



**RAJESH PANDYA** B.Com, L.L.B., F.C.A.

**R. B. PANDYA & CO.**

CHARTERED ACCOUNTANTS

308, Venkatesh Chambers, Behind Khadi Emporium,  
Ghanshyam Talwatkar Marg, Fort, Mumbai - 400 001  
Tel.: +91 22 22070840 / 6799 Fax: +91 22 22076001  
Email: sajagfinance@gmail.com

Limited Review Report on Quarterly and six months ended September 30, 2022 Unaudited Standalone Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

TO THE BOARD OF DIRECTORS OF

**Centerac Technologies Limited**  
Alpha 201, Hiranandani Powai,  
Mumbai  
Maharashtra 400 076

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **Centerac Technologies Limited** ("the Company"), for the quarter and six months ended September 30, 2022 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard



and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For R.B.Pandya & Co**  
**Chartered Accountants**  
**Firm Registration No :107331W**

*R. Pandya*

**Rajesh B Pandya**  
**Proprietor**



**Place : Mumbai**

**Date : 8<sup>th</sup> November 2022**

**UDIN: 22033788BCNKJB7863**

**CENTERAC TECHNOLOGIES LIMITED**  
**CIN: L17231MH1993PLC071975**  
Registered Office : Alpha 201, Hiranandani Powai, Mumbai Maharashtra 400 076  
Email : info@centerac.com Website : www.centerac.com

**STATEMENT OF ASSETS & LIABILITIES AS AT 30.09.2022 :**

Rs in Lacs

PARTICULARS	As at September 30	As at March 31,
	2022	2022
	Unaudited	Audited
<b>ASSETS</b>		
<b>NON-CURRENT ASSETS</b>		
(a) Property, Plant and Equipment	0.02	0.02
b) Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables		
(iii) Loans and Advances		
(iv) Other Financial Assets	-	-
(c) Other non-Current assets	-	-
<b>TOTAL NON CURRENT ASSETS</b>	<b>0.02</b>	<b>0.02</b>
<b>CURRENT ASSETS</b>		
<b>(A) Financial Assets</b>		
a) Trade Receivables	18.22	0.01
b) Cash and Cash Equivalents	23.58	0.74
c) Other financial Assets		
d) Loans and Advances	49.53	-
<b>B) Current Assets (Net )</b>		
<b>(C) Other Current Assets</b>	<b>2.76</b>	<b>5.31</b>
<b>TOTAL CURRENT ASSETS</b>	<b>94.09</b>	<b>6.06</b>
<b>TOTAL ASSETS</b>	<b>94.11</b>	<b>6.08</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(A) Equity share capital	115.35	110.35
(B) Other Equity	(68.16)	(127.13)
<b>TOTAL EQUITY</b>	<b>47.19</b>	<b>(16.78)</b>
<b>LIABILITIES</b>		
<b>NON-CURRENT LIABILITIES</b>		
(a) Financial Liabilities		
(b) Provisions		
(c) Other non-current liabilities		
<b>TOTAL NON CURRENT LIABILITIES</b>	<b>-</b>	<b>-</b>
<b>CURRENT LIABILITIES</b>		
(a) Financial Liabilities		
(i) Borrowings	8.00	10.55
(ii) Trade Payable	-	-
(a) Total outstanding dues of micro enterprises and small	-	-
b) Total Outstanding dues of creditors other than micro enterprises	5.08	8.82
iii) Other financial liabilities	-	-
b) other current liabilities	33.39	3.49
c) provisions	0.45	-
<b>TOTAL CURRENT LIABILITIES</b>	<b>46.92</b>	<b>22.86</b>
<b>TOTAL LIABILITIES</b>	<b>46.92</b>	<b>22.86</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>94.11</b>	<b>6.08</b>

For R B Pandya & Co  
Chartered Accountants  
Firm Registration No :107331W

*R. B. Pandya*

Rajesh B Pandya  
Proprietor  
(Membership No: 033788)  
Place : Mumbai  
Date : 8th November 2022  
UDIN 22033788BCNKJB7863



