. 30.07.2026

For and on behalf of the Board of Directors
Cura Technologies Limited

Sangareddypeta Saikiran
Whole time director & CFO
(DIN: 09741325)

SSRK Mohan Babu
Managing Director
(DIN: 00985357)

Place: Hyderabad
Date: 30.07.2026

ANNEXURE III

Form No. AOC-2

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

This form pertains to the disclosure of particulars of contracts/arrangements entered into between the Company with related parties referred to in Sub Section (1) of Section 188 of the Companies Act, 2013 including arm's length transaction under third proviso thereto.

1. Details of contracts or arrangements or transactions not at arm’s length basis: Not Applicable

2. Details of material contracts or arrangement or transactions at arm’s length basis: nil

S.No	Name(s) of the related party and nature of relationship	Nature of contracts/ arrangements / transactions:	Duration of the contracts / arrangements /transactions	Salient terms of the contracts or arrangements or transactions including the value, if any:	Date(s) of approval by the Board, if any: Approved by Audit Committee and Board Meeting in last Financial Year:
--	--	--	--	--	--

3. Details of contracts or arrangements or transactions not in the ordinary course of business

S.No	Particulars	Details
a)	Name(s) of the related party & nature of relationship	None
b)	Nature of contracts/arrangements/transaction	Nil
c)	Duration of the contracts/arrangements/transaction	Nil
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	None
e)	Justification of entering into such contracts or arrangements or transactions	None
f)	Date of approval by the Board	Not Applicable
g)	Amount paid as advances, if any	Nil
h)	Date on which the special resolution was passed in General Meeting as required under first proviso to Section 188	Not Applicable

All related party transactions that were entered during the financial year were on arms-length basis and are according to the policy of related party transactions adopted by the Company.

For and on behalf of the Board of Directors
Cura Technologies Limited

Sangareddypeta Saikiran
Whole time director & CFO
(DIN: 09741325)

SSRK Mohan Babu
Managing Director
(DIN: 00985357)

Place: Hyderabad
Date: 30.07.2026

ANNEXURE IV

FORM MR-3 SECRETARIAL AUDIT REPORT

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

FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2026

To,
The Members of
Cura Technologies Limited

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Cura Technologies Limited (hereinafter called "the Company"). Audit 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 Company's Books, Papers, Minutes 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, we hereby report that in our opinion, the Company has, during the financial year commencing from 1st April, 2025 and ended 31st March, 2026 complied with the statutory provisions listed hereunder and also that the Company has proper Board- processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made herein after:

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

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

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

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

(iv) Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment (FDI), Overseas Direct Investment and External Commercial Borrowings;

ii. Compliance status in respect of the provisions of the following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI ACT') is furnished hereunder for the financial year 2025 -2026 :-

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

2. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 and Amended Regulations, 2018 of Insider Trading Regulations; **The Company has framed code of conduct for regulating & reporting trading by insiders and for fair disclosure and displayed the same on the Company's website i.e. www.curatechnologies.in .**

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

4. The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **Not Applicable as the Company has not issued any Employee Stock Options during the year under review.**

5. The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **Not Applicable as the Company has not issued and listed any debt or non-convertible securities during the year under review.**

6. The Securities and Exchange Board of India (Registrars to an issue and Share Transfer Agents) Regulations, 1993, regarding the Companies Act and dealing with client; **Not Applicable as the Company is not registered as Registrar to an Issue and Share Transfer Agent during the year under review. However, the Company has Venture Capital & Corporate Investments Private Limited as its Share Transfer Agent.**

7. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; **Not Applicable as the Company has not delisted/ proposed to delist its equity shares during the year under review.**

8. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **Not Applicable as the Company has not bought back/ proposed to buy-back any of its securities during the year under review.**

9. Other applicable laws include the following:

a. Information Technology Act, 2000 as amended from time to time.

b. Income Tax Act, 1961

c. Goods and Services Tax Act, 2016 and Rules made there under

d. Indian Stamp Act, 1899

e. Shops and Establishments Act, 1948

f. Central Goods and Services Tax Act, 2017

g. State Goods and Services Tax Act, 2017

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

(i) Secretarial Standards issued by the Institute of Company Secretaries of India.

(ii) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 were complied with to the extent applicable.

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

a) During the year the Company has conducted 8 meetings of the Board of Directors, 6 meetings of the Audit committee, 1 Meetings of Stakeholder Relationship Committee, 3 meetings of Nomination and Remuneration Committee and 1 meeting of Independent Directors.

b) As per the information and explanations provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we report that

(i) the provisions of the Foreign Exchange Management Act, 1999 and the Rules and Regulations made there under to the extent of:

- External Commercial Borrowings were not attracted to the Company under the financial year under report;
- Foreign Direct Investment (FDI) was not attracted to the company under the financial year under report;
- Overseas Direct Investment by Residents in Joint Venture/Wholly Owned Subsidiary abroad was not attracted to the company under the financial year under report.

(ii) As per the information and explanations provided by the company, its officers, agents and authorized representatives during the conduct of Secretarial Audit, we report that the Company has not made any GDRs/ADRs or any Commercial Instrument under the financial year under report.

We further report that:

- Mrs. Sharvari Swapnil Shinde resigned as Company Secretary and Compliance Officer w.e.f. 04.12.2025 which was duly noted by Board through circular resolution passed on 04.12.2025 and Ms. Surbhi Jain was appointed as Company Secretary and Compliance Officer w.e.f. 03.03.2026.
- M/s. Pavan Reddy & Associates., were appointed as Internal Auditors for FY 2025-26.
- The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors after the implementation of the Resolution Plan. There was change in the composition of the Board of Directors during the period under review as mentioned below was carried out in compliance with the provisions of the Act:

1. Mrs. Priyanka Agarwal (DIN: 10315690), resigned as an Independent Director of the Company w.e.f., 31.01.2026.
2. Appointment of Mrs. Mounika Pammi (DIN:11111376) as an Independent Director of the Company in the Board meeting held on 30.05.2025 and the said appointment was regularized by members of the Company in their Annual General meeting held on 29.09.2025.
3. The shareholders in the AGM held on 29.09.2025 has regularized the appointment of Mrs. Khushboo Joshi (DIN:10864386) who was appointed as an additional director in independent category w.e.f 07.01.2025.
4. Change in designation of Mrs. Sanjana Lagumavarapu (DIN: 09440632) from Managing Director to Non-Executive Director of the Company w.e.f 27.03.2026 and also appointed Mr. Saraswathula Sivaramakrishna Mohan Babu (DIN:00985357) as Managing Director of the Company for a period of 3 years w.e.f. 27.03.2026 in their meeting held on 27.03.2026 and the same were approved by members of the Company in their Extra-Ordinary general meeting held on 24.04.2026.

- Adequate notice of Board meeting is given to all the directors along with agenda at least seven days in advance after the appointment of new directors as per the Resolution Plan and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and meaningful participation at the meeting.
- As per the minutes of the meeting duly recorded and signed by the Chairman of the meeting, the decisions of the Board were unanimous and no dissenting views have been recorded.
- We, 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.
- The Compliance by the Company of applicable financial Laws like Direct and Indirect tax Laws has not been reviewed thoroughly in this audit since the same has been subject to review by statutory financial Audit and other designated professionals.
- We further report that during the year under report, the Company has not undertaken event/action having a major bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards etc except the following:

a) The Board of Directors through circular resolution passed on 09.01.2026 has changed its registered office from Unit No. 604 B, Jain Saduguru Capital Park, Beside Image Gardens, Madhapur, Hyderabad- 500081, Telangana to Office No. 8 2 682/A & B, Flat No. 102, Mayfair Elegance, Banjara Hills Road No. 12, Beside Ohri's Restaurant, Hyderabad – 500034, Telangana w.e.f. 09.01.2026.

b) Allotment of 7,50,000 equity shares of Rs. 10/- each on by Board of Directors in its meeting held on 21.06.2025 to the strategic investor as per the Resolution Plan approved by Hon'ble NCLT, Hyderabad Bench vide Orders dated 14.09.2023. The said shares were effective for trading from 28.08.2025.

c) The Company has achieved maintenance of Minimum Public Shareholding (MPS) of 25% of its total paid-up equity share capital on completion of sale of shares by the Promoters of the Company on 09.03.2026.

- We further report that:

a) The Company has received NSE letter dated 03.06.2025 for imposition of SOP fine of Rs. 50,000/- plus 18% GST for non-filing of application of in-Principle approval for preferential issue of Equity Shares as per the Resolution Plan approved by Hon'ble NCLT, Hyderabad Bench vide Orders dated 14.09.2023 under Regulation 28(1) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and the said fine was paid by the Company on 23.06.2025.

b) The Company has received caution letter dated 22.08.2025 from National Stock Exchange of India Limited for non-compliance of Structured Digital Database (SDD). The Company later submitted the SDD compliant certificate for the quarter ended 30.06.2025.

For Aakanksha Dubey & Co
Practicing Company Secretary

Aakanksha Sachin Dubey
Practicing Company Secretary
M.NO. A49041; C. P. No: 20064
UDIN: A049041H001220519
PR. No.: 3363/2023

Place: Hyderabad
Date : 30.07.2026

Annexure A

To
The Members of
Cura Technologies Limited

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

1. Maintenance of secretarial record is the responsibility of the management of the Company. 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 secretarial records. The verification was done on 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 relied on the reports given by the concerned professionals in verifying the correctness and appropriateness of financial records and books of accounts of the Company.
4. Where ever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.
5. The compliance of 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 test basis.
6. The secretarial Audit report is neither an assurance as to future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For Aakanksha Dubey & Co
Practicing Company Secretary

Aakanksha Sachin Dubey
Practicing Company Secretary
M.NO. A49041; C. P. No: 20064
UDIN: A049041H001220519
PR. No.: 3363/2023

Place: Hyderabad
Date : 30.07.2026

Annexure V

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

INDUSTRY STRUCTURE AND DEVELOPMENTS:

The IT industry is structured into services, software products, engineering R&D, and digital platforms. India leads globally in IT exports. Rapid adoption of AI, cloud, and cybersecurity is transforming operations. Government initiatives like Digital India and Startup India are fuelling innovation and infrastructure. The rise of tech startups and global capability centres is reshaping the landscape. Overall, the industry is poised for sustained growth and deeper global integration.

