CENTURY PORTS LIMITED
Century House
P 15/1,Taratala Road,
Kolkata -700088
P: (033) - 3940-3950
CIN: U63030WB2022PLC253201

CENTURYPORTS

BOARD'S REPORT

Dear Shareholders,

Your Directors are pleased to present the Annual Report and the Audited Financial Statements of the Company for the Financial Year ended 31st March, 2026

FINANCIAL RESULTS

The Company's financial performance, for the year ended 31st March, 2026 is summarised below:

Particulars	Year ended 31.03.26 (Rs. in Lacs)	Year ended 31.03.25 (Rs. in Lacs)
Total Income [A]	460.43	31.06
Total Expenditure [B]	1,043.21	31.67
Profit/ (Loss) Before Taxation [A-B =C]	(582.78)	(0.61)
Provision for Taxation (including Deferred Tax) [D]	(142.00)	-
Profit/ (Loss) for the Year [C-D=E]	(440.78)	(0.61)
Other Comprehensive Income (F)	-	-
Total Comprehensive Income (E+F)	(440.78)	(0.61)

STATE OF COMPANY AFFAIRS

The Company is engaged in the business of port/terminal handling and allied activities. The terminal is strategically located in Kolkata and is designed to handle both containerised and bulk cargo.

The Company commenced commercial operations at Khidderpore Docks (KPD-I West) on 16th August, 2025 for bulk cargo and for containerised cargo on 09th March, 2026.

The Company has taken the terminal at Khidderpore Docks (KPD) on lease from Syama Prasad Mookerjee Port Authority, Kolkata ("SMPK") under the Public-Private Partnership ("PPP") mode, on a Design, Build, Finance, Operate and Transfer ("DBFOT") basis.

The Company is focused on providing efficient, safe, technology-enabled and customer-oriented port handling and logistics services. In addition to port operations, the Company provides end-to-end logistics support, including first-mile and last-mile connectivity, with the objective of facilitating the efficient and reliable movement of cargo.

During the year under review, the Company transitioned from the project and setup phase to commercial operations and commenced scaling up its business activities. Accordingly, the financial and operational performance of the Company for the year reflects the initial phase of commercial operations and the progressive ramp-up of activities.

The Company continues to focus on strengthening its operational capabilities, enhancing service efficiency and developing the terminal as a reliable logistics gateway for cargo movement through Kolkata. The Directors are optimistic about the Company's growth prospects and expect its operational and financial performance to improve in the coming year.

FUTURE OUTLOOK

The Company intends to focus on scaling up cargo handling volumes, enhancing operational efficiency and productivity, strengthening customer relationships and improving end-to-end logistics capabilities. The Company will continue to leverage technology and process improvements to facilitate faster, safer and more transparent cargo movement.

With the strategic location of the terminal and its capability to handle both containerized and bulk cargo, the Company expects to explore opportunities for increasing cargo throughput and expanding its customer base. The Company will also focus on strengthening first-mile and last-mile logistics connectivity to provide integrated logistics solutions to its customers.

The general business conditions affecting business are expected to remain stable and company is expected to perform well.

DIVIDEND

Your Directors do not recommend any dividend for the year ended 31st March, 2026

PUBLIC DEPOSITS

The Company has not invited or accepted deposits from the public covered under Section 73 of the Companies Act, 2013 and The Companies (Acceptance of Deposits) Rules, 2014. As such, no amount on account of principal or interest on public deposits was outstanding as on the date of the Financial Statements. In terms of Rule 2(1)(c)(vi) of the Companies (Acceptance of Deposits) Rules, 2014, the details of the amount received from the Holding Company are provided in the Note No. 32 of the Financial Statements of the Company.

TRANSFER TO RESERVES

In view of the losses incurred by the Company this year, no amount has been transferred to any reserve.

SHARE CAPITAL

As on 31st March, 2026, the Authorized Share Capital of the Company stood as Rs. 40,00,00,000/- and the issued, subscribed and paid-up Capital of the Company stood as Rs. 40,00,00,000/-. During the year under review, changes were made in the authorized, issued, subscribed and paid-up Equity Share Capital of the Company, which is detailed hereunder:

Right Issue of Equity Shares

During the year under review, the Company increased its issued, subscribed and paid-up Equity Share Capital from Rs. 9,90,00,000 to Rs. 20,00,00,000 by allotting 10,10,00,000 fully paid-up equity shares of Re. 1/- each on a Rights Basis, at par, to the existing shareholder of the Company, i.e., M/s Century Plyboards (India) Limited, on 06th May 2025.

Subsequently, the Company further increased its issued, subscribed, and paid-up Equity Share Capital from Rs. 20,00,00,000 to Rs. 40,00,00,000 by allotting 20,00,00,000 fully paid-up equity shares of Re. 1/- each on a Rights Basis, at par, in the ratio of 1 (One) equity share for every 1 (One) equity share held by the existing shareholder of the Company, i.e., e M/s Century Plyboards (India) Limited on 21st May 2025.

The funds raised through the aforesaid Rights Issues shall be utilized for the purposes stated in the respective Letters of Offer dated 17th April 2025 and 06th May 2025.

During the year under review the Company increased its Authorised Share Capital of the Company from Rs. 10,00,00,000 (Rupees Ten Crore) divided into 10,00,00,000 (Ten Crore) Equity Shares of Re. 1/- each to Rs. 40,00,00,000 (Rupees Forty Crore) divided into 40,00,00,000 (Forty Crore) Equity Shares of Re. 1/- each by creation of additional 30,00,00,000 (Thirty Crore) Equity Shares of Re. 1/- each ranking pari passu in all respect with the existing Equity Shares of the Company on 16th April, 2025.

During the Financial Year 2025-26, the Company has not issued any shares with differential voting rights, sweat equity shares, or employee stock options.

NUMBER OF MEETINGS OF BOARD OF DIRECTORS

During the year, the Board met 12 (Twelve) times i.e on 17th April, 2025, 06th May, 2025, 21st May, 2025, 27th May, 2025, 07th August, 2025, 16th August, 2025, 24th October, 2025, 29th November, 2025, 03rd January, 2026, 20th February, 2026, 21st February, 2026 and 6th March, 2026. Shri Ashutosh Jaiswal was granted leave of absence from the Board Meetings held on 21st May, 2025 and 27th May, 2025. Shri Keshav Bhajanka and Smt. Nikita Bansal Directors of the Company, were present in all the Board Meetings held during the year. The intervening gap between the Meetings was within the period as prescribed under the Companies Act, 2013.

INTERNAL FINANCIAL CONTROL SYSTEMS AND THEIR ADEQUACY

The Company has an Internal Financial Control System, which has been designed to provide a reasonable assurance with regard to maintaining of proper accounting controls, monitoring of operations, protecting assets from unauthorized use or losses, compliance with regulations and for ensuring reliability of financial reporting.

CHANGE IN NATURE OF BUSINESS, IF ANY

There is no change in the nature of business of the Company.

PERFORMANCE EVALUATION

The Board of Directors of your Company has formulated and laid down criteria for Performance Evaluation of the Board, and that of every Director. It covers the areas relevant to the functioning of the Board as a whole and that of every individual Director.

In accordance with the 'Board Evaluation Policy' the individual performance of all the Directors was carried out by the entire Board without the presence and participation of the Director being evaluated.

Based on the evaluations, the performance of the Board and its individual Directors was found to be satisfactory. The Board has been highly effective in achieving the overall performance of the Company and hold unanimous opinion that the directors of the Company are insightful and convincing, besides having in-depth knowledge of the Company and the environment in which it operates.

The Board as a whole is integrated and balanced where diverse views are expressed and discussed, with each Director bringing to the table, knowledge and expertise key to his profile. The Board Members from different backgrounds bring about different complementarities and deliberations in the Board are enriched by such diversity and complementarities.

All Directors are participative, interactive and communicative. The Directors have expressed their satisfaction over the evaluation process and outcome thereof.

POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION

The provisions relating to formulation of a policy on Directors' appointment and remuneration, including the criteria for determining qualifications, positive attributes, independence of Directors and other matters as prescribed under the Companies Act, 2013, are not applicable to the Company. Accordingly, the Company has not formulated a separate policy in this regard.

AUDITORS AND AUDITORS' REPORT

Auditors' Report contains no remark requiring explanation.

During the year 2025-2026, M/S. Bhalotia & Associates, Chartered Accountants (Firm's Registration No.-325040E), Statutory Auditors of the Company, resigned from the office of Statutory Auditors with effect from 11th February, 2026. The resignation was tendered pursuant to a communication received from Syama Prasad Mookerjee Port, Kolkata (SMPK), mandating the appointment of a Statutory Auditor from amongst its empanelled firms. Consequently, a casual vacancy arose in the office of the Statutory Auditors of the Company with effect from 11th February, 2026.

The Board of Directors at its meeting held on 11th February, 2026 recommended appointment of M/s. D.K. Chhajer & Co., Chartered Accountants (Firm Registration No. 304138E) as the Statutory Auditors of the Company to fill the casual vacancy caused by the resignation of M/S. Bhalotia & Associates, and the said appointment was approved by the shareholders at their Extra-ordinary General Meeting held on 26th February, 2026. M/s. D.K. Chhajer & Co., Chartered Accountants, Chartered Accountants, shall hold office till the conclusion of the ensuing Annual General Meeting.

The Company has received a consent under section 139(1) of the Companies Act, 2013 from M/s. D.K. Chhajer & Co., Chartered Accountants (Firm Registration No. 304138E) expressing their willingness to be appointed as Statutory Auditors of the Company for a term of Five years and that they satisfy the criteria provided in Section 141 of the Companies Act, 2013 and their appointment, if approved, would be within the limits prescribed under Section 141(3)(g) of the Companies Act, 2013. Members are requested to consider the appointment of M/s. D.K. Chhajer & Co as the Statutory Auditors of the Company to hold office for a period of five consecutive years, from the conclusion of the ensuing Annual General Meeting until the conclusion of Annual General Meeting to be held in the calendar year 2031 and fix their remuneration.

REPORTING OF FRAUDS BY AUDITORS

In terms of Section 143(12) of the Companies Act, 2013, the Auditors have not reported any instances of frauds committed in the Company by its Officers or Employees during the year under review.

DIRECTORS

During the year under review, there was no change in the composition of the Board of the Company Shri Ashutosh Jaiswal, Shri Keshav Bhajanka and Smt. Nikita Bansal continue to be the Directors of the Company.

In accordance with the Act and the Articles of Association of the Company, Smt. Nikita Bansal retires by rotation, and being eligible, offers herself for reappointment. In view of her considerable experience, your Directors recommend her reappointment.

KEY MANAGERIAL PERSONNEL

During the Financial Year 2025-26, the following changes took place in the Key Management Personnel(s) of the Company:

- Ms. Surbhi Roy Jaiswal was appointed as a Company Secretary on 24th October, 2025 and later she resigned from the post due to her personal reasons. Her last working day with the Company was 03rd January, 2026.
- The vacancy in the position of Company Secretary of the Company was filled by appointment of Ms. Sonali Sharma in the aforesaid designation effective from 05th January, 2026.

The Board acknowledges the contribution towards the Company made by Ms. Surbhi Roy Jaiswal

Apart from the above, there has not been any change in the Key Managerial Personnel during the Financial Year ended 31st March 2026.

STATEMENT REGARDING INDEPENDENT DIRECTOR

The provisions of Section 149 of the Companies Act, 2013 with respect to appointment of Independent Directors are not applicable to your Company. Therefore, the requirement of obtaining the declaration confirmation and opinion of the Board of Directors with regards to integrity, expertise and experience of Independent Directors, is not applicable to the Company.

PROCEEDING UNDER INSOLVENCY AND BANKRUPTCY CODE, 2016

There are no proceedings, either filed by the Company or against the Company, pending under the Insolvency and Bankruptcy Code, 2016 as amended, before the National Company Law Tribunal or other Courts as on 31st March, 2026.

ONE TIME SETTLEMENT OF LOANS TAKEN FROM BANKS/ FINANCIAL INSTITUTIONS

The Company serviced all the debts and financial commitments as and when they became due and no settlements were entered into with the bankers.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS

The Company has not given any loan, guarantees or made any investments exceeding sixty per cent of its paid-up share capital, free reserves and securities premium account or one hundred per cent of its free reserves and securities premium account, whichever is more, as prescribed in Section 186 of the Companies Act, 2013.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

During the financial year ended 31st March, 2026, all Related Party transactions as defined under the Companies Act, 2013 read with Rules framed thereunder, were in the ordinary course of business and at arm's length basis and in accordance with the provisions of the Companies Act, 2013.

There were no material Related Party transactions during the year under review and hence particulars of contracts or arrangements entered into by the Company with Related Parties as referred to in Section 188(1) of the Companies Act, 2013 and the disclosure of Related Party Transactions as required under Section 134(3) (h) of the Companies Act, 2013 read with Rule 8 of the Companies (Accounts) Rules, 2014 in Form AOC-2 is not applicable. Necessary disclosures as required under the Accounting Standards have been made in Notes to the Financial Statements for the year ended 31st March, 2026.

MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY

There have been no material changes and commitments, affecting the financial position of the Company which have occurred between the end of the financial year of the Company to which the financial statements relate and the date of the report.

DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS / COURTS / TRIBUNALS

There are no significant material orders passed by the Regulators / Courts/ Tribunals which would impact the going concern status of the Company and its future operations.

CENTURY PORTS LIMITED
Century House
P 15/1,Taratala Road,
Kolkata -700088
P: (033) - 3940-3950
CIN: U63030WB2022PLC253201

CENTURYPORTS

PARTICULARS OF EMPLOYEES

The statement containing particulars of employees as required under Section 197 of the Companies Act, 2013, read with Rule 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is given in **Annexure 1** forming part of this Report.

CONSERVATION OF ENERGY & TECHNOLOGY ABSORPTION

In terms of Section 134(3) (m) of the Companies Act, 2013 read with Rule 8 of the Companies (Accounts) Rules, 2014, particulars relating to Conservation of Energy, Technology Absorption is given in **Annexure 2** hereto and forms part of the Board's Report.