For and on behalf of the Board  
For Centerac Technologies Limited

ASHWANI KUMAR SINGH  
Digitally signed by ASHWANI KUMAR SINGH  
Date: 2022.11.14 16:14:20 +05'30'

Ashwani Kumar Singh  
Managing Director  
DIN: 03388771



CENTERAC TECHNOLOGIES LIMITED

CIN: L17231MH1993PLC071975

Registered Office : Alpha 201, Hiranandani Powai, Mumbai Maharashtra 400 076

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

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEARLY ENDED SEPTEMBER 30, 2022

(in lacs) except for EPS

Sr. no.	Particulars	Quarter ended September 30, 2022	Quarter ended 30 June, 2022	Quarter ended 30 September 2021	Half year ended 30 September 2022	Half year ended 30 September 2021	Year ended 31 March, 2022
		Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
<b>1</b>	<b>INCOME</b>						
a	Revenue from operations	7.45	55.03	-	62.48	-	-
b	Other income	-	0.75	0.10	0.75	0.16	0.20
	<b>Total Income</b>	<b>7.45</b>	<b>55.78</b>	<b>0.10</b>	<b>63.23</b>	<b>0.16</b>	<b>0.20</b>
<b>2</b>	<b>Expenses</b>						
(a)	Cost of Services Sold	-	31.00		31.00		
(b)	Purchases of stock-in-trade						
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade						
(d)	Employee benefit expense	0.45	0.45	0.30	0.90	0.60	1.35
(e)	Finance costs	0.02	-	-	0.02		0.01
(f)	Depreciation and amortisation expense	-	-	0.01	-	0.01	0.02
(g)	Other Expenses	8.68	8.65	3.25	17.33	6.53	18.52
	<b>Total expenses</b>	<b>9.15</b>	<b>40.11</b>	<b>3.56</b>	<b>49.25</b>	<b>7.14</b>	<b>19.90</b>
<b>3</b>	<b>Profit/(Loss) Before Tax</b>	<b>(1.70)</b>	<b>15.67</b>	<b>(3.46)</b>	<b>13.97</b>	<b>(6.98)</b>	<b>(19.70)</b>
<b>4</b>	<b>Tax Expenses</b>						
	Current Tax	-	-		-		-
	Deferred Tax						
	(Short )/Excess Provision for income tax						0.82
	<b>Total Tax Expense</b>						<b>0.82</b>
<b>5</b>	<b>Net Profit /(Loss) for the period</b>	<b>(1.70)</b>	<b>15.67</b>	<b>(3.46)</b>	<b>13.97</b>	<b>(6.98)</b>	<b>(20.52)</b>
<b>6</b>	<b>Other Comprehensive Income</b>						
	Items that will be re classified to profit or loss	-	-	-	-	-	-
	Items that will not be re classified to profit or loss						
	Other Comprehensive Income (Net of Tax )		-		-		-
<b>7</b>	<b>Total comprehensive income</b>	<b>(1.70)</b>	<b>15.67</b>	<b>(3.46)</b>	<b>13.97</b>	<b>(6.98)</b>	<b>(20.52)</b>
<b>8</b>	<b>Paid up Equity share capital</b>	<b>110.35</b>	<b>110.35</b>	<b>110.35</b>	<b>110.35</b>	<b>110.35</b>	<b>110.35</b>
	(Face Value : Rs.1/-)						
<b>9</b>	<b>Other Equity</b>						<b>(106.61)</b>
<b>10</b>	<b>Basic and diluted earning per share</b>	<b>(0.02)</b>	<b>0.14</b>	<b>(0.03)</b>	<b>0.13</b>	<b>(0.06)</b>	<b>(0.19)</b>

Notes :

- The above results , as reviewed by the Audit Committee, were approved and taken on record by Board of Directors at their Meeting held on 14th November 2022.
- The above results are prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read together with the Companies (Indian Accounting Standards) Rules, 2015
- Segment Reporting as defined in Ind AS 108 is not applicable.
- The Company has received no complaint from Investors during the quarter ending 30th September 2022
- The Figures have been regrouped and/or rearranged wherever considered necessary.

