INTEGRITY | EXPERTISE | GROWTH

TRANSPACT

ENTERPRISES LIMITED

ANNUAL REPORT

FY 2025-26

For the Financial Year ended 31 March 2026



GROWTH
Driving sustainable value creation.

TRUST
Building lasting relationships.

INNOVATION
Empowering ideas. Creating impact.

CIN: L66110MH2013PLC243247

www.transpact.in

204, 2nd Floor, Timmy Arcade,
Makwana Road Marol, Andheri,
Mumbai, Maharashtra-400059

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OVERVIEW

Transpact Enterprises Limited was incorporated on 12th May 2013. The company was incorporated by the name Transpact Enterprises Private Limited, Mumbai (M.H) and got listed on the BSE Startup Platform on 05th September 2019 and changed its name to Transpact Enterprises Limited with Registered Office at 204, 2nd Floor, Timmy Arcade, Makwana Road, Marol, Andheri East, Mumbai City, MH 400059 IN.

Our primary business is dealing in shares, securities, commodities, currencies and their derivatives, Stock broker, Share broker, sub-broker, authorized person, dealer, jobber, market maker, Investment brokers, Insurance broker, Underwriter, and to carry out brokerage of all and every kind whatsoever, portfolio manager, investment advisors, mutual funds, wealth management and other related services or any other business in any other manner.

Our Core business is to carry on the business of consulting and advisory services on all aspects of corporate, financial and commercial matters including management consulting, debt structuring, debt advisory, project appraisals, or any related items or things, required by any person, corporate, firm or association of persons and to provide, execute and undertake related services in India or abroad.

CORPORATE INFORMATION

CIN: U66110MH2013PLC243247

BOARD OF DIRECTORS:

EXECUTIVE DIRECTORS:

Raman Talwar

INDEPENDENT DIRECTORS:

Aditya Solanki

Priya Goel

NON-EXECUTIVE NON-INDEPENDENT DIRECTORS

Anamika Tiwari

KEY MANAGERIAL PERSONNEL:

Komal Dwivedi (CFO)

CS Amrita Gupta (CS & CO)

STATUTORY AUDITOR

NGMKS & Associates
Chartered Accountants
Firm's Registration No. 024492N
D65, Flatted Factory Complex, Jhandewalan,
New Delhi-110055

COMMITTEES:

AUDIT COMMITTEE:

Priya Goel (Chairperson)
Aditya Solanki (Member)
Raman Talwar (Member)

NOMINATION REMUNERATION COMMITTEE:

Aditya Solanki (Chairperson)
Priya Goel (Member)
Anamika Tiwari (Member)

STAKEHOLDERS RELATIONSHIP COMMITTEE:

Anamika Tiwari (Chairperson)
Raman Talwar (Member)
Priya Goel (Member)

REGISTRAR AND SHARE TRANSFER AGENT:

Big Share Services Private Limited
Office No S6-2, 6th floor Pinnacle Business Park Next to Ahura Centre, Mahakali Caves Road, Andheri (East) Mumbai – 400093, Maharashtra, India

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In case of any Queries relating Annual Report, Contact:

Amrita Gupta (Company Secretary)

Email: info@transpact.in
204, 2nd Floor, Timmy Arcade,
Makwana Road Marol,
Andheri East,
Mumbai - 400059

Date: **05.09.2026**

To
Listing Department,
BSE Limited
PJ Towers, Dalai Street,
Fort, Mumbai - 400 001

Scrip Code: 542765

Dear Sir/Madam,

Sub: Notice of 13th Annual General Meeting (AGM) to be held on Tuesday, September 29, 2026

Please find attached herewith the Notice of 13th Annual General Meeting along with the annexure to be held on **Tuesday, September 29, 2026 at 04.00 P.M.** through Video Conference (VC) / Other Audio-Visual Means (OAVM).

You are requested to kindly update the above information on your record.

Thanking You,

For **TRANSPACT ENTERPRISES LIMITED**

Sd/-

RAMAN TALWAR
MANAGING DIRECTOR
DIN: 07052896

NOTICE

NOTICE IS HEREBY GIVEN THAT THE 13TH ANNUAL GENERAL MEETING OF THE MEMBERS OF M/S TRANSPACT ENTERPRISES LIMITED WILL BE HELD ON TUESDAY, 29TH SEPTEMBER, 2026 AT THE DEEMED VENUE OF THE MEETING I.E 204, TIMMY ARCADE, MAKWANA ROAD, MAROL, ANDHERI EAST, MUMBAI – 400059 AT 04:00 P.M. THROUGH VIDEO CONFERENCE (VC) / OTHER AUDIO-VISUAL MEANS (OAVM) TO TRANSACT THE FOLLOWING BUSINESS:

ORDINARY BUSINESS:

1. TO CONSIDER AND APPROVE THE FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2026:

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

The Chairman placed before the meeting the Audited Financial Statements, Annual Report, Auditor's Report and Director's Report there on for the year ended 31st March, 2026 for the approval of the same;

The following resolution is proposed to be passed with or without modification:

"RESOLVED THAT Audited Balance sheet and Profit & Loss Accounts for the year ending on March 31, 2026 along with Accounting Policies, Schedules, Explanatory Notes forming parts of financial Statements, Auditor's Report are hereby confirmed and approved;

FURTHER RESOLVED THAT the Board of Director's Report for the year ended on March 31, 2026 be and is hereby approved;

FURTHER RESOLVED THAT Mr. Raman Talwar, Director (DIN: 07052896), of the Company be and is hereby authorized to sign and submit necessary form(s)/ return(s) with the Registrar of Companies and to intimate the same to appropriate authorities/ regulatory bodies and to do all such acts and deeds as may be necessary in this regard."

2. RE-APPOINTMENT OF MS. ANAMIKA TIWARI (DIN: 05281144) AS A DIRECTOR WHO IS LIABLE TO RETIRE BY ROTATION

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

"RESOLVED THAT pursuant to the provisions of Section 152 and other applicable provisions, if any, of the Companies Act, 2013 and the rules made thereunder (including any statutory modification(s) or re-enactment thereof), **Ms. Anamika Tiwari (DIN: 05281144)** Director of the Company, who retires by rotation at this Annual General Meeting and being eligible, has offered herself for re-appointment, be and is hereby re-appointed as a Director liable to retire by rotation;

Yours faithfully,

For **TRANSPACT ENTERPRISES LIMITED**

Sd/-

RAMAN TALWAR
MANAGING DIRECTOR
DIN: 07052896

NOTES:

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

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

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

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

5. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) the Secretarial Standard on General Meetings (SS-2) issued by the ICSI and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and the Circulars issued by the Ministry of Corporate Affairs from time to time the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-Voting system as well as e-voting on the date of the AGM will be provided by NSDL.

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

7. AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular issued from time to time.

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

The remote e-voting period begins on Saturday, 26th September, 2026 at 09:00 A.M. and ends on Monday, 28th September, 2026 at 05:00 P.M. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. Tuesday, 22nd September, 2026, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being Tuesday, 22nd September, 2026.

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

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

Step 1: Access to NSDL e-Voting system

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

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

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

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

	3. If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select **"Register Online for IDeAS Portal"** or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 4. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 5. Shareholders/Members can also download NSDL Mobile App "**NSDL Speede**" facility by scanning the QR code mentioned below for seamless voting experience. **NSDL Mobile App is available on** App Store Google Play
Individual Shareholders holding securities in demat mode with CDSL	1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the

	evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

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

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

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

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

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

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.
   Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at https://eservices.nsdl.com/ with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.

4. Your User ID details are given below:

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

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

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

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

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

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

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

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

General Guidelines for shareholders

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

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

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to info@transpact.in

2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) to info@transpact.in. If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A)** i.e. Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode.

3. Alternatively shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.

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

THE INSTRUCTIONS FOR MEMBERS FOR E-VOTING ON THE DAY OF THE AGM ARE AS UNDER:-

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

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

1. Member will be provided with a facility to attend the EGM/AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for **Access to NSDL e-Voting system**. After successful login, you can see link of "VC/OAVM" placed under **"Join meeting"** menu against company name. You are requested to click on VC/OAVM link placed under Join Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.

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

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

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

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

Registered Office:
204, 2nd Floor, Timmy Arcade,
Makwana Road, Marol, Andheri East,
Mumbai – 400059

CIN: U66110MH2013PLC243247
Website: www.transpact.in
Email: info@transpact.in

BY ORDER OF THE BOARD OF DIRECTORS

Sd/-

RAMAN TALWAR
MANAGING DIRECTOR
DIN: 07052896

Date: September 05, 2026
Place: Mumbai

BOARD'S REPORT

To

The Members,

Your Directors take pleasure in presenting their 13th Annual Report on the Business and Operations of the Company and the Accounts for the Financial Year ended 31st March, 2026 (period under review).

1. FINANCIAL PERFORMANCE OF THE COMPANY:

The summary of the financial highlights for the financial year ended March 31, 2026 and the previous financial year ended March 31, 2025 is given below:

(Rs. In lakhs)

Particulars	**31st March, 2026**	**31st March, 2025**
Total Income	18.00	8.25
Less: Expenditure	6.24	4.11
Profit before Depreciation	**11.76**	**4.14**
Less: Depreciation	3.72	3.72
Profit/loss before Tax	**8.04**	**0.42**
Tax Expenses:		
Current Tax	-	-
Deferred Tax	-	(0.48)
Profit/Loss after Tax	**8.04**	**0.90**

2. STATE OF COMPANY'S AFFAIRS:

The improved financial performance reflects the Company's enhanced operational and financial position during the year. The management remains focused on strengthening the Company's business operations, improving profitability and pursuing sustainable growth opportunities in the coming years. The Board is confident that the Company will continue to build on its improved performance and create value for its stakeholders.

3. REVIEW OF OPERATIONS:

During the financial year ended 31st March, 2026, the Company witnessed a significant improvement in its financial performance as compared to the previous financial year. The Company's total income increased to **Rs. 18.00 lakhs** as against **Rs. 8.25 lakhs** in the previous year. The Profit before Tax increased substantially to **Rs. 8.04 lakhs** as compared to **Rs. 0.42 lakhs** in the previous financial year. Further, the Company reported a **Profit after Tax of Rs. 8.04 lakhs** during the year under review as against **Rs. 0.90 lakhs** in the previous year.

4. **CASH FLOW STATEMENTS**:

As required under Regulation 34 of the SEBI (LODR) Regulations, 2015, a Cash Flow Statement forms part of Annual Report.

5. CONSOLIDATED FINANCIAL RESULTS:

The Company does not have any Subsidiary and Associates within the meaning of the Companies Act, 2013. Therefore, the requirement of Consolidated Financial Results is not applicable to the company.

6. TRANSFER TO RESERVES IN TERMS OF SECTION 134 (3) (J) OF THE COMPANIES ACT, 2013:

The Board has decided not to transfer any amount to the Reserves for the year under review.