OPPORTUNITIES AND THREATS:

Opportunities in the IT industry are abundant, driven by rapid advancements in technology, with high-demand roles including AI/ML Engineering, Cloud Engineering, Cyber Security, Data Science, and Software Development. Other growing fields include Web Development, DevOps, Mobile Development, and roles in IT Management and Project Management. These diverse roles span various sectors, from tech companies to government agencies, providing lucrative and rewarding career paths. The Company is actively pursuing various business options to grow its operations, and is exploring new business opportunities, including identifying companies for acquisition or control to achieve inorganic growth, along with suitable funding options to support the same.

The primary threats in the IT industry are sophisticated cyberattacks, including ransomware, phishing, malware, and Distributed Denial-of-Service (DDoS) attacks, often facilitated by poor cybersecurity practices and human error. Other major threats involve exploitation of software vulnerabilities, supply chain risks, insider threats, and the growing threat of AI-powered attacks. These attacks aim to steal data, disrupt systems, and cause significant financial and reputational damage.

SEGMENT WISE PERFORMANCE:

Since the Company operates its business under one segment only, the report on segment-wise performance is not applicable for the financial year 2025-26.

OUTLOOK:

The outlook for the IT industry is cautiously optimistic, with strong growth projected for India's IT exports and overall IT spending, driven by the US market recovery and generative AI. However, a weakening European market and global economic headwinds present challenges. The sector is poised for increased growth, with a shift toward mid-tier firms outpacing larger competitors and a greater focus on software, data centres, and private cloud solutions.

RISK & CONCERN:

The management of the Company shall review the existing risk management policy and lay down a defined risk management mechanism covering risk mapping and trend analysis, risk exposure, potential impact, and risk mitigation processes.

INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY:

The Company would comply with Internal Financial Controls, commensurate with the size, scale and complexity of the Company's operations. The internal auditor reviews the adequacy of internal controls on a quarterly basis and reports to the Audit Committee of the Board.

DISCUSSION ON FINANCIAL PERFORMANCE WITH RESPECT TO OPERATIONAL PERFORMANCE:

During the year under review, the Company earned total income of Rs. 83.49 lakhs, as compared to Nil in the previous financial year, and incurred a net loss of Rs. 148.45 lakhs, as against a net loss of Rs. 66.30 lakhs in the previous financial year ended March 31, 2025. The efforts undertaken by the management over the last one and a half years, particularly following the Company’s emergence from the insolvency resolution process under the IBC, towards stabilising, restructuring and rebuilding the Company, are expected to yield positive results and strengthen the Company’s performance going forward.

MATERIAL DEVELOPMENTS IN HUMAN RESOURCES/INDUSTRIAL RELATIONS FRONT, INCLUDING NUMBER OF PEOPLE EMPLOYED:

The Company is in the process of recruiting experienced personnel at the senior level, apart from strengthening other departments with competent people, as part of building up the organisation under the present management. As on March 31, 2026, The Company has appropriate human resources in place to support and carry out its existing business operations.

RISK MANAGEMENT FRAMEWORK:

The Company has put in place an enterprise risk management framework for identifying risks and opportunities that may have a bearing on the organisation's objectives, assessing them in terms of likelihood and magnitude of impact, and determining an appropriate response strategy.

DETAILS OF SIGNIFICANT CHANGES (I.E. CHANGE OF 25% OR MORE ASCOMPARED TO THE IMMEDIATELY PREVIOUS FINANCIAL YEAR) IN KEYFINANCIAL RATIOS, ALONG WITH DETAILED EXPLANATIONS THEREFOR, INCLUDING:

Particulars	Formulae	As at March 31, 2026	As at March 31, 2025	% Change	Reason for Variance
Debtors Turnover Ratio	Net Credit Sales/Average Trade Receivables	1.30	-	-	There were no sales in 2024-25
Inventory Turnover Ratio	Cost of Goods sold/Average Inventory	NA	NA	-	Service providing
Interest Coverage Ratio	EBIT / Interest Expense	(1.64)	(13,117.44)	-	EBIT was negative in FY 2025 due to operating losses
Current Ratio	Current Assets/Current Liabilities	0.37	0.17	Not Comparable	
Debt Equity Ratio	Total liabilities/Shareholder’s Equity	3.62	1.65	Not Comparable	
Operating Profit Margin (%)	Operating Profit / Revenue	48.16	-	-	Nil sales in 2024-25
Net Profit Margin (%)	Net Profit / Revenue	(1.78)	-	-	

Details of any change in Return on Net Worth as compared to the immediately previous financial year along with a detailed explanation thereof.

DISCLOSURE OF ACCOUNTING TREATMENT:

The Company has not carried out any treatment different from that prescribed in Accounting Standards.

NOTE:

Readers are advised to kindly note that the above discussion contains statements about risks, concerns, opportunities, etc., which are valid only at the time of making the statements. A variety of factors known/unknown expected or otherwise may influence the financial results. We do not expect these statements to be updated or revised to take care of any changes in the underlying presumptions.

Readers may therefore appreciate the context in which these statements are made before making use of the same.

For and on behalf of the Board of Directors
Cura Technologies Limited

Place: Hyderabad **Date: 30.07.2026**	**Sangareddypeta Saikiran** **Whole time director & CFO** **(DIN: 09741325)**	**SSRK Mohan Babu** **Managing Director** **(DIN: 00985357)**

Annexure - VI

WHOLE-TIME DIRECTOR AND CFO CERTIFICATION IN RESPECT OF FINANCIAL STATEMENTS AND CASH FLOW STATEMENT

Pursuant to Regulation 17 (8) of SEBI (Listing Obligations & Disclosure Requirements), Regulations, 2015 For the Financial Year ended 31st March, 2026

We have reviewed the Financial Statements and the Cash Flow Statement for the year ended 31st March 2026 and we hereby certify and confirm to the best of our knowledge and belief the following:

a. The Financial Statements and Cash Flow statement do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading.

b. The Financial Statements and the Cash Flow Statement together present a true and fair view of the affairs of the Company and are in compliance with existing accounting standards, applicable laws and regulations.

c. There are no transactions entered in to by the Company during the year ended 31st March 2026 which are fraudulent, illegal or violative of Company's Code of Conduct.

d. We accept responsibility for establishing and maintaining internal controls for Financial Reporting and we have evaluated the effectiveness of these internal control systems of the Company pertaining to financial reporting. Deficiencies noted, if any, are discussed with the Auditors and Audit Committee, as appropriate, and suitable actions are taken to rectify the same.

e. There have been no significant changes in the above-mentioned internal controls over financial reporting during the relevant period.

f. That there have been no significant changes in the accounting policies during the relevant period.

g. We have not noticed any significant fraud particularly those involving the, management or an employee having a significant role in the Company's internal control system over Financial Reporting.

For and on behalf of the Board of Directors
Cura Technologies Limited

Sangareddypeta Saikiran
Whole time director & CFO
(DIN: 09741325)

Place: Hyderabad
Date: 30.07.2026

DISCLOSURE WITH RESPECT TO DEMAT SUSPENSE ACCOUNT/ UNCLAIMED SUSPENSE ACCOUNT

As per Regulation 34(3) read with Schedule V of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the company hereby discloses the details of unpaid/unclaimed dividend and the respective share thereof as follows:

Aggregate No. of Shareholders and the outstanding shares in the suspense account at the beginning of the year.	No. of shareholders who approached the company for transfer of shares from suspense account during the year.	No. of shareholders to whom shares were transferred from suspense account during the year.	Aggregate No. of Shareholders and the outstanding shares in the suspense account at the end of the year.
1831	--	--	1831

** Voting Right on these shares shall remain frozen till the rightful owner of such shares claims the shares.

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF

CURA TECHNOLOGIES LIMITED

Opinion

We have audited the accompanying IndAS Financial Statements of **CURA TECHNOLOGIES LIMITED** (the "Company"), which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss (including the statement of Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year then ended on that date and a summary of significant accounting policies and other explanatory information. (hereinafter referred to as the "financial statements").

In our opinion and to the best of our information and according to the explanations given to us, except for the possible effects of the matter described in the Basis for Opinion paragraph, the aforesaid financial statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026 and its financial performance including 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 specified under Section 143(10) of the Companies Act, 2013. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('ICAI') 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

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

Information other than the Financial Statements and Auditor's Report thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Annual Report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance and 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 Responsibility for the financial statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies

(Accounts) Rules, 2014. 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; 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, Management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management either Intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditors' Responsibility for the Audit of 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 Standards on Auditing 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 Standards on Auditing, we exercise professional judgment and maintain professional scepticism 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 explaining our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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

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

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

- We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.
- From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the 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 sub-section (11) of Section 143 of the Act, we give in the **'Annexure A',** a statement on the matters specified in the paragraph 3 and 4 of the order.
2. 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, Statement of Changes in Equity and the Cash Flow Statement dealt with by this Report are in agreement with the relevant books of accounts.

d) In our opinion, the aforesaid financial statements comply with the Indian Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

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

f) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of Section 197(16) of the Act, in our opinion and according to the information and explanations given to us, the remuneration paid or provided by the Company to its directors during the year is in accordance with the provisions of Section 197 of the Act.

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

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

i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements.

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

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

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

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

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

v. Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account which did not have a feature of recording audit trail (edit log) facility. Consequently, the audit trail facility did not operate throughout the year for all relevant transactions recorded in the software and the audit trail could not be preserved in accordance with the statutory requirements for record retention. Accordingly, we are unable to comment on whether the audit trail feature was tampered with during the year.

vi. The Company has neither paid nor declared any dividend during the year. Therefore, compliance of Section 123 of the Act is not required.

