TRANWAY21 TECHNOLOGIES LIMITED

CIN: L74900KA2015PLC079480

ANNUAL REPORT 2025-2026

Reg off: No. 67, 2nd floor, 29th C Cross, Geetha Colony, 4th Block, Jayanagar, Bengaluru – 560011
Website: www.tranwayinc.com Email ID: cs@tranwayinc.com Ph no: 8861396969

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TRANWAY21 AT GLIMPSE

Established in the year 2014, Tranway21 Technologies Limited, a sister-concern of Bharat groups, is recognized as a global leader in Information Technology and consulting services. We endeavour to offer quality and innovative service in information technology, software services, software products and staffing solutions.

We are headquartered in Bangalore – the silicon city of India. Our organization is driven by industry-experts, who set right guidelines and visions in business operations. The effective strategies designed by them not only empower you, but also leverage growth encouraging customer-engagement.

OUR MISSION

We understand the business value and strive to transcend beyond the geographical boundaries by offering responsive services. Our technological solutions with result-oriented approach enable you transform the growth of organization and optimize performance by delivering measurable success.

OUR VISION

Tranway21 believes in building leaders by imbibing qualities of dedication and aspiration that empower them to invent and achieve business goals in age of AI adaptation.

Tranway21

LEADERSHIP TEAM

The exclusive team consists of skilful-professionals provide unmatched guidance and support with market-driven insights. Our leaders have gained decades of experience and expertise in the niche-industry; evolve strategic-approach to address diverse business needs. While our partnership thrives on reliability and collaboration allowing us accelerate customer growth to the next level. At Tranway21, we have also derived win-to-win policy to match or exceed business requirements, making our clients more competitive.

Kalavathy Bylappa
Founder, Chairman and Managing Director

Kalavathy is an IT thought leader with expertise in leading and building IT technology team. She carries 2 decades of experience focusing on implementation of IT services and projects. Her in-depth knowledge in market trends help in analysing client's requirement, and thereby create a roadmap for business success. Prior to Tranway21 she had worked with Ness Technologies, SAP Labs & Thomson Reuters to setup the QA teams from inception to delivery.

Bharat Bylappa
Founder and Whole Time Director

A multi-facet entrepreneur has a proven track record of business creation, development and optimization. The extensive industry knowledge combined with unique ability to execute his visions helped him to emerge as one of the leading entrepreneurs in the service industry. His strong network, innovative leadership and entrepreneurial methodologies significantly contributed to acquire business goals within a short-span.

AWARDS/ACHIEVEMENTS

Winner of "**Enterprise Business Awards 2016**"
Powered by DELL, KPMG & NDTV

Winner of "**India Leadership Awards 2016**"

"Outstanding Achievement Award for Business Excellence" IEDRA

Nominee of "**ET Tomorrows Leadership Award**"

AWARDS/ACHIEVEMENTS

SME Award 2018, New Delhi

Indian Leadership Award

MSME Award

CORPORATE INFORMATION

BOARD OF DIRECTORS

NAME	DIN	DESIGNATION
Mrs. Kalavathy Bylappa	03550060	Chairman and Managing Director
Mr. Bharat	03542954	Whole Time Director & CFO
Mr. Venkataraja C	09255719	Independent Director
Mrs. Anitha R	-	CS and Compliance Officer

AUDITORS

STATUTORY AUDITORS

M/s B M S S & Co
Chartered Accounts
No. 4, Aditya Chambers, 3rd floor,
1st main road, 2nd block, 3rd Phase
Basaveshwaranagar, Bangalore – 560079

SECRETARIAL AUDITORS

CS Puja Pujari
Practicing Company Secretary 2,
Nawab Lane, Kolkata – 700007

REGISTRAR AND TRANSFER AGENT (RTA)

BgSE Financials Limited
Stock Exchange Tower, No.51, 1st Cross, J C Road,
Bangalore – 560027
Phone: 080 4132 9661
Email: vp-rta@bfsl.co.in / cs_rta@bfsl.co.in

FROM OUR CMD'S DESK

Dear Shareholders,

It gives me immense pleasure to welcome you all to the **11th** Annual General Meeting **of M/s Tranway21 Technologies Limited**. It is a privilege to address you on this occasion and to present before you the 11th Annual Report of the Company for the financial year ended **31st March 2026**.

As we reflect on the financial year **2025–26**, I would like to acknowledge the dedication, hard work and commitment of our entire team, supported by the continued confidence of our valued shareholders. During the year, the Company continued its journey of **expansion and diversification of its service portfolio**, with a focus on exploring opportunities across different markets, countries and locations.