For R B Pandya & Co  
Chartered Accountants  
Firm Registration No :107331W

*R. B. Pandya*

Rajesh B Pandya  
Proprietor  
(Membership No: 033788)  
Place : Mumbai  
Date : 8th November 2022  
UDIN 220337888CNKJB7863



For and on behalf of the Board  
For Centerac Technologies Limited  
ASHWANI KUMAR SINGH  
Digitally signed by ASHWANI KUMAR SINGH  
Date: 2022.11.14 16:14:25 +05'30'  
Ashwani Kumar Singh  
Managing Director  
DIN: 03388771



**CENTERAC TECHNOLOGIES LIMITED**  
**Statement of Cash Flow for half year ended 30.09.2022**

Rs in lacs

Particulars	Half year ended 30.09.2022		Half year ended 30.09.2021		Year Ended March 31, 2022	
	Un Audited		Un Audited		Audited	
<b>A. CASH FLOW FROM OPERATING ACTIVITY :</b>						
Net Profit / (Loss) before extraordinary items and tax		13.97		-6.98		-19.70
Adjustment for :						
Depreciation	0.00		0.01		0.02	
Interest Income	0.00		-		-0.10	
Finance cost	0.02		-		0.01	
Bad Debts	0.00		-		0.00	
Profit on Sale of Investments	0.00		-	0.01	0.00	
Liability No Longer Required	0.00	0.02			-0.10	
<b>Operating Profit / (Loss) before Working Capital Changes</b>		<b>13.99</b>		<b>-6.97</b>		<b>-0.17</b>
Adjustment for Changes in Working Capital						<b>-19.87</b>
(Increase )/Decrease in Trade Receivable	-18.21		-2.00		-0.01	
(Increase )/Decrease in Other Financial Assets	0.00		0.00		0.00	
(Increase )/Decrease in Loans and Advances	-49.53		0.00		2.39	
(Increase )/Decrease in Other Assets	2.55		-1.55		-1.21	
Increase /(Decrease) in Borrowings	-2.55				10.55	
Increase /(Decrease) in Trade payable	-3.74		-0.60		5.85	
Increase /(Decrease) in Other Financial and current liabilities	29.90		0.00		0.07	
Increase /(Decrease) in other non current and current provisions	0.45	-41.13	1.92	-2.23	0.91	
<b>Cash generated from operations</b>		<b>-27.14</b>		<b>-9.20</b>		<b>-1.32</b>
Income tax (incl earliers years)(net of refund )		0.00		-0.82		-0.74
<b>NET CASH FLOW FROM OPERATING ACTIVITY</b>	<b>A</b>	<b>-27.14</b>		<b>-10.02</b>		<b>-2.06</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITY :</b>						
Proceeds from Issue of Preference Shares		50.00		0.00		2.54
<b>NET CASH FLOW FROM INVESTING ACTIVITY</b>	<b>B</b>	<b>50.00</b>		<b>0.00</b>		<b>2.54</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITY :</b>						
Finance Cost		-0.02				
Unsecured loans		0.00		10.07		-0.01
<b>NET CASH FLOW FROM FINANCING ACTIVITY</b>	<b>C</b>	<b>-0.02</b>		<b>10.07</b>		<b>-0.01</b>
<b>NET INCREASE/(DECREASE) IN CASH &amp; CASH EQUIVALENTS (A+B+C)</b>		<b>22.84</b>		<b>0.05</b>		<b>0.47</b>
Cash and Cash equivalent as at beginning of the period		0.74		0.27		0.27
Cash and Cash equivalent as at end of the period		23.58		0.32		0.74

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

For R B Pandya & Co  
Chartered Accountants  
Firm Registration No :107331W

*R. Bhawya*

Rajesh B Pandya  
Proprietor  
(Membership No: 033788)  
Place : Mumbai  
Date : 8th November 2022  
UDIN 22033788BCNKJB7863



For and on behalf of the Board  
For Centerac Technologies Limited

ASHWANI  
KUMAR  
SINGH

Digitally signed by  
ASHWANI KUMAR  
SINGH  
Date: 2022.11.14  
16:14:53 +05'30'