For PUNDARIKASHYAM AND ASSOCIATES
Chartered Accountants
Firm Reg. No: 011330S

B. SURYA PRAKASA RAO
Partner
Membership No: 205125
UDIN: 26205125OLWNJG5673

Place: Hyderabad
Date: 30th May, 2026

ANNEXURE 'A' TO THE INDEPENDENT AUDITORS' REPORT

Annexure referred to in Independent Auditors Report to the Members of Cura Technologies Limited on the Financial Statements for the year ended 31st March 2026.

According to information and explanations given to us, we report that:

1. In respect of the Company's Property, Plant and Equipment and Intangible Assets:

a. The Company has maintained records showing particulars, including quantitative details and situation of Property, Plant and Equipment, subject to the matters stated in paragraph i(c) below in respect of title deeds of immovable properties taken over pursuant to the amalgamation.

b. The property, plant and equipment were physically verified during the year by the management in accordance with a regular programme of verification which, in our opinion, provides for physical verification of all the property, plant and equipment at reasonable intervals. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

c. According to information and explanations given to us and based on records examined by us, title deeds of immovable properties taken over pursuant to the Scheme of Amalgamation are in the process of being transferred in the name of the Company.

d. The Company has not revalued its Property, Plant & Equipment or intangible assets or both during the year.

e. 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 the rules made under.

2.

a. The Company is engaged in information technology and software services. According to information and explanations given to us, the Company did not hold inventory during the year. Accordingly, reporting under clause 3(ii)(a) is not applicable.

b. According to information and explanations given to us, the Company has not been sanctioned working capital limits in excess of ₹5 crore, in aggregate, from banks or financial institutions on the basis of security of current assets. Accordingly, reporting under clause 3(ii)(b) is not applicable.

3. According to information and explanations given to us, the Company has not granted any loans, secured or unsecured, to companies, firms, and Limited Liability partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013. Therefore, the provisions of Clause 3(iii), (iii)(a), (iii)(b) and (iii)(c) of the said order are not applicable to the company.

4. According to information and explanations given to us, the Company has not granted loans or provided guarantees or securities or made investments during the year requiring compliance under Sections 185 and 186 of the Act. Accordingly, reporting under clause 3(iv) is not applicable.

5. The Company has not accepted any deposits from the public covered under Section 73 to 76 of the Companies Act, 2013 and rules framed there under to the extent notified.

6. The maintenance of cost records has not been specified by the Central Government under section 148(1) of the Companies Act, 2013 for business activities carried out by the Company. Thus, reporting under clause 3(vi) of the order is not applicable to the company.

7.

a. According to the information and explanations given to us and based on the records of the company examined by us, the company is regular in depositing the Undisputed statutory dues, including Provident Fund, Employees' State Insurance, Income-tax, Custom Duty, Goods and Services Tax, as applicable, with the appropriate authorities;

b. There were no Undisputed amounts payable in respect of Provident Fund, Employees' State Insurance, Professional Tax, TDS, Service Tax, and Value Added Tax dues in arrears as at 31st March 2026 for a period of more than 6 months from the date they became payable.

c. According to the information and explanations given to us, there are no dues of Wealth tax, duty of customs, duty of excise which have not been deposited on account of any dispute.

8. According to information and explanations given to us, the Company has not surrendered or disclosed any transaction, previously unrecorded in the books of account, as income during the year in tax assessments under the Income-tax Act, 1961. Accordingly, the requirement to report under Clause (viii) of paragraph 3 is not applicable.

9.

a. According to information and explanations given to us and based on records examined by us, the Company has borrowings of ₹607.04 lakhs as at 31 March 2026, including ₹427.04 lakhs taken over from amalgamated. In respect of the said borrowings, lender confirmations and updated statements were not made available to us. In the absence of confirmations and updated account statements, we are unable to determine the complete extent of default in repayment of principal and interest.

b. According to information and explanations given to us, the Company has not been declared a wilful defaulter by any bank, financial institution or lender.

c. According to information and explanations given to us, the Company has taken term loans from financial institutions and other lenders during the year.

d. According to information and explanations given to us and based on records examined by us, funds raised on short-term basis have not been used for long-term purposes.

10.

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

b. During the year, the Company allotted 7,50,000 equity shares of face value Rs. 10 each for cash. Based on the information and explanations given to us and the records examined by us, the applicable requirements of Sections 42 and 62 of the Act have been complied with and the funds raised have been used for the purposes for which they were raised.

11.

a. No fraud by the Company and no material fraud on the Company has been noticed or reported during the year.

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

c. As represented to us by the management, there are no whistle blower complaints received by the Company during the year.

12. The Company is not a Nidhi Co. and therefore clause 3(xii) of the Order is not applicable to the Company and we do not comment upon this provision.

13. In our opinion, all the Related Party Transactions entered into by the Company during the year are in compliance with the provisions Sec. 188 & 177 of the Act and the details thereof have been disclosed in the Financial Statements as required by the Indian accounting standards and the Act.

14. Based on the size and nature of its business, the Company is required to maintain an internal audit system in accordance with the provisions of the Companies Act, 2013. The Company has duly complied with this requirement and has appointed an Internal Auditor for this purpose. The work performed by the Internal Auditor, including the internal audit reports, has been duly considered by us in the course of our audit.

15. The Company has not entered into any non-cash transactions with directors / persons connected with him as stipulated U/s. 192 of the Act. Clause 3(xv) of the Order is therefore not applicable to the Company.

16.

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

b. The Company has not conducted any Non-banking Financial or Housing Finance activities during the year.

c. The Company is not a core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the order is not applicable.

17. The Company had incurred cash losses of Rs. 89.52 Lakhs in the current Financial Year and there are cash losses of Rs.66.23 Lakhs in the immediately preceding financial year.

18. There had been no resignation of Statutory Auditors during the financial year.

19. On the basis of financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the Audit Report indicating that the company is not capable of meeting its liabilities existing as at the date of Balance Sheet as and when they fall due within period of one year from the Balance Sheet Date. We however, state that our reporting is based on the facts upto 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.

20. According to the information and explanation given to us and based on the verification of the records of the company, we report that

a. In respect of other than ongoing projects, there are no unspent amounts that are required to be transferred to a fund specified in Schedule VII of the Act, in compliance with second proviso to sub section 5 of section 135 of the Act.

b. There are no unspent amounts in respect of ongoing projects, that are required to be transferred to a special account in compliance of provision of sub section (6) of section 135 of the Act.

21. The Company is a Standalone Entity and hence, the reporting under Paragraph 3(xxi) of the Order is not applicable.

For PUNDARIKASHYAM AND ASSOCIATES
Chartered Accountants
Firm Reg. No: 011330S

B. SURYA PRAKASA RAO
Partner
Membership No: 205125
UDIN: 26205125OLWNJG5673

Place: Hyderabad
Date: 30th May, 2026

ANNEXURE 'B' TO THE INDEPENDENT AUDITORS' REPORT

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

We have audited the Internal Financial Controls over Financial Reporting of **M/s. CURA TECHNOLOGIES LIMITED** as of March 31, 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

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

Auditors' Responsibility

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

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

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

Meaning of Internal Financial Controls over Financial Reporting

A Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external

purposes in accordance with generally accepted accounting principles. A Company's internal financial control over financial reporting includes those policies and procedures that:

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

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

(3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

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

For PUNDARIKASHYAM AND ASSOCIATES
Chartered Accountants
Firm Reg. No: 011330S

B. SURYA PRAKASA RAO
Partner
Membership No: 205125
UDIN: 26205125OLWNJG5673

Place: Hyderabad
Date: 30th May, 2026

CURA TECHNOLOGIES LIMITED

BALANCE SHEET AS AT MARCH 31, 2026

(Amount Rs. in lakhs)

	Particulars	Note No.	As at 31st March, 2026	As at 31st March, 2025
A	**ASSETS**			
1	**Non-Current Assets**			
(a)	Property, Plant and Equipment	3	261.87	177.47
(b)	Capital Work in Progress		-	-
(c)	Investment Property		-	-
(d)	Goodwill	3	1,585.27	1,585.27
(e)	Other Intangible Assets	3	70.02	0.13
(f)	Intangible assets under development		-	-
(g)	Biological Assets other than bearer plants		-	-
(h)	**Financial Assets**			
	(i) Investments		-	-
	(i) Long-term Loans & Advances		-	-
(e)	Other non-current assets		-	-
	Deferred Tax Asset		-	-
	Total Non-Current Assets		**1,917.15**	**1,762.87**
2	**Current Assets**			
(a)	**Financial Assets**			
	(i) Investments		-	-
	(ii) Trade Receivables	4	64.27	-
	(iii) Cash and Cash Equivalents	5	196.65	10.19
	(iv) Bank balances other than (iii) above		-	-
	(v) Loans & Advances		-	-
	(vi) Other financial assets		-	-
(b)	Current Tax Assets (Net)		-	-
(c)	Other current assets	6	135.94	113.70
	Total Current Assets		**396.86**	**123.88**
	TOTAL ASSETS		**2,314.02**	**1,886.75**
II	**EQUITY AND LIABILITIES**			
1	**Equity**			
(a)	Equity share capital	7	990.00	915.00
(b)	Share Application Money Pending allotment		-	
(c)	Other equity	8	(351.61)	(203.16)
	Total Equity		**638.39**	**711.84**
2	**Non-Current Liabilities**			
(a)	**Financial Liabilities**			
	(i) Borrowings	9	607.04	446.27
	(ii) Other financial liabilities		-	-
(b)	Provisions		-	-
(c)	Deferred tax liabilities (Net)		-	-
	Total Non-Current Liabilities		**607.04**	**446.27**
3	**Current Liabilities**			
(a)	**Financial Liabilities**			
	(i) Borrowings		-	-
	(ii) Trade Payables	10	50.20	-
	(iii) Other Financial Liabilities	11	137.48	-
(b)	Other current liabilities	12	880.91	728.65
(c)	Provisions		-	-
	Total Current Liabilities		**1,068.59**	**728.65**
	Total Equity and Liabilities		**2,314.02**	**1,886.75**

Significant accounting policies and notes to the financial statements 1-19

As per our report of even date
For Pundarikashyam & Associates
Chartered Accountants
Firm Registration No. 011330S