Looking ahead, we remain optimistic about the opportunities emerging in the new financial year. We are committed to pursuing strategic initiatives that strengthen our market position, expand our reach, enhance customer satisfaction and create **sustainable and long-term value** for all our stakeholders.

The continued support and confidence of our shareholders have been instrumental in our journey. Together, we have embraced opportunities, navigated challenges and continued to work towards building a stronger and more resilient organisation.

On behalf of the Board, I express my sincere gratitude to my **fellow Directors** for their valuable guidance and contribution to the Company. I also extend my appreciation to our **employees, management team, bankers, business associates, customers and shareholders** for their continued trust, support and association with the Company.

Your confidence in our capabilities inspires us to pursue excellence and remain focused on responsible and sustainable growth.

As we move forward, we remain committed to **consistency, adaptability, innovation and value creation**. With the collective efforts of our team and the continued support of our stakeholders, I am confident that Tranway21 Technologies Limited is well positioned to embrace the opportunities ahead.

I thank you once again for your continued trust and support and look forward to your continued association as we embark on the next phase of our growth journey.

Best Regards,

Sd/-
Kalavathy Bylappa
Chairman and Managing Director

Date: 07/09/2026
Place: Bangalore

NOTICE

NOTICE is hereby given that the **11th** Annual General Meeting of the Members of **M/s. Tranway21 Technologies Limited** will be held on Wednesday, the **30th** day of September 2026 at **11:30** A.M. at the Registered Office of the Company, to transact the business as set out in the Notice of the Annual General Meeting.

ORDINARY BUSINESS:

ITEM NO.1

To Receive, Consider and Adopt

1. The Audited Standalone Financial Statements of M/s Tranway21 Technologies limited for the Financial Year ended March 31st, 2026, and the Report of the Board of Directors and the Statutory Auditors thereon;

   "**RESOLVED THAT** the audited Standalone Financials Statement of the Company for the Financial Year ended March 31, 2026, and the reports of the Board of Directors' and Auditors' thereon, as circulated to the Members, be and are hereby considered and adopted."

2. The Audited Consolidated Financial Statements of M/s Tranway21 Technologies limited for the Financial Year ended March 31, 2026, and the Report of the Statutory Auditors thereon.

   "**RESOLVED THAT** the audited Consolidated Financial Statement of the Company for the Financial Year ended March 31, 2026, and the report of the Auditors' thereon, as circulated to the Members, be and are hereby considered and adopted."

ITEM NO.2

To appoint **Mrs. Kalavathy Bylappa (DIN: 03550060),** who retires by rotation as a Director and offered himself for re-appointment in term of Section 152(6) of the Companies Act, 2013 and in this regard, to consider and if thought fit, to pass, the following resolution as an Ordinary Resolution

"**RESOLVED THAT** pursuant to the provisions of Section 152 and other applicable provisions, if any, of the Companies Act, 2013 and the Rules made thereunder for the time being in force, and the Articles of Association of the Company, Mrs. Kalavathy Bylappa (DIN: 03550060), who retires by rotation at this Annual General Meeting, and being eligible, for reappointment has offered herself for reappointment, be and is hereby re- appointed as a Director of the Company."

ITEM NO.3

To appoint **Mr. Bharat** (DIN: 03542954) who retires by rotation as a Director and offered himself for re-appointment in term of Section 152(6) of the Companies Act, 2013 in this regard, to consider and if thought fit, to pass, the following resolution as an Ordinary Resolution.

"**RESOLVED THAT** in accordance with the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, **Mr. Bharat (DIN: 03542954)** who retires by rotation at this Meeting, being eligible for reappointment, has offered himself for re-appointment, be and is hereby appointed as a Director of the Company."

SPECIAL BUSINESS

ITEM NO. 4

APPOINTMENT OF MS. ASHA DIWAKAR (DIN 08279496), AS NON-EXECUTIVE INDEPENDENT WOMAN DIRECTOR OF THE COMPANY FOR A FIRST TERM OF 5 (FIVE) YEARS.