7. DIVIDEND:

In view of the Company's growth plans and with a view to conserve resources for meeting its future business requirements, the Board of Directors has decided not to recommend any dividend for the financial year ended 31st March, 2026. Accordingly, no dividend has been recommended for the year under review.

8. **TRANSFER OF UNPAID AND UNCLAIMED DIVIDENDS TO INVESTOR EDUCATION AND PROTECTION FUND:**

The Ministry of Corporate Affairs under Sections 124 and 125 of the Companies Act, 2013 requires dividends that are not encased/ claimed by the shareholders for a period of seven consecutive years, to be transferred to the Investor Education and Protection Fund (IEPF). In FY 2025-26, there was no amount due for transfer to IEPF.

9. CHANGES IN SHARE CAPITAL:

During the Financial Year under review, there was no change in capital structure of the company as shown in the table below and there are no outstanding shares issued with differential rights, sweat equity or ESOS.

Particulars	No. of Shares as at 31st March, 2026	Capital as at 31st March, 2026
Shares outstanding at the beginning of the year	3,86,730	38,67,300
Changes during the year	0	0
Shares outstanding at the end of the year	3,86,730	38,67,300

10. MANAGEMENT'S DISCUSSION AND ANALYSIS REPORT:

Management's Discussion and Analysis Report for the year under review, in terms of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the" Listing Regulations") and SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2018 (the "Amended Listing Regulations"), is presented in a separate section forming part of the Annual Report.

11. CHANGE IN NATURE OF BUSINESS, IF ANY:

There has been no change in nature of business of the Company during the F.Y. 2025-2026 which is under review.

12. DISCLOSURES BY DIRECTORS:

The Board of Directors have submitted notice of interest in Form MBP 1 under Section 184(1) as well as intimation by directors in Form DIR 8 under Section 164(2) and declarations as to compliance with the Code of Conduct of the Company.

13. SUBSIDIARY/ JOINT VENTURE/ ASSOCIATE COMPANY:

The company had no Subsidiary, Associate or Joint Venture as on 31st March, 2026.

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

There were no such material changes and commitments affecting the financial position of the company between the end of financial year and date of report.

15. EXTRACT OF ANNUAL RETURN:

Pursuant to Sections 92(3) and 134 (3) (a) of the Act, the Annual Return (Form MGT-7) is available on the Company's website at the link: www.transpact.in

16. FAMILIARISATION PROGRAMME FOR DIRECTORS:

As a practice, all Directors (including Independent Directors) inducted to the Board go through a structured orientation programme. Presentations are made by Senior Management giving an overview of the operations, to familiarize the new Directors with the Company's business operations. The Directors are given an orientation on the products of the business, group structure, Board constitution and procedures, matters reserved for the Board, and the major risks and risk management strategy of the Company.

17. DIRECTORS AND KEY MANAGERIAL PERSONNEL:

i. Changes in KMP & Directors:

Sr. No.	Name of Director	Date of Appointment/ resignation	Designation
1.	Ms. Komal Dwivedi	30th May 2025	Appointment as a CFO

II. COMMITTEES OF BOARD OF DIRECTORS AS ON MARCH 31, 2026:

Sr. No.	Date	Committee	Name of Directors
1.	March 31, 2026	**Audit Committee**	Priya Goel (Chairman)
			Aditya Solanki (Member)
			Raman Talwar (Member)
2.	March 31, 2026	**Nomination and Remuneration Committee**	Aditya Solanki (Chairperson)
			Priya Goel (Member)
			Anamika Tiwari (Member)
3.	March 31, 2026	**Stakeholder Relationship Committee**	Anamika Tiwari (Chairperson)
			Priya Goel (Member)
			Raman Talwar (Member)

iii. Independent Directors:

Our Company has received annual declarations from all the Independent Directors of the Company confirming that they meet with the criteria of Independence provided in Section 149(6) of the Companies Act, 2013 and Regulations 16(1) (b) & 25 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and there has been no change in the circumstances, which may affect their status as Independent Director during the year.

The Independent Directors met on 16th October, 2025 without the attendance of Non-Independent Directors and members of the Management. The Independent Directors reviewed the performance of Non-Independent Directors and the Board as a whole; the performance of the Chairman of the Company, taking into account the views of Executive Directors and Non-Executive Directors and assessed the quality, quantity and timeliness of flow of information between the Company Management and the Board that is necessary for the Board to effectively and reasonably perform their duties.

18. BOARD MEETINGS:

The Company held seven meetings of its Board of Directors during the year.

Date of Board Meeting:

Sr. No.	Date	Total No. of Directors	Directors present
1.	22-04-2025	3	3
2.	13-05-2025	4	4
3.	30-05-2025	4	4
4.	25-07-2025	4	4
5.	04-09-2025	4	4
6.	14-11-2025	4	4
7.	02-03-2026	4	4

The name of members of the Board and their attendance at board meetings are as under:

Sr. No.	Name of Director	No. of meetings/ Total Meetings entitled to attend	Whether attended AGM or not?
1	RAMAN TALWAR	07/07	YES
2	PRIYA GOEL	05/05	YES
3	ADITYA SOLANKI	07/07	YES
4	ANAMIKA TIWARI	07/07	YES

19. GENERAL MEETINGS:

During the year under review, the following General Meetings were held, the details of which are given as under:

Sr. No.	Type of General Meeting	Date of General Meeting
1.	Annual General Meeting	29th September, 2025

20. COMMITTEES OF THE BOARD:

(a) Audit Committee:

The meetings of Audit Committee as per Section 177 of Companies Act, 2013, are mentioned below:

Name of Director	Category	Position in the committee	Attendance at the Audit Committee Meetings held on			
			30/May/2025	04/Sep/2025	13/Nov/2025	10/March/2026
PRIYA GOEL	Non-Executive Director	Chairperson	YES	YES	YES	YES
RAMAN TALWAR	Executive Director	Member	YES	YES	YES	YES
ADITYA SOLANKI	Non-Executive Director	Member	YES	YES	YES	YES

The Committee is governed by a Charter, which is in line with the regulatory requirements mandated by the Companies Act, 2013. Some of the important functions performed by the Committee are:

Financial Reporting and Related Processes:

- *Oversight of the Company's financial reporting process and financial information submitted to the Stock Exchanges, regulatory authorities or the public.*
- *Reviewing with the Management, the Half Yearly Unaudited Financial Statements and the Auditor's Limited Review Report thereon / Audited Annual Financial Statements and Auditors' Report thereon before submission to the Board for approval. This would, inter alia, include reviewing changes in the accounting policies and reasons for the same, major accounting estimates based on exercise of judgement by the Management, significant adjustments made in the Financial Statements and / or recommendation, if any, made by the Statutory Auditors in this regard.*
- *Review the Management Discussion & Analysis of financial and operational performance.*

- *Discuss with the Statutory Auditors its judgement about the quality and appropriateness of the Company's accounting principles with reference to the Accounting Standard policy.*
- *Review the investments made by the Company.*

All the Members on the Audit Committee have the requisite qualification for appointment on the Committee and possess sound knowledge of finance, accounting practices and internal controls.

(b) Nomination and Remuneration Committee:

The meetings of Nomination and Remuneration Committee, as per Section 178(1) of Companies Act, 2013, are mentioned below:

Name of Director	Category	Position in the committee	Attendance at the Nomination and Remuneration Committee held on	
			03/sept/2025	05/March/2026
ADITYA SOLANKI	Non –Executive Independent Director	Chairperson	Yes	Yes
PRIYA GOEL	Non –Executive Independent Director	Member	Yes	Yes
ANAMIKA TIWARI	Non–Executive Director	Member	Yes	Yes

The terms of reference of the Committee inter alia, include the following:

- *Succession planning of the Board of Directors and Senior Management Employees;*
- *Identifying and selection of candidates for appointment as Directors / Independent Directors based on certain laid down criteria;*
- *Identifying potential individuals for appointment as Key Managerial Personnel and to other Senior Management positions;*
- *Formulate and review from time to time the policy for selection and appointment of Directors, Key Managerial Personnel and senior management employees and their remuneration;*
- *Review the performance of the Board of Directors and Senior Management Employees based on certain criteria as approved by the Board.*

The Company has formulated a Remuneration Policy which is annexed to the Board's Report in "Annexure I".

(c) Stakeholders Relationship Committee:

The meetings of Stakeholders Relationship Committee, as per Section 178 (5) of Companies Act, 2013 are mentioned below:

Name of Director	Category	Position in the committee	Attendance at the Stakeholders Relationship Committee held on
			07/02/2026
ANAMIKA TIWARI	Non – Executive Director	Chairperson	Yes
RAMAN TALWAR	Executive Director	Member	Yes
PRIYA GOEL	Non–Executive Independent Director	Member	Yes

The terms of reference of the Committee are:

- transfer/transmission of shares/debentures and such other securities as may be issued by the Company from time to time;
- issue of duplicate share certificates for shares/debentures and other securities reported lost, defaced or destroyed, as per the laid down procedure;
- issue new certificates against sub division of shares, renewal, split or consolidation of share certificates/certificates relating to other securities;
- issue and allot right shares/bonus shares pursuant to a Rights Issue/Bonus Issue made by the Company, subject to such approvals as may be required;
- to grant Employee Stock Options pursuant to approved Employees' Stock Option Scheme(s), if any, and to allot shares pursuant to options exercised;
- to issue and allot debentures, bonds and other securities, subject to such approval as may be required;
- to approve and monitor dematerialization of shares / debentures / other securities and all matters incidental or related thereto;
- to authorize the Company Secretary and Head Compliance / other Officers of the Share Department to attend to matters relating to non-receipt of annual reports, notices, non-receipt of declared dividend /interest, change of address for correspondence etc. and to monitor action taken;
- monitoring expeditious redressal of investors/stakeholders grievances;
- all other matters incidental or related to shares, debenture

During the year, no complaints were received from shareholders. There are no balance complaints. The Company had no share transfers pending as on March 31, 2026.

Ms. Amrita Gupta, Company Secretary of the Company is the Compliance Officer.

21. BOARD'S PERFORMANCE EVALUATION:

In compliance with the Act and Listing Regulations, the Board of Directors carried out an annual evaluation of the Board itself, its Committees and individual Directors. The entire Board carried out performance evaluation of each Independent Director excluding the Independent Director being evaluated.

The evaluation was done after taking into consideration inputs received from the Directors, setting out parameters of evaluation. Evaluation parameters of the Board and Committees were mainly based on Disclosure of Information, Key functions of the Board and Committees, Responsibilities of the Board and Committees, etc. Evaluation parameters of Individual Directors including the Chairman of the Board and Independent Directors were based on Knowledge to Perform the Role, Time and Level of Participation, Performance of Duties and Level of Oversight and Professional Conduct etc.

Independent Directors in their separate meeting evaluated the performance of Non-Independent Directors, Chairperson of the Board and the Board as a whole.

22. CORPORATE SOCIAL RESPONSIBILITY:

The Company does not fall under the criteria laid under the provisions of Section 135 of the Act and rules framed there under. Therefore, the provisions of Corporate Social Responsibility are not applicable to the Company.