B. Surya Prakasa Rao
Partner
Membership No. 205125
UDIN : 26205125OLWNJG5673

Place: Hyderabad
Date: 30.05.2026

For and on behalf of the Board of Directors
For Cura Technologies Limited

SRRK Mohan Babu
Managing Director
DIN : 00985357

Sangareddypeta Saikiran
Whole-time Director and CFO
DIN: 09741325

Surbhi Jain
Company Secretary & Compliance officer
Membership No: A55974

CURA TECHNOLOGIES LIMITED

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

(Amount Rs. in Lakhs)

	Particulars	Note No.	For the Year Ended 31.03.2026	For the Year Ended 31.03.2025
I	Revenue from operations	13	83.49	-
	Other income		-	-
	Total income (I + II)		**83.49**	**-**
II	**Expenses:**			
	Cost of Programing & AMC Charges	14	43.28	-
	Employee benefits expenses	15	19.65	4.83
	Finance costs	16	56.29	0.01
	Depreciation and amortisation expenses	3	58.93	0.06
	Other expenses	17	53.79	61.40
				-
	Total expenses		**231.95**	**66.30**
III	**Profit/(loss) before exceptional item and tax (III-IV)**		(148.45)	(66.30)
IV	Extraordinary Items		-	-
V	**Profit/(loss) before tax (V-VI)**		**(148.45)**	**(66.30)**
VI	Tax expenses:			
	Current tax		-	-
	MAT Credit Entitlement		-	-
VII	**Profit/ (loss) for the period from continuing operations (V - VI)**		(148.45)	(66.30)
VIII	Profit/ (loss) from discontinued operations		-	-
IX	Tax expense of discontinued operations		-	-
X	**Profit/ (loss) from discontinued operations (after tax) (VIII - IX)**		-	-
XI	**Profit/ (loss) for the period (VII + X)**		(148.45)	(66.30)
XII	Other Comprehensive income/(loss)		-	-
XIII	**Total Comprehensive income/(loss) for the year (XI + XII)**		**(148.45)**	**(66.30)**
XIV	Earnings per equity share (of Rs. 10/- each) Basic and Diluted		**(1.525)**	**(2.320)**

Significant accounting policies and notes to the financial statements 1-19

As per our report of even date
For Pundarikashyam & Associates
Chartered Accountants
Firm Registration No. 011330S

B. Surya Prakasa Rao
Partner
Membership No. 205125
UDIN : 26205125OLWNJG5673

Place: Hyderabad
Date: 30.05.2026

For and on behalf of the Board of Directors
For Cura Technologies Limited

SRRK Mohan Babu
Managing Director
DIN : 00985357

Sangareddypeta Saikiran
Whole-time Director and CFO
DIN: 09741325

Surbhi Jain
Company Secretary & Compliance officer
Membership No: A55974

CURA TECHNOLOGIES LIMITED

STATEMENT OF CASH FLOW STATEMENT FOR THE YEAR 2025-26

(Amount Rs. in Lakhs)

1	CASH FLOW FROM OPERATING ACTIVITIES	For the Year Ended 31.03.2026	For the Year Ended 31.03.2025
	Net Profit before taxation	**(148.45)**	**(66.29)**
	Adjustment for:		
	Depreciation	58.93	0.06
	Interest received	-	-
	Tranfer to Capital Reserve	-	-
	Operating Profit before Working Capital Changes	**(89.52)**	**(66.23)**
	Increase/Decrease in Trade and Other Current Assets	(22.24)	(6.62)
	(Decrease) / Increase in Long Term Liabilities	-	-
	Increase/Decrease in Trade Receivable	(64.26)	-
	Increase/Decrease in Trade Payables	50.20	-
	Increase/Decrease in loans & Advances		(107.07)
	Increase/Decrease in Other Current Liabilities	152.26	728.65
	Cash generated from Operations	**26.43**	**548.72**
	Income Tax	-	-
	NET CASH FLOW FROM OPERATING ACTIVITIES	**26.43**	**548.72**
2	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Interest received	-	-
	Sale of Investment	-	-
	purchase of property, plant & equipment	(213.22)	(1,762.92)
	NET CASH FLOW FROM INVESTING ACTIVITIES	**(213.22)**	**(1,762.92)**
3	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Increase/Decrease in Other Financial Liabilities	137.48	-
	Increase/(Decrease) in share capital	75.00	720.00
	Share Application money	-	(19.23)
	Unsecured Loan Taken	160.77	446.27
	NET CASH FLOW FROM FINANCING ACTIVITIES	**373.25**	**1,147.04**
	NET INCREASE IN CASH AND CASH EQUIVALENTS	**186.46**	**(67.17)**
	Cash and Cash Equivalents at the begining of the period	**10.19**	**77.36**
	Cash and Cash Equivalents at the end of the period	**196.65**	**10.19**

Significant accounting policies and notes to the financial statements 1-19

As per our report of even date
For Pundarikashyam & Associates
Chartered Accountants
Firm Registration No. 011330S

B. Surya Prakasa Rao
Partner
Membership No. 205125
UDIN : 26205125OLWNJG5673

Place: Hyderabad
Date: 30.05.2026

For and on behalf of the Board of Directors
For Cura Technologies Limited

SRRK Mohan Babu
Managing Director
DIN : 00985357

Sangareddypeta Saikiran
Whole-time Director and CFO
DIN: 09741325

Surbhi Jain
Company Secretary & Compliance officer
Membership No: A55974

Notes annexed to and forming part of the Balance Sheet as at 31st March, 2026

(All amounts are stated in lakhs unless otherwise stated)

Note No. 3: Property, Plant & Equipment and Intangible Assets

ASSET	Gross Block				Depreciation			Net Block	
	As at 31st March 2025	Additions/Adj. during the Year	Deletions during the Year	As at 31st March 2026	As at 31st March 2025	For the period	As at 31st March 2026	As at 31st March 2026	As at 31st March 2025
A. Property, Plant & Equipment									
Land									
Building	176.91	143.22	-	320.13	-	58.67	58.67	261.45	176.91
Computers	0.60	-	-	0.60	0.03	0.18	0.21	0.42	0.57
B. Intangible Assets									
Software	0.15	70.00	-	70.15	0.03	0.08	0.11	70.02	0.12
Goodwill	1,585.27	-	-	1,585.27	-	-	-	1,585.27	1,585.27
C. Capital Work in Progress									
Capital Work in Progress	-	-	-	-	-	-	-	-	-
Grand Total	**1,762.93**	**213.22**	**-**	**1,976.15**	**0.06**	**58.93**	**58.99**	**1,917.15**	**1,762.86**

Capital work in progress (CWIP) Ageing Schedule

-	March 31,2026				March 31,2025				
	Less than 1 Year	1-2 Years	2-3 Years	Morethan 3 Years	Less than 1 Year	1-2 Years	2-3 Years	Morethan 3 Years	Total
Projects in progress	-	-	-	-	-	-	-	-	-
Projects temporarily suspended	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Notes annexed to and forming part of the Balance Sheet as at 31st March, 2026

(All amounts are stated in lakhs unless otherwise stated)

Note 4: Trade Receivables

(Amount in Lakhs)

S. No	Particulars	As at March 31, 2026	As at March 31, 2025
1	Unsecured considered good	64.27	-
2	**Less**: allowance for credit loses	-	-
	Total	**64.27**	**-**

Trade Receivables ageing schedule as at 31st March, 2026

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables -considered good	53.62	10.65	-	-	-	64.27
(ii) Undisputed Trade receivables -considered doubtful	-	-	-	-	-	-
(iii) Disputed trade receivables considered good	-	-	-	-	-	-
(iv) Disputed trade receivables considered doubtful	-	-	-	-	-	-
Total	**53.62**	**10.65**	**-**	**-**	**-**	**64.27**

Trade Receivables ageing schedule as at 31st March,2025

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 months -1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed Trade receivables -considered good	-	-	-	-	-	-
(ii) Undisputed Trade receivables -considered doubtful	-	-	-	-	-	-
(iii) Disputed trade receivables considered good	-	-	-	-	-	-
(iv) Disputed trade receivables considered doubtful	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**

Note 5: Cash and cash equivalents

(Amount in Lakhs)

S. No	Particulars	As at March 31, 2026	As at March 31, 2025
1	Cash on hand	0.14	1.39
2	**Balances with Banks**		-
	- In Current Accounts	196.51	8.80
	Total	**196.65**	**10.19**

Note 6: Other Current Assets

S. No	Particulars	As at March 31, 2026	As at March 31, 2025
1	Rental deposits	1.95	-
2	Advances for expenses	0.18	-
3	TDS Receivables	107.23	107.23
4	GST recivables (net)	26.58	6.47
	Total	**135.94**	**113.70**

Notes annexed to and forming part of the Balance Sheet as at 31st March, 2026

(All amounts are stated in lakhs unless otherwise stated)

Note 7: Equity Share Capital

a. **Equity share capital** (Amount Rs. in lakhs)

S. No	Particulars	As at March 31, 2026		As at March 31, 2025	
		No. of Shares	Amount (in Rs.)	No. of Shares	Amount (in Rs.)
	Authorised Capital	-	-	-	-
	Equity shares of Rs. 10/- each	1,00,00,000	1,000.00	1,00,00,000	1,000.00
	Issued	-	-	-	-
	Equity shares of Rs. 10/- each	99,00,000	990.00	91,50,000	915.00
	Subscribed and Paid-up	-	-	-	-
	Equity shares of Rs. 10 each fully paid-up	99,00,000	990.00	91,50,000	915.00
	Total	**99,00,000**	**990.00**	**91,50,000**	**915.00**

b. **Reconciliation of the number of equity shares outstanding and the amount of share capital**