To consider and, if thought fit, to pass the following resolution as a Special Resolution:

RESOLVED THAT pursuant to the provisions of Sections 149, 150, 152, 160 and other applicable provisions of the Companies Act, 2013 ("Act"), read with the Companies (Appointment and Qualification of Directors) Rules, 2014, Schedule IV to the Act, Regulation 17(1C), Regulation 25(2A) and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"), as amended, and based on the recommendation of the Nomination and Remuneration Committee and the Board of Directors, **Ms. Asha Diwakar** (DIN 08279496), who was appointed as an Additional Director in the capacity of Non-Executive Woman Independent Director with effect from 7 September 2026, and who has submitted the requisite consent, declarations and confirmations, be and is hereby appointed as an Independent Director of the Company for a term of five consecutive years with effect from 7 September 2026, and whose office shall not be liable to retirement by rotation in accordance with Section 149(13) of the Act.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorised to do all such acts, deeds, matters and things as may be necessary, expedient or desirable to give effect to this resolution."

ITEM NO. 5

APPOINTMENT OF MS. PRIYANKA SETHIA (DIN 08592235), AS NON-EXECUTIVE INDEPENDENT WOMAN DIRECTOR OF THE COMPANY FOR A FIRST TERM OF 5 (FIVE) YEARS.

To consider and, if thought fit, to pass the following resolution as a Special Resolution:

RESOLVED THAT pursuant to the provisions of Sections 149, 150, 152, 160 and other applicable provisions of the Companies Act, 2013 ("Act"), read with the Companies (Appointment and Qualification of Directors) Rules, 2014, Schedule IV to the Act, Regulation 17(1C), Regulation 25(2A) and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"), as amended, and based on the recommendation of the Nomination and Remuneration Committee and the Board of Directors, **Ms. Priyanka Sethia (DIN 08592235),** who was appointed as an Additional Director in the capacity of Non-Executive Independent Director with effect from 7 September 2026, and who has submitted the requisite consent, declarations and confirmations, be and is hereby appointed as an Independent Women Director of the Company for a term of five consecutive years with effect from 7 September 2026, and whose office shall not be liable to retirement by rotation in accordance with Section 149(13) of the Act.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorised to do all such acts, deeds, matters and things as may be necessary, expedient or desirable to give effect to this resolution."

ITEM 6

CESSATION AS INDEPENDENT DIRECTOR AND CONTINUATION AS NON-EXECUTIVE DIRECTOR: MR. CHEKODU VENKATARAJA (DIN 09255719)

To consider and, if thought fit, to pass the following resolution as a Special Resolution:

RESOLVED THAT pursuant to Regulation 25(2A) and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, read with the applicable provisions of the Companies Act, 2013, and based on the recommendation of the Nomination and Remuneration Committee and the Board of Directors, the cessation of

Mr. Chekodu Venkataraja (DIN 09255719) from the office/capacity of Independent Director of the Company be and is hereby approved with effect from 30 September 2026, and Mr. Chekodu Venkataraja be and is hereby permitted to continue as a Non-Executive Director of the Company with effect from 30 September 2026, subject to the applicable provisions of the Act, the SEBI LODR Regulations and the Articles of Association of the Company.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorised to do all such acts, deeds, matters and things as may be necessary, expedient or desirable to give effect to this resolution."

ITEM NO. – 7

RE-APPOINTMENT OF MS. KALAVATHY BYLAPPA (DIN: 03550060), AS CHAIRMAN AND MANAGING DIRECTOR

To consider and, if thought fit, to pass the following resolution as an Ordinary Resolution:

"**RESOLVED THAT** pursuant to the provisions of Sections 196, 197, 198, 200 and 203 read with Schedule V and other applicable provisions of the Companies Act, 2013 ("Act"), and the rules made thereunder, as amended from time to time, **Ms. Kalavathy Bylappa (DIN: 03550060),** who has completed her existing term as Chairman and Managing Director of the Company, be and is hereby re-appointed as the Chairman and Managing Director of the Company for a further term of five consecutive years with effect from 24th July 2026 to 23rd July 2031, on such terms and conditions, including remuneration, as may be applicable and as may be determined in accordance with the provisions of the Companies Act, 2013, Schedule V thereto and other applicable laws.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorised to determine, vary or modify the terms and conditions of appointment and remuneration of Ms. Kalavathy Bylappa, in accordance with the applicable provisions of the Companies Act, 2013 and Schedule V thereto.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorised to do all such acts, deeds, matters and things as may be necessary, expedient or desirable to give effect to this resolution."