23. AUDITORS:

i. Statutory Auditors:

M/s NGMKS & Associates, Chartered Accountant were the Statutory Auditors of the Company, to examine and audit the accounts of the Company for the financial year 2025-26. The Report given by the Auditors on the Financial Statements of your Company is part of this Annual Report.

There is no qualification, reservation, adverse remark or disclaimer given by the Auditors in their Report.

The Statutory Auditors Report to the Members for the Financial Year under review does not contain any modified opinion or qualifications and the observations, Comments given in the report of the Statutory Auditors read together with Notes to Accounts are self- explanatory and hence, do not call for any further explanation or comments under Section 134(f) (i) of the Act.

ii. Cost Auditor:

The company does not fall within the provisions of Section 148 of Company's Act, 2013 read with the Companies (Cost records &Audit) Rules, 2014, therefore such records are duly maintained.

iii. Internal Auditor:

The Board appointed M/s Ashish Agarwal & Associates, Chartered Accountants, as the Internal Auditor of the Company for the Financial Year 2025-26.

24. AUDITOR'S REPORT:

The Auditor's Report and Secretarial Auditor's Report does not contain any qualifications, reservations or adverse remarks. Report of the Secretarial Auditor is given as an Annexure which forms part of this report.

25. VIGIL MECHANISM:

Our Company is committed to maintain the highest standard of honesty, openness and accountability and recognise that employees play an important role in growth and expansion of the company. They are the most valuable asset of the Company.

In accordance with the provisions of Section 177(9) & (10) of the Act, read with Rule 7 of the Companies (Meeting of the Board and its Powers) Rules, 2014 and Regulation 22 of Listing Regulations, the Company has adopted vigil mechanism policy to enable the Directors and employees to have direct access to the Chairperson as well as the Members of the Audit Committee. The Vigil Mechanism Policy is available on the website of the Company website at www.transpact.in.

26. INTERNAL AUDIT & CONTROLS:

Pursuant to provisions of Section 138 read with read with rules made there under, the Board has appointed ***M/s Ashish Agarwal & Associates, Chartered Accountants***, as an Internal Auditors of the Company to check the internal controls and functioning of the activities and recommend ways of improvement. The Internal Financial Controls with reference to financial statements as designed and implemented by the Company are adequate. The Internal Audit is carried out half yearly basis; the report is placed in the Audit Committee Meeting and the Board Meeting for their consideration and direction.

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

27. RISK ASSESSMENT AND MANAGEMENT:

Your Company has a Risk Management Policy to identify, evaluate risks and opportunities. This framework seeks to create transparency, minimize adverse impact on the business objectives and enhance the Company's competitive advantage. This framework is intended to assist in decision making process that will minimize potential losses, improve the management in the phase of uncertainty and the approach to new opportunities, thereby helping the Company to achieve its objectives.

Your Company has been on a continuous basis reviewing and streamlining its various operational and business risks involved in its business as part of its risk management policy. Your Company also takes all efforts to train its employees from time to time to handle and minimize these risks.

28. COMPLIANCE WITH SECRETARIAL STANDARDS:

In terms of Section 118(10) of the Act, the Company state that the applicable Secretarial Standards i.e., SS-1 and SS-2, issued by the Institute of Company Secretaries of India, relating to Meetings of Board of Directors and General Meetings respectively, have been duly complied with.

29. PARTICULARS OF EMPLOYEES AND REMUNERATION:

Details as required under Section 197 read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is hereto marked and annexed as **"Annexure – III***"* with this report and is forming part of the Board's Report.

The Company's remuneration policy for Directors, Key Managerial Personnel and other employees represents the overarching approach of the Company and is directed towards rewarding performance based on review of achievements periodically.

30. POLICIES AND DISCLOSURE REQUIREMENTS:

In terms of provisions of the Companies Act, 2013 the Company has adopted following policies which are available on its website www.transpact.in.

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

The nature of the activities of the Company is such that the disclosure in respect of Conservation of energy and Technology Absorption pursuant to Rule 8 of Companies (Accounts) Rules, 2014 is not applicable and the Company does not have any foreign exchange earnings and outgo during the financial year under review.

32. **PARTICULARS OF LOANS, INVESTMENTS AND GUARANTEES:**

Particulars of loans given, investments made, guarantees given and securities provided are provided in the Financial statements.

33. **DEPOSITS:**

The Company has not accepted or renewed any amount falling within the purview of provisions of Section73 of the Companies Act 2013 ("the Act") read with the Companies (Acceptance of Deposit) Rules, 2014 during the year under review. Hence, the requirement for furnishing of details relating to deposits covered under Chapter V of the Act or the details of deposits which are not in compliance with the Chapter V of the Act is not applicable.

34. **CODE OF PREVENTION OF INSIDER TRADING:**

Your Company has adopted a Code of Conduct to regulate, monitor and report trading by designated persons and their immediate relatives and a Code of Fair Disclosure to formulate a framework and policy for disclosure of events and occurrences that could impact price discovery in the market for its securities as per the requirements under the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015. The Code is available on the Company's website www.transpact.in.

35. RELATED PARTY TRANSACTIONS:

I) The particulars of contracts or arrangements with related parties:

Your Company has historically adopted the practice of undertaking related party transactions only in the ordinary and normal course of business and at arm's length as part of its philosophy of adhering to highest ethical standards, transparency and accountability. In line with the provisions of the Companies Act, 2013 and the Listing Regulations, the Board has approved a policy on related party transactions.

Further, Related Party Transactions are placed on a half yearly basis before the Audit Committee and before the Board for approval. Prior omnibus approval of the Audit Committee is obtained for the transactions which are of foreseeable and repetitive nature.

The particulars of contracts or arrangements with related parties referred to in sub section (1) of section 188 of the Companies Act, 2013 in the prescribed **Form AOC-2** is annexed hereto and marked as ***Annexure–II*** and forms part of this Report. All the transactions other than transactions mentioned in AOC-2 is executed/undertaken by the Company at arm's length and in ordinary course of the business.

II) DISCLOSURE OF RELATED PARTY TRANSACTION WITH PERSON OR ENTITY BELONGING TO PROMOTER & PROMOTER GROUP:

The Company has not made any transaction(s) with an Entity belonging to Promoter or Promoter Group that holds 10% or more shareholding of the Company:

III) DISCLOSURE OF LOANS AND ADVANCES IN NATURE OF LOAN TO SUBSIDIARIES AND ASSOCIATE OF THE COMPANY:

During the year under review, your Company did not have any subsidiary and associate. Hence the said reporting is not applicable.

36. **SIGNIFICANT AND MATERIAL ORDERS:**

There are no significant and material orders passed by the Regulators or Courts or Tribunals impacting the going concern status and Company's operations in future.

37. **FRAUD REPORTING:**

There have been no frauds reported by the Auditors of the Company to the Audit Committee or the Board of Directors under sub-section (12) of section 143 of the Companies Act, 2013 during the financial year.

38. **OBLIGATION OF COMPANY UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013:**

Your Company has in place an Anti-Sexual Harassment Policy in line with the Requirements of the Sexual Harassment of Women at the Workplace (Prevention, Prohibition & Redressal) Act, 2013 and an Internal Complaints Committee has been set up to redress complaints received regarding Sexual Harassment at workplace, with a mechanism of lodging & redress the complaints. All employees (permanent, contractual, temporary, trainees, etc.) are covered under this policy.

Your Directors further state that pursuant to the requirements of Section 22 of Sexual Harassment of Women at Work place (Prevention, Prohibition & Redressal) Act, 2013 read with Rules there under, the Company has not received any complaint of sexual harassment during they are under review.

39. **HUMAN RESOURCES:**

Your Company has established an organization structure that is agile and focused on delivering business results. With regular communication and sustained efforts it is ensuring that employees are aligned on common objectives and have the right information on business evolution.

40. **CORPORATE GOVERNANCE:**

In terms of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 exempts companies which have listed their specified securities on SME Exchange from compliance with corporate governance provisions.

41. **DISCLOSURES:**

The following disclosures are not applicable to the company:

1. The details of application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the year along with their status as at the end of the financial year.
2. The details of difference between amount of the valuation done at the time of one time settlement and the valuation done while taking loan from the Banks or Financial Institutions along with the reasons thereof.

42. **DIRECTORS' RESPONSIBILITY STATEMENT:**

Based on the framework of internal financial controls and compliance systems established and maintained by the Company, work performed by the internal, statutory and secretarial auditors and external consultants and the reviews performed by management and the relevant board committees, including the audit committee, the board is of the opinion that the Company's internal Financial controls were adequate and effective during the financial year 2024-25. Accordingly, pursuant to Section 134(5) of the Companies Act, 2013, the Board of Directors, to the best of their knowledge and ability, confirm that:

i. In the preparation of the annual accounts, the applicable accounting standards have been followed and there are no material departures;

ii. They have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year ended on March 31, 2025 and of the profit and loss and cash flow of the Company for the period ended March 31, 2025;

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

iv. They have prepared the annual accounts for the year ended March 31, 2025 on a going concern basis;

v. They have laid down internal financial controls and the same have been followed by the Company and that such internal financial controls are adequate and operating effectively; and

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

43. **CAUTIONARY STATEMENTS:**

Statements in this Annual Report, particularly those which relate to Management Discussion and Analysis as explained in the Corporate Governance Report, describing the Company's objectives, projections, estimates and expectations may constitute 'forward looking statements' within the meaning of applicable laws and regulations. Actual results might differ materially from those either expressed or implied in the statement depending on the circumstances.

44. **ACKNOWLEDGEMENTS:**

The Board of Directors wish to place on record its deep sense of appreciation for the committed services by all the employees of the Company. The Board of Directors would also like to express their sincere appreciation for the assistance and co-operation received from the financial institutions, banks, government and regulatory authorities, stock exchanges, customers, vendors, members, debenture holders and debenture trustee during the year under review.

Registered Office:

204, 2nd Floor, Timmy Arcade,
Makwana Road, Marol,
Andheri East, Mumbai – 400059
CIN: U33130MH2013PLC243247

Website: www.transpact.in
Email: info@transpact.in

Date: September 05, 2026
Place: Mumbai

On Behalf of the Board of Directors
FOR TRANSPACT ENTERPRISES LIMITED

Sd/-

Raman Talwar
Managing Director
DIN: 07052896

Annexure – I

Annexure's to Board's Report (Contd).

Remuneration Policy

This Remuneration Policy relating to remuneration for the directors, key managerial personnel and other employees, has been formulated by the Nomination and Remuneration Committee (hereinafter "Committee") and approved by the Board of Directors.

Objectives:

The objectives of this policy are to stipulate criteria for:

- Appointment, reappointment, removal of Directors, KMPs and Senior Management.
- Determining qualifications, positive attributes and independence of a director and recommend to the Board.
- Retain, motivate and promote talent and to ensure long term sustainability of talented managerial persons and create competitive advantage to run the operations of the Company successfully.

Consider and determine the remuneration, based on the fundamental principles of payment for performance, for potential, and for growth.