Ashwani Kumar Singh  
Managing Director  
DIN: 03388771



For the Period :

1-04-2022 to 30-09-2022

Particular

31/03/2022

30/09/2022

**ASSETS**

**Property, Plant and Equipment & Intangible Assets**

Property, Plant and Equipment 0.02 0.02

**Total** 0.02 **0.02**

**Non Current Assets**

NIL - -

**Total** - -

**Current Assets**

Loans and Advances - 49.52

Sundry Debtors 0.01 18.22

Deposits - 0.01

GST Adjustments (Recoverable) - 0.11

TDS AY 2023-24 - 1.10

Other Currents 5.31 -

Prepaid Listing and Annual Custody Fees - 1.55

**Total** 5.32 **70.51**

**Cash and Cash Equivalent**

Cash in hand 0.02 0.02

**Total** 0.02 **0.02**

**Bank Balances**

Bank Balances 0.72 23.56

- -

**Total** 0.72 **23.56**

**TOTAL ASSETS** 6.08 **94.11**

**LIABILITIES**

**Note 6 : Share Capital**

Equity Share Capital 110.35 110.35

Preferential Share Capital - 5.00

**Total Paidup Capital** 110.35 **115.35**

**Other Equity**

Share Premium (Preference Shares) - 45.00

**Retained Earnings**

Opening Balance - (127.13)

Profit / Loss for the Period - 13.97

Closing Balance (127.13) (113.16)

**Total** (127.13) **(68.16)**

**Long Term Borrowings**

Unsecured Loans 10.55 8.00

- -

**Total** 10.55 **8.00**



<b>Current Liabilities</b>			
Duties and Taxes	-	0.38	1.00
Provisions	-	0.45	
Sundry Creditors	8.82	5.08	
Advances from Customers	-	2.00	1.00
Other Financial Liabilities	3.49	31.01	1.00

<b>Total</b>	<b>12.31</b>	<b>38.92</b>	
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<b>TOTAL LIABILITIES</b>	<b>6.08</b>	<b>94.11</b>	
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<b>PROFIT AND LOSS</b>	<b>Q1</b>	<b>Q2</b>	<b>Total</b>
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<b>Revenue from Operations</b>			
Sale of Services	55.03	7.45	62.48
<b>Total</b>	<b>55.03</b>	<b>7.45</b>	<b>62.48</b>

<b>Other Income</b>			
Nil	0.75	-	0.75
<b>Total</b>	<b>0.75</b>	<b>-</b>	<b>0.75</b>

<b>Note 11 : Cost of Sale of Services</b>			
Media Charges	31.00	-	31.00
<b>Total</b>	<b>31.00</b>	<b>-</b>	<b>31.00</b>

<b>Employees Benefits Expenses</b>			
Salaries and Remuneration	0.45	0.45	0.90
<b>Total</b>	<b>0.45</b>	<b>0.45</b>	<b>0.90</b>

<b>Finance Expenses</b>			
Bank Charges	-	0.02	0.02
<b>Total</b>	<b>-</b>	<b>0.02</b>	<b>0.02</b>

<b>Other Expenses</b>			
Commission and Brokerage	-	0.52	0.52
Donation	0.10	-	0.10
Legal and Professional fees	6.84	6.76	13.60
Listing Fees	0.75	0.75	1.50
Filing Fees	-	0.04	0.04
Fees to Registrar & Transfer agents	0.06	0.03	0.09
Bank Charges	-	-	-
Advertisement and Publicity	-	0.26	0.26
General Expenses	0.02	-	0.02
Prior Period Expense	-	0.02	0.02
Travelling	0.08	-	0.08
Conveyance to Director	-	-	-
Rent	0.50	-	0.50
Audit Fees	0.30	0.30	0.60
<b>Total</b>	<b>8.65</b>	<b>8.68</b>	<b>17.33</b>

<b>PROFIT &amp; LOSS ACCOUNT</b>	<b>15.67</b>	<b>(1.70)</b>	<b>13.97</b>
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