ITEM NO. 8

RE-APPOINTMENT OF MR. BHARAT (DIN: 03542954) AS WHOLE-TIME DIRECTOR

To consider and, if thought fit, to pass the following resolution as an Ordinary Resolution:

"**RESOLVED THAT** pursuant to the provisions of Sections 196, 197, 198, 200 and 203 and other applicable provisions of the Companies Act, 2013 ("Act"), and the rules made thereunder, as amended from time to time, **Mr. Bharat (DIN: 03542954),** who has completed his existing term as Whole-time Director of the Company, be and is hereby re-appointed as the Whole-time Director of the Company for a further term of five consecutive years with effect from 24th July 2026 to 23rd July 2031, on such terms and conditions, including remuneration, as may be applicable and as may be determined in accordance with the provisions of the Companies Act, 2013 and other applicable laws.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorised to determine, vary or modify the terms and conditions of appointment and remuneration of Mr. Bharat, in accordance with the applicable provisions of the Companies Act, 2013 and other applicable laws.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorised to do all such acts, deeds, matters and things as may be necessary, expedient or desirable to give effect to this resolution."

By Order of the Board of Directors
Tranway21 Technologies Limited

Sd/-
Anitha R
Company Secretary and Compliance Officer
Membership Number: F14124

Date: 07/09/2026
Place Bangalore

Notes:

1. An Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 (“Act”) setting out material facts concerning the Special business under Item No. 4, 5 and 6 of the Notice, is annexed hereto.

2. The 11th Annual General Meeting (“AGM”) of the Members of M/s Tranway21 Technologies Limited will be held physically at the registered office of the company situated at No. 67, 2nd Floor, 29th C Cross, Geetha Colony, 4th Block, Jayanagar, Bengaluru, Karnataka, 560041 on Wednesday 30th September 2026 at **11:30 AM**

3. The AGM will be conducted through physical attendance at the above-mentioned venue and will not be conducted through Video Conferencing (“VC”) or Other Audio-Visual Means (“OAVM”).

4. Members attending the AGM physically are requested to bring their duly completed attendance slip and valid photo identity proof.

5. A member, who is entitled to attend and vote at the meeting, is entitled to appoint a proxy to attend and vote instead of himself/herself. A proxy need not be a member.

6. A proxy form in order to be effective must be lodged at the Registered Office of the Company not less than 48 hours before the commencement of the meeting.

7. Pursuant to provisions of Section 105 of the Companies Act, 2013, read with the applicable rules thereon, a person can act as a proxy on behalf of members not exceeding fifty and holding in the aggregate not more than ten percent of the total share capital of the Company carrying voting rights, may appoint a single person as proxy, who shall not act as a proxy for any other member.

8. All documents referred in the accompanying notice are open for inspection at the registered office of the Company during working hours up to the date of the Annual General Meeting.

9. Members holding shares in dematerialised form are requested to bring their DP ID and Client ID, and Members holding shares in physical form are requested to bring their Folio Number

10. Members whose names appear in the Register of Members or in the Register of Beneficial Owners maintained by the Depositories as on 23rd September 2026 shall be entitled to attend and vote at the AGM. Members may cast their votes either:
    i. through remote e-voting before the AGM; or
    ii. through the voting facility provided at the venue of the AGM.

11. Members who have already cast their votes through remote e-voting may attend the AGM physically. However, such Members shall not be entitled to cast their votes again or modify their votes at the AGM. Their votes already cast through remote e-voting shall be treated as final.

12. Members who have not cast their votes through remote e-voting and who attend the AGM shall be entitled to cast their votes at the AGM through the electronic voting facility/ballot facility provided at the venue.

13. The voting at the AGM shall be conducted through [electronic voting facility provided by CDSL / ballot or polling papers, as arranged by the Company.

14. The results of the voting shall be declared after taking into account the votes cast through remote e-voting and the votes cast at the AGM.

CDSL E-VOTING SYSTEM – FOR REMOTE E-VOTING

THE INTRUCTIONS OF SHAREHOLDERS FOR REMOTE E-VOTING:

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

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

The voting period begins on 27th September 2026 at 9:00 AM and ends on 29th September 2026 at 05:00 PM During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date 23rd September 2026 may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.

Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.

Pursuant to SEBI Circular No. **SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020,** under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

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

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

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

In terms of **SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020** on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Pursuant to abovesaid SEBI Circular, Login method for e-Voting for Individual shareholders holding securities in Demat mode CDSL/NSDL is given below:

Individual Shareholders holding securities in demat mode with **NSDL Depository**	If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period. If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS "Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL

	Depository site wherein you can see e-Voting page. Click on **company name or e-Voting service provider name** and you will be re-directed to **e-Voting service provider website** for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with **CDSL Depository**	Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login to Easi / Easiest are requested to visit cdsl website www.cdslindia.com and click on login icon & My Easi New (Token) Tab. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. If the user is not registered for Easi/Easiest, option to register is available at cdsl website www.cdslindia.com and click on login & My Easi New (Token) Tab and then click on registration option. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.