FOREIGN EXCHANGE EARNING & OUTGO

Details of foreign exchange earning and outgo during the year ended 31st March, 2026 are as follows:

(Rs in Lakhs)

Earnings on account of:	**FY 2025-26**	**FY 2024-25**
FOB Value of Exports	-	24.35
Total	-	**24.35**
Outgo on account of :		
Capital Goods	-	6,237.96
Total	-	**6,237.96**

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to the requirements of Section 134(3) (c) and 134(5) of the Companies Act, 2013, with respect to Directors' Responsibility Statement, the Directors hereby confirm that:-

(i) In the preparation of the annual accounts for the year ended 31st March, 2026, the applicable accounting standards, have been followed and there are no material departures from the same;

(ii) The Directors 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 as at the end of the financial year and of the losses of the Company for that period;

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

(iv) The Directors have prepared the accounts of the Company on a 'going concern' basis;

(v) The Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

RISK MANAGEMENT POLICY

The Company has a defined Risk Management framework to identify, assess, monitor and mitigate various risks to key business objectives. Major risks identified by the businesses and functions are systematically addressed through mitigating actions on a continuing basis.

CENTURY PORTS LIMITED
Century House
P 15/1,Taratala Road,
Kolkata -700088
P: (033) - 3940-3950
CIN: U63030WB2022PLC253201

CENTURYPORTS

ANNUAL RETURN

The Annual Return as required under Section 134(3)(a) and Section 92(3) of the Companies Act, 2013, read with Rule 12 of the Companies (Management and Administration) Rules, 2014 is available on the Company's website at **https://centuryports.com/**

CORPORATE SOCIAL RESPONSIBILITY (CSR)

Provisions relating to CSR are presently not applicable to the Company.

SECRETARIAL AUDIT

Provisions relating to Secretarial Audit are presently not applicable to the Company.

SUBSIDIARIES, JOINT VENTURES OR ASSOCIATE COMPANIES

The Company does not have any Subsidiary, Joint venture or Associate Company during the year under review.

COST RECORDS

During the year under review, the Company is not required to maintain cost records as specified by the Central Government under Section 148 of the Companies Act, 2013 read with Companies (Cost Records & Audit) Rules, 2014

COMPLIANCE WITH SECRETARIAL STANDARDS AND INDIAN ACCOUNTING STANDARDS

The Company is in compliance with the applicable Secretarial Standards issued by the Institute of Company Secretaries of India (ICSI) and approved by the Central Government under Section 118(10) of the Companies Act, 2013. In the preparation of the Financial Statements, the Company has also applied the Indian Accounting Standards (Ind AS) specified under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015.

COMPLIANCE WITH THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

Your Company had adopted a policy on prevention, prohibition and redressal of the Sexual Harassment of at workplace in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and also constituted Internal Complaints Committee. As per the policy any aggrieved woman may report their complaint to the Internal Complaints Committee. During the year under review, no complaint was received by the Committee.

ANNEXURES FORMING A PART OF THIS REPORT OF THE DIRECTORS

The Annexures referred to in this Report containing information required to be disclosed are annexed as under:

Annexure No.	Particulars
1	Particulars of Employees and Managerial Remuneration
2	Particulars of Conservation of Energy and Technology Absorption

CENTURY PORTS LIMITED
Century House
P 15/1,Taratala Road,
Kolkata -700088
P: (033) - 3940-3950
CIN: U63030WB2022PLC253201

CENTURYPORTS

ACKNOWLEDGEMENT

Your Directors take this opportunity to appreciate contributions made by the Company's bankers, shareholders and business associates for their respective services and patronage.

For and on Behalf of the Board

P-15/1, Taratala Road,
Kolkata - 700 088
Date: 19th May, 2026

Keshav

Ashutosh Jaiswal
Director
(DIN: 01228095)

Keshav Bhajanka
Director
(DIN: 03109701)

Annexure – '1'

Particulars of Employees

Information required under section 197 of the Companies Act, 2013, read with Rule 5(2) and 5(3) of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

Name	Designation	Qualification	Nature of Employment	Nature of Duties	Age (Years)	Date of commencement of employment	Experience (Years)	Remuneration	Previous Employment	Designation at previous employment	Relationship with Director or Manager
Indrajit Kanungo	Dy. General Manager - Operations	B.E.	Permanent	Operations	48	09-06-2025	21	5400000	ADANI CMA MUNDRA TERMINAL PVT. LTD.	ASSOCIATE GENERAL MANAGER	SRM
Jayanta Karmakar	Sr. Manager - Health & Safety	B.E.(Mechanical)	Permanent	Occupational Heath & Safety	48	25-03-2026	20	2300000	Ocean Lifespaces India Pvt. Ltd.	Deputy General Manager - Safety	Skip-Level Manager
Rajib Banerjee	Manager - Admin & Facilities	B. Com	Permanent	Admin and Facilities	51	12-02-2026	25	1800000	Khadim India Ltd.	DGM - Retail Operations and Business Development	SRM
Rishab Kumar Seth	Asst. Manager - Accounts	Chartered Accountant	Permanent	Accounts preparation & Finalization of accounts	25	01-04-2025	2	1000000	Fresher	Fresher	SRM
Malay Maity	MHC Operator	10th	Permanent	Operations	52	14-10-2025	18	942500	PSA	MHC OPERATOR	Skip-Level Manager
Sajal Kumar Jas	MHC Operator	B. A.	Permanent	Operations	49	02-06-2025	21	882500	Bharat Kolkata Container Terminal Pvt. Ltd	MHC OPERATOR	Skip-Level Manager
Aishwarya Roy	Legal Officer	LLM	Permanent	Legal Complainces	33	20-01-2026	7	804408	Syama Prasad Mookerjee Port Kolkata	Assistant Law Officer (On Contract)	Reporting Manager
Sonali Sharma	Company Secretary	Company Secretary	Permanent	Company Secretarial	28	05-01-2026	2	750000	Dar Credit & Capital Ltd	Assistant Company Secretary	SRM
Sandip Dutta	MHC Operator	B. Com	Permanent	Operations	46	26-05-2025	21	725000	BHARAT KOLKATA CONTAINER TERMINAL(PSA)	MHC OPERATOR	Skip-Level Manager
Mousam Das	Asst. Manager - Maintenance	Dip. in Electrical	Permanent	Facility and Equipment Maintenance	38	18-05-2026	18	725000	TIL LIMITED	Asst. Manager	Skip-Level Manager

For and on Behalf of the Board of Directors

Place: Kolkata
Date:19th May 2026

Ashutosh Jaiswal
Director
(DIN: 01228095)

Keshav Bhajanka
Director
(DIN: 03109701)

Annexure – '2'

Disclosure of the particulars with respect to conservation of energy, technology absorption and foreign exchange earnings and outgo as required under Section 134(3)(m) of the Companies Act, 2013 read with Rule 8(3) of the Companies (Accounts) Rules, 2014

A) Conservation of Energy: -

i. The Company adopted the following measures towards conservation of energy:

a) Engines and other equipment are periodically inspected, serviced and overhauled, wherever required, to maintain optimum operating efficiency and reduce fuel consumption.

b) Schedule maintenance process is being strictly adhered to keep the machines operative in the most energy efficient way.

c) Conventional lighting systems are progressively being replaced with energy-efficient LED lighting systems at the Company's operational facilities, wherever feasible.

d) Appropriate measures are undertaken for efficient utilisation of electrical power, including monitoring of power consumption and maintenance of power factor, wherever applicable.

ii. The steps taken by the Company for utilizing alternate sources of energy:

a) The Company continuously evaluates and adopts feasible measures for the use of renewable and alternate sources of energy at its operational facilities, wherever practicable. Water harvesting and rainwater management measures are also undertaken at the port premises to support sustainable resource utilisation and groundwater recharge

iii. Capital Investment on Energy Conservation Equipment:

a) It is a continuous process at Century Ports Ltd to assess opportunities for investment in energy-efficient equipment and technologies. During the year under review, the Company has undertaken measures, wherever feasible, to improve energy efficiency and optimise the utilisation of operational equipment and resources.

B) Technology Absorption:-

i. Efforts Towards Technology Absorption:

a) Ac machines with R22 refrigerant are being replaced by AC machines with R32 refrigerant.

b) Operators, technicians and other relevant personnel are provided with regular training to ensure safe, efficient and optimum utilisation of material handling equipment and other operational systems.

ii. **Benefits Derived:**

a) Enhanced safety of Equipment & Personnel
b) Improved utilization of available resources
c) Reduction in energy and fuel consumption, wherever feasible;

iii. Details of Imported Technology: N/A

iv. Expenditure on R&D:- N/A

For and on Behalf of the Board of Directors

Place: Kolkata
Date: 19th May, 2026

Kesha

Ashutosh Jaiswal	**Keshav Bhajanka**
Director & CEO	**Director**
(DIN: 01228095)	**(DIN: 03109701)**

INDEPENDENT AUDITOR'S REPORT

To the Members of Century Ports Limited

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying Financial Statements of **Century Ports Limited** ("the Company"), which comprise the Balance Sheet as at 31st March, 2026, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Cash Flows and the Statement of Changes in Equity for the year then ended and notes to the Financial Statements, including a summary of material accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2026, its losses and other comprehensive income, changes in equity and cash flows for the year then ended.

Basis for Opinion

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

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 Board's Report including Annexures to Board's Report, but does not include the Financial Statements and our auditor's report thereon.

D.K. CHHAJER & CO.
DKC
CHARTERED ACCOUNTANTS
11, R.N. Mukherjee Road

Our opinion on the Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Financial Statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the Financial Statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

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 Act with respect to the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards specified under section 133 of the Act, read with relevant rules issued thereunder.

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 the design, implementation and maintenance of adequate internal financial controls with reference to Financial Statements, 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.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

E.K. CHHAJER & CO. CHARTERED ACCOUNTANTS 11, R.N. Mukherjee Road be expected to influence the economic decisions of users taken on the basis of these Financial Statements.

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

- Identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system with reference to Financial Statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the 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.

The financial statements of the Company for the year ended 31 March 2025 were audited by the predecessor auditor, S. Bhalotia & Associates, who have expressed an unmodified opinion on those financial statements vide their audit report dated 27th May 2025.

D.K. CHHAJER & CO. CHARTERED ACCOUNTANTS 11, R.N. Mukherjee Road

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in "Annexure A" a statement on the matters specified in paragraphs 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 purpose of our audit;

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

   (c) The Balance Sheet, the Statement of Profit and Loss (including Other Comprehensive Income), Statement of Cash Flows and the Statement of Changes in Equity dealt with by this Report are in agreement with the books of account;

   (d) In our opinion, the aforesaid Financial Statements comply with the Indian Accounting Standards specified under Section 133 of the Act, read with relevant rules issued thereunder;

   (e) On the basis of the written representations received from the directors and 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 reference to these Financial Statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B", wherein we have expressed an unmodified opinion;

   (g) 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, as amended, in our opinion and to the best of our information and according to the explanations given to us:

      i. The Company does not have any pending litigations which would impact 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 during the year ended 31st March 2026.

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

D.K. CHHAJER & CO.
CHARTERED ACCOUNTANTS
11, R.N. Mukherjee Road

guarantee, security or the like on behalf of the Ultimate Beneficiaries;

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

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

v. The Board of Directors of the Company have not proposed / paid any dividend for the year ended 31st March, 2026, hence, no compliance of Section 123 of the Act was required.

vi. Based on our examination, which included test checks, the company has used multiple accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility except for SAP application where audit trail was not enabled at the transactional and database level throughout the year for all relevant transactions recorded in the application.

In our opinion and according to the information and explanations given to us, the company has not paid any renumeration to its directors during the current year.

For **D K Chhajer & Co.**
Chartered Accountants
Firm Registration No. 304138E

D.K. CHHAJER & CO. CHARTERED ACCOUNTANTS 11, R.N. Mukherjee Road

Jagannath Prosad Mohapatro
Partner
Membership No.: 217012
UDIN: 26217012SHIXQX9415

Place: Kolkata
Date: 19th May, 2026

Annexure A to the Independent Auditor's Report

(Referred to in Paragraph 1 under the heading "Report on Other Legal and Regulatory Requirements" of our Independent Auditors' report of even date)

i. (a) (A)The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.

(B)The Company has maintained proper records showing full particulars of intangible assets.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Property, Plant and Equipment are physically verified by the Management according to a phased program designed to cover all the items over a period of three years which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain Property, Plant and Equipment have been physically verified by the Management during the year and no material discrepancies have been noticed on such verification.

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no immovable properties (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee). Accordingly, reporting under clause 3(i)(c) of the Order is not applicable.

(d) The Company has not revalued its Property, Plant and Equipment (including right-of-use assets) or intangible assets or both during the year. Accordingly, reporting under clause 3(i)(d) of the Order is not applicable.

(e) Based on the information and explanations furnished to us, no proceedings have been initiated on or are pending against the Company for holding benami property under the Prohibition of Benami Property Transactions Act, 1988 (as amended in 2016) (formerly the Benami Transactions (Prohibition) Act, 1988 (45 of 1988)) and Rules made thereunder and therefore the question of our commenting on whether the Company has appropriately disclosed the details in the financial statements does not arise.

ii. (a)The inventory has been physically verified by the Management during the year. In our opinion, the frequency of such verification is reasonable and procedures and coverage as followed by Management were appropriate. No discrepancies were noticed on verification between the physical stock and the book records that were more than 10% in aggregate for each class of inventory.