S. No	Particulars	As at March 31, 2026		As at March 31, 2025	
		No. of Shares	Amount (in Rs.)	No. of Shares	Amount (in Rs.)
	Equity Shares				
	Issued and Subscribed:				
	Shares outstanding at the beginning of the	91,50,000	915.00	19,50,000	195.00
	Add: Issued During the year for cash	7,50,000	75.00	72,00,000	720.00
	Add: Shares issued at ESOP trust	-	-	-	-
	Less: Resolution Plan Adjustment A/c	-	-	-	-
	Shares outstanding at the end of the year	**99,00,000**	**990.00**	**91,50,000**	**915.00**

c. **Terms / rights attached to equity Shares**

The company has one class of equity shares having a par value of Rs.10 per share. Each shareholder is eligible for one vote per

d.	Shares reserved for issue underwriter options	NIL
e.	Detail of Rights Issues	NIL
f.	Details of shares held by Holding/Ultimatley Holding Company	NIL
g.	Details of shares issued for consideration other than cash	NIL

h. **Shares in the company held by each shareholder holding more than 5 percent**

S. No	Name of the Shareholder	As at March 31, 2026		As at March 31, 2025	
		No. of Shares	% of Holding	No. of Shares	% of Holding
	Promoter & Promoter Group	74,19,702	74.95%	74,44,702	81.36%
	Public	24,80,298	25.05%	17,05,298	18.64%

Note8: Other Equity

S. No	Particulars	As at March 31,	As at March 31,
	Securities Premium:		
	Securities Premium	-	-
	Investment Allowance Reserve		
	As per last balance sheet	-	-
	Subsidy		
	As per last balance sheet	-	-
	Resolution Plan Adjustment A/c		
	As per last balance sheet	(42.80)	(42.80)
	Retained earnings		-
	Surplus/(deficit) in the statement of profit and loss		
	Balance at the beginning of the year	(160.36)	(94.07)
	Add: Change to Profit/ (Loss) for the years	(148.44)	(66.29)
	Add / less: CIRP Adjustment account	-	-
	Balance at the end of the year	**(308.81)**	(160.36)
	Total other Equity	**(351.61)**	**(203.16)**

Other Equity as at 31 March 2026 includes a debit balance of Rs. (42.80) lakh under the head “Resolution Plan Adjustment Account”. The said account represents adjustments arising consequent upon the implementation of the Resolution Plan approved by the Hon’ble National Company Law Tribunal, Hyderabad Bench, vide its order dated 14 September 2023 in CP (IB) No. 224/9/HDB/2021, in the matter of the Company under the Insolvency and Bankruptcy Code, 2016. The balance comprises the differential between the consideration discharged under the Resolution Plan and the corresponding obligations / claims admitted, in accordance with the accounting prescribed in the Resolution Plan.

During the year ended 31 March 2026, the Company has allotted 7,50,000 equity shares of face value of Rs. 10 each, taking the issued, subscribed and paid-up share capital from Rs. 915 lakh to Rs. 990 lakh. Promoter and promoter group holding as at 31 March 2026 stands at 74,19,702 equity shares, representing 74.95 per cent of the paid-up share capital, against 81.36 per cent as at 31 March 2025; the change is on account of fresh issue of shares during the year.

Notes annexed to and forming part of the Balance Sheet as at 31st March, 2026

(All amounts are stated in lakhs unless otherwise stated)

Note 9: Borrowings **(Rs in lakhs)**

S. No	Particulars	As at March 31, 2026	As at March 31, 2025
1	**TERM LOANS**		
	From Banks & NBFC's	427.04	427.04
	Less. Current maturities	-	-
		427.04	**427.04**
2	From others	-	-
	Loans from related parties	5.00	-
	Loans from Others	175.00	19.23
		180.00	**19.23**
	Total	**607.04**	**446.27**

Note 10: Trade Payables

S. No	Particulars	As at March 31, 2026	As at March 31, 2025
1	Dues of micro and small enterprises	-	-
2	Dues of creditors other than micro and small enterprises	50.20	-
	Total	**50.20**	**-**

Trade Payables ageing schedule: As at 31st March, 2026

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Total outstanding dues of micro enterprises and small enterprises		-		-	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	50.20	-		-	50.20
(iii) Disputed dues of micro enterprises and small enterprises	-	-	-	-	-
(iv) Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-
Total	**50.20**	**-**	**-**	**-**	**50.20**

Trade Payables ageing schedule: As at 31st March, 2025

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) Total outstanding dues of micro enterprises and small enterprises	-	-	-	-	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-		-	-
(iii) Disputed dues of micro enterprises and small enterprises	-	-	-	-	-
(iv) Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**

Notes annexed to and forming part of the Balance Sheet as at 31st March, 2026

(All amounts are stated in lakhs unless otherwise stated)

Note 11: Other Financial Liabilities

S. No	Particulars	As at March 31, 2026	As at March 31, 2025
1	Payable for capital goods	81.20	-
2	Accrued interest payable	56.28	-
	Total	**137.48**	**-**

Note 12: Other Current Liabilities

S. No	Particulars	As at March 31, 2026	As at March 31, 2025
1	Audit fees payable	2.63	5.81
2	Sitting fees payable	2.66	-
3	Other Payables	865.57	722.37
4	TDS Payable	7.25	0.47
5	CS Remunaration payable	1.80	-
6	Professional fees payable	1.00	-
	Total	**880.91**	**728.65**

Note 13: Revenue from operations

S. No	Particulars	As at March 31, 2026	As at March 31, 2025
1	Software Export Projects	38.05	-
2	Software Domestic Projects	45.44	-
	Total	**83.49**	**-**

Note 14: Cost Programing & AMC Charges

S. No	Particulars	As at March 31, 2026	As at March 31, 2025
1	Programing & AMC Charges	43.28	-
	Total	**43.28**	**-**

Note 15: Employee Benefit Expenses

S. No	Particulars	As at March 31, 2026	As at March 31, 2025
1	Salaries, Wages, Bonus etc.	18.40	4.83
2	Contribution to P.F, E.S.I and Other Statutory Funds	-	-
3	Staff welfare expenses	1.25	-
	Total	**19.65**	**4.83**

Note 16: Finance Cost

S. No	Particulars	As at March 31, 2026	As at March 31, 2025
1	Interest on Bank and NBFC Borrowings	56.28	-
2	Bank Charges	0.01	0.01
3	Less: Amount Capitalised	-	-
	Total	**56.29**	**0.01**

Note 17: Other Expenses

S. No	Particulars	As at March 31, 2026	As at March 31, 2025
	Administration Expenses		**-**
	Payments to Auditors	-	-
	- Statutory Audit	1.40	3.00
	- Tax Audit	-	-
	- Limited Review	2.00	2.00
	Professional & Consultancy Fees	25.35	13.19
	Secretarial Audit Fee	-	0.10
	Physical Demat and Maintainance Charges	1.44	1.97
	Other Expenses	1.45	1.54
	Listing & Corporate Action fees	10.50	33.54
	Advertisment expenses	0.55	0.56
	ROC filling fees	0.08	5.52
	AGM Expenses	0.03	-
	Directors Sitting Fees	7.80	-
	Leegal Expenses	1.04	-
	Office Rent	1.78	-
	Traveling Expenses	0.20	-
	Office Maintenance	0.17	-
	Late filing fees - GST & TDS	0.02	-
	Total	**53.79**	**61.40**

Note 18: Other Statutory Information

i. The title deeds in respect of the said properties are in the process of being transferred to the name of the Company pursuant to the Scheme of Amalgamation.

ii. The Company has not revalued its property, plant & equipment during the year.

iii. There are no Loans or Advances granted to promoters, Directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person.

iv. There are no intangible assets under development at the year-end.

v. The Company do not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.

vi. Borrowings include term loans from banks and financial institutions taken over pursuant to amalgamation and other loans outstanding as at 31 March 2026. The Company has obtained fresh borrowings financial institutions and others during the year.

vii. The Company has not been declared as a willful defaulter by any lender who has powers to declare a company as a willful defaulter at any time during the financial year or after the end of reporting period but before the date when the financial statements are approved.

viii. Disclosure of Transactions with struck off Companies - The Company does not have any transactions with companies struck off under Section 248 of the Companies Act, 2013 or Section 560 of Companies Act, 1956 during the financial year.

ix. The Company does not have any charges or satisfactions pending for registration with the Registrar of Companies (“ROC”) beyond the statutory period. Certain charge satisfaction filings pertaining to the amalgamating company have not been completed due to the non-availability of complete and correct information.

x. The Company has not invested in any other Companies, hence the compliance with regards to the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017 is not applicable.

xi. The ratio analysis of the company is separately annexed.

xii. In regard to the Scheme of Amalgamation approved by the Hon’ble National Company Law Tribunal, Hyderabad Bench vide Orders dated 14.09.2023, Certain legacy balances comprising borrowings, other current liabilities, statutory dues, tax receivables and related balances taken over pursuant to the amalgamation are under reconciliation and confirmation based on supporting records available with the Company. Adjustments, if any, arising upon completion of such reconciliation and confirmation shall be accounted for in accordance with applicable Ind AS.

xiii. The Company have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

(a) directly or indirectly lends or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries), or

(b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

xiv. The Company have 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 identified 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 Beneficiaries,

xv. The provisions contained in Section 135 of the Act relating to CSR Activities are not applicable to the company for the year under review.

xvi. The Company have not traded or invested in Crypto currency or Virtual Currency during the financial year.

xvii. The Company does not have 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).

xviii. The Company has availed borrowings from financial institutions and other lenders during the year. The funds so borrowed have been utilized for the specific purposes for which they were obtained.

Note 19:

The Company has used accounting software for maintaining its books of account for the year ended 31st March 2026, which does not have the feature of recording an audit trail (edit log) facility. Consequently, the audit trail facility was not operated throughout the year for all transactions recorded in the software, and the audit trail was not preserved in accordance with the statutory requirements for record retention.