Criteria for Appointment:

- Ethical standards of integrity and probity, qualification, expertise and experience of the person for appointment.
- Age, number of years of service, specialized expertise and period of employment or association with the Company.
- Special achievements and operational efficiency which contributed to growth in business in the relevant functional area.
- Constructive and active participation in the affairs of the Company.
- Exercising the responsibilities in a bonafide manner in the interest of the Company.
- Sufficient devotion of time to the assigned tasks.
- Diversity of the Board.
- Demonstrable leadership qualities and interpersonal communication skills, devote to the role, compliant with the rules, policies and values of the Company and does not have any conflicts of interest.
- Transparent, unbiased and impartial and in accordance with appropriate levels of confidentiality.
- Appointment of Directors and KMPs in compliance with the procedure laid down under the provisions of the Companies Act, 2013, rules made there under or any other enactment for the time being in force.

Criteria for Remuneration:

The Remuneration Policy reflects on certain guiding principles of the Company such as aligning remuneration with the longer term interests of the Company and its shareholders, promoting a culture of meritocracy and creating a linkage to corporate and individual performance, and emphasizing on line expertise and market competitiveness so as to attract the best talent. It also ensures the effective recognition of performance and encourages a focus on achieving superior operational results.

The level and composition of remuneration shall be reasonable and sufficient to attract, retain and motivate the directors, key managerial personnel and other employees of the quality required to run the Company successfully. The relationship of remuneration to performance should be clear and meet appropriate performance benchmarks. The remuneration to directors, key managerial personnel and senior management personnel should also involve a balance between fixed and incentive pay reflecting short and long term performance objectives appropriate to the working of the Company and its goals.

The remuneration of the Non-Executive Directors shall be based on their contributions and current trends, subject to regulatory limits. Sitting fees is paid for attending each meeting(s) of the Board and Committees thereof. Additionally, equal amount of commission may be paid to Non-Executive directors on a pro-rata basis, within limits approved by shareholders.

Annexure – II

Annexure's to Board's Report
(Contd).

FORM AOC-2

(PURSUANT TO CLAUSE (H) OF SUB-SECTION (3) OF SECTION 134 OF THE ACT AND RULE 8(2) OF THE COMPANIES (ACCOUNTS) RULES, 2014)

Particulars of contracts/arrangements entered into by the Company with related parties referred to in subsection (1) of section 188 of the Companies Act, 2013.

1.	Details of contracts or arrangements or transactions not at arm's length basis	None
2.	Details of material contracts or arrangement or transactions at arm's length basis	As detailed below

Material contracts or arrangement or transactions at arm's length basis in the ordinary course of business:

Name of the Related Party and Nature of Relationship	Nature of contracts / arrangement / 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	Date(s) of approval by the Members, if any	Amount paid and Amount outstanding
Raman Talwar	**Short term Borrowing/ Advance**	**1 Year**	**NA**	**NA**	**NA**	**5.86**

Annexure – III

Annexures to Board's Report (Contd).

DISCLOSURE UNDER SECTION 197(12) OF THE COMPANIES ACT, 2013 READ WITH RULE 5 OF COMPANIES (APPOINTMENT & REMUNERATION) RULES, 2014

A. The particulars of employees, who were in receipt of remuneration of not less than Rs. 1.02 Cr per annum if employed throughout the Financial Year or Rs. 8.50 Lakhs per month if employed for a part of the Financial Year: Not Applicable

B. Disclosure under Section 197(12) of the Companies Act, 2013 read with Rule 5 of Companies (Appointment & Remuneration) Rules, 2014:

i. The percentage increase in remuneration of the Executive Director, Chief Financial Officer and Company Secretary during the financial year 2025-2026, the ratio of remuneration of each director to the median remuneration of the employees of the Company for the financial year and the comparison of remuneration of each Key Managerial personnel (KMP) against the performance of the Company is as under:

Sr. No.	Name	Designation	Remuneration For F.Y. 2025-26 (in lakhs)	% increase in the remuneration for financial year 2025-26	Ratio of remuneration of Director to median remuneration of employees
1.	Raman Talwar	Managing Director	Nil	NA	NA
2.	Amrita Gupta	Company Secretary and Compliance Officer	2.04	NA	NA

i. As there are 5 employees other than KMPs so the median remuneration of employees during the financial year was Rs. 18,000.
ii. There were 5 permanent employees on the rolls of the Company as on 31st March 2026.
iii. It is hereby affirmed that the remuneration is paid as per the remuneration policy of the company.

MANAGEMENT DISCUSSION & ANALYSIS

❖ GLOBAL ECONOMY OVERVIEW:

The global economy during FY 2025-26 continued to operate in an evolving environment marked by geopolitical uncertainties, changing trade dynamics, inflationary pressures and varying monetary policy conditions across major economies. While global economic activity remained resilient, businesses continued to navigate challenges arising from fluctuations in commodity prices, interest rates, currency movements and international trade conditions.

At the same time, technological advancement, digitalisation and increasing adoption of technology continued to create opportunities across various sectors. Financial and capital markets also witnessed continued technological transformation, with digital platforms and improved market infrastructure supporting greater accessibility and efficiency.

Against this backdrop, businesses are required to remain agile, strengthen operational efficiencies, manage risks prudently and adapt to changing economic and regulatory conditions.

❖ INDIAN ECONOMY OVERVIEW:

The Indian economy continued to demonstrate resilience during FY 2025-26, supported by domestic consumption, infrastructure development, government initiatives and continued digitalisation across various sectors. India's financial and capital markets continued to benefit from increasing participation, greater digital adoption and improving financial awareness among investors.

The continued development of financial infrastructure and regulatory initiatives aimed at improving transparency, investor protection and market efficiency is expected to provide a supportive environment for the growth of India's financial and capital market ecosystem.

The Company remains focused on leveraging the opportunities arising from India's economic growth while maintaining prudent financial and operational practices.

❖ BUSINESS OVERVIEW:

Transpact Enterprises Limited continued its efforts towards strengthening its business operations during FY 2025-26. During the year under review, the Company remained focused on improving its operational efficiency, strengthening its business framework and identifying opportunities for sustainable growth.

The Company continued to assess changing market conditions and business requirements and endeavoured to align its operations with emerging opportunities. The management remains committed to strengthening the Company's business prospects and creating sustainable value for its stakeholders.

Financial Performance:

During FY 2025-26, the Company recorded a Total Income of Rs. 18.00 lakhs, as compared to Rs. 8.25 lakhs in FY 2024-25. The Company reported a Profit before Tax of Rs. 8.04 lakhs, as against Rs. 0.42 lakhs in the previous year. The Profit after Tax stood at Rs. 8.04 lakhs, compared to Rs. 0.90 lakhs in FY 2024-25.

The improvement in financial performance reflects the Company's enhanced income generation and operational performance during the year under review.

❖ INDUSTRY OVERVIEW:

The Indian financial and capital markets industry continued to evolve during FY 2025-26, supported by increasing investor participation, technological advancement, digitalisation and regulatory developments. The growing adoption of digital platforms and increasing financial awareness have contributed to greater accessibility to financial and investment-related services.

The industry, however, remains subject to market volatility, regulatory changes, technological risks, cybersecurity concerns and changing investor behaviour. Regulatory focus on transparency, investor protection, risk management and compliance continues to shape the operating environment.

The Company believes that continued technological development, increasing participation in financial markets and the evolving financial services ecosystem present opportunities for sustainable growth, subject to effective risk management and regulatory compliance.

❖ HUMAN RESOURCES:

At Transpact Enterprises Limited, human resources are an important component of the Company's continued growth and development. During FY 2025-26, the Company continued to focus on maintaining an efficient workforce aligned with its business requirements.

The Company recognises the importance of developing employee capabilities, maintaining a professional work environment and ensuring compliance with applicable policies and regulations. The management continues to focus on employee development, productivity and engagement to support the Company's business objectives.

❖ INTERNAL CONTROL MECHANISM:

The Company has an internal control framework commensurate with the nature and scale of its operations. The internal control mechanism is designed to ensure orderly and efficient conduct of business, safeguarding of assets, prevention and detection of irregularities, accuracy and completeness of accounting records and timely preparation of reliable financial information.

The Company periodically reviews its internal control systems and processes and takes appropriate measures to strengthen them, wherever required. The management remains committed to maintaining adequate internal controls and ensuring compliance with applicable laws, regulations and internal policies.

❖ DISCLAIMER CLAUSE:

Statements in the Management Discussion and Analysis Report describing the Company’s objectives, projections, estimates, expectations may be “forward-looking statements” within the meaning of applicable securities laws and regulations. Actual results could differ materially from those expressed or implied. Important factors that could make a difference to the Company’s operations include economic conditions affecting demand/ supply and price conditions in the domestic and overseas markets in which the Company operates, changes in the Government regulations, tax laws and other statutes and incidental factors.

❖ **KEY RATIOS:**

PARTICULARS	2025-26	2024-25	CHANGE IN RATIOS IN %
Current Ratio	3.02	2.49	21.38
Debt-Equity Ratio	0.11	0.22	(50.72)
Debt Service Coverage Ratio	0.49	0.17	193.92
Return on Equity Ratio (In %)	0.16	0.02	701.21
Inventory turnover ratio	28.80	6.60	336.36
Trade Receivables turnover ratio (In times)	1.77	0.85	108.53
Trade payables turnover ratio (In times)	-	-	NA
Net capital turnover ratio (In times)	0.33	0.18	83.15
Net profit ratio (In %)	0.48	0.11	337.46
Return on Capital employed (In %)	0.15	0.01	1515.65

❖ **REASONS FOR MORE THAN 25% VARIANCE:**

RATIOS WITH VARIANCE MORE THAN 25%	REASONS FOR VARIANCE
Debt service coverage ratio	For every 1 Rs/- in debt payments, the entity Less at least 0.25 in income.
Return on Equity	The company is losing a significant amount of money compared to the amount of equity invested.
Trade receivables turnover ratio	Increased due to significant growth in sales during the year, resulting in better collection efficiency and faster realization from debtors.
Net profit ratio	Increased due to higher sales and better control over operating and administrative expenses, which resulted in improved profitability during the year.
Return on capital employed (ROCE)	Increased due to improved operating profits and efficient utilization of capital employed in the business during the year.

INDEPENDENT AUDITOR'S REPORT

To the Members of Transpact Enterprise Limited

Report on the Audit of the Financial Statements

Opinion

We have audited the standalone financial statements of Transpact Enterprise Limited("the Company") which comprise the balance sheet as at 31st March 2026, and the statement of Profit and Loss (Including Other Comprehensive Income),the Cash flow statement and notes to financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India including Indian Accounting Standards specified under Section 133 of the Act, of the statement of affairs of the Company as at March 31, 2026, and it's Profit, and its Cash Flow for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information Other than the Financial Statements and 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 company's annual report, but does not include the standalone financial statements and our auditor's report thereon. The aforesaid report is expected to be made available to us after the date of this auditor's report.

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

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available 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.