(b) According to the information and explanation given to us and based on the audit procedures conducted by us, the Company has not been sanctioned any working capital limits in excess of Rs. 5 crores, in aggregate, at any point of time during the year, from any bank or financial institution on the basis of security of current assets. Accordingly, reporting under Clause 3(ii)(b) of the Order is not applicable.

iii. According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any investments, provided guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies,

D.K. CHHAJER & CO. CHARTERED ACCOUNTANTS 11, R.N. Mukherjee Road

firms, limited liability partnerships or any other parties during the year. Accordingly, provisions of clauses 3(iii)(a) to 3(iii)(f) of the Order are not applicable to the Company.

iv. According to the information and explanation given to us and based on the audit procedures conducted by us, the Company has neither granted any loans nor provided guarantees or securities in contravention of provisions of Section 185 of the Act. The Company has not made any investments or provided any guarantees or securities to the parties covered under Section 186 of the Act. In respect of loans made by the Company, the provisions of Section 186 of the Act have been complied with.

v. The Company has not accepted any deposits or amounts which are deemed to be deposits within the meaning of Sections 73, 74, 75 and 76 of the Act and the Rules framed there under to the extent notified. Accordingly, reporting under Clause (v) of the Order is not applicable.

vi. The Central Government of India has not prescribed the maintenance of cost records under sub-section (1) of Section 148 of the Act for any of the products of the Company. Accordingly, reporting under Clause 3(vi) of the Order is not applicable.

vii. (a)According to the information and explanations given to us and the records of the Company examined by us, in our opinion, the Company is regular in depositing the undisputed statutory dues, including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues, as applicable, with the appropriate authorities. There were no undisputed amounts payable in respect of the aforesaid statutory dues in arrears as at 31st March, 2026 for a period of more than six months from the date they became payable.

(b)According to the information and explanations given to us and based on the records of the Company examined by us, there are no statutory dues referred to in sub-clause (a) above which have not been deposited on account of any dispute.

viii. According to the records of the Company examined by us and the information and explanation given to us, there were no transactions surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961) which were previously not recorded in the books of account. Accordingly, reporting under Clause 3(viii) of the Order is not applicable.

ix. (a) According to the information and explanations given to us and the records of the Company examined by us, the Company has not defaulted in repayment of loans or other borrowings or in the payment of interest to any lender during the year.

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

(c) In our opinion and according to the information and explanations given to us, the term loans have been applied, on an overall basis, for the purposes for which they were obtained.

D.K. CHHAJER & CO.
CHARTERED ACCOUNTANTS
11, R.N. Mukherjee Road

Annexure A to the Independent Auditor's Report
(Referred to in Paragraph 1 under the heading "Report on Other Legal and Regulatory Requirements" of our Independent Auditors' report of even date)

(d) According to the information and explanations given to us, and the procedures performed by us, and on an overall examination of the financial statements of the company, we report that no funds raised on short-term basis have been used for long-term purposes by the company.

(e) During the year ended 31st March, 2026, the Company did not have any subsidiaries, associates or joint ventures as defined under the Act. Accordingly, reporting under clause 3(ix) (e) of the Order is not applicable.

(f) During the year ended 31st March, 2026, the Company did not have any subsidiaries, associates or joint ventures as defined under the Act. Accordingly, reporting under clause 3(ix) (f) of the Order is not applicable.

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

(b) The Company has not made any preferential allotment or private placement of shares or fully or partially or optionally convertible debentures during the year. Accordingly, reporting under Clause 3(x) (b) of the Order is not applicable.

xi. (a) According to the information and explanations given to us and based on examination of the books and records of the Company, we have neither come across any instance of fraud by the Company or on the Company, noticed or reported during the year, nor have we been informed of any such case by the Management.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, carried out in accordance with the generally accepted auditing practices in India, a report under Section 143 (12) of the Act, in Form ADT-4, as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 was not required to be filed by us with the Central Government, during the year and up to the date of this Report.

(c) According to the information and explanations given to us, no whistle blower complaints were received by the Company during the year and up to the date of this Report.

xii. The Company is not a Nidhi Company as per the provisions of the Act. Accordingly, reporting under clause 3(xii)(a) (b) & (c) of the Order is not applicable.

xiii. The provisions of Section 177 of the Act are not applicable to the Company. All the transactions with the related parties are in compliance with Section 188 of the Act, where applicable and the details have been disclosed in the notes to the financial statements as required by the applicable Indian Accounting Standards.

D.K. CHHAJER & CO. ★ DKC CHARTERED ACCOUNTANTS ★ 11, R.N. Mukherjee Road

Annexure A to the Independent Auditor's Report
(Referred to in Paragraph 1 under the heading "Report on Other Legal and Regulatory Requirements" of our Independent Auditors' report of even date)

xiv. According to the information and explanations given to us and the records of the Company examined by us, internal audit is not applicable on the Company. Accordingly, reporting under Clause 3 (xiv)(a) & 3 (xiv)(b) of the Order is not applicable.

xv. In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with its Directors or persons connected with them. Accordingly, reporting on compliance with the provisions of Section 192 of the Act under Clause 3(xv) of the Order is not applicable.

xvi. (a) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, reporting under Clause 3(xvi) (a) of the order is not applicable.

(b) The Company has not conducted any non-banking financial / housing finance activities during the year. Accordingly, reporting under Clause 3(xvi) (b) of the Order is not applicable.

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

(d) According to the information and explanations provided to us during the course of audit, the Group (as per the provisions of the Core Investment Companies (Reserve Bank) Directions, 2016) does not have any CIC. Accordingly, reporting under Clause 3(xvi)(d) of the Order is not applicable.

xvii. The Company has incurred cash losses in the current financial year amounting to Rs. 116.84 lakhs and in the immediately preceding financial year the company incurred cash losses amounting to Rs. 0.61 lakhs

xviii. There has been resignation of the statutory auditors during the year and based on the information and explanations given to us by the management and the response received by us pursuant to our communication with the outgoing auditors, there have been no issues, objections or concerns raised by the outgoing auditors

xix. According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all the 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.

D.K. CHHAJER & CO.
DKC
CHARTERED ACCOUNTANTS
11, R.N. Mukherjee Road

Annexure A to the Independent Auditor's Report
(Referred to in Paragraph 1 under the heading "Report on Other Legal and Regulatory Requirements" of our Independent Auditors' report of even date)

xx. The requirement as stipulated by the provision of Section 135 of the Companies Act is not applicable to the Company. Accordingly, Clause 3(xx)(a) and 3(xx)(b) of the Order is not applicable

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

For **D. K. Chhajer & Co.**
Chartered Accountants
Firm Registration No. 304138E

D.K. CHHAJER & CO.
CHARTERED ACCOUNTANTS
11, R.N. Mukherjee Road

Jagannath Prosad Mohapatro
Partner
Membership No. 318878
UDIN: 26217012SHIXQX9415

Place: Kolkata
Date: 19th May, 2026

Annexure B to the Independent Auditor's Report

(Referred to in Paragraph 2(f) under the heading "Report on Other Legal and Regulatory Requirements" of our Independent Auditors' report of even date)

Report on the Internal Financial Controls with reference to the 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 Century Ports Limited ("the Company") as at 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

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal controls with reference to Financial Statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India (the "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 Act.

Auditor's Responsibility

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

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system with reference to Financial Statements and their operating effectiveness. Our audit of internal financial controls with reference to Financial Statements included obtaining an understanding of internal financial controls with reference 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 judgment, 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 reference to the Financial Statements.

D.K. Chhajer & Co. Chartered Accountants 11, R.N. Mukherjee Road

Annexure B to the Independent Auditor's Report
(Referred to under the heading "Report on Other Legal and Regulatory Requirements" in Paragraph 2(f) of our Independent Auditors' report of even date)

Meaning of Internal Financial Controls with reference to Financial Statements

A company's internal financial control with reference to Financial Statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Financial Statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control with reference 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 authorisation of the management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the Financial Statements.

Inherent Limitations of Internal Financial Controls with reference to Financial Statements

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

Opinion

In our opinion, the Company has, in all material respects, adequate internal financial controls system with reference to Financial Statements and such internal financial controls with reference to Financial Statements were operating effectively as at 31st March, 2026, based on the criteria for internal financial control with reference to Financial Statements established by the Company considering the essential components of internal control stated in the Guidance Note issued by the ICAI.

For **D. K. Chhajer & Co.**
Chartered Accountants
Firm Registration No.: 304138E

D.K. CHHAJER & CO. CHARTERED ACCOUNTANTS 11, R.N. Mukherjee Road

Jagannath Prosad Mohapatro
Partner
Membership No.: 217012
UDIN: 26217012SHIXQX9415

Place: Kolkata
Date: 19th May, 2026

CENTURY PORTS LIMITED
Regd. Office : P 15/1, Taratala Road, Kolkata - 700 088
Contact: 033 3940 3950
Email Id: support@centuryports.com
Balance Sheet as at 31st Mar, 2026
CIN: U63030WB2022PLC253201

CENTURYPORTS

		NOTES	₹ in Lacs 31st Mar, 2026	31st Mar, 2025
A	**ASSETS**			
	Non Current Assets			
	Property, Plant and Equipment	3 A	12,700.85	-
	Capital Work-in-Progress	3 B	172.71	6,858.95
	Intangible Assets	3 C	112.08	-
	Financial Assets			
	- Other Financial Assets	4	481.57	241.26
	Other Non-Current assets	5	127.09	325.70
	Net Deferred Tax Asset	6	142.00	-
	Total Non Current Assets		**13,736.30**	**7,425.90**
	Current Assets			
	Inventories	7	19.90	-
	Financial Assets			
	- Trade Receivables	8	75.47	32.69
	- Cash and cash equivalents	9	121.54	462.04
	- Bank Balances other than Cash and Cash Equivalents	9	12.38	-
	- Other Financial Assets	10	3.19	0.41
	Other Current assets	11	1,430.09	85.98
	Total Current Assets		**1,662.57**	**581.12**
	TOTAL ASSETS		**15,398.87**	**8,007.02**
B	**EQUITY AND LIABILITIES**			
	Equity			
	Equity Share Capital	12	4,000.00	990.00
	Other Equity	13	(450.76)	(9.98)
	Total Equity		**3,549.24**	**980.02**
	Liabilities			
	Non Current Liabilities			
	Financial Liabilities			
	Borrowings	14	7,534.52	4,190.62
	Provisions	15	3.45	
	Total Non Current Liabilities		**7,537.97**	**4,190.62**
	Current Liabilities			
	Financial Liabilities			
	Borrowings	16	3,284.34	1,656.76
	Trade Payables			
	- Total Outstanding Dues of Micro Enterprises and Small Enterprises	17	28.23	-
	- Total Outstanding Dues of Creditor other than Micro and Small Enterprises	17	304.67	25.60
	Other Financial Liabilities	18	555.19	1,135.40
	Other Current Liabilities	19	139.18	18.62
	Provisions	20	0.05	-
	Total Current Liabilities		**4,311.66**	**2,836.38**
	Total Liabilities		**11,849.63**	**7,027.00**
	TOTAL EQUITY AND LIABILITIES		**15,398.87**	**8,007.02**
	Summary of Material accounting policies, Key Judgements, Estimates and Assumption	1-2		

The accompanying notes form an integral part of the Financial Statements

For and on behalf of the Board of Directors

As per our attached report of even date
For D.K. Chhajer & Co.
Chartered Accountants
Firm Registration No.- 304138E

D.K. CHHAJER & CO. CHARTERED ACCOUNTANTS

Jagannath Prosad Mohapatro
Partner
Membership No. 217012
Place: Kolkata
Date: 19th May, 2026

CENTURY PORTS LIMITED KOLKATA

Ashutosh Jaiswal
Director
(DIN: 01228095)

Keshav Bhajanka
Director
(DIN: 03109701)

Sonali Sharma
Company Secretary

CENTURY PORTS LIMITED
Regd. Office : P 15/1, Taratala Road, Kolkata - 700 088
Statement of Profit and Loss for the period ended 31st Mar'2026
Contact: 033 3940 3950
Email Id: support@centuryports.com
CIN: U63030WB2022PLC253201

CENTURYPORTS

	NOTES	₹ in Lacs	
		Year Ended	
		31.03.2026	31-03-2025
		Audited	Audited
INCOME			
Revenue from Operations	21	425.94	22.26
Other Income	22	34.49	8.80
Total Income		**460.43**	**31.06**
EXPENSES			
Operating Expense	23	214.90	22.26
Employee Benefits Expense	24	113.83	-
Finance Cost	25	42.14	-
Depreciation and Amortisation Expense	26	144.10	-
Other Expenses	27	528.24	9.41
Total Expenses		**1,043.21**	**31.67**
Profit before Tax		**(582.78)**	**(0.61)**
Tax Expenses			
Current Tax		-	-
Deferred Tax charge/(credit)		(142.00)	-
Total Tax Expenses		**(142.00)**	-
Profit for the Period		**(440.78)**	**(0.61)**
Other Comprehensive Income (OCI)			
Items that will not be reclassified to Statement of Profit and Loss		-	-
Re-Measurement gain/(loss) on defined benefit plans		-	-
Income tax related to above		-	-
Other Comprehensive Income for the period, net of tax		-	
Total Comprehensive Income for the period		**(440.78)**	**(0.61)**
Earnings per equity share (nominal value of share ₹ 1/)			
Basic earnings per share (EPS) (₹)	36	(0.12)	(0.01)
Diluted earnings per share (EPS) (₹)	36	(0.12)	(0.01)

accompanying notes form an integral part of the Financial Statements

As per our attached report of even date

For D.K. Chhajer & Co.
Chartered Accountants
Firm Registration No.: 304138E

Jagannath Prosad Mohapatro
Partner
Membership No. 217012
Place: Kolkata
Date: 19th May, 2026

For and on behalf of the Board Century Ports Limited

Ashutosh Jaiswal
Director
(DIN: 01228095)

Keshav Bhajanka
Director
(DIN: 03109701)

Sonali Sharma
Company Secretary

CENTURY PORTS LIMITED
Regd. Office : P 15/1, Taratala Road, Kolkata - 700 088
Contact: 033 3940 3950
Email Id: support@centuryports.com
CIN: U63030WB2022PLC253201