Individual Shareholders (holding securities in demat mode) login through their **Depository Participants (DP)**	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period.

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

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

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with **CDSL**	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911
Individual Shareholders holding securities in Demat mode with **NSDL**	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at : 022 - 4886 7000 and 022 - 2499 7000

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

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

1. The shareholders should log on to the e-voting website www.evotingindia.com.

2. Click on "Shareholders" module.

3. Now enter your User ID
   a) For CDSL: 16 digits beneficiary ID,
   b) For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
   c)Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.

4. Next enter the Image Verification as displayed and Click on Login.

5. If you are holding shares in demat form and had logged on to www.evotingindia.com and vote an earlier e-voting of any company, then your existing password is to be used.

6. If you are a first-time user follow the steps given below:

	For Physical shareholders and other than individual shareholders holding shares in Demat.
PAN	Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) ➢ Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank Details	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login.

OR Date of Birth (DOB)	➢ If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field.

(vi) After entering these details appropriately, click on “SUBMIT” tab.

(vii) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach ‘Password Creation’ menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.

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

(ix) Click on the EVSN for the relevant <Company Name> on which you choose to vote.

(x) On the voting page, you will see “RESOLUTION DESCRIPTION” and against the same the option “YES/NO” for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution

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

(xii) After selecting the resolution, you have decided to vote on, click on “SUBMIT”. A confirmation box will be displayed. If you wish to confirm your vote, click on “OK”, else to change your vote, click on “CANCEL” and accordingly modify your vote.

(xiii) Once you “CONFIRM” your vote on the resolution, you will not be allowed to modify your vote.

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

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

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

(xvii) Additional Facility for Non – Individual Shareholders and Custodians –For Remote Voting only

a) Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the “Corporates” module.

b) A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.

c) After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.

d) The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping

e) It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.

f) Alternatively, Non-Individual shareholders are required mandatory to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; cs@tranwayinc.com (Designated email address by company), if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.

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

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

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

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

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

EXPLANATORY STATEMENT

UNDER SECTION 102 OF THE COMPANIES ACT, 2013

ITEM NO. 4

Ms. Asha Diwakar (DIN 08279496) has been identified for appointment to strengthen the Board's independent oversight, governance, compliance, risk-management and strategic decision-making capabilities. She is a Corporate Governance Professional and Practising Company Secretary with over 10 years of experience across corporate governance, Board processes, regulatory compliance, strategic transactions and business advisory. Her experience includes corporate finance, commercial operations, procurement, supply-chain and vendor-management exposure, internal controls, process optimisation, enterprise risk and governance advisory. She also advises promoters, family offices, start-ups, investors, MSMEs and established corporates on corporate law, FEMA, restructuring, fundraising, M&A and Board governance.

The Board is of the opinion that Ms. Asha Diwakar fulfils the conditions specified in the Act and the SEBI LODR Regulations for appointment as an Independent Director and that she possesses the requisite skills, experience and expertise relevant to the Company. She has furnished the required declarations/confirmations regarding independence, eligibility and other applicable matters.

In the opinion of the Board, her appointment will contribute to an appropriate balance of skills, knowledge, experience and independent judgement on the Board. The Board recommends the Special Resolution for approval of the members.

Except Ms. Asha Diwakar, being the appointee, none of the Directors, Key Managerial Personnel or their relatives is concerned or interested, financially or otherwise, in this resolution, except to the extent of their respective shareholding, if any.

The terms and conditions of appointment and remuneration, if any, shall be as placed before the members and as permitted under applicable law.

Annexure -A

Details of the Director seeking appointment/reappointment in Annual General Meeting (in pursuance of Clause 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 & SS-2 issued by the Institute of Company Secretaries of India:-.