Responsibilities of Management and Those Charged with Governance 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, changes in equity and cash flows 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. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy

and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, 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.

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

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

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

• Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

• Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

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

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

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

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. 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 Companies Act, (hereinafter referred to as the ''Order')',we give in the annexure A, a statement on the matters specified in paragraph 3 and 4 of the order, to the extent applicable.

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, Cash Flow Statement dealt with by this Report are in agreement with the books of account;

   (d) In our opinion, the aforesaid financial statements comply with the 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 adequacy of the internal financial controls with respect to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in **"Annexure B".**

   (g) with respect to the other matters to be included in the Auditor's report in accordance with the requirements of the section 197(16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the company to its directors during the year is in accordance with the provision of section 197 of the Act.

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

   In our opinion and to the best of our information and according to the explanations given to us,

   i. The Company did not have any pending litigations in its financial statements for which there were impact on its financial position ;

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

   iii. There 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 to us that, to the best of its knowledge and belief, as disclosed in the notes to accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of fund) by the Company to or in any other person(s) or entity(ies), including foreign entities ("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 it's knowledge and belief, as disclosed in the notes to accounts, no funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(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) The Company has not declared or paid any dividend during the year and has not proposed a final dividend for the year.

vi) Based on our examination, which includes test checks, the Company has used accounting software for maintaining its books of accounts for the financial year ended March 31, 2026 which has a feature of recording audit trail (edit log) facility and the same has not operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

As per proviso 3(1) of the Companies (Account) Rules, 2014 is applicable from April 1,2023 reporting under rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the Statutory Requirements for record retention is not applicable for the financial year ended March 31, 2026.

For NGMKS & Associates
Chartered Accountants
Firm's Registration No. 024492N

Nitin Goyal
Partner
Membership No 517698
Place : New Delhi
Date:30.05.2026
UDIN: 26517698ZNDJAB1335

ANNEXURE A TO THE INDEPENDENT AUDITOR'S REPORT

Referred to in our report of even date to the members of Transpact Enterprise Limited **on the financial statements for the year ended 31st March, 2026, we report that:**

(i) In respect of the Company's Property, Plant and Equipment and Intangible Assets

(a) (A) In our opinion and according to the information and explanation given to us during the course of audit, the company does not have any property, plant and equipment (PPE).

(B) In our opinion and according to the information and explanation given to us during the course of audit The Company has Capitalize Technical Know-how and Development Cost pertaining to the vestibulator as intangible assets. Company has maintained proper records of intangible assets.

(b) Since the Company has recognized only intangible assets as on balance sheet date, and accordingly reporting under clause 3(i) (b) of Companies (Auditor's report) Order, 2020 is not applicable.

(c) According to the information and explanations given to us and on the basis of records examined by us, the Company does not held any immovable properties in the name of the company.

(d) According to the information and explanation given to us and on the basis of records examined by us, the Company the company does not have any property, plant and equipment (PPE). Reporting under clause 3(i) (d) of Companies (Auditor's report) Order, 2020 is not applicable.

(e) Accordingly to the information and explanation given to us, and to the basis of our examination of the record of the Company, there are no pending proceeding initiated or are pending against the Company for holding any benami property under Benami Transaction (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

(ii) <u>In respect of inventory</u>

(a) In our opinion and according to the information and explanations given to us, physical verification of inventory except goods in transit has been conducted at reasonable intervals by the management. In our opinion the coverage and procedure of such verification by the management is appropriate and discrepancies notices on physical verification of inventory as compared to book records were not in excess of 5% or more in aggregate for each class of inventory.

(b) The Company has not been sanctioned working capital limits in excess of five crore rupee, in aggregate, from banks on the basis of security of current assets. reporting under clause 3(ii) (b) of Companies (Auditor's report) Order, 2020 is not applicable.

(iii) In respect of investments made, provided any guarantee or security or granted any loans or advances in the nature of loan:

(a) In our opinion and according to the information and explanation given to us during the course of audit, the Company has not granted any loans, secured or unsecured to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013. Therefore, sub clauses (a), (b) & (c) of paragraph 3(iii) the Order are not applicable to the Company.

(iv) Compliance of section 185 and 186:

In our opinion and according to the information and explanation given to us during the course of audit, the Company has complied with the provisions of section 185 and 186 of the Act in respect of loans and investments of the company. Further, the company has not given any guarantee or security; accordingly, to this extent paragraph 3(iv) of the Order is not applicable.

(v) Public Deposits:

In terms of the books and records examined by us, we state that the Company has not accepted any deposit from the public in terms of section 73 to 76 of the Act and the rules framed thereunder. Accordingly, clause 3(v) of the order is not applicable to the company.

(vi) **Cost Records:**

In our opinion and according to the information and explanation given to us, the Central Government has not prescribed maintenance of cost records under section 148 (1) of the Act. Therefore, paragraph 3(vi) of the Order is not applicable.

(vii) **Statutory Dues:**

(a) According to the information and explanations given to us and the books and records examined by us, we state that the company is generally regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales tax, service tax, duty of customs, duty of excise, value added tax, GST, cess and any other statutory dues as applicable. There are no outstanding statutory dues for more than six months from the date they became payable as on 31st March 2026,

(b) In terms of the information and explanations sought by us and given by the company and the books and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that there are no dues of income tax or sale tax or service tax or duty of customs or duty of excise or value added tax or cess which have not been deposited on account of any dispute.

(viii) Undisclosed Income:

According to the information and explanations given to us and the records of the Company examined by us, there were no transactions relating to previously unrecorded income that were surrendered or disclosed as income in the tax assessments under the Income Tax Act, 1961 (43 of 1961) during the year.

(ix) Borrowings

(a) In our opinion and according to the information and explanation given to us during the course of audit, the company did not have any borrowed fund during the financial year. Therefore, paragraph 3(ix) of the Order is not applicable.

(b) According to information and explanations given to us and on the basis of our audit procedures, the company has not been declared wilful defaulter by any bank or financial institution or any other lender.

(c) According to information and explanations given to us and on the basis of our audit procedures, the company did not have any borrowed fund during the financial year. Therefore, paragraph 3(ix)(c) of the Order is not applicable.

(d) According to information and explanations given to us and on the basis of our audit procedures and our overall examination of financial statements of the company. We report that no fund raised on short term basis have been utilised for long term purposes by the company.

(e) The Company does not have any subsidiary, associates and joint ventures, accordingly the reporting under clause 3(ix)(e) of the order is not applicable to the Company.

(f) The Company does not have any subsidiary, associates and joint ventures, accordingly the reporting under clause 3(ix)(f) of the order is not applicable to the Company.

(x) Issue of securities

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

b) During the year the Company has not any made preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) during the year. So, accordingly the reporting under clause 3(x)(b) of the order is not applicable to the Company.

(xi) Fraud:

a) To the best of our knowledge, and information and explanations given by the management, we report that, no fraud by the Company and no material fraud on the Company has been noticed or reported during the year.

(b) To the best of our knowledge, no report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 (as prescribed) under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report. So accordingly the reporting under clause 3(xi)(b) of the order is not applicable to the Company.

(c) As represented to us by the Management, there were no whistle blower complaints received by the Company during the year. So accordingly the reporting under clause 3(xi)(c) of the order is not applicable to the Company.

(xii) Nidhi Company:

In our opinion and according to the information and explanation given to us during the course of audit, the company is not a Nidhi company. Therefore, clause 3(xii) of the Order are not applicable.

(xiii) Related Parties

In terms of the information and explanations sought by us and given by the company and the books and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that transactions with the related parties are in compliance with sections 177 & 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

(xiv) Internal Audit

(a) In our opinion the Company has an adequate internal audit system commensurate with the size and the nature of its business.

(b) We have considered, the internal audit reports issued to the Company during the year and covering the period up to March 2026.

(xv) Non- cash transactions:

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

(xvi) Section 45-IA of the Reserve Bank of India Act,1934:

In our opinion and according to the information and explanation given to us during the course of audit, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

(xvii) Cash Losses:

The Company has not incurred any cash losses during the financial year covered by our audit and the immediately preceding financial year.

(xviii) Resignation of Statutory Auditors:

There has been no resignation of the statutory auditors of the Company during the year.

(xix) Ability to pay liabilities

On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and 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 may capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

(xx) CSR Unspent Amount

In our opinion and according to the information and explanation given to us. There is no unspent amount under sub section (5) of the section 135 of the Companies Act,2013 pursuant to any project, accordingly clause 3(xxa) and 3(xxb) of the order are not applicable.

(xxi) Qualification or adverse remarks in the Financial Statements:

The reporting under clause 3(xxi) of the order is not applicable in respect of audit of financial statements, accordingly no comment in respect of the said clause has been included in this report.

For NGMKS & Associates
Chartered Accountants
Firm's Registration No. 024492N

Nitin Goyal
Partner
M No 517698
Place: New Delhi
Date: 30.05.2026
UDIN: 26517698ZNDJAB1335

ANNEXURE B TO THE INDEPENDENT AUDITORS' REPORT

Referred to in our report of even date to the members of Transpact Enterprise Limited on the financial statements for the year ended 31st March, 2026

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

We have audited the internal financial controls with reference to financial statements of Transpact Enterprise **Limited** ("the Company") as of 31st March, 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 with reference to financial statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to financial statements 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") issued by ICAI and the Standards on Auditing prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls with reference to financial statements. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with respect to financial statements 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 control system with respect to financial statements and their operating effectiveness. Our audit of internal financial control with respect to financial statements included obtaining an understanding of internal financial control with respect to financial statements, 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 with respect to financial statements.

Meaning of Internal Financial Controls with respect to financial statements

A Company's internal financial control with respect to financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control with respect to financial statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of management and

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

Inherent Limitations of Internal Financial Controls with respect to financial statements

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

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system with respect to financial statements and such internal financial controls with respect to financial statements were operating effectively as at 31st March, 2026, based on the internal controls with respect to financial statements criteria established by the Company considering the essential components of internal controls stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

For NGMKS & Associates
Chartered Accountants
Firm’s Registration No. 024492N

Nitin Goyal
Partner
Membership No 517698
Place: New Delhi
Date:30.05.2026
UDIN: 26517698ZNDJAB1335

TRANSPACT ENTERPRISES LIMITED
CIN:-L66110MH2013PLC243247
Balance Sheet as at March 31, 2026
(All amounts in Indian Rupees in Lakhs unless otherwise stated)

Particulars	Notes	31 March 2026	31 March 2025
Equity and liabilities			
Shareholder's fund			
Share capital	3	38.67	38.67
Reserves and surplus	4	14.52	6.48
		53.20	**45.16**
Non- current liabilities			
Long-term borrowings	5	-	-
Deferred Tax Liabilities	6	1.82	1.82
Long- term Provision	7	-	-
		1.82	1.82
Current liabilities			
Short- term borrowings	8	5.89	10.03
Trade payables			
(a) Total outstanding dues of micro Enterprises and small enterprises	9	-	-
(b) Total outstanding dues of creditors other than micro and small enterprises	9	3.45	2.22
Other current liabilities	10	13.47	10.81
Short-term provisions	11	-	-
		22.80	**23.05**
TOTAL		**77.81**	**70.03**
Non- current assets			
Property, Plant and Equipment	12	-	-
Intangible assets	13	8.90	12.62
Non- current Investments			
Deferred tax assets	14	-	-
Long- term loans & advances	15	-	-
Other non-current assets	16	-	-
		8.90	**12.62**
Current assets			
Inventories	17	-	1.25
Trade receivables	18	10.17	9.72
Cash and bank balances	19	1.36	0.73
Short-term loans and advances	20	52.39	39.50
Other current assets	21	4.99	6.21
		68.91	**57.41**
TOTAL		**77.81**	**70.03**
Summary of significant accounting policies	2.1		

The accompanying notes are an integral part of the financial statements.