CENTURYPORTS

Cash Flow Statement for the Period ended 31st Mar '2026

	PARTICULARS	For the Year Ended 31st March, 2026 (₹ In Lacs)	For the Year Ended 31st March, 2025 (₹ In Lacs)
A	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Profit before Tax	(582.78)	(0.61)
	Adjustments for:		
	Depreciation/Amortisation	144.10	-
	Finance Cost	42.14	-
	Unrealised Foreign Exchange Fluctuations Loss/(Gain)	321.83	-
	Interest Income	(34.32)	
	Bank Charges	0.37	
	Operating Profit before Working Capital changes	**(108.66)**	**(0.61)**
	Adjustments for:		-
	(Increase)/Decrease in Trade Receivables	(42.77)	(32.69)
	(Increase)/Decrease in Inventories	(19.90)	-
	(Increase)/Decrease in Other financial Assets	(252.70)	(241.67)
	(Increase)/Decrease in Other Non Current - Assets	198.62	-
	(Increase)/Decrease in Other Current assets	(1,344.11)	(36.67)
	(Increase)/Decrease in Other Current assets	-	-
	Increase/(Decrease) in Short Term Provisions	0.05	-
	Increase/(Decrease) in Long Term Provisions	3.45	-
	Increase/(Decrease) in Trade Payables	307.30	25.60
	Increase/(Decrease) in Other financial Liabilities	(580.21)	1,110.56
	Increase/(Decrease) in Other Current liabilities	120.56	19.34
	Cash Generated from Operations	**(1,609.71)**	**844.47**
	Direct Taxes Paid (Net of Refunds)	-	-
	Net Cash Used in Operating Activities	**(1,718.37)**	**843.86**
B	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Purchase of Property, Plant and Equipment	(6,270.80)	(5,793.98)
	Interest Income	31.54	-
	Net Cash (used in)/from Investing Activities	**(6,239.26)**	**(5,793.98)**
C	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Proceeds from Long Term Borrowings	3,022.07	4,190.62
	Proceeds from Short Term Borrowings	1,627.58	1,267.76
	Payment of Short Term Borrowings	-	(964.00)
	Proceeds from Issue of Equity share capital	3,010.00	935.00
	Finance Cost Paid	(42.14)	(23.39)
	Bank Charges	(0.37)	-
	Net Cash (used in)/from Financing Activities	**7,617.14**	**5,405.98**
	Net Increase/(Decrease) in Cash and Cash Equivalents (A + B + C)	**(340.49)**	**455.87**
	Cash & Cash Equivalents - at the beginning of the period	462.03	6.17
	Cash & Cash Equivalents - at the closing of the period	**121.54**	**462.03**

Notes:

1. The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard 7 (Ind AS-7) "Statement of Cash Flow".
2. For the purpose of Statement of Cash Flow, Cash and Cash Equivalents comprise the following :

(₹ in Lacs)

Particular	31st Mar'26	31st Mar'25
Cash on hand	0.02	0.05
Balance with banks:		
-In Current Accounts	121.52	461.99
Total	**121.54**	**462.03**

3. Figures of the previous year have been regrouped wherever necessary.
4. Income taxes paid are treated as arising from operating activities and are not bifurcated between investing and financing activities.
5. As per Ind AS 7, the Company is required to provide disclosures that enable users of financial statements to evaluate changes in liabilities arising from financing activities, including both changes arising from cash flows and non-cash changes. The Company did not have any material impact on the Statement of Cash Flows therefore reconciliation has not been given.

The accompanying notes form an integral part of the Financial Statements

As per our attached report of even date

For D.K. Chhajer & Co.
Chartered Accountants
Firm Registration No.-304138E

D.K. CHHAJER & CO. CHARTERED ACCOUNTANTS R.N. Mukherjee Road

Jagannath Prosad Mohapatro
Partner
Membership No. 217012
Place: Kolkata
Date: 19th May, 2026

CENTURY PORTS LIMITED KOLKATA

For and on behalf of the Board of Directors

Ashutosh Jaiswal
Director
(DIN: 01228095)

Keshav Bhajanka
Director
(DIN: 03109701)

Sonali Sharma
Company Secretary

CENTURY PORTS LIMITED
Statement of Changes in Equity for the period ended 31st Mar'2026
Regd. Office : P 15/1, Taratala Road, Kolkata - 700 088
Contact: 033 3940 3950
Email Id: support@centuryports.com
CIN: U63030WB2022PLC253201

CENTURYPORTS

A) Equity Share Capital	Nos.	₹ in lacs
Balance at 31st March,2024	55,00,000.00	55.00
Changes in equity share capital during the year	9,35,00,000.00	935.00
Balance at 31st March,2025	9,90,00,000.00	990.00
Add:Changes in equity share capital during the year	30,10,00,000	3,010.00
Balance at 31st March,2026	40,00,00,000.00	4,000.00

B) Other Equity		₹ in lacs
	Reserves and Surplus	
Particulars	Surplus in the Statement of Profit and Loss	Total
Balance at 31st March,2024	(9.36)	(9.36)
Profit for the period	(0.62)	(0.62)
Balance at 31st March,2025	(9.98)	(9.98)
Profit for the year	(440.78)	(440.78)
Balance at 31st March,2026	(450.76)	(450.76)

The accompanying notes are an integral part of the Financial Statements

As per our attached report of even date

For D.K. Chhajer & Co.
Chartered Accountants
Firm Registration No. 304138E

CHARTERED ACCOUNTANTS

Jagannath Prosad Mohapatra
Partner
Membership No. 217012
Place: Kolkata
Date: 19th May, 2026

CENTURY PORTS LIMITED KOLKATA

For and on behalf of the Board of Directors

Ashutosh Jaiswal
Director
(DIN: 01228095)

Keshav Bhajanka
Director
(DIN: 03109701)

Sonali Sharma
Company Secretary

1. Corporate Information

Century Ports Limited ('the Company") is a public Company domiciled in India and incorporated under the provisions of the Companies Act, 2013, having its registered office at P-15/1, Taratala Road, Kolkata - 700088 The Company has been formed for maintaining and operating ports/ terminals, etc. and allied activities. The Company presently has taken terminals on lease at KPD under PPP mode on Design, Build, Finance,Operate and Transfer basis with M/s Syama Prasad Mookerjee Port Authority, Kolkata.

2. Compliance with Ind AS

These Financial Statements relate to Century Ports Limited. The financial statements have been prepared in accordance with Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act 2013 ("the Act"), as notified under the Companies (Indian Accounting Standard) Rules, 2015 as amended and other relevant provision of the Act, to the extent applicable and presentation requirements of Division II of Schedule III to the Companies Act, 2013, (Ind AS compliant Schedule III), as applicable to the Financial Statement.

2.1 Basis of Preparation

These financial statements have been prepared on historical cost basis except for certain financial instruments which are measured at fair value or amortised cost at the end of each reporting period. Historical cost is generally based on the fair value of the consideration given in exchange for goods and services. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

All assets and liabilities have been classified as current and non-current as per the Company's normal operating cycle. Based on the nature of services rendered to customers and time elapsed between deployment of resources and the realisation in cash and cash equivalents of the consideration for such services rendered, the Company has considered an operating cycle of 12 months.

Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy hitherto in use.

The Company determines materiality depending on the nature or magnitude of information, or both. Information is material if omitting, misstating or obscuring it could reasonably influence decisions made by the primary users, on the basis of those financial statements.

The financial statements have been presented in Indian Rupees (INR), which is the Company's Functional Currency. Transactions in foreign currencies are recorded at their respective functional currency at the exchange rates prevailing at the date, the transaction first qualifies for recognition. Monetary assets and liabilities denominated in foreign currency are translated to the functional currency at the exchange rates prevailing at the reporting date.

All Financial information presented in INR has been rounded o'to nearest two decimals of thousands, unless otherwise indicated.

2.2 Material Accounting Policies

The material accounting policies adopted in preparation of standalone financial statements has been disclosed as below. All accounting policies has been consistently applied to all the period presented in the standalone financial statements unless otherwise stated.

D.K. CHHAJER & CO. CHARTERED ACCOUNTANTS 11, R.N. Mukherjee Road

CENTURY PORTS LIMITED KOLKATA

CENTURYPORTS

a. Revenue from contract with customer

Revenue is recognised in accordance with the principles of Ind AS 115 Revenue from Contracts with Customers, upon transfer of control of promised services to customers, in an amount that reflects the consideration to which the Company expects to be entitled in exchange for those services.

The Company derives revenue from port and terminal operations, including cargo handling, storage, and other allied services. Revenue is recognised based on the nature and timing of the services rendered, as detailed below:

i. Cargo Handling Composite Charges / Container Handling Composite Box Charges / Stevedoring and Shore Handling Revenue / Lashing & De-lashing Charges

Revenue from these services is recognised over time as the related services are performed, since the customer simultaneously receives and consumes the benefits of the services.

ii. Cargo Storage Charges – Warehouse

Revenue is recognised over the period for which storage services are provided, based on the duration of storage and applicable tariff rates.

iii. Ground Rent

Revenue from ground rent is recognised on a time proportion basis over the period of usage of land/space by the customer, in accordance with contractual terms.

iv. Other Revenue

Revenue from other ancillary services is recognised when the related services are rendered or when the right to receive consideration is established.

Revenue is measured at the transaction price, net of discounts, rebates, and taxes collected on behalf of the government (such as GST). Variable consideration, if any, is recognised only to the extent that it is highly probable that a significant reversal will not occur.

Contract assets are recognised when services are rendered but billing is pending, and contract liabilities are recognised when consideration is received in advance of performance.

b. Taxes

Tax expense is the aggregate amount included in determination of profit or loss for the period in respect of current tax & deferred tax.

Current Tax

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date in the countries where the Company operates and generates taxable income.

Current income tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Current tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and considers whether it is probable that a taxation authority will accept an uncertain tax treatment. The company reflects the effect of uncertainty for each uncertain tax treatment by using either most likely method or expected value method, depending on which method predicts better resolution of the treatment

DKC CHARTERED ACCOUNTANTS

CENTURY PORTS LIMITED KOLKATA

Deferred Tax

Deferred tax is provided on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date. Deferred tax assets are recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised.

Deferred tax relating to items recognised outside profit or loss is recognised outside profit or loss (either in other comprehensive income or in equity). Deferred tax items are recognised in correlation to the underlying transaction either in OCI or directly in equity

c. Property, Plant and Equipment

Property, Plant and Equipment is stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. Such cost includes the cost of replacing part of the plant and equipment and borrowing costs for long-term construction projects if the recognition criteria are met. When significant parts of plant and equipment are required to be replaced at intervals, the Company depreciates them separately based on their specific useful lives.

Expenditure directly attributable to expansion projects are capitalised. Administrative, general overheads and other indirect expenditure (including borrowing costs) incurred during the project period which are not related to the project nor are incidental thereto, are charged to Statement of Profit and Loss.

Depreciation on property, plant and equipment is provided under Straight Line method at the rates determined based on useful lives of the respective assets and residual values which is in line with those indicated in Schedule II of The Companies Act, 2013.

The estimated useful life of the Property Plant and Equipment is given below: -

1. Factory Building - 30 Years.
2. Non-factory Building - 60 Years.
3. Plant & Euipment - 15 Years.
4. Electrical Installation - 10 Years.
5. Office Equipments - 10 Years.
6. Furniture & Fixtures - 10 Years.
7. Vehicles - 8 Years.
8. Computers - 3 Years.

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at the end of each financial year and adjusted prospectively, if appropriate.

Assets in the course of construction for production or/and supply of goods or services or administrative purposes, or for purposes not yet determined, which are not ready for intended use as on the date of Balance Sheet are disclosed as Capital work-in-progress and are carried at cost, less any recognised impairment loss, if any.

DKC CHARTERED ACCOUNTANTS

CENTURY PORTS LIMITED KOLKATA

An item of property, plant and equipment and any significant part initially recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of profit and loss when the asset is derecognised. The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

The Company, based on technical assessment made by technical expert and management estimate, depreciates certain items of building, plant and equipment and furniture and fixtures over estimated useful lives which are different from the useful life prescribed in Schedule II to the Companies Act, 2013. The management believes that these estimated useful lives are realistic and reflect fair approximation of the period over which the assets are likely to be used.

d. Intangible Assets

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated loss, if any. The Company has intangible assets with finite useful lives.

Intangible assets with finite lives are amortised over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are considered to modify the amortisation period or method, as appropriate, and are treated as changes in accounting estimates. The amortisation expense on intangible assets with finite lives is recognised in the statement of profit and loss unless such expenditure forms part of carrying value of another asset. An intangible asset is derecognised upon disposal (i.e., at the date the recipient obtains control) or when no future economic benefits are expected from its use or disposal. Any gain or loss arising upon derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of profit and loss. when the asset is derecognised.

e. Borrowing Costs

Borrowing cost includes interest expense as per effective interest rate (EIR) and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost.

Borrowing costs directly relating to the acquisition, construction or production of a qualifying capital project under construction are capitalised and added to the project cost during construction until such time that the assets are substantially ready for their intended use i.e. when they are capable of commercial production. Borrowing costs relating to the construction phase of a service concession arrangement is capitalised as part of the cost of the intangible asset. Where funds are borrowed specifically to finance a qualifying capital project, the amount capitalised represents the actual borrowing costs incurred. Where surplus funds are available out of money borrowed specifically to finance a qualifying capital project, the income generated from such short-term investments is deducted from the total capitalized borrowing cost. If any specific borrowing remains outstanding after the related asset is ready for its intended use or sale, that borrowing then becomes part of general borrowing. Where the funds used to finance a project form part of general borrowings, the amount capitalised is calculated using a weighted average of rates applicable to relevant general borrowings of the Company during the year.

All other borrowing costs are recognised in the statement of profit and loss in the year in which they are incurred.

DKC
CHARTERED ACCOUNTANTS

CENTURY PORTS LIMITED
KOLKATA

EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial liability or a shorter period, where appropriate, to the amortised cost of a financial liability. When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension, call and similar options).

f. Inventories

Inventories comprise High Speed Diesel (HSD), stores and spare parts used for repair and maintenance of port operations.