As per our report of even date
For Pundarikashyam & Associates
Chartered Accountants
Firm Registration No. 011330S

B. Surya Prakasa Rao
Partner
Membership No. 205125
UDIN : 26205125OLWNJG5673

Place: Hyderabad
Date: 30.05.2026

For and on behalf of the Board of Directors
For Cura Technologies Limited

SRRK Mohan Babu
Managing Director
DIN : 00985357

Sangareddypeta Saikiran
Whole-time Director and CFO
DIN: 09741325

Surbhi Jain
Company Secretary & Compliance officer
Membership No: A55974

Significant Accounting Policies and notes to Accounts forming of Financial Statements as at 31st March, 2026

Disclosure of Significant Accounting Policies:

Note 1: Basis for Preparation of Financial Statements:

a) **Compliance with Indian Accounting Standards (Ind AS)**

The Ind AS financial statements have been prepared in accordance with Indian Accounting Standards (Ind AS) as per the Companies (Indian Accounting Standards) Rules, 2015 notified under section 133 of the Companies Act, 2013.

The Ind AS financial statements have been prepared on the historicalcostbasis except for certain instruments that are measured at fair values at the end of each reporting period, as explained in the accounting policies below.

Accordingly, the Company has prepared these Financial Statements which comprise the Balance Sheet as at 31st March,2026 the Statement of Profit and Loss for the year ended 31st March,2026the Statement of Cash Flows, Statement of Changes in Equityfor the year ended 31st March, 2026 and accounting policies and other explanatory information (together hereinafter referred to as 'Ind AS Financial Statements' or 'financialstatements').

b) **Basis of Preparation of financial statements**

The separate financial statements have been prepared in accordance with Indian Accounting Standards (Ind AS) under historical cost convention on accrual basis as per the provisions of Companies Act 2013.

- Financial instruments – measured at fairvalue;
- Assetsheldforsale–measuredat fairvaluelesscostofsale;
- Planassetsunderdefinedbenefitplans–measuredat fairvalue
- Employeeshare-basedpayments–measuredat fairvalue
- Biologicalassets–measuredat fairvalue
- In addition, the carrying values of recognized assets and liabilities, designated as hedged items in fair value hedges that would otherwise be carried at cost, are adjusted to record changes in the fair values attributable to the risks that are being hedged in effective hedge relationship.

Current and Non-Current Classification:

The Company presents assets and liabilities in the balance sheet based on current / non-current classification. An asset is classified as current when it satisfies any of the following criteria:

- It is expected to be realized in, or is intended for sale or consumption in, the Company's normal operating cycle.it is held primarily for the purpose of being traded;
- It is expected to be realized within 12 months after the reporting date; or
- It is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting date.
- All other assets are classified as non-current.
- A liability is classified as current when it satisfies any of the following criteria:
- It is expected to be settled in the Company's normal operating cycle;
- It is held primarily for the purpose of being traded.
- It is due to be settled within 12 months after the reporting date; or the Company does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity

instruments do not affect its classification

- All other liabilities are classified as non-current

c) Use of estimates and judgment

The preparation of the financial statements in conformity with Ind AS, management has made judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

This note provides an overview of the areas where there is a higher degree of judgment or complexity. Detailed information about each of these estimates and judgments is included inrelevantnotestogetherwithinformationaboutthebasisofcalculation.

The areas involving critical estimates or judgments are:

S.No	Name of the estimate	Note No	Remarks
1	Goodwill impairment	Not applicable	No amount provided during the current financial year
2	Deferred tax assets for carried forward tax losses	Note No.18	Deferred tax asset/liability has not been recognised in respect of temporary differences and/or carried forward tax losses, as there is no reasonable certainty / virtual certainty, supported by convincing evidence, that sufficient future taxable profits will be available against which such deferred tax assets can be realized.

d) Issue of IndAS117–InsuranceContracts:

Ind AS 117 supersedes Ind AS 104 Insurance contracts. It establishes the principles for the recognition, measurement, presentation and disclosure of insurance contracts within the scope of the standard. Under the Ind AS 117 model, insurance contract liabilities will be calculated as the present value of future insurance cash flows with a provision for risk.

2. Significant accounting policies:

A summary of the significant accounting policies applied in the preparation of the financial statements is as given below. These accounting policies have been applied consistently to alltheperiodspresentedinthefinancialstatements.

2.1 Ind AS 105: Non-Current Assets held for Sale or Discontinued Operations:

This standard specifies accounting for assets held for sale, and the presentation and disclosure for discontinued operations:

(a) Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less cost to sell, and depreciation on such assets to cease; and

(b) Assets that meet the criteria to be classified as held for sale to be presented separately in the balance sheet and the results of discontinued operations to be presented separately in the statement of profit and loss.

S. No	Particulars of Disclosures	As at 31st March2026 (Rs.)	As at 31st March 2025(Rs.)
1	A Description of Non-Current Asset (Disposal group)	-	-
2	a description of the facts and circumstances of the sale, or leading to the expected disposal, and the expected manner and timing of that disposal	-	-
3	the gain or loss recognized in accordance with paragraphs 21 – 22 and, if not separately presented in the statement of profit and loss, the caption in the statement of profit and loss that includes that gain or loss	-	-

2.2 Ind AS 106: Exploration for Evolution of Mineral resources:

This standard specifies the financial reporting for the exploration for evaluation of mineral resources. In particular, this standard requires:

a. Limited improvements to existing accounting practices for exploration and valuation of expenditures

b. Entities that recognize exploration and evaluation of assets to assess such assets for impairment in accordance with this standard and measure any impairment.Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for the evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation of assets recognized.

This Ind AS 106 not applicable, the company is in the business ofIT Infrastructure. Hence this Ind AS does not have any financial impact on the financial statements of the company.

2.3 Ind AS-16: Property, Plant and Equipment:

Property, Plant and Equipment are stated at cost less accumulated depreciation.

Cost of an item of property, plant and equipment comprises its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates, any directly attributable cost of bringing the item to its working condition for its intended use and estimated costs of dismantling and removing the item and restoring the site on which it is located.

The cost of a self-constructed item of property, plant and equipment comprises the cost of materials and direct labor, any other costs directly attributable to bringing the item to working condition for its intended use, and estimated costs of dismantling and removing the item and restoring the site on which it is located.

Property, plant and equipment which are significant to the total cost of that item of Property Plant and Equipment and having different useful life are accounted for as separately.

Gains or losses arising from derecognition of property, plant and equipment are measured as the difference between the net disposal proceeds and carrying amount of the asset is recognized in the statement of profit or loss when the asset is derecognized.

Depreciation on Property Plant and Equipment is provided on Written down method. Depreciation is provided based on useful life as prescribed under part C of the schedule II of the Companies act, 2013.

S.no	Asset	Useful life in Years
1	Plant and Machinery	3-60
2	Electrical Installations	2-40
3	Computers	3-10
4	Office Equipment	2-20
5	Furniture & Fixtures	3-15

Depreciation on additions (disposals) is provided on a pro-rata basis i.e. from (upto) the date on which asset is ready for use (disposed of).

Impairment

Property Plant and Equipment are evaluated for recoverability whenever events or changes in circumstances indicate that their carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less cost of disposal and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows which are largely independent of the cash inflows from other assets or groups of assets (cash-generating units).

2.4 Impairment Assets (Ind AS 36)

The Company's non-financial assets, other than deferred tax assets are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated.

For impairment testing, assets that do not generate independent cash inflows are grouped together into cash-generating units (CGUs). Each CGU represents the smallest group of assets that generates cash inflows that are largely independent of the cash inflows of other assets or CGUs.

The recoverable amount of a CGU (or an individual asset) is the higher of its value in use and its fair value less costs to sell. Value in use is based on the estimated future cash flows, discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the CGU (or the asset).

An impairment loss is recognized if the carrying amount of an asset or CGU exceeds its estimated recoverable amount. Impairment losses are recognised in the statement of profit and loss. Impairment loss recognised in respect of a CGU is allocated first to reduce the carrying amount of any goodwill allocated to the CGU, and then to reduce the carrying amounts of the other assets of the CGU (or group of CGUs) on a pro rata basis.

During the year, the Company tested the goodwill arose on account of amalgamation by the Hon'ble NCLT vide Orders dated 14.09.2023 for impairment as at 31 March 2026 in accordance with Ind AS 36 – Impairment of Assets. The recoverable amount of the Cash Generating Unit to which Goodwill is allocated has been determined as the reasonable and can be amortized in future revenue.

2.5 Intangible assets (Ind AS 38):

Intangible assets are amortized over the estimated useful lives and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortization period and the amortization method are reviewed at least at each financial year end. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset is accounted for by changing the amortization period or method, as appropriate, and are treated as change in accounting estimates.

The amortization expense on intangible assets with finite useful lives is recognized in profit or loss.

The books of accounts of the company carry Intangible assets during the reporting period, and its financial impact on the financial statements of the company is properly valued and accounted.

2.6 Cash Flow Statement (Ind AS 7):

Cash flows are reported using the indirect method under Ind AS 7, whereby profit/(loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

2.7 Operating Cycle:

The Company has adopted its normal operating cycle as twelve months based on the nature of products and the time between the acquisition of assets for processing and their realization, for the purpose of current / non-current classification of assets and liabilities.

2.8 Capital Work in Progress

The Books of Accounts of Company doesn't carry any Capital work-in-progress during the reporting period.

2.9 Investments:

Investments are classified as Non-Current and Current investments.

Investments, which are readily realisable and are intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as non-current investments.

Current investments are carried at lower of cost and fair value. Non-Current Investments are carried at cost less provision for other than temporary diminution, if any, in value of such investments.

2.10 Effects of changes in foreign Rates (Ind AS 21):

Revenue from software export projects amounting to Rs. 38.05 lakh has been recognised during the year. Foreign currency transactions, if any, are recorded at the exchange rate prevailing on the transaction date and monetary items outstanding at year-end are restated at the closing rate, with exchange differences recognised in the Statement of Profit and Loss. Earnings in foreign currency and related receivables have been disclosed as applicable.

2.11 Borrowing Costs (Ind AS 23):

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets is substantially ready for the intended use or sale.

Investment income earned on temporary investment of specific borrowings pending their expenditure on qualifying assets is recognized in statement of profit and loss.

Discounts or premiums and expenses on the issue of debt securities are amortized over the term of related securities are included within borrowing costs. Premiums payable on early redemptions of debt securities, in lieu of future costs, are recognized as borrowing costs.