As per our report of even date
For NGMKS & Associates
Firm registration number: 024492N
Chartered Accountants

Sd/-

Nitin Goyal
Partner
Membership No.: 517698

Place: New Delhi
Date: 30-05-2026

For and on behalf of the Board of Directors of Transpact Enterprises Limited

Sd/- Sd/-

Raman Talwar DIN:-07052896 (Managing Director) Sd/-

Anamika Tiwari DIN:-05281144 (Director) Sd/-

Amrita Gupta Company Secretary Membership No.:A44487

Komal Dwivedi CFO HCFPD0507M

TRANSPACT ENTERPRISES LIMITED
CIN:-L66110MH2013PLC243247
Statement of profit & loss for the period ended March 31, 2026
(All amounts in Indian Rupees in Lakhs unless otherwise stated)

Particulars	Notes	For the period ended March 31, 2026	For the period ended March 31, 2025
Income			
Income from operations	22	18.00	8.25
Other income	23	-	-
Total Income(I)		18.00	8.25
Expenses			
Change In Inventory	24	1.25	-
Purchase of Material	25	-	-
Employee benefit expenses	26	2.04	2.41
Other Expenses	27	2.95	1.70
Total expenses (II)		6.24	4.11
Earnings before interest, tax, depreciation and amortization (I-II)		11.76	4.14
Depreciation and amortization expense	28	3.72	3.72
Finance costs	29	-	0.00
Profit/(Loss) before tax and exceptional and prior period items		**8.04**	**0.42**
Tax expenses			
Deferred Tax Liabilities/(Assets)			(0.48)
Current tax			
Total tax expense		-	(0.48)
Profit/(Loss) after tax before exceptional and prior period items		**8.04**	**0.90**
Exceptional and prior period items			
Profit/(Loss) after tax and exceptional and prior period items		**8.04**	**0.90**
Earning per equity Share of Face value @ Rs 10/- each			
Basic		2.08	0.23
Diluted		2.08	0.23
Summary of significant accounting policies			

The accompanying notes are an integral part of financial statements

As per our report of even date
For NGMKS & Associates
Firm registration number: 024492N
Chartered Accountants
Sd/-
Nitin Goyal
Partner
Membership No.: 517698

Place: New Delhi
Date: 30-05-2026

For and on behalf of the Board of Directors of Transpact Enterprises Limited

Sd/-
Raman Talwar
DIN:-07052896
(Managing Director)

Sd/-
Amrita Gupta
Company Secretary
Membership No.:A44487

Sd/-
Anamika Tiwari
DIN:-05281144
(Director)

Sd/-
Komal Dwivedi
CFO
HCFPD0507M

TRANSPACT ENTERPRISES LIMITED
CIN:-L66110MH2013PLC243247
Cash flow statement for the period ended March 31, 2026
(All amounts in Indian Rupees in Lakhs unless otherwise stated)

	March 31 2026	March 31 2025
Cash flow from operating activities		
Loss/ Profit after tax	8.04	0.90
Add : Tax expenses	-	(0.48)
Profit before tax	**8.04**	**0.42**
Non- Cash adjustment to reconcile profit before tax to net cash flows	-	-
Depreciation and amortisation	3.72	3.72
Preliminary Expenses W/Off	-	-
Finance costs	-	0.00
Non Operating Income	-	-
Operating profit before working capital changes	**11.76**	**4.14**
Movements in working capital:		
Increase/(Decrease) in Trade Payables	1.23	(0.12)
Increase/(Decrease) in Short Term Borrowings		
Increase/(Decrease) in Short Term Provisions	-	-
Increase/(Decrease) in other Current Liabilities	2.66	(0.54)
Increase/(Decrease) in Long Term Provisions	-	-
Decrease/(Increase) in long-term loans & advances	-	-
Decrease/(Increase) in Other Non- Current Assets	-	-
Decrease/(Increase) in Trade receivables	(0.45)	(9.57)
Decrease/(Increase) in Inventory	1.25	-
Decrease/(Increase) in Short-term Loans & Advances	(12.89)	(39.50)
Decrease/(Increase) in Other Current Assets	1.22	1.04
Cash generated from/(used in) operations	**(6.99)**	**(48.70)**
Direct taxes paid (net of refunds)	**-**	**-**
Net cash flow from/(used in) operating activities (A)	**4.77**	**(44.55)**
Cash flow from investing activities		
Purchase of fixed assets including intangible, capital work-in progress	-	-
Sale of fixed assets including intangible, capital work-in progress	-	-
Interest received	-	-
Net cash flow used in investing activities (B)	**-**	**-**
Cash flow from financing activities		
Finance costs paid	-	(0.00)
Net Proceeds from Short term borrowing	4.14	(4.64)
Net cash flow from/(used in) financing activities (C)	**4.14**	**(4.64)**
Components of cash and cash equivalents		
Cash in hand	0.01	0.01
With banks - In current account	1.35	0.72
Cash and cash equivalents	**1.36**	**0.73**

As per our report of even date
For NGMKS & Associates
Firm registration number: 024492N
Chartered Accountants
Sd/-

Nitin Goyal
Partner
Membership No.: 517698

Place: New Delhi
Date: 30-05-2026

For and on behalf of the Board of Directors of
Transpact Enterprises Limited

Sd/- Sd/-

Raman Talwar DIN:-07052896 (Managing Director)
Sd/-

Anamika Tiwari DIN:-05281144 (Director)
Sd/-

Amrita Gupta
Company Secretary
Membership No.:A44487

Komal Dwivedi
CFO
HCFPD0507M

TRANSPACT ENTERPRISES LIMITED
CIN:-L66110MH2013PLC243247
Notes to financial statements for the year ended March 31, 2026
(All amounts in Indian Rupees in Lakhs unless otherwise stated)

Note 3 Share Capital

	March 31 2026	March 31 2025
Authorized shares		
650000 Equity Shares @ Rs 10/- Each	65.00	65.00
250000 8% Preference Shares of Rs.10 Each	25.00	25.00
	90.00	90.00
Issued, subscribed and fully paid-up shares		
Equity Shares of Rs 10/- Each, Fully Paid	38.67	38.67
	38.67	**38.67**

a. Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

	March 31 2026		March 31 2025	
	Nos.	**Amount**	**Nos.**	**Amount**
At the beginning of the year	3,86,730.00	38.67	3,86,730.00	38.67
Issued during the year			-	-
Outstanding at the end of the year	**3,86,730.00**	**38.67**	**3,86,730.00**	**38.67**

b. Terms/rights attached to equity shares

The company has only one class of equity shares having a par value of Rs.10/- per share. Each holder of equity shares is entitled to one vote per share.

c. Details of shareholders holding more than 5% shares in the Company

	March 31 2026		March 31 2025	
	No. of shares	**% of Holding**	**No. of shares**	**% of Holding**
Raman Talwar .	62,000.00	16.03	62,000.00	16.03
Vishal Mahesh Wagela	71,000.00	18.36		
** as per latest Statement Given to Exchange*				
	1,33,000	**34.39**	**62,000**	**16.03**

d. Details of shareholding of Promoters shares in the Company

		March 31 2026		
Name of Promoters		Shares Held by Promoters at the end of the Years		
	Class of Shares	**No. of shares**	**% of Holding**	**% Change during the Years**
Raman Talwar .	Equity Share	62,000.00	16.03	-
		62,000.00	**16.03**	**-**

d. Details of shareholding of Promoters shares in the Company

		March 31 2025		
Name of Promoters		**Shares Held by Promoters at the end of the Years**		
	Class of Shares	**No. of shares**	**% of Holding**	**% Change during the Years**
Raman Talwar .	Equity Share	62,000.00	16.03	-
				-
		62,000	**16.03**	**-**

Note 4 Reserves and surplus

		March 31 2026	March 31 2025
(A) Profit & Loss: Opening Balance		(116.45)	(117.36)
Add: Net Profit/(loss) for Period	-	8.04	0.90
	Total (A)	**(108.41)**	**(116.45)**
(B) Security Premium			
Security Premium: Opening		122.94	122.94
Add: During the year		-	-
	Total (B)	**122.94**	**122.94**
	Total (A+B)	**14.52**	**6.48**

Note 5 Long Term Borrowings

	March 31 2026	March 31 2025
Unsecured Loan From Directors & their Relatives	-	-
	-	-

Note 6 Deferred Tax Liabilities

	March 31 2026	March 31 2025
Opening Balance	1.82	2.30
Less: During the Year	-	0.48
Closing Balance	**1.82**	**1.82**

Note 7 Long term Provisions

	March 31 2026	March 31 2025
	-	-
Long term provision for gratuity	-	-
	-	**-**

Note 8 Short Term Borrowings

	March 31 2026	March 31 2025
	-	-
Unsecured Loans from Directors	5.89	10.03
Unsecured Loans from Relative of Director	-	-
	5.89	**10.03**

Note 9 Trade Payables

	March 31 2026	March 31 2025
Micro Enterprises and small enterprises	-	-
Others than micro Enterprises and small enterprises	3.45	2.22

Trade payable Ageing Schedule for the Year ended 31.03.2026

Particulars	Outstanding the Following periods from due date of Payments				
	Less than 1 Years	1-2 Years	2-3 Years	More than 3 Years	Total
(i) Undisputed Trade Payables					
Micro Enterprises and small enterprises					
Others than micro Enterprises and small enterprises	3.45	-	-	-	3.45
(ii) Disputed dues					
Micro Enterprises and small enterprises					
Others than micro Enterprises and small enterprises					
Total	**3.45**	**-**	**-**	**-**	**3.45**

Trade payable Ageing Schedule for the Year ended 31.03.2025

Particulars	Outstanding the Following periods from due date of Payments				
	Less than 1 Years	1-2 Years	2-3 Years	More than 3 Years	Total
(i) Undisputed Trade Payables					
Micro Enterprises and small enterprises					
Others than micro Enterprises and small enterprises	2.22	-	-	-	2.22
(ii) Disputed dues					
Micro Enterprises and small enterprises					
Others than micro Enterprises and small enterprises					
Total	**2.22**	**-**	**-**	**-**	**2.22**

Dues to micro and small enterprises

Micro and small enterprises under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED

Particulars		
(a) amount remaining unpaid to any supplier at the end of each accounting year:-NIL		
- the principal amount; and	-	-
- the interest due thereon	-	-
(b) the amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises		
(c) the amount of interest due and payable for the period of delay in making payment (which has been paid but		
(d) the amount of interest accrued and remaining unpaid at the end of each accounting year; and		
(e) the amount of further interest remaining due and payable even in the succeeding years, until such date when		

Note 10 Other current liabilities

	March 31 2026	March 31 2025
Audit Fee Payable	1.60	0.50
Other Payables	4.80	4.80
Salary Payable	5.40	5.40
Statutory Dues Payable	1.67	0.11
Total of other liabilities	**13.47**	**10.81**

Note 11 Short Term Provisions

	March 31 2026	March 31 2025
Provision for income tax	-	-
Provision for Bonus	-	-
	-	**-**

TRANSPACT ENTERPRISES LIMITED
CIN:-L66110MH2013PLC243247
Notes to financial statements for the year ended March 31, 2026
(All amounts in Indian Rupees in Lakhs unless otherwise stated)

Note 12 Property, Plant and Equipment	**March 31 2026**	**March 31 2025**
Gross Block of Tangible Assets	-	-
Less: Depreciation on Tangible Assets	-	-
Closing	**-**	**-**

Note 13 Intangible assets	**March 31 2026**	**March 31 2025**
Gross Block of Intangible Assets	37.18	37.18
Less: Amortization on Intangible Assets	(28.28)	(24.56)
Closing	**8.90**	**12.62**

Note 14 Deferred tax assets	**March 31 2026**	**March 31 2025**
Opening Balance	-	-
Less: During the Year	-	-
Closing Balance	**-**	**-**

Note 15 Long-term loans and advances	**March 31 2026**	**March 31 2025**
Loan and Advance to related Parties	-	-
Other Loan and Advance	-	-
	-	**-**

Note 16 Other non- current assets	**March 31 2026**	**March 31 2025**
Security Deposit	-	-
	-	**-**

Note 17 Inventories	**March 31 2026**	**March 31 2025**
Opening	1.25	1.25
Written off	(1.25)	-
	-	1.25

Note 18 Trade receivables	**March 31 2026**	**March 31 2025**
Unsecured, considered good unless stated otherwise		
Outstanding for a period exceeding six months from the date they are due for payment	-	-
Other receivables	10.17	9.72
	10.17	**9.72**

Trade Receivable Ageing Schedule for Year ended 31.03.2026

Particulars	**Outstanding the Following periods from due date of Payments**				
	Less than 6 Months	**6 months-1 Years**	**1-2 Years**	**More than 2 Years**	**Total**
(i) Undisputed Trade receivables					
Considered good	10.17	0	-	-	10.17
Doubtful					-
(ii) Disputed Trade Receivables					
Considered Good					
Considered Doubtful					
Total	**10.17**	**-**	**-**	**-**	**10.17**

Trade Receivable Ageing Schedule for Year ended 31.03.2025

Particulars	Outstanding the Following periods from due date of Payments				
	Less than 6 Months	6 months-1 Years	1-2 Years	More than 2 Years	Total
(i) Undisputed Trade receivables					
Considered good	9.72	-	-	-	9.72
Doubtful			-		-
(ii) Disputed Trade Receivables					
Considered Good					
Considered Doubtful					
Total	**9.72**	**-**	**-**	**-**	**9.72**

Note 19 Cash and bank balance

	March 31 2026	March 31 2025
Cash and cash equivalents		
Balances with banks:		
In current accounts	1.35	0.72
Cash in hand	0.01	0.01
	1.36	**0.73**

Note 20 Short-term loans and advances

	March 31 2026	March 31 2025
Loan and Advance	52.39	39.50
	52.39	**39.50**

Note 21 Other Current assets

	March 31 2026	March 31 2025
GST Credit	4.62	6.04
TDS Receivable	0.37	0.17
	4.99	**6.21**

TRANSPACT ENTERPRISES LIMITED
CIN:-L66110MH2013PLC243247
Notes to financial statements for the year ended March 31, 2026
(All amounts in Indian Rupees in Lakhs unless otherwise stated)

Note 22 Revenue from operations	**For the year ended March 31, 2026**	**For the year ended March 31, 2025**
Sale of Service	18.00	8.25
Total	**18.00**	**8.25**

Note 23 Other Income	**For the year ended March 31, 2026**	**For the year ended March 31, 2025**
Balances written back	-	-
Prior period Income	-	-
Total	**-**	**-**

Note 24 Purchase of Material	**For the year ended March 31, 2026**	**For the year ended March 31, 2025**
Domestic Purchases	-	-
Purchases Import	-	-
	-	**-**

Note 25 Change of Inventory	**For the year ended March 31, 2026**	**For the year ended March 31, 2025**
Opening stock of Finished Goods	1.25	1.25
Less: Closing Stock of Finished Goods	-	1.25
	1.25	**-**

Note 26 Employee benefit expenses	**For the year ended March 31, 2026**	**For the year ended March 31, 2025**
Salaries Expenses	2.04	2.41
Total	**2.04**	**2.41**

Note 27 Finance costs	**For the year ended March 31, 2026**	**For the year ended March 31, 2025**
Interest On Loan	-	-
Bank Charges	-	0.00
	-	**0.00**

Note 28 Depreciation and amortization expense

	For the year ended March 31, 2026	For the year ended March 31, 2025
Depreciation of tangible assets	-	-
Amortization of intangible assets	3.72	3.72
	3.72	**3.72**

Note 29 Other Expenses

	For the year ended March 31, 2026	For the year ended March 31, 2025
Licensing & Registration Expenses	-	0.16
MCA Expenses	0.24	-
Interest on TDS	-	0.08
Professional fees	2.21	0.96
Total	**2.45**	**1.20**

Note 30 Auditor's Remunerations

	For the year ended March 31, 2026	For the year ended March 31, 2025
As auditor		
Statutory audit	0.30	0.30
-Tax audit	-	-
In other capacity	-	
Fees for Limited Review	0.20	0.20
Fee for company law matters	-	-
reimbursement of out- of-pocket expenses	-	-
	0.50	**0.50**

TRANSPACT ENTERPRISES LIMITED
CIN:-L66110MH2013PLC243247

(All amounts in Indian Rupees in Lakhs unless otherwise stated)

Note 31 Related parties disclosures

A. List of related parties and nature of relationship where control exists

Key Management Personnel

Particulars	Designation	DIN/PAN
Raman Talwar	Managing Director	07052896
Anamika Tiwari	Director	05281144
Komal Dwivedi	CFO	*****0507M
Amrita Gupta	Company Secretary	*****0599E
Aditya Solanki	Independent Director	08746878
Priya Goel	Independent Director	07053397

B. Transaction with Key Managerial Personnel, Relatives of KMP & Associates

Particulars	Relation	Nature of Transaction	March 31 2026	March 31 2025
Closing Balance				
Raman Talwar	Managing Director		-	4.14
			-	**4.14**

Transaction During the Year

Particulars	March 31 2026	March 31 2025
Salary paid during the year 2025-2026		
Amrita Gupta	**2.04**	**1.95**

Particulars	Opening	Debit	Credit	Closing
Short term Borrowing/ Advance	4.14	5.86	10.00	-
Raman Talwar				

Disclosure under AS-20 "Earning Per Share (EPS)"

Note 32

Particulars	March 31 2026	March 31 2025
Profit/(loss) for the Year	8.04	0.90
No of Share Outstanding at the end of Year	3,86,730.00	3,86,730.00
Earning per Share	2.08	0.23

Note 33 Foreign currency Income/Expenditure

Foreign currency expenditure during the year

Particulars	March 31 2026	March 31 2025
Forex Expenses during the Year	-	-

Foreign currency Income during the year

Particulars	March 31 2026	March 31 2025
Forex income during the year	-	-

Note 34

Ratios Analysis	March 31 2026	March 31 2025	% Variance
Current ratio	3.02	2.49	21.38
Debt equity ratio	0.11	0.22	(50.17)
Debt service coverage ratio	0.48	0.17	186.80
Return on equity	0.15	0.02	654.27
Inventory turnover ratio	28.80	6.60	336.36
Trade receivables turnover ratio	1.77	0.85	108.53
Trade payables turnover ratio	-	-	NA
Net capital turnover ratio	0.34	0.18	85.20
Net profit ratio	0.45	0.11	307.27
Return on capital employed (ROCE)	0.15	0.01	1,515.65

Reasons (for variance more than 25%)

Debt service coverage ratio : For every 1 Rs/- in debt payments, the entity Less at least 0.25 in income.

Return on equity : The company is losing a significant amount of money compared to the amount of equity invested.

Trade receivables turnover ratio : Increased due to significant growth in sales during the year, resulting in better collection efficiency and faster realization from debtors

Net profit ratio : Increased due to higher sales and better control over operating and administrative expenses, which resulted in improved profitability during the year.

Return on capital employed (ROCE) : Increased due to improved operating profits and efficient utilization of capital employed in the business during the year.

Note 35 Balance of Secured Loans, Debtors & Creditors are subject to confirmations.

Note 36 Claim against the company not acknowledge as debt –NIL

Note 37 The Company has conducted the Impairment test as of 31st March 2026 as per AS-28 "impairment of Assets" and found that recoverable amount of the assets is not less than the carrying amount.

Note 38 Provision for Gratuity and Liabilities for Leave Encashment as on 31.03.2026 is NIL

Note 39 Contingent Liabilities for the Year ended against Company Rs NIL

Note 40 Previous year figures

Note 41 Additional Disclosure

Note 42 (i) The Company does not own or has its name any benami Property ,No proceeding has been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

(ii) The Company has not been declared as wilful defaulter by any bank or financial Institution or other lender.

(iii) The Company has not entered into any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

(iv) There are no transaction which involved undisclosed income during the year in the tax assessments under the Income Tax Act, 1961.

(v) There are no charges or satisfaction yet to be registered with ROC beyond the statutory period.

(vi) There are no funds which have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise,

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

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

(vii) There are no funds which have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall:

a) directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Party or

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

(viii) The Company (as per the provisions of the Core Investment Companies (Reserve Bank) Directions, 2016) has no CICs as part of the Company.

(ix) The Company's immovable property title deeds are held only in the name of the Company, Currently no immovable property held by company

(x) No loans or advances in the nature of loans are granted to promoters, Directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, (a) that repayable on demand or (b) without specifying any terms or period of repayment.

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

(xii) The Company has complied with the number of layers prescribed under Companies Act, 2013..

(xiii) Corporate social Responsibility (CSR) U/s 135 of Company act is not applicable on the company

The accompanying notes are an integral part of financial statements

As per our report of even date
For NGMKS & Associates
Firm registration number: 024492N
Chartered Accountants

Sd/-

Nitin Goyal
Partner
Membership No.: 517698

Place: New Delhi
Date: 30-05-2026

For and on behalf of the Board of Directors of
Transpact Enterprises Limited

Sd/-	Sd/-
Raman Talwar	**Anamika Tiwari**
DIN:-07052896	DIN:-05281144
(Managing Director)	(Director)
Sd/-	Sd/-
Amrita Gupta	**Komal Dwivedi**
Company Secretary	CFO
Membership No.:A44487	HCFPD0507M

TRANSPACT ENTERPRISES LIMITED

CIN:-L66110MH2013PLC243247

DETAILS OF DEPRECIATION AS PER COMPANIES ACT, 2013.