Inventories are valued at the lower of cost and net realisable value. Cost is determined using the weighted average method and includes all costs incurred in bringing the inventories to their present location and condition.

g. Impairment of Non-Financial Assets

The Company assesses at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. Non-Financial Assets that suffered impairment are reviewed for possible reversal of the impairment at the end of each reporting period.

Impairment losses of continuing operations, including impairment on inventories, are recognised in the statement of profit and loss, except for properties previously revalued with the revaluation surplus taken to OCI. For such properties, the impairment is recognised in OCI up to the amount of any previous revaluation surplus.

The Company assesses whether climate risks, including physical risks and transition risks could have a significant impact. If so, these risks are included in the cash-flow forecasts in assessing value-in-use amounts.

h. Retirement and other Employee Benefits

Short-term employee benefit obligations are measured on an undiscounted basis and are expensed as the related service is provided. A liability is recognised for the amount expected to be paid e.g., under short-term cash bonus, if the Company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee, and the amount of obligation can be estimated reliably.

Retirement benefit in the form of Provident Fund is a defined contribution scheme and the Company recognizes contribution payable to the provident fund scheme as expenditure when an employee renders the related service.

Gratuity liability, being a defined benefit obligation, is provided for on the basis of an actuarial valuation made at the end of each financial year by a qualified actuary using projected unit credit method.

Re-measurements, comprising of actuarial gains and losses, excluding amounts included in net interest on the net defined benefit liability (excluding amounts included in net interest on the net defined benefit liability), are recognised immediately in the balance sheet with a corresponding debit or credit to retained earnings through OCI in the period in which they occur. Re-measurements are not reclassified to profit or loss in subsequent periods.

Net interest is calculated by applying the discount rate to the net defined benefit liability or asset. The Company recognises the following changes in the net defined benefit obligation as an expense in the standalone statement of profit and loss:

DKC CHARTERED ACCOUNTANTS

CENTURY PORTS LIMITED KOLKATA

- Service costs comprising current service costs, past-service costs, gains and losses on curtailments and non-routine settlements; and
- Net interest expense or income

The Company treats accumulated leaves expected to be carried forward beyond twelve months as long term employee benefit for measurement purposes. Such long term compensated absences are provided for based on the actuarial valuation using the projected unit credit method at the end of each financial year. The Company does not have an unconditional right to defer the settlement for the period beyond 12 months and accordingly entire leave liability is shown as current liability.

i. Financial instruments

Financial Assets

All financial assets are recognised on trade date when the purchase of a financial asset is under a contract whose term requires delivery of the financial asset within the timeframe established by the market concerned. Financial assets are initially measured at fair value, plus transaction costs, except for those financial assets which are classified at fair value through profit or loss (FVTPL) at inception. All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value.The Company derecognised a financial asset only when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity

Classification of Financial assets

Financial assets are classified as " equity instrument " if it ia a non derivative and meets the defination of " equity " for the issuer (under Ind AS 32

Financial Instruments : Presentation). All other non- derivative financial assets are " debt instruments "

(i) Subsequent Measurement

(a) Debt Instruments at Amortised Cost

Such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method. This category generally applies to trade receivables, cash and bank balances, loans and other financial assets of the company.

(b) Equity Instruments at Fair Value through Other Comprehensive Income (FVTOCI)

If the Company decides to classify an equity instrument as at Fair Value through Other Comprehensive Income ("FVTOCI"), then all fair value changes on the instrument, excluding dividends, are recognized in the OCI. There is no recycling of the amounts from OCI to statement of profit and loss, even on safe of investment. However, the Company may tfansfer the cumulative gain or loss within equity.

(c) Equity instruments at fair value through profit or loss (FVTPL)

Equity instruments included within the FVTPL category are measured at fair value with all changes recognized in the statement of profit and loss.

(d) Equity Instruments in subsidiaries

Equity investments in Subsidiaries are carried at Cost, in accofdance with option available in Ind AS 27 "Separate Financial Statements". Investment carried at cost are subject to impairment test as per Ind AS 36 when indication of potential impairment exists.

D.K. CHHAJER & CO. CHARTERED ACCOUNTANTS 11RN Mukherjee Rd

CENTURY PORTS LIMITED KOLKATA

Impairment of Financial Assets-

Impairment Financial assets, other than those at FVTPL, are assessed for indicators of impairment at the end of each reporting period. Ind AS 109 requires expected credit losses to be measufed through a loss allowance.

Financial liabilities

Financial liabilities are recognised when the Company becomes a party to the contractual provisions of the instrument. Financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition of financial liabilities (other than financial liabilities at fair value through profit or loss) are deducted from the fair value measured on initial recognition of financial liability. They are measured at amortised cost using the effective interest method.

The Company derecognises financial liabilities when, and only when, the Company's obligations are discharged, cancelled, or have expifed. Disclosure related to Fair value measurement of financial instruments (refer note 18)

Offsetting of Financial Instruments

Financial assets and financial liabilities are oWset and the net amount is reported in the balance sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

j. Fair Value Measurement

The Company measures financial instruments, such as, quoted investments at fair value at each balance sheet date.For assets and liabilities that are recognised in the financial statements at fair value on recurring basis the company determines whenever transfers have occurred between levels in the hierarchy by reassessing categorisation at the end of each reporting period and discloses the same.

k. Cash and cash equivalents

The Company considers all highly liquid investments, which afe readily convertible into known amounts of cash that are subject to an insignificant risk of change in value, and have maturities of less than 3 months from the date of such deposits, to be cash equivalents. Cash and cash equivalents consist of balances with banks which are unrestricted for withdrawal and usage.

l. Earnings per equity share (EPS)

Basic earnings per share is computed by dividing profit or loss attributable to equity shareholders of the Company by the weighted average number of equity shafes outstanding during the year. For the purpose of calculating diluted earnings per share, the net profit or loss for the year attributable to equity shareholders and the weighted average number of shares outstanding during the year are adjusted for the effects of all dilutive potential equity shares

m. Equity share capital

An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Equity instruments issued by the Company are recognised at the proceeds received, net of direct issue costs.

DKC
CHARTERED ACCOUNTANTS

CENTURY PORTS LIMITED
KOLKATA

n. Financial Instrument

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique.

The Company has an established control framework with respect to the measurement of fair values. In estimating the fair value of an asset or a liability, the Company takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date. The management has overall responsibility for overseeing all significant fair value measurements and it regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes of pricing services, is used to measure fair values, then the valuation team assesses the evidence obtained from the third parties to support the conclusion that these valuations meet the requirements of Ind AS, including the level in the fair value hierarchy in which the valuations should be classified. Faif Value for measurement and/or disclosure purposes in the financial statement is determined on such a basis, except for share-based payment transactions, leasing transactions and measurements that have some similarities to fair value but are not fair value, such as net realisable value in Inventories or value in use in Impairment of Assets.

The estimated fair value of the Company's financial instruments is based on market prices and valuation techniques. Valuations are made with the objective to include relevant factors that market participants would consider in setting a price, and to apply accepted economic and financial methodologies for the pricing of financial instruments. References for less active markets are carefully reviewed to establish relevant and comparable data.

The fair values of the financial assets and liabilities are included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in forced or liquidation sale.

o. Provisions (other than employee benefits)

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, 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 at a current pre-tax rate that reflects 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.

The amortisation or "unwinding" of the discount applied in establishing the provision is charged to the income statement in each accounting period. The amortisation of the discount is shown within finance costs in profit or loss.

p. Current and non-current classification

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

- it is expected to be realized in, or is intended for sale or consumption in, the Company's normal operating cycle.
- it is held primarily for the purpose of being traded;
- it is expected to be realized within 12 months after the reporting date; or

D.K. CHHAJER & CO. CHARTERED ACCOUNTANTS 11 R.N. Mukherjee Road

CENTURY PORTS LIMITED KOLKATA

- it is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at least 12 months after the reporting date. All other assets are classified as non-current.

A liability is classified as current when it satisfies any of the following criteria:

- it is expected to be settled in the Company's normal operating cycle;
- it is held primarily for the purpose of being traded;
- it is due to be settled within 12 months after the reporting date; or
- the Company does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification.

All other liabilities are classified as non-current.

Deferred tax assets and liabilities are classified as non current only.

2.3 Recent Pronouncements:

(i) Adoption of New Accounting Pronouncements

The Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules which are effective for financial year 2025-26. Key amendments include:

a. Enhanced disclosure requirements for supplier finance arrangements under Ind AS 7 and Ind AS 107;

b. Alignment of Ind AS 12 (Income Taxes) with OECD Pillar Two global minimum tax rules;

c. Clarifications on liability classification under Ind AS 1; and

d. Amendments to Ind AS 21 (The Effects of Changes in Foreign Exchange Rates) providing guidance on determination of spot exchange rate when a currency is not exchangeable. Under the revised Ind AS 21, entities are required to assess exchangeability at the measurement date and, where exchangeability does not exist, estimate the spot exchange rate that would apply if the currency were exchangeable, using observable inputs and disclosure of the estimation methodology.

These amendments does not have a material impact on the Company's financial position or performance.

(ii) Application of New Amendments Issued but Not Yet Effective

Ministry of Corporate Affairs ("MCA") has not issued any new Ind AS/ amendments to Ind AS which are effective from 01st April 2026.

D.K. CHHAJER & CO. CHARTERED ACCOUNTANTS 11, R.N. Mukherjee Road

CENTURY PORTS LIMITED KOLKATA

CENTURY PORTS LIMITED
Regd. Office : P 15/1, Taratala Road, Kolkata - 700 088
Contact: 033 3940 3950
Email Id: support@centuryports.com
CIN: U63030WB2022PLC253201

CENTURYPORTS

3 A Property, Plant and Equipment

₹ In Lacs

	Non Factory Building	Vehicle	Plant & Machinery	Electrical Installations	Office Equipments	Computers	Furniture and Fixture	Total
COST								
At 1st April,2024	-	-	-	-	-	-	-	-
Addition	-	-	-	-	-	-	-	-
Disposals /deductions /adjustment	-	-	-	-	-	-	-	-
At 31st March, 2025	-	-	-	-	-	-	-	-
Addition	4,076.74	416.83	7,948.75	164.56	25.43	86.22	124.10	12,842.63
Disposals /deductions /adjustment	-	-	-	-	-	-	-	-
At 31st March, 2026	4,076.74	416.83	7,948.75	164.56	25.43	86.22	124.10	12,842.63
Depreciation								
At 1st April,2024	-	-	-	-	-	-	-	-
charge for the Year	-	-	-	-	-	-	-	-
Disposals /deductions /adjustment	-	-	-	-	-	-	-	-
At 31st March, 2025	-	-	-	-	-	-	-	-
charge for the Year	53.44	3.12	69.79	4.58	1.26	8.66	0.92	141.76
Disposals /deductions /adjustment	-	-	-	-	-	-	-	-
At 31st March, 2026	53.44	3.12	69.79	4.58	1.26	8.66	0.92	141.76
Net Block	-	-	-	-	-	-	-	-
At 31st March, 2025	-	-	-	-	-	-	-	-
At 31st March, 2026	4,023.29	413.71	7,878.96	159.98	24.17	77.56	123.18	12,700.85

a) The Company has not revalued its Property, Plant & Equipment as at 31st March, 2026 & 31st March, 2025.
b) The Company does not have any Immovable Property whose title deeds are not held in the name of the company as at 31st March, 2026 & 31st March, 2025.
c) Borrowing costs amounting to ₹6,633.87 lakhs have been capitalised during the year ended March 31, 2026, in accordance with Ind AS 23 Borrowing Costs, comprising specific borrowing costs of ₹373.63 lakhs and general borrowing costs of ₹290.23 lakhs, including ₹202.17 lakhs towards foreign exchange differences to the extent considered as an adjustment to borrowing s; the range for capitalisation rate applied for general & Specific borrowings is 7.75% - 8% p.a.
here is no project whose completion is overdue or has exceeded its cost compared to its original plan as on the reporting date.
e) For assets pledged against borrowings, Refer Note no. 14.

3 B Capital Work in Progress

₹ In Lacs

COST	Total
At 31st March, 2024	334.18
Additions	6,524.77
Disposals / deductions / adjustment	-
At 31st March, 2025	6,858.95
Additions	6,070.16
Disposals / deductions / adjustment	12,756.40
At 31st March, 2026	172.71

a) For assets pledged against borrowings, Refer Note no. 14.

At 31st March, 2026

₹ In Lacs

CWIP	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 Years	More than 3 years	
Projects in progress*	172.71	-	-	-	172.71
Projects temporarily suspended	172.71	-	-	-	172.71

31st March, 2025

₹ In Lacs

CWIP	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 Years	More than 3 years	
Projects in progress*	6,535.44	189.88	133.62	-	6,858.95
Projects temporarily suspended	6,535.44	189.88	133.62	-	6,858.95

3 C ngible Assets

₹ In Lacs

	Computer Software
Cost	
At 1st April 2024	-
Addition	-
Written off/ Disposed	-
At 31st March 2025	-
Addition	114.99
Written off/ Disposed	(0.68)
At 31st March, 2026	114.31
Amortisation	
At 1st April 2024	-
Charge for the Year	-
Written off/ Disposed	-
At 31st March 2025	-
Charge for the Year	2.36
Written off/ Disposed	(0.12)
At 31st March, 2026	2.24
Net Block	
At 31st March 2025	-
At 31st March, 2026	112.08

a) Company has not revalued its Intangible assets during the year ended 31st March, 2026 and also during the previous year ended 31st March, 2025.
b) For assets pledged against borrowings, Refer Note no. 14.

D.K. CHHAJER & CO. CHARTERED ACCOUNTANTS 11 R.N. Mukherjee Road

CENTURY PORTS LIMITED KOLKATA

CENTURY PORTS LIMITED
Regd. Office : P 15/1, Taratala Road, Kolkata - 700 088
Contact: 033 3940 3950
Email Id: support@centuryports.com
CIN: U63030WB2022PLC253201

CENTURYPORTS

Notes to Financial Statements as at and for the year ended 31st March, 2026

4 Other Non Current Financial Assets (At Amortised Cost)

(₹ In Lacs)

	As at 31st Mar, 2026	As at 31st Mar, 2025
Unsecured considered good		
Bank Deposits with more than 12 months maturity under lien*	466.32	241.26
Bank Deposits with more than 12 months maturity	15.25	-
Total	481.57	241.26

* includes margin money deposits.