All other borrowing costs are recognized as expenses in the period in which it is incurred.

2.12 Revenue Recognition (Ind AS 115-Revenues):

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognized:

a) Revenue from software domestic and export projects is recognised in accordance with Ind AS 115 when control of the promised service is transferred to the customer and the Company satisfies the identified performance obligation. Revenue is measured at the transaction price agreed with customers, excluding GST and other amounts collected on behalf of third parties, and is recognised either over time or at a point in time based on the terms of the underlying contract.

b) Subsidy from Government is recognized when such subsidy has been earned by the company and it is reasonably certain that the ultimate collection will be made.

c) Interest income is recognized on a time proportion basis taking into account the amount outstanding and the applicable interest rate. Interest income is included under the head "other income" in the statement of profit and loss.

d) All other incomes are recognized based on the communications held with the parties and based on the certainty of the incomes.

2.13 Accounting for Government Grants and Disclosure of Government Assistance (Ind AS 20):

Governmentgrants:

Government grants are not recognized until there is reasonable assurance that the Company will comply with the conditions attached to them and that the grants will be received.

Government grants are recognized in the Statement of Profit and Loss on a systematic basis over the years in which the Company recognizes as expenses the related costs for which the grants are intended to compensate or when performance obligations are me.

Government grants, whose primary condition is that the Company should purchase, construct or otherwise acquire non-current assets and non-monetary grants are recognized and disclosed as 'deferred income' under non-current liability in the Balance Sheet and transferred to the Statement of Profit and Loss on a systematic and rational basis over the useful lives of the relatedassets.

The benefit of a government loan at a below-market rate of interest and effect of this favorable interest is treated as a government grant. The loan or assistance is initially recognized at fair value and the government grant is measured as the difference between proceeds received and the fair value of the loan based on prevailing market interest rates and recognizedto the income statement immediately on fulfillment of the performance obligations. The loan is subsequently measured as per the accounting policy applicable to financialliabilities.

The company has not received any Government Grants during the reporting period; hence this accounting standard does not have financial impact on the financial statements.

2.14 Inventories (Ind AS 2):

Inventories at the year-end are valued as under:

Raw Materials, Packing Material, Components, Consumables and Stores & Spares	At Cost as per First in First Out Method (FIFO).
Work in Progress and Finished goods	At lower of net realizable value and Cost of Materials plus Cost of Conversion and other costs incurred in bringing them to the present location and condition.

- Cost of Material excludes duties and taxes which are subsequently recoverable.
- Stocks at Depots are inclusive of duty, wherever applicable, paid at the time of dispatch from Factories.

2.15 Retirement and other Employee Benefits:

Retirement benefit in the form of provident fund is a defined contribution scheme. The Company has no obligation, other than contribution payable to the provident fund. The Company recognizes contribution payable to the provident fund scheme as expenditure, when an employee renders related service.

Gratuity liability is a defined benefit obligation and the cost of providing the benefits under this plan is determined on the basis of actuarial valuation at each year-end. Actuarial valuation is carried out for this plan using the projected unit credit method. Actuarial gains and losses for defined benefits plan is recognized in full in the period in which they occur in the statement of profit and loss.

Accumulated leave, which is expected to be utilized within the next 12 months, is treated as short term employee benefit. The Company measures the expected cost of such absences as the additional amount that it expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

The Company treats accumulated leave expected to be carried forward beyond twelve months, as long-term employee benefit for measurement purposes. Such long-term compensated absences are provided for based on the actuarial valuation using the projected unit credit method at the year-end. Actuarial gains/losses are immediately taken to the statement of profit and loss and are not deferred. The Company presents the leave as a current liability in the balance sheet, to the extent it does not have an unconditional right to defer its settlement for 12 months after the reporting date.

2.16 Ind AS 17- Leases

A Lease is classified as a Finance Lease if it transfers substantially all the risks and rewards incidental to ownership. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership.

Finance charges in respect of finance lease obligations are recognized as finance costs in the statement of profit and loss. In respect of operating leases for premises, which are cancellable / renewable by mutual consent on agreed terms, the aggregate lease rents payable is charged as rent in the Statement of Profit and Loss.

2.17 Insurance Claims:

nsurance Claims are accounted for on the basis of claims admitted/expected to be admitted and to the extent that the amount recoverable can be measured reliably and it is reasonable to expect ultimate collection.

2.18 Earnings per Share (Ind AS 33):

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. Partly paid equity shares are treated as a fraction of an equity share to the extent that they are entitled to participate in dividends relative to a fully paid equity share during the reporting period. The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue, bonus element in a rights issue, share split, and reverse share split (consolidation of shares) that have changed the number of equity shares outstanding, without a corresponding change in resources.

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

2.19 Provisions, Contingent Liabilities and Contingent Assets (Ind AS 37):

Based on management evaluation and legal status available as at the reporting date, Company law and criminal proceedings, if any, have been assessed under Ind AS 37. Where the likelihood of outflow is probable and reliably estimable, provision has been recognised; where the likelihood is possible or the amount is not reliably estimable, the matter is disclosed as a contingent liability with reasons for non-quantification.

Contingent Liabilities not provided for and commitments:

	Nature of Contingent Liability	March 31, 2026	March 31, 2025
i.	Unexpired guarantees issued on behalf of the company by Banks for which the Company has provided counter guarantee	Nil	Nil
ii.	Bills discounted with banks which have not matured	Nil	Nil
iii.	Corporate Guarantees issued by Company on behalf of others to Commercial Banks & Financial Institutions	Nil	Nil
iv.	Collateral Securities offered to Banks for the limit Sanctioned to others	Nil	Nil
v.	Legal Undertakings given to Customs Authorities for clearing the imports	Nil	Nil
vi.	Claims against the company not acknowledged as debts		
	a. Excise	Nil	Nil
	b. Sales Tax	Nil	Nil
	c. Service Tax	Nil	Nil
	d. Income Tax	Nil	Nil
	e. Civil Proceedings	Nil	Nil
	f. Company Law Matters	Unascertainable	Unascertainable
	g. Criminal Proceedings	Unascertainable	Unascertainable
	h. Others	Nil	Nil
vii.	Estimated amounts of contracts remaining to be executed on Capital Account and not provided for	Nil	Nil

2.20 Prior Period and Extraordinary and Exceptional Items:

(i) All Identifiable items of Income and Expenditure pertaining to prior period are accounted through ‘’Prior Period Items’’.

(ii) Extraordinary items are income or expenses that arise from events or transactions that are clearly distinct from the ordinary activities of the enterprise and, therefore, are not expected to recur frequently or regularly. The nature and the amount of each extraordinary item be separately disclosed in the statement of profit and loss in a manner that its impact on current profit or loss can be perceived.

(iii) Exceptional items are generally non-recurring items of income and expenses within profit or loss from ordinary activities, which are of such, nature or incidence.

2.21 Financial Instruments (Ind AS 107 Financial Instruments: (Disclosures)

I. Financial assets:

A. Initial recognition and measurement

All financial assets and liabilities are initially recognized at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities, which are not at fair value through profit or loss, are adjusted to the fair value on initial recognition.

a) financial assets carried at amortized cost (AC)

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

b) financial assets at fair value through profit or loss (FVTPL)

A Financial asset which is not classified as AC or FVOCI are measured at FVTPL e.g. investments in mutual funds. A gain or loss on a debt investment that is subsequently measured at fair value through profit or loss is recognised in profit or loss and presented net in the Statement of Profit and Loss within other gains/(losses) in the period in which it arises.

c) financial assets at fair value through other comprehensive income (FVTOCI)

A financial asset is measured at FVTOCI if it is held within a business model whose Objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

B. Investments in subsidiaries

The Company has accounted for its investments in subsidiaries at cost and not adjusted to fair value at the end of each reporting period. Cost represents amount paid for acquisition of the said investments.

II. Financial Liabilities

A. Initial recognition

All financial liabilities are recognized at fair value.

B. Subsequent measurement

Financial liabilities are carried at amortized cost using the effective interest method. For trade and other payables maturing within one year from the balance sheet date, the carrying amounts approximate fair value due to the short maturity of these instruments.

2.22 Operating Segments (Ind AS 108)

Operating segment is a component of an entity:

a. That engages in business activities from which it may earn revenues and incur expenses (including revenues and expenses relating to transactions with other components of the same entity).

b. Whose operating results are regularly reviewed by the entity’s chief operating decision maker to make decision about resources to be allocated to the segments and assess its performance, and

c. For which discrete financial information is available.

The company is operating single segment i.e IT Infrastructure. Hence segment is not applicable.

2.23 Events After the Reporting Period (Ind AS-10)

Events after the reporting period are those events, favorable and unfavorable, that occur between the end of the reporting period and the date on which financial statements are approved by the Board of Directors in case of accompany, and, by the corresponding approving authority in case of any other entity for issue. Two types of events can be identified:

a. Those that provide evidence of conditions that existed at the end of the reporting period (adjusting events after the reporting period) and

b. Those that are indicative of conditions that arose after the reporting period (non-adjusting events after the reporting period).

An entity shall adjust the amounts recognized in its financial statements to reflect adjusting events after the reporting period.

2.24 Construction Contracts (Ind AS -11):

Construction contract is a contract specifically negotiated for the construction of an asset or a combination of assets that are closely interrelated or interdependent in terms of their design, technology, and function or their ultimate purpose or use.

The company does not have any construction contracts for the year ended.

2.25 Income Taxes (Ind AS 12)

Tax Expense for the period comprises of current and deferred tax.

- **Current Tax:**

Current Tax on Income is determined and provided on the basis of taxable income computed in accordance with the provisions of the Income Tax Act, 1961.

In the year in which 'Minimum Alternative Tax '(MAT) on book profits is applicable and paid, eligible MAT credit equal to the excess of MAT paid over and above the normally computed tax, is recognized as an asset to be carried forward for set off against regular tax liability when it is probable that future economic benefit will flow to the Company within the MAT credit Entitlement period as specified under the provisions of Income Tax Act, 1961.