PARTICULARS	Gross Block				Depreciation				Net Block	
	Cost of assets	Additions/ during the year	Deductions/ during the year	Closing Balance	Opening Balance	Depreciation during the year	Adjustments	Closing Balance	As on 31/03/2026	As on 31/03/2025
A) INTANGIBLE ASSETS										
Technical Know How	17,68,410	-	-	17,68,410	11,45,988	1,76,841	-	13,22,829	**4,45,581**	**6,22,422**
Development Expenditure	19,49,434	-	-	19,49,434	13,10,299	1,94,943.40	-	15,05,242	**4,44,192**	**6,39,135**
Total	**37,17,844**	**-**	**-**	**37,17,844**	**24,56,287**	**3,71,784**	**-**	**28,28,071**	**8,89,773**	**12,61,557**
Previous Year	**37,17,844**	**-**	**-**	**37,17,844**	**20,84,502**	**3,71,784**	**-**	**24,56,287**	**12,61,557**	**16,33,342**

Sd/-

Raman Talwar
DIN:-07052896
(Managing Director)

Sd/-

Anamika Tiwari
DIN:-05281144
(Director)

Sd/-

Amrita Gupta
Company Secretary
Membership No.:A44487

Sd/-

Komal Dwivedi
CFO
HCFPD0507M

1. Company Information / Overview

Transpact Enterprise Limited ("the Company") is a BSE Listed company domiciled in India and incorporated under the provisions of the Companies Act. Transpact Dealing in investment portfolio, Investment advisory, Corporate funding, Market consulting, for various clients.

2. Basis of preparation

A. Statement of Compliance

The financial statements comply with Indian Accounting Standards as prescribed under the Companies Act, 2013 (the "Act"), relevant provisions of the Act and other accounting principles generally accepted in India. The financial statements are prepared on accrual and going concern basis.
The financial statements up to year ended 31 March 2026 were prepared in accordance with the accounting standards notified under Companies (Accounting Standard) Rules, 2006 (as amended) and other relevant provisions of the Act.

1- The Company started providing services after incorporation on national level.
2- All the Schedules form an integral part of Balance Sheet and Profit and loss Account
3- Amount due to MSME enterprises are required to be mentioned separately for trade payables, however no vendor has been intimated to company during the year.
4- No Transactions represented by book entries are prejudice to the interest of the Company and no personal expenses have been charged to accounts.

Details of the Company's accounting policies are included in Note 2.1.

B. Functional and presentation currency

These financial statements are presented in Indian Rupees nearest to Lac (Rs.), which is also the Company's functional currency.

C. Basis of measurement

The management has determined the currency of the primary economic environment in which the Company operates i.e., functional currency, to be Indian Rupees (Rs.). The financial statements have been prepared on the historical cost basis.

D. Critical accounting estimates and judgment's

In preparing these financial statements, management has made judgment's, 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.
Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised prospectively.

Judgements and estimates

Information about significant areas of estimation / uncertainty and judgements made in applying accounting policies that have the most significant effects on the financial statements are as follows:

- Note 2.1.B and 2.1 C - Measurement of useful life and residual values of property, plant and equipment and useful life of intangible assets
- Note 2.1.G- recognition of deferred tax assets: assessment of convincing evidence that sufficient future taxable profits are available against which tax losses carried forward can be used
- Note 2.1.F- recognition and measurement of provisions and contingencies: key assumptions about the likelihood and magnitude of an outflow of resources;
- Note 2.1.D - impairment of financial and non-financial assets

2.1 Significant Accounting Policies

The accounting policies set out below have been applied consistently to all periods presented in these financial statements.

A. Current & Non-current classification

All assets and liabilities are classified into current and non-current.

Assets

An asset is classified as current when it satisfies any of the following criteria:

- it is expected to be realised 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 realised within 12 months after the reporting period; 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 period.

Current assets include the current portion of non-current financial assets. All other assets are classified as non-current.

Liabilities

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 period; or
- the Company does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting period. 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.

Current liabilities include the current portion of non-current financial liabilities. All other liabilities are classified as non-current.

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash or cash equivalents. Based on the nature of operations and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the Company has ascertained its operating cycle being a period of 12 months for the purpose of classification of assets and liabilities as current and non- current.

B. Property, plant and equipment

i. Recognition and measurement

Items of property, plant and equipment are measured at cost less accumulated depreciation and accumulated impairment losses, if any.

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; and
- Any costs directly attributable cost to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

ii. Subsequent expenditure

Subsequent costs are included in the asset's carrying amount or recognised as separate assets, as appropriate, only when it is probable that the future economic benefits associated with expenditure will flow to the Company and the cost of the item can be measured reliably. All other repairs and maintenance are charged to Statement of Profit and Loss at the time of incurrence.

iii. Depreciation

Depreciation is calculated on cost of items of property, plant and equipment less their estimated residual values and is charged to the Statement of Profit and Loss. Depreciation on fixed assets are calculated on a SLM basis of the useful life as prescribed in Schedule II of the Companies Act, 2013.

The estimated useful lives of items of property, plant and equipment are as follows:

Assets	**Useful lives (years)**
Furniture & Fixtures	10
Office Equipments	5
Computer & Laptop	3

The useful lives in order to reflect the technological obsolescence and actual usage of the asset have been determined based on internal evaluation done by management. The management believes that these estimated useful lives reflect fair approximation of the period over which the assets are likely to be used.

Depreciation is calculated on a pro rata basis for assets purchased/sold during the year.

The residual values, useful lives and methods of depreciation of property plant and equipment are reviewed by management at each reporting date and adjusted prospectively, as appropriate.

C. Intangible assets

i. Recognition and measurement

Intangible assets that are acquired are recognised only if it is probable that the expected future economic benefits that are attributable to the asset will flow to the Company and the cost of assets can be measured reliably. The intangible assets are recorded at cost of acquisition including incidental costs related to acquisition and are carried at cost less accumulated amortisation and impairment losses, if any.

D. **Impairment of non-financial assets**

The Company's non-financial 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.

E. Employee benefits

Employee benefit liabilities such as salaries, wages and bonus, etc**.** that are expected to be settled wholly within twelve months after the end of the reporting period in which the employees render the related service are recognised in respect of employees' services up to the end of the reporting period and are measured at an undiscounted amount expected to be paid when the liabilities are settled. However, all employees' engagement is contractual basis.

F. Revenue

Revenue from rendering of services

Revenue is recognised upon transfer of control of promised products or services to customers in an amount that reflects the consideration which the Company expects to receive in exchange for those products or services.

Revenue is measured based on the transaction price, which is the consideration, adjusted for discounts, price concessions, etc. if any, as specified in the contract with the customer. Revenue also excludes taxes collected from customers.

A liability is recognised where payments are received from customers before providing services to the customer.

Interest Income

Interest income on financial assets (including deposits with banks) is recognized using the effective interest rate method on a time proportionate basis. The effective interest rate approximates the contracted interest rate.

G. Income tax

Tax expense comprises of current tax and deferred tax. It is recognised in the Statement of Profit and Loss except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current tax

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. The amount of current tax reflects the best estimate of the tax amount expected to be paid or received after considering the uncertainty, if any relating to income taxes. It is measured using tax rates enacted for the relevant reporting period.

Deferred tax

Deferred tax is recognised in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the corresponding amounts used for taxation purposes,

H. Segment reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker. The chief operating decision maker is considered to be the Board of Directors who makes strategic decisions and is responsible for allocating resources and assessing performance of the operating segments. During the year, Company are wholly and exclusively Dealing in investment portfolio, Investment advisory, Corporate funding, Market consulting,

I. Earnings per share

The Company presents basic and diluted earnings per share (EPS) data for its equity shares. Basic EPS is calculated by dividing the profit attributable to equity shareholders of the Company by the weighted average number of equity shares outstanding during the period. Diluted EPS is determined by adjusting profit attributable to equity shareholders and the weighted average number of equity shares outstanding, for the effects of all dilutive potential equity shares.

J. Provisions and contingent liabilities and assets

Provisions

Provisions are recognised when the Company has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

Contingent liabilities and assets

Contingent liabilities are possible obligations that arise from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote.

Contingent assets are possible assets that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company.

K. Cash and cash equivalents

Cash and cash equivalents comprises of cash at banks and on hand and short-term deposits with an original maturity, which are subject to an insignificant risk of changes in value.

L. Inventories

Inventories are valued at the lower of cost and net realisable value. Costs incurred in bringing each product to its present location and condition are accounted for as follows:
For traded goods, cost includes cost of purchase and other costs incurred in bringing the inventories to their present location and condition. Cost is determined on first in first out basis.
Net realisable value is the estimated selling price in the ordinary course of business, less estimated costs of' completion and the estimated costs necessary to make the sale.

M. Use of Estimate and judgements

Preparation of the Financial statements in conformity with Indian accounting standards requires management to make estimates and assumption that affects the reported balances of assets and liabilities, disclosure relating to contingent liabilities as at the date of financial statements and reported amount of income and expenditure during the period.

Accounting estimate could change from period to period, actual results could differ from those estimates, Appropriate changes in estimate are made as the management become aware of changes in circumstance surrounding the estimates. Changes in estimates are reflected in the financial statements in the periods in which changes are made, if material, their effects are disclosed in the notes to the financial statements.

N. Expenditure

Expenses are accounted for on the accrual basis and provisions are made for all known losses and liabilities.

As per our report of even date
For NGMKS & Associates
FRN:024492N
Chartered Accountants

Sd/-

Nitin Goyal
Partner
Membership no.:517698
UDIN:

Place: Delhi
Date:30.05.2026

On behalf of the board of directors
Transpact Enterprise Limited

Sd/-

Raman Talwar
Director
DIN :07052896

Sd/-

Anamika Tiwari
Director
DIN: 05281144

Sd/-

Amrita Gupta
Company Secretary

Annexure

Date: 30.05.2026

To,
BSE LIMITED
Listing Department,
P.J. Towers, Dalal Street,
Fort, Mumbai - 400 001

Scrip Code: 542765

Sub: Declaration pursuant to Regulation 33(3) (d) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended till date.

Dear Sir/Madam,

We hereby declare that the Statutory Auditors of the Company, M/s NGMKS & Associates, Chartered Accountants have issued Audit Report with unmodified opinion on Audited Standalone Financial Results of the Company for the Financial Year ended 31st March, 2026. This declaration is given in compliance with Regulation 33(3) (d) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

Kindly take the same on your records.

Thanking You

Yours faithfully,
For Transpact Enterprises Limited

Sd/-

Raman Talwar
Managing Director
DIN: 07052896