5 Other Non Current Assets

(₹ In Lacs)

	As at 31st Mar, 2026	As at 31st Mar, 2025
Capital Advances against Property Plant & Equipment	117.94	325.70
Prepaid Expenses	9.15	-
Total	127.09	325.70

6 Income tax and Deferred Tax

(i) Total tax recognised in Statement of Profit & Loss		
Current income tax charge	-	
Deferred tax (Attributable to origination and reversal of temporary differences)	(142.00)	-
Income Tax expense reported in the Statement of Profit or Loss	**(142.00)**	-
(ii) Tax expense reported in Other comprehensive loss		
Tax on net loss/(gain) on remeasurement of defined benefit plan	-	-
Deferred Tax Charge/ (Credit)	-	-
(iii) Reconciliation of estimated income tax expenses at Indian Statutory Income tax rate to Income tax expenses reported in the Statement of Profit & Loss		
Accounting profit/ (loss) before income tax	(582.78)	-
At India's statutory income tax rate	25.17%	25.17%
Estimated Income tax expenses	(146.67)	-
Disallowable expenses	4.68	-
Tax expenses/(credit) in respect of deferred tax for earlier years*	-	-
Total tax expense reported in the statement of profit and loss	(142.00)	-

	As at 31st Mar, 2026	As at 31st Mar, 2025
(vi) Deferred Tax Assets/ (Liabilities)		
Impact of expenditure charged to the Statement of Profit and Loss in the current period but allowed for tax purposes on payment basis	0.88	-
Excess of book carrying value of Property, Plant & Equipment, Intangible assets & Right of use assets (net) over carrying value for Income Tax purposes	(266.01)	-
Carry forward of Buisness Loss	407.12	-
Deferred Tax Asset/ (Liabilities)	**142.00**	

(v) Movement in deferred tax assets and liabilities:

Particulars	As at 1st April 2024	Tax income/(expense) during the period recognised in profit or loss	Tax income/(expense) during the period recognised in OCI	As at 31st March 2025	Tax income/(expense) during the period recognised in profit or loss	Tax income/(expense) during the period recognised in OCI	As at 31st Mar, 2026
Deferred Tax Assets/(Liablities)							
Impact of expenditure charged to the Statement of Profit and Loss in the current year but allowed for tax purposes on payment basis	-	-	-	-	0.88	-	0.88
Excess of book carrying value of Property, Plant & Equipment, Intangible assets & Right of use assets (net) over carrying value for Income Tax purposes	-	-	-	-	(266.01)	-	(266.01)
Impact of Loss in Current Year**	-	-	-	-	407.12	-	407.12
Deferred Tax Asset	-	-	-	-	142.00	-	142.00

7 Inventories

(₹ In Lacs)

	As at 31st Mar, 2026	As at 31st Mar, 2025
(At Lower of Cost or Net Realisable Value)		
Stores & Spares Parts, Diesel and Others.	19.90	-
Total	19.90	-

a) For assets pledged against borrowings, Refer Note no. 14.

D.K. CHHAJER & CO. DKC CHARTERED ACCOUNTANTS 11, R.N. Mukherjee Road

CENTURY PORTS LIMITED KOLKATA

CENTURY PORTS LIMITED
Regd. Office : P 15/1, Taratala Road, Kolkata - 700 088
Contact: 033 3940 3950
Email Id: support@centuryports.com
CIN: U63030WB2022PLC253201

CENTURYPORTS

Notes to Financial Statements as at and for the year ended 31st March, 2026

8 Trade Receivables

(₹ in Lacs)

		As at 31st Mar, 2026	As at 31st Mar, 2025
	Trade Receivables		
	- Trade Receivables considered good - Secured	-	-
	- Trade Receivables considered good - Unsecured	75.47	32.69
	- Trade Receivables which have significant increase in credit risk	-	-
	Gross Trade Receivables	75.47	32.69
	Less:Loss Allowance on Trade receivables	-	-
	Net Trade Receivables	75.47	32.69
	- Receivables from related parties	-	-
	- Others	-	-
	Total	75.47	32.69

Notes :

(a) Trade receivables are non-interest bearing and are generally on terms of 0-45 days.
(b) No debts are due from Directors or other officers of the Company.
(c) There is no disputed trade receivable as on 31st March' 2026.
(d) For assets pledged against borrowings, Refer Note no. 14.
(e) Trade receivable from related parties have been described in Note No 32.

The ageing of trade receivable as of 31st March, 2026 and 31st March, 2025 are as follows:

	Particulars	Outstanding for following periods for due date of payment					
		Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
	(i) Undisputed Trade Recievables - considered good	65.04	-	10.43	-	-	75.47
	(ii) Undisputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-
	(iii) Undisputed Trade Receivables - credit impaired	-	-	-	-	-	-
	(iv) Disputed Trade Receivables– considered good	-	-	-	-	-	-
	(v) Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-
	(vi) Disputed Trade Receivables - credit impaired	-	-	-	-	-	-
	Total Gross Receivable	-	-	-	-	-	-
	Less : Loss Allowances	-	-	-	-	-	-
	Total	65.04	-	10.43	-	-	75.47

	Particulars	Outstanding for following periods for due date of payment					
		Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	Total
	(i) Undisputed Trade Recievables - considered good	-	32.69	-	-	-	32.69
	(ii) Undisputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-
	(iii) Undisputed Trade Receivables - credit impaired	-	-	-	-	-	-
	(iv) Disputed Trade Receivables– considered good	-	-	-	-	-	-
	(v) Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-
	(vi) Disputed Trade Receivables - credit impaired	-	-	-	-	-	-
	Total Gross Receivable	-	-	-	-	-	-
	Less : Loss Allowances	-	-	-	-	-	-
	Total	-	32.69	-	-	-	32.69

There are Rs. 4.44 Lacs unbilled Trade Receivables as on 31st March, 2026 in less than 6 months.

D.K. CHHAJER & CO. CHARTERED ACCOUNTANTS

CENTURY PORTS LIMITED KOLKATA

CENTURY PORTS LIMITED
Regd. Office : P 15/1, Taratala Road, Kolkata - 700 088
Contact: 033 3940 3950
Email Id: support@centuryports.com
CIN: U63030WB2022PLC253201

CENTURYPORTS

Notes to Financial Statements as at and for the year ended 31st March, 2026

9 Cash and Bank Balances

(₹ In Lacs)

	As at 31st Mar, 2026	As at 31st Mar, 2025
Cash and cash equivalents		
Balances with banks	121.52	461.99
Cash on hand	0.02	0.05
	121.54	**462.04**
Bank Balance other than above **		
Bank Deposit with original maturity of more than 3 months having remaining maturity of less than 12 months from the Balance Sheet date.	12.38	-
Total	**133.92**	**462.04**

Note: There is no repatriation restrictions with regard to cash and cash equivalent as at the end of the reporting period and prior periods.

10 Other Financial Assets

(₹ In Lacs)

	As at 31st Mar, 2026	As at 31st Mar, 2025
Interest Accrued on Fixed Deposits	3.19	0.41
Total	**3.19**	**0.41**

11 Other Current Assets

(₹ In Lacs)

	As at 31st Mar, 2026	As at 31st Mar, 2025
TDS Receivable	7.83	-
TCS Receivable	2.69	
Advances to Vendors	212.28	0.21
Balance with Statutory/ Govt Authority	1,096.15	85.77
Security Deposit	2.48	-
Prepaid Expenses	108.66	-
Total	**1,430.09**	**85.98**

12 Share Capital

		As at 31st Mar, 2026	As at 31st Mar, 2025
	Share Capital		
	Equity Share Capital		
	Authorised Share capital		
	Equity Shares of INR 1 each	40,00,00,000	10,00,00,000
		40,00,00,000	**10,00,00,000**
	Issued, subscribed & fully paid share capital		
	Issued and fully paid equity shares of INR 1 each	40,00,00,000	9,90,00,000
		40,00,00,000	**9,90,00,000**
a)	**Reconciliation of number of shares outstanding**	No. of shares	No. of shares
	Equity Shares of INR 1 each		
	At the Beginning of the period	9,90,00,000	55,00,000
	Issued during the period	30,10,00,000	9,35,00,000
	Outstanding at the end of the period	**40,00,00,000**	**9,90,00,000**
b)	**Terms/Rights attached to the Equity Shares**		
	The company has only one class of equity shares having a par value of INR 1 per share. Each holder of equity shares is entitled to one vote per share. In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.		
c)	**Details of Shareholders holding more than 5% shares in the company**	As at 31st Mar, 2026	As at 31st Mar, 2025
	Equity Shares of INR 1/- each	No. of shares (%)	No. of shares (%)
	Century Plyboards (India) Ltd. together with its nominee	40,00,00,000 (100%)	9,90,00,000 (100%)
	(Century Ports Limited is a wholly-owned subsidiary of the above mentioned company)		

d) Disclosure of share held by promoters at the end of the period

Promoter's Name	As at 31st Mar, 2026 No. of shares	As at 31st Mar, 2025 No. of shares
Century Plyboards (India) Ltd.	39,99,99,994	9,89,99,994
Nominees of Century Plyboards (India) Ltd.	6	6
Total	40,00,00,000	9,90,00,000

DKC CHHAJER & CO. CHARTERED ACCOUNTANTS

CENTURY PORTS LIMITED KOLKATA

CENTURY PORTS LIMITED
Regd. Office : P 15/1, Taratala Road, Kolkata - 700 088
Contact: 033 3940 3950
Email Id: support@centuryports.com
CIN: U63030WB2022PLC253201

CENTURYPORTS

Notes to Financial Statements as at and for the year ended 31st March, 2026

13 Other Equity

(₹ In Lacs)

	As at 31st Mar, 2026	As at 31st Mar, 2025
Retained Earnings		
Balance at the beginning of the period	(9.98)	(9.36)
Add: Profit /(Loss) for the period	(440.78)	(0.62)
Balance at the end of the period	**(450.76)**	**(9.98)**

Retained Earnings: Amount of retained earnings represents accumulated profit and losses of the Company as on reporting date. Such profits and losses are after adjustment for remeasurement gain loss on defined benefit plan.

14 Borrowings (Non-Current)

(₹ In Lacs)

	As at 31st Mar, 2026	As at 31st Mar, 2025
Term Loans (Secured)		
Term Loan from bank	1,837.50	-
Buyers Credit from banks (Secured)		
- For Capital Expenditure	5,697.02	4,190.62
Total	**7,534.52**	**4,190.62**

The Company has availed a Rupee Term Loan of ₹ 2,450 lakhs from HDFC Bank Limited. The loan carries interest at 8.00% - 7.75%.
The loan is repayable in 24 equal quarterly instalments, commencing from December 2025 and ending in December 2031.
The loans are secured by a first charge on the Company's tangible movable assets, including movable plant and machinery sapres, tools and accessories, of Khidderpore Project at Kolkata both present and future and the term loan is also backed by a unconditional and irrevocable corporate guarantee from the holding company, Century Plyboards (India) Limited for entire tenure of the Loan.

Buyer's Credit for Capex from banks amounting to ₹ 5,697.02 lacs including Forex Loss (31st March 2025 : ₹ 4,190.62 lacs) are secured by first charge on the Company's tangible movable assets, including movable plant and machinery sapres, tools and accessories, of Khidderpore Project at Kolkata both present and future and the term loan is also backed by a unconditional and irrevocable corporate guarantee from the holding company, Century Plyboards (India) Limited for entire tenure of the Loan. These Buyers' credit are eligible for rollover for 3 years as per RBI Guidelines. Buyers credit carries interest @ 2.98% to 3.20%.

15 Provisions

(₹ In Lacs)

	As at 31st Mar, 2026	As at 31st Mar, 2025
Provision for Employee Benefits		
Gratuity	2.15	-
Leave Encashment	1.30	
	3.45	-

16 Borrowings (Current)

(₹ In Lacs)

	As at 31st Mar, 2026	As at 31st Mar, 2025
Term Loans (Secured)		
Borrowing from bank	408.33	-
Loan Repayable on Demand		
-Loan from Century Plyboards (India) Limited	2,876.01	1,656.76
Total	**3,284.34**	**1,656.76**

Loan from Holding Company is repayable on demand and carries interest @ 8 % p.a. (31st March 2025 : 7.50% p.a.).

17 Trade Payable

(₹ In Lacs)

	As at 31st Mar, 2026	As at 31st Mar, 2025
Trade Payable		
- Total Outstanding Dues of Micro and Small Enterprises	28.23	-
- Total Outstanding Dues of Creditor other than Micro and Small Enterprises	304.67	25.60
Total	**332.90**	**25.60**

(a) Trade payables and acceptances are non-interest bearing and are normally settled on 45 days terms.
(b) Trade payables from related parties have been described in Note No 32.

Particulars	Outstanding as on March 31, 2026 from due date of payment					
	Unbilled Due	Not Due	Upto 1 Year	1-2 Years	2-3 Years	Total
Total outstanding dues of micro enterprises and small enterprises	-	28.23	-	-	-	28.23
Total outstanding dues of creditors other than micro enterprises and small enterprises	287.85	-	16.82	-	-	304.67
Disputed dues of micro enterprises and small enterprises	-	-	-	-	-	-
Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-	-
Total	**287.85**	**28.23**	**16.82**	-	-	**332.90**

D.K. CHHAJER & CO. CHARTERED ACCOUNTANTS 11/5 N Mukherjee Road

CENTURY PORTS LIMITED KOLKATA

Notes to Financial Statements as at and for the year ended 31st March, 2026

	Outstanding as on March 31, 2025 from due date of payment						
	Particulars	Unbilled Due	Not Due	Upto 1 Year	1-2 Years	2-3 Years	Total
	Total outstanding dues of micro enterprises and small enterprises	-	-	-	-	-	-
	Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-	25.60	-	-	**25.60**
	Disputed dues of micro enterprises and small enterprises	-	-	-	-	-	-
	Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-	-
	Total	-	-	**25.60**	-	-	**25.60**

(b) Based on the information/ documents available with the Company , information as per the requirements of section 22 of the Micro, Small and Medium Enterprises Development Act, 2006.