- **Deferred Taxes:**

Deferred tax liabilities are recognized for all timing differences. Deferred tax assets are recognized for deductible timing differences only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the Company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits.

At each reporting date, the Company re-assesses unrecognized deferred tax assets. It recognizes unrecognized deferred tax asset to the extent that it has become reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which such deferred tax assets can be realized.

The carrying amount of deferred tax assets are reviewed at each reporting date. The Company writes-down the carrying amount of deferred tax asset to the extent that it is no longer reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which deferred tax asset can be realized. Any such write-down is reversed to the extent that it becomes reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available.

2.26 Retirement and other Employee Benefits:

Retirement benefit in the form of provident fund is a defined contribution scheme. The Company has no obligation, other than contribution payable to the provident fund. The Company recognizes contribution payable to the provident fund scheme as expenditure, when an employee renders related service.

Gratuity liability is a defined benefit obligation and the cost of providing the benefits under this plan is determined on the basis of actuarial valuation at each year-end. Actuarial valuation is carried out for this plan using the projected unit credit method. Actuarial gains and losses for defined benefits plan is recognized in full in the period in which they occur in the statement of profit and loss.

Accumulated leave, which is expected to be utilized within the next 12 months, is treated as short term employee benefit. The Company measures the expected cost of such absences as the additional amount that it expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

The Company treats accumulated leave expected to be carried forward beyond twelve months, as long-term employee benefit for measurement purposes. Such long-term compensated absences are provided for based on the actuarial valuation using the projected unit credit method at the year-end. Actuarial gains/losses are immediately taken to the statement of profit and loss and are not deferred. The Company presents the leave as a current liability in the balance sheet, to the extent it does not have an unconditional right to defer its settlement for 12 months after the reporting date.

2.27 Related Party Disclosures (Ind AS 24):

Related Party disclosures required as per Accounting Standard (Ind AS-24) on “Related Party disclosures”.

Name	Nature of Transaction	Amount (Rs.)
Kancharla Raja Shekar Reddy	Sitting Fees	85,000
Khooshboo Joshi	Sitting Fees	1,70,000
Mounika Pammi	Sitting Fees	1,15,000
Prabhakar Reddy	Sitting Fees	2,55,000
Priyanka Agarwal	Sitting Fees	1,55,000
Sharvari Swapnil Shinde	Remuneration	4,05,000
S.Saikiran	Directors Remuneration	9,00,000

2.28 Consolidated and Separate Financial Statement (Ind AS 27):

The company has no subsidiary companies for the current reporting period. Hence consolidate and separate financial statement are not applicable.

2.29 Investments in Associates (Ind AS 28):

The company has not made an investment in its associate company during the reporting period. This accounting standard has no financial impact on the financial statements for the current reporting period.

2.30 Interest in Joint Ventures (Ind AS 31):

The company has no interest in any Joint ventures. This accounting standard has no financial impact on the financial statements for the current reporting period.

2.31 Earnings Per Share (Ind AS 33):

a) **Basic Earnings Per Share** for (continued operations) there are no discontinued operations hence, EPS is presented for continued operations only.

Basic Earnings Per Share(continued operations)

(Amt. in Lakhs)

Particulars	Year ended March 31, 2026	Year ended March 31,2025
Nominal Value of Equity Shares (Rupees per Share fully paid-up)	10	10
Profit after Tax (in Rs.) - (A)	-148.45	(66.29)
Weighted average number of Equity shares outstanding during the year - (B)	97,33,562	28,57,397
Earnings Per Share (in Rs.) – Basic = (A/B)	(1.525)	(2.320)

b) **Diluted earnings per share** for (continued operations) there are no discontinued operations hence, EPS is presented for continued operations only.

Diluted Earnings Per Share

(Amt. in Lakhs)

Particulars	Year ended March 31, 2026	Year ended March 31,2025
Nominal Value of Equity Shares (Rupees per Share fully paid-up)	10	10
Profit after Tax (in Rs.) - (A)	-148.45	(66.29)
Weighted average number of Equity shares outstanding during the year - (B)	97,33,562	28,57,397
Earnings Per Share (in Rs.) – Basic = (A/B)	(1.525)	(2.320)

2.32 Derivative instruments and un-hedged foreign currency exposure:

a) There are no outstanding derivative contracts as at March 31, 2026 and March 31, 2025.

b) Particulars of Un-hedged foreign currency exposure is: Nil

2.33 Confirmation of Balances

Confirmation letters have been issued by the company to Trade Receivables, Trade Payables, Advances to suppliers and others advances requesting that the confirming party responds to the company only if the confirming party disagrees with the balances provided in the request and however the company has not received any letters on disagreements. Certain liabilities pertaining to the Transferor Company, which could not be identified/submitted at the time of finalisation of the financial statements pursuant to the Scheme of Amalgamation, duly approved by the Hon'ble NCLT vide Orders dated 14.09.2023 have not yet been identified or quantified. Consequently, it is not possible to assess or comment on the impact, if any, of such liabilities on the financial statements. The Company will make appropriate accounting adjustments/provisions, wherever required, upon identification and determination of such liabilities.

2.34 Net Current Assets

(Rs. in Lakhs)

Particulars	31.03.2026	31.03.2025
Trade Receivables	64.27	-
Cash and cash equivalents	196.65	10.19
Financial Assets	107.23	107.07
Other current assets	28.71	6.62
Total current assets	**396.86**	**123.88**
Trade Payables	50.20	-
Other current liabilities	880.91	728.65
Othe Financial Liabilities	137.48	-
Provisions	-	-
Total Current Liabilities	**1,068.61**	**728.65**
Net current assets	**(671.73)**	**(604.77)**

As at 31 March 2026, the Company's total current liabilities of Rs. 1,068.59 lakhs exceed its total current assets of Rs. 396.86 lakhs by Rs. 671.73 lakhs. The Company has also incurred a loss of Rs. 148.45 lakhs during the year. These conditions indicate the existence of a material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern.

The financial statements have nevertheless been prepared on a going concern basis considering the management's plans for revival of operations, expected revenues from software services and continued financial support proposed to be made available by the promoters. The management believes that the Company will be able to meet its obligations as they fall due.

2.35 Revenue from Operations:

(Rs. in Lakhs)

S. No	Particulars	As at 31st March 2026	As at 31st March 2025
1	Revenue from Sale of Service	83.49	-
2	Other Operating Revenues	-	-

2.36 Revenue Reconciliation:

(Rs. in Lakhs)

S. No	Particulars	As at 31st March 2026	As at 31st March 2025
1	Sale of Services	91.66	-
2	Domestic	-	-
3	Exports	91.66	-
4	Gross Revenue	91.66	-
5	Less: Discount	-	-
6	Less: Returns	-	-
7	Less: price Concession	-	-
8	Less Incentives and Performance bonus	-	-
9	Less: Goods and service Tax	(8.17)	-
10	Net Revenues recognized from contracts with customers	83.49	-

2.37 Details of Loans given, Investments made and Guarantee given covered Under Section 186(4) of the Companies Act, 2013.

The company has not extended any Corporate Guarantees in respect of loans availed by any company/firm as at March 31, 2026.

2.38 Dues to Micro Small and Medium Enterprises:

Disclosure required as per section 22 of the Micro, Small and Medium Enterprise Development Act, 2006 (MSMED Act.) as at 31.03.2026.

S. No.	Description	March 31, 2026	March 31, 2025
1	Principal amount due to suppliers under MSMED	NIL	NIL
2	Interest accrued and due to suppliers covered under MSMED on the above amount, unpaid	NIL	NIL
3	Payment made to suppliers (with Interest) beyond the appointed day during the year.	NIL	NIL
4	Payment made to suppliers (other than interest) beyond the appointed day during the previous year	NIL	NIL
5	Interest paid to suppliers covered under MSMED	NIL	NIL
6	Interest due & Payable to suppliers covered under MSMED Act., towards payments already made.	NIL	NIL

Trade payables have been classified based on information available with the Company regarding registration status of suppliers under the Micro, Small and Medium Enterprises Development Act, 2006. Where suppliers are identified as micro or small enterprises, the principal amount, ageing and interest, if any, required under the MSMED Act have been disclosed separately; otherwise the amount has been presented under creditors other than micro and small enterprises.

2.39 Financial Risk Management

In course of its business, the company is exposed to certain financial risk such as market risk (Including currency risk and other price risks), credit risk and liquidity risk that could have significant influence on the company's business and operational/financial performance. The Board of directors reviews and approves risk management framework and policies for managing these risks and monitor suitable mitigating actions taken by the management to minimize potential adverse effects and achieve greater predictability to earnings.

2.40 Credit Risk

Credit risk refers to the risk that counterparty will default on its contractual obligations resulting in financial loss to the company. The company has adopted a policy of only dealing with creditworthy counterparties and obtaining sufficient collateral, where appropriate, a means of mitigating the risk of financial loss from defaults.

The company makes an allowance for doubtful debts/advances using expected credit loss model.

2.41 Liquidity risk

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

2.42 Rupees have been rounded off to nearest lakhs.

2.43 Previous year figures have been regrouped and reclassified, wherever necessary, to conform to the current year's classification and presentation.

As per our report of even date
For Pundarikashyam & Associates
Chartered Accountants
Firm Registration No. 011330S

B. Surya Prakasa Rao
Partner
Membership No. 205125
UDIN : 26205125OLWNJG5673

Place: Hyderabad
Date: 30.05.2026

For and on behalf of the Board of Directors
For Cura Technologies Limited

SRRK Mohan Babu
Managing Director
DIN : 00985357

Sangareddypeta Saikiran
Whole-time Director and CFO
DIN: 09741325

Surbhi Jain
Company Secretary & Compliance officer
Membership No: A55974

If Undelivered, please return to:

CURA TECHNOLOGIES LIMITED

Office No. 8 2 682/A & B, Flat No. 102, Mayfair Elegance,
Banjara Hills Road No. 12, Beside Ohri's Restaurant,
Hyderabad – 500034, Telangana