	Particulars	As at 31st Mar, 2026	As at 31st March 2025
	(i) The principal amount remaining unpaid to any supplier as at the end of each accounting year.	28.23	-
	(ii) The interest due thereon remaining unpaid to any supplier as at the end of each accounting	-	-
	(iii) The amount of interest paid by the buyer under MSMED Act, 2006.	-	-
	(iv) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act 2006.	-	-
	(v) The amount of interest accrued and remaining unpaid at the end of each accounting year.	-	-
	(vi) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under section 23 of the MSMED Act 2006	-	-

The above information has been determined to the extent such parties have been identified on the basis of information available with the Company.

18 Other Current Financial Liabilities (₹ In Lacs)

		As at 31st Mar, 2026	As at 31st Mar, 2025
	Interest accrued but not due on borrowings	96.54	101.01
	Performance Security	141.97	-
	Capital Creditors	251.98	1,033.67
	Security Deposit	35.96	-
	Employee related liabilities	28.74	0.72
	Total	**555.19**	**1,135.40**

19 Other Current Liabilities (₹ In Lacs)

		As at 31st Mar, 2026	As at 31st Mar, 2025
	Statutory Dues Payable	54.14	18.62
	Contract Liability (Advance from Customer)	85.04	-
	Total	**139.18**	**18.62**

20 Provisions: (₹ In Lacs)

		As at 31st Mar, 2026	As at 31st Mar, 2025
	Provision for Employee Benefits		
	Gratuity	0.01	-
	Leave Encashment	0.04	-
	Total	**0.05**	-

D.K. CHHAJER & CO. CHARTERED ACCOUNTANTS

CENTURY PORTS LIMITED KOLKATA

CENTURYPORTS

Notes to Financial Statements as at and for the year ended 31st March, 2026

21 Revenue from Operation: (₹ In Lacs)

		For the year ended 31st March 2026	For the year ended 31st March 2025
	Sale of services	425.94	22.26
	Total	425.94	22.26

22 Other Income (₹ In Lacs)

		For the year ended 31st March 2026	For the year ended 31st March 2025
	Interest Income from financial assets	34.32	-
	Miscelleneous Income	0.17	-
	Professional Fees Reimbursement	-	8.80
	Total	34.49	8.80

23 Operating Expense (₹ In Lacs)

		For the year ended 31st March 2026	For the year ended 31st March 2025
	Royalty Expenses	131.18	22.26
	Power & Fuel-Diesel	47.10	-
	Other Operating Expenses	36.62	-
	Total	214.90	22.26

24 Employee Benefit Expenses (₹ In Lacs)

		For the year ended 31st March 2026	For the year ended 31st March 2025
	Salaries, Wages, Bonus etc	107.52	-
	Contribution to Provident fund and Other fund	3.56	-
	Employees Welfare Expenses	2.75	-
	Total	113.83	-

25 Finance Cost (₹ In Lacs)

		For the year ended 31st March 2026	For the year ended 31st March 2025
	Interest Expenses	42.14	-
	Total	42.14	-

26 Depreciation and Amortisation (₹ In Lacs)

		For the year ended 31st March 2026	For the year ended 31st March 2025
	Depreciation on Tangible Assets (Refer Note No.3 A)	141.74	-
	Amortisation of Intangible Assets (Refer Note No.3 C)	2.36	
	Total	144.10	-

27 Other Expenses (₹ In Lacs)

		For the year ended 31st March 2026	For the year ended 31st March 2025
	Auditor's Remuneration	2.12	0.50
	Forex Loss	321.83	-
	Filing Fees	22.64	0.11
	Sales Promotion & Publicity Expenses	37.14	-
	Professional Fees	8.60	7.60
	Internet Charges	6.74	-
	Car Hire Charges	1.46	-
	Watch & Ward	9.24	-
	Electricity Expense	8.40	-
	Miscellaneous Expenses	90.45	1.20
	Insurance Expense	19.62	-
	Total	528.24	9.41

	# Payment to Auditors		
	As Auditor		
	Statutory Audit Fees*	2.00	-
	In other capacity (for certificates and other services)	0.12	-
	Reimbursement of Expenses	-	-
	Total	2.12	-

Notes :
*Includes Rs. 0.50 lacs paid to erstwhile auditors.
There are no CSR Obligations for the year ended March 31, 2026 and March 31, 2025 and hence, no further reporting has been done.

D.K. CHHAJER & CO. DKC CHARTERED ACCOUNTANTS 11 R.N. Mukherjee Road

CENTURY PORTS LIMITED KOLKATA

CENTURYPORTS

28 **Gratuity and Other Post Employment Benefit Plans**

The Company has a defined benefit gratuity plan. Every employee who has completed five years or more of service is entitled to Gratuity on terms not less favourable than the provisions of The Payment of Gratuity Act, 1972.
The Company also extends benefit of compensated absences to the employees, whereby they are eligible to carry forward their entitlement of earned leave for encashment upon retirement/separation. This is an unfunded plan.
The following tables summarise the components of net benefit expense recognised in the statement of profit and loss and the funded status and amounts recognised in the balance sheet for the post-retirement benefit plans.

a) **Defined Benefit Plan - Gratuity**

I. Expenses Recognised in the Statement of Profit & Loss

	31st March, 2026	31st March, 2025
1. Current / Past Service Cost	2.16	-
2. Net Interest expense		
Components of defined benefit cost recognised in P/L	2.16	-
3. Re-measurement - Due to Financial Assumptions	(0.42)	-
4. Re-measurement - Due to Experience Adjustments	0.42	-
5. Return on Plan Assets (Excluding Interest Income)		
Components of defined benefit cost recognised in OCI	-	
Total Expense	**2.16**	-

II. Net Asset/ (Liability) recognised in the Balance Sheet

	31st March, 2026	31st March, 2025
1. Present Value of Defined Benefit Obligation	2.16	-
2. Fair Value of Plan Assets	-	-
Net Asset / (Liability)	(2.16)	-

III. Net Asset/ (Liability) recognised in the Balance Sheet

	31st March, 2026	31st March, 2025
1. Present Value of Defined Benefit Obligation at the beginning of the year	-	-
2. Fair Value of Plan Assets	-	-
3. Current Service Cost/Plan amendments	2.16	-
4. Past Service Cost	-	-
5. Interest Cost	-	-
6. Benefits Paid	-	-
7. Re-measurements - Due to Financial Assumptions	(0.42)	-
8.Re-measurements - Due to Experience Adjustments	0	-
9. Present Value of Defined Benefit Obligation at the end of the year	**2.16**	-

IV. Change in the Fair Value of Plan Assets during the year

	31st March, 2026	31st March, 2025
Plan assets at the beginning of the year	-	-
Interest Income	-	-
Contribution by employer	-	-
Actual Benefit Paid	-	-
Re-measurement - Return on Assets (Excluding Interest Income)	-	-
Closing Fair Value of Plan Assets	-	-

V. The Major Categories of Plan Assets as a Percentage of the Fair Value of Total Plan Assets

	31st March, 2026	31st March, 2025
Investments with insurer	0%	0%

DKC CHARTERED ACCOUNTANTS 7/1 R.N. Mukherjee

CENTURY PORTS LIMITED KOLKATA

VI. Actuarial Assumptions

	31st March, 2026	31st March, 2025
Discount Rate	7.33%	0.00%
Expected rate of return on plan assets	0.00%	0.00%
Mortality Table	Assured Lives Mortality (2012-14)	Assured Lives Mortality (2012-14)
Salary increase - For first 5 year	6.00%	0.00%
Salary increase - After 5 year	6.00%	0.00%
Disability rate	5% of	5% of
Retirement age	58 Years	0 Years
Withdrawal rates	1% - 8%	1% - 8%
Average future service	22.03	NA

VII. The estimates of future salary increases considered in actuarial valuation, take account of inflation, seniority, promotion and other relevant factors, such as supply and demand in the employment market.

VIII. A quantitative sensitivity analysis for significant assumption is as shown below:

Assumptions	31st March, 2026		31st March, 2025	
	Discount Rate		Discount Rate	
Sensitivity level	1% increase ₹ in Lacs	1% decrease ₹ in Lacs	1% increase ₹ in Lacs	1% decrease ₹ in Lacs
Impact on Gratuity	1.94	2.41	-	-

Assumptions	31st March, 2026		31st March, 2025	
	Future Salary		Future Salary	
Sensitivity level	1% increase ₹ in Lacs	1% decrease ₹ in Lacs	1% increase ₹ in Lacs	1% decrease ₹ in Lacs
Impact on Gratuity	2.40	1.94	-	-

Assumptions	31st March, 2026		31st March, 2025	
	Withdrawal Rates		Withdrawal Rates	
Sensitivity level	1% increase ₹ in Lacs	1% decrease ₹ in Lacs	1% increase ₹ in Lacs	1% decrease ₹ in Lacs
Impact on Gratuity	2.16	2.16	-	-

Sensitivities due to mortality are not material and hence impact of change is not calculated.
The sensitivity analyses above have been determined based on a method that extrapolates the impact on defined benefit obligation as a result of reasonable changes in key assumptions occurring at the end of the reporting period.

IX. A quantitative sensitivity analysis for significant assumption is as shown below:

	31st March, 2026	31st March, 2025
Year 1	0.01	-
Year 2	0.12	-
Year 3	0.01	-
Year 4	0.06	-
Year 5	0.06	-
Year 6 to 10	1.27	-

X. Contribution to Defined Benefit Plan
In 26-27 the company expects to contribute ₹ 0.00 Lacs (2025-26: ₹ 00.00) to gratuity fund.

XI. Defined Contribution Plan
The Company's contribution towards Provident Fund is debited to the statement of profit and loss and managed by Central Government. Contribution to Provident and Other Funds includes ₹3.56 Lacs (2024-25 - ₹ 00.00 Lacs) paid towards Defined Contribution Plans.

XII The Government of India has codified 29 existing labour legislations into a unified framework comprising four labour Codes, viz Code on Wages 2019, Codes on Social Security 2020, Industrial Relations Code 2020, and Occupational Safety, Health and Working conditions Code 2020 (Collectively referred to as the New Labour Codes'.) These Codes have been made effective from November 21, 2025. Based on management's assessment and actuarial valuation, there is no material incremental impact on gratuity liability arising from the implementation of the New Labour Codes.

DKC CHARTERED ACCOUNTANTS

CENTURY PORTS LIMITED KOLKATA

CENTURYPORTS

29 Commitments and Contingencies

The Company has imported Mobile Harbour Crane, Reachstacker and Material Handler for its operations at the Port Terminal under the EPCG Scheme at a concessional rate of customs duty against an export obligation commitment. The total export obligation under the scheme amounts to Rs. 10,433.60 lakhs, being six times the duty saved of Rs. 1,738.93 lakhs. The outstanding export obligation as at 31 March 2026 is Rs. 10,167.42 lakhs. The export obligation is required to be fulfilled during the period from FY 2025-26 to FY 2029-30.

30 Capital Management

The Company's objective to manage its capital is to ensure continuity of business while at the same time provide reasonable returns to its shareholder (Holding Company) but keep associated cost under control. In order to achieve this, requirement of capital is reviewed periodically with reference to operating and business plans that take into account capital expenditure and strategic investments. Apart from internal accrual, sourcing of capital is done through judicious combination of equity and borrowing, both the short term and long term. Net debt (total borrowing less cash & cash equivalent) to equity ratio is used to monitor capital. No changes were made to the objective, policies or process for managing capital during the year ended 31st March, 2026 and 31st March, 2025.

	31st March, 2026	31st March, 2025
Net Debt Equity Ratio	3.01	5.97

31 Unhedged Foreign Currency Exposure

The particulars of unhedged foreign currency exposures as on the balance sheet date are as follows: **(In millions)**

	Currency	31st March, 2026	31st March, 2025
Buyer's Credit	EUR	522.58	558.58

D.K. CHHAJER & CO. CHARTERED ACCOUNTANTS

CENTURY PORTS LIMITED KOLKATA

CENTURY PORTS LIMITED
Regd. Office : P 15/1, Taratala Road, Kolkata - 700 088
Contact: 033 3940 3950
Email Id: support@centuryports.com
CIN: U63030WB2022PLC253201
Notes to Financial Statements as at and for the year ended 31st March, 2026

CENTURYPORTS

32 Related Party Disclosure:

a) Name of the Related Parties and Related Party Relationship:

Holding Company	Century Plyboards (India) Ltd
Key Management Personal and Directors	Sri Ashutosh Jaiswal (Director)
	Sri Keshav Bhajanka (Director)
	Nikita Bansal (Director)
	Ms. Surbhi Roy Jaiswal (Ceased to be CS w.e.f 03/01/2026)
	Ms. Sonali Sharma (Company Secretary) (Joined as CS w.e.f 05/01/2026)
Enterprises Owned/ Influenced by Key Management Personnel or their relatives	Century Infra Limited

Details of the Related Party transactions:-

Type of transaction	Holding Company / Fellow subsdiary		Key Management Personnel and Directors		Enterprises owned/Influenced by Key Management Personnel or		Total	
	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25
Loan taken								
Century Plyboards (india) Limited	3,975.00	1,269.76	-	-	-	-	3,975.00	1,269.76
Loan repaid								
Century Plyboards (india) Limited	2,755.75	966.00	-	-	-	-	2,755.75	966.00
Interest Accrued								
Century Plyboards (india) Limited	72.29	112.23	-	-	-	-	72.29	112.23
Corporate Guarantee Taken								
Century Plyboards (india) Limited	1,000.00	900.00	-	-	-	-	1,000.00	900.00
Share Issued								
Century Plyboards (india) Limited	3,010.00	935.00	-	-	-	-	3,010.00	935.00
Services Availed/ (Provided)								
Century Infra Limited	-	-	-	-	(101.46)	4.91	(101.46)	4.91
Century Infra Limited	-	-	-	-	-	(22.26)	-	(22.26)
Amount Reimbursement								
Century Infra Limited	-	-	-	-	0.17	6.11	0.17	6.11
Balance Outstanding on account of :-								
Receivale/(Payable)								
Century Infra Limited	-	-	-	-	58.28	(16.14)	58.28	(16.14)
Loans Receivable/(Payable) (Incl. interest)								
Century Plyboards (india) Limited	(2,941.07)	(1,757.77)	-	-	-	-	(2,941.07)	(1,757.77)
Corporate Guarantee Taken								
Century Plyboards (india) Limited	9,900.00	8,900.00	-	-	-	-	9,900.00	8,900.00
Salary Paid								
Ms. Sonali Sharma (Company Secretary) #	-	-	1.52	-	-	-	1.52	-
Ms. Surbhi Roy Jaiswal (Company Secretary) #	-	-	0.58	-	-	-	0.58	-

Remuneration of Key Management Personnel represents short term employee benefits, as the liabilities for defined benefit plans and compensated absences are provided on actuarial basis for the Company as a whole, the amounts pertaining to Key Management Personnel are not included.

D.K. CHHAJER & CO. CHARTERED ACCOUNTANTS 11, R.N. Mukherjee Road

CENTURY PORTS LIMITED KOLKATA

CENTURYPORTS

33 Fair values measurements

Financial instruments by category:

	31st March, 2026			
	FVTPL	Amortised Cost	Total Carrying amount	Fair Value
Non-current financial assets				
(i) Other Financial Assets	-	481.57	481.57	481.57
Current financial assets				
(i) Trade Receivable	-	75.47	75.47	75.47
(ii) Cash and cash equivalents	-	121.54	121.54	121.54
(iii) Bank Balances other than Cash and Cash Equivalents	-	12.38	12.38	12.38
(iv) Other Financial Assets	-	3.19	3.19	3.19
Total Financial assets	-	**694.16**	**694.16**	**694.16**
Non-current financial liabilities				
Current financial liabilities				
(i) Borrowings	-	7,534.52	7,534.52	7,534.52
Current financial liabilities				
(i) Borrowings	-	3,284.34	3,284.34	3,284.34
(ii) Trade payables	-	332.90	332.90	332.90
(iv) Other financial liabilities	-	555.19	555.19	555.19
Total Financial liabilities	-	**11,706.95**	**11,706.95**	**11,706.95**

	31st March, 2025			
	FVTPL	Amortised Cost	Total Carrying amount	Fair Value
Non-current financial assets				
(i) Other Financial Assets	-	241.26	241.26	241.26
Current financial assets				
(i) Trade Receivable	-	32.69	32.69	32.69
(ii) Cash and cash equivalents	-	462.04	462.04	462.04
Total Financial assets	-	**735.99**	**735.99**	**735.99**
Non-current financial liabilities				
Current financial liabilities				
(i) Borrowings	-	4,190.62	4,190.62	4,190.62
Current financial liabilities				
(i) Borrowings	-	1,656.76	1,656.76	1,656.76
(ii) Trade payables	-	25.60	25.60	25.60
(iv) Other financial liabilities	-	1,135.40	1,135.40	1,135.40
Total Financial liabilities	-	**7,008.38**	**7,008.38**	**7,008.38**

Notes: -

1.) The carrying amount of financial assets and financial liabilities measured at amortised cost in the financial statements are a reasonable approximation of their fair values since the Company does not anticipate that the carrying amounts would be significantly different from the values that would eventually be received or settled.
2.) Finance income and finance cost by instrument category wise classification: -
i) Interest income of ₹ 34..42 Lacs (P.Y.₹ 0.00 Lacs) on financial instrument at amortised cost.
ii). Interest expense of ₹42.14 Lacs (P.Y. ₹ 00.00 Lacs) on borrowing and lease liabilities at amortised cost.
3.) The fair value hierarchy is based on inputs to valuation techniques that are used to measure fair value that are either observable or unobservable and consists of the following three levels.
Level 1: Hierarchy includes financial instruments valued using quoted market prices.
Level 2: Hierarchy includes financial instruments that are not traded in active market. These are valued using observable market data such as yield etc. of similar instruments traded in active market.
Level 3: If one or more significant inputs is not based on observable market data, the instrument is included in level 3.

34 Financial Risk Management-Objectives and Policies

The Company's financial liabilities comprise long term borrowings, short term borrowings, capital creditors, trade and other payables. The main purpose of these financial liabilities is to finance the Company's operations. The Company's financial assets include trade and other receivables, cash and cash equivalents and deposits.

The Company is exposed to market risk and credit risk. The Company's management advises on risks and the appropriate risk governance framework for the Company. The Board of Directors reviews and agrees policies for managing each of these risks, which are summarised below:.

D.K. CHHAJER & CO. CHARTERED ACCOUNTANTS

CENTURY PORTS LIMITED KOLKATA

CENTURYPORTS

(i) Credit Risks

Credit risk is the risk that counterparty will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The Company is exposed to credit risk from its operating activities (primarily trade receivables).
The Company transacts business with counterparties that have a certain level of credit worthiness based on internal assessment of the parties, financial condition, historical experience, and other factors. The Company's exposure to credit risk is influenced mainly by the individual characteristics of each customer
The Company transacts business with counterparties that have a certain level of credit worthiness based on internal assessment of the parties, financial condition, historical experience, and other factors. The Company's exposure to credit risk is influenced mainly by the individual characteristics of each customer.

(a) Trade receivables

An impairment analysis is performed at each reporting date on an individual basis for all the customers. In addition, a large number of minor receivables are grouped into homogenous groups and assessed for impairment collectively. The calculation is based on credit losses historical data. The maximum exposure to credit risk at the reporting date is the carrying value of trade receivables disclosed in Note No.8 as the Company does not hold collateral as security. The Company has evaluated the concentration of risk with respect to trade receivables as low, as its customers are located in several jurisdictions and industries.

Refer Note no 8 for ageing of trade receivable as of 31st March, 2026 and 31st March, 2025.
No significant changes in estimation techniques or assumptions were made during the reporting period.
Credit risk also arises from transactions with financial institutions, and such transactions include transactions of cash and cash equivalents, various deposits. The Company manages its exposure to this credit risk by only entering into transactions with banks that have high ratings. The Company's management authorises, manages and oversees new transactions with parties with whom the Company has no previous relationship.

(b) Credit risk exposure

The carrying amount of financial assets represents the Company's maximum exposure to credit risk. The maximum exposure to credit risk as of 31st March 2026 and 31st March 2025 are as follows:

	31st March, 2026	31st March, 2025
NON-CURRENT		
Other financial assets	481.57	241.26
CURRENT		
Trade Receivables	75.47	32.69
Cash and cash equivalents	121.54	462.04
Other Bank Balances	12.38	-
Other financial assets	3.19	-
	694.16	**735.99**

(c) Impairment losses on financial assets

Refer the table below for reconciliation of loss allowance in respect of Trade Receivables:

Trade Receivables (measured under life time excepted credit loss model)	31st March, 2026	31st March, 2025
Loss: Allowance at the beginning of the year	-	-
Add: Loss Allowance provided during the year	-	-
Loss Allowance at the end of the year	**-**	**-**

(iii) Liquidity Risk

The Company's objective is to maintain optimum levels of liquidity to meet its cash and collateral requirements at all times. The Company relies on excess operating cash flows to meet its needs for funds and the current operating cash flows are sufficient to meet its short to medium / long-term expansion needs.
The Company monitors rolling forecasts of its liquidity requirements to ensure it has sufficient cash to meet operational needs.

Availability of Liquidity is as follows

Particulars	31st March, 2026	31st March, 2025
Cash and Cash Equivalent	121.54	462.04

D.K. Chhajer & Co. CHARTERED ACCOUNTANTS 11, R.N. Mukherjee Road

CENTURY PORTS LIMITED KOLKATA

The table below summarises the maturity profile of the Company's financial liabilities based on contractual undiscounted payments.

Particulars	Less than 1 Year	1-2 Years	2-3 Years	3-5 Years	> 5 years	Total
Year ended 31st March 2026						
Borrowings	3,284.34	883.09	2,307.34	4,139.93	204.16	**10,818.86**
Other financial liabilities	555.19	-	-	-	-	**555.19**
Trade payables	332.90	-	-	-	-	**332.90**
Year ended 31st March 2025						
Borrowings	1,656.76	-	-	-	-	**1,656.76**
Other financial liabilities	1,135.40	-	-	-	-	**1,135.40**
Trade payables	25.60	-	-	-	-	**25.60**

35 Segment Information.

In accordance with Ind AS 108 – Operating Segments and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company operates within a single primary business segment, viz. 'maintaining and operating ports/terminals and allied activities'. Accordingly, there are no separate reportable segments.

36 Earnings per Share (EPS)

In terms of Ind AS- 33 on "Earning Per Share" the calculation of EPS is given below: -

	2025-26	2024-25
Profit as per the Statement of Profit & Loss (₹ In Lacs)	(440.78)	(0.61)
Profit available for Equity Shareholders (₹ In Lacs)	(440.78)	(0.61)
Weighted average number of Equity Shares outstanding during the year	3,629.18	72.93
Nominal value of equity shares (₹)	1	1
Basic and Diluted earnings per share (EPS) (₹)	(0.12)	(0.01)

37 Additional disclosures relating to the requirement of revised Schedule III.

Additional disclosures relating to the requirement of revised Schedule III.
(i) No proceedings have been initiated on or are pending against the Company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and Rules made thereunder.
(ii) Century Ports Limited has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
(iii) Century Ports Limited Limited has complied with the number of layers prescribed under the Companies Act, 2013.
(iv) There is no undisclosed income under the Income Tax Act, 1961 for the year ending 31st March 2026 and 31st March 2025 which needs to be recorded in the books of account.
(v) Century Ports Limited has not traded or invested in crypto currency or virtual currency during the current or previous year.
(vi) The borrowings obtained by the company from banks and financial institutions have been applied for the purposes for which such loans were taken.
(vii) There are no charges or satisfaction which are yet to be registered with the Registrar of Companies beyond the statutory period.
(viii) There are no relationship with struck off companies during the year 25-26 and 24-25.
Utilisation of Borrowed Fund & Share Premium:-
(i) The Company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person or entity, including foreign entities ("Intermediaries") with the understanding (whether recorded in writing or otherwise) that the Intermediaries shall, whether, directly or indirectly lend or invest in other persons / 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. Accordingly, no further disclosure, in this regard, is given.
(ii) The Company has not received any fund from any person(s) or entities, including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall: (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or (b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

38 Previous year's figures have been rearranged and/or recomputed, wherever necessary.

D.K. CHHAJER & CO. DKC CHARTERED ACCOUNTANTS P.N. Mukherjee Road

CENTURY PORTS LIMITED KOLKATA

CENTURY PORTS LIMITED
Regd. Office : P 15/1, Taratala Road, Kolkata - 700 088
Contact: 033 3940 3950
Email Id: support@centuryports.com
CIN: U63030WB2022PLC253201

CENTURYPORTS

39 Additional disclosures relating to the requirement of revised Schedule III. (Contd.)

Ratio	Numerator	Denominator	Current Period	Previous Period	% Variance	Reasoning
Current ratio	Current Assets	Current Liabilities	0.39	0.20	88%	Due to higher GST receivables after commencement of operations
Debt-equity ratio	Total Debt	Shareholder's Equity	3.05	2.89	5.32%	-
Debt service coverage ratio	Earning for Debt Service = Net Profit after taxes + Non-cash operating expenses like depreciation and other amortizations + Interest + other adjustments like loss on sale of Fixed assets etc.	Debt service = Interest & Lease Payments +Schedule Principal Repayments	(0.70)	-	100%	Due to initial operational losses and finance cost
Return on equity ratio	Net Profits after taxes – Preference Dividend (if any)	Average Shareholder's Equity	(19.46%)	(0.12%)	16209.06%	Due to losses incurred during initial phase of operations
Inventory turnover ratio	Sales	Average Inventory =(Opening + Closing balance) / 2	42.62	-	100%	Due to Commencement of Operation during the year
Trade receivables turnover ratio	Net Credit Sales=Net credit sales consist of gross credit sales minus sales return. Trade receivables includes sundry debtors and bill's receivables.	Average trade debtors = (Opening + Closing balance)/ 2	7.86	-	100%	Due to Commencement of Operation
Trade payables turnover ratio	Net Credit Purchases =Net credit purchases consist of gross credit purchases minus purchase return	Average Trade Payables	1.88	-	100%	Due to Commencement of Operation
Net capital turnover ratio	Net Sales=Net sales shall be calculated as total sales minus sales returns.	Working Capital =Working capital shall be calculated as current assets minus current liabilities.	(0.16)	(0.01)	1529%	Due to lower working capital and commencement of operations
Net profit ratio	Net profit shall be after tax	Net Sales =Net sales as total sales minus Sales Return	(103.49%)	(2.75%)	3664%	Due to initial operational losses during commencement phase
Return on capital employed	Earning before interest and taxes	Capital Employed =Tangible Net Worth + Total Debt + Deferred Tax Liability	(3.76%)	(0.01%)	71321%	Due to loss during initial phase of operations
Return on investment	Earning before interest and taxes	Average Total Assets	(4.62%)	-	100%	Due to loss during initial phase of operations

As per our attached report of even date

For D.K. Chhajer & Co.
Chartered Accountants
Firm Registration No.- 304138E

D.K. CHHAJER & CO. CHARTERED ACCOUNTANTS 11 P.N. Mukherjee Road

Jagannath Prosad Mohapatro
Partner
Membership No. 217012
Place: Kolkata
Date: 19th May, 2026

CENTURY PORTS LIMITED KOLKATA

For and on behalf of the Board of Directors

Ashutosh Jaiswal
Director
(DIN: 01228095)

Keshav Bhajanka
Director
(DIN: 03109701)

Sonali Sharma
Company Secretary