Particulars	Details
Name	Ms. Asha Diwakar
DIN	08279496
Date of Birth	13/09/1986
Nationality	Indian
Qualification	MBA, CS
Proposed designation	Non-Executive Independent Director
Proposed appointment	Additional Director in the capacity of Independent Director w.e.f. 7 September 2026; subject to the member approval for five-year term
Terms and conditions of appointment/ reappointment	5 years
Remuneration last drawn (including sitting fees & Commission)	Not Applicable
Remuneration details	None, except sitting fees
Professional background	Corporate Governance Professional and Practising Company Secretary
Experience	Over 10 years in governance, Board processes, regulatory compliance, strategic transactions and business advisory
Key areas	Corporate finance, commercial operations, procurement, supply chain, vendor management, internal controls, process optimisation, enterprise risk, governance and strategic decision-making
Advisory experience	Companies Act, FEMA, restructuring, fundraising, M&A, Board governance, due diligence, cross-border transactions and regulatory matters
Directorship of other Board as on 31st March 2026	1. VSA Date Tech Private Limited (Director) 2. Pan Electronics (India) Limited (Director) 3. Vtaminm Finserv Private Limited (Director) 4. CLAAT Corporate Advisors LLP (Designated Partner)
Shareholding in the company including Shareholding as a beneficial owner	Nil
Listed entities from which the person as resigned in last 3 years	Nil

EXPLANATORY STATEMENT

UNDER SECTION 102 OF THE COMPANIES ACT, 2013

ITEM NO. 5

Ms. Priyanka Sethia (DIN 08592235) is a Corporate Governance Professional, Practising Company Secretary, Cost & Management Accountant and Corporate Lawyer with over 15 years of experience in corporate governance, Board advisory, corporate law, regulatory compliance, strategic transactions and business advisory. Her experience covers corporate structuring, governance frameworks, Companies Act compliance, FEMA/RBI matters, cross-border transactions, M&A support, restructuring, secretarial due diligence, fundraising, investment transactions, regulatory strategy and complex corporate documentation.

The Board is of the opinion that Ms. Priyanka Sethia fulfils the conditions specified in the Act and the SEBI LODR Regulations for appointment as an Independent Director and that she possesses the requisite skills, knowledge and experience relevant to the Company. She has furnished the required declarations/confirmations regarding independence, eligibility and other applicable matters.

In the opinion of the Board, her appointment will contribute to stronger governance, legal and regulatory oversight, financial insight, risk management and strategic decision-making. The Board recommends the Special Resolution for approval of the members.

Except Ms. Priyanka Sethia, being the appointee, none of the Directors, Key Managerial Personnel or their relatives is concerned or interested, financially or otherwise, in this resolution, except to the extent of their respective shareholding, if any.

The terms and conditions of appointment and remuneration, if any, shall be as placed before the members and as permitted under applicable law.

Annexure -A

Details of the Director seeking appointment/reappointment in Annual General Meeting (in pursuance of Clause 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 & SS-2 issued by the Institute of Company Secretaries of India:-

Particulars	**Details**
Name	Ms. Priyanka Sethia
DIN	08592235
Date of Birth	08/09/1989
Nationality	Indian
Qualification	LLB, ACS, CMA
Proposed designation	Non-Executive Independent Director
Proposed appointment	Additional Director in the capacity of Independent Director w.e.f. 7 September 2026; subject to the member approval for five-year term
Terms and conditions of appointment/ reappointment	5 years
Remuneration last drawn (including sitting fees & Commission)	Not Applicable
Remuneration details	None, except sitting fees
Professional background	Corporate Governance Professional, Practising Company Secretary, Cost & Management Accountant and Corporate Lawyer
Experience	Over 15 years in corporate governance, Board advisory, corporate law, regulatory compliance, strategic transactions and business advisory
Key areas	Corporate structuring, Companies Act compliance, FEMA/RBI, cross-border transactions, M&A support, restructuring, secretarial due diligence, fundraising, investment transactions and regulatory strategy
Advisory experience	Shareholders' agreements, investment agreements, SPAs, JV agreements, business transfer arrangements, NDAs, employment and strategic commercial documentation
Directorship of other Board as on 31st March 2026	1. Vtaminm Finserv Private Limited (Director) 2. CLAAT Corporate Advisors LLP (Designated Partner)
Shareholding in the company including Shareholding as a beneficial owner	Nil
Listed entities from which the person as resigned in last 3 years	Nil

EXPLANATORY STATEMENT

UNDER SECTION 102 OF THE COMPANIES ACT, 2013

ITEM NO. 6

Mr. Chekodu Venkataraja (DIN 09255719) was appointed as a Non-Executive Independent Director of the Company for a term of five years with effect from 5 April 2022. The Board, on the recommendation of the Nomination and Remuneration Committee, considers it appropriate that he cease to hold office in the capacity of Independent Director and continue to contribute to the Board as a Non-Executive Director.

The proposed cessation from the capacity of Independent Director is subject to approval by the members by way of Special Resolution under Regulation 25(2A) of the SEBI LODR Regulations. The change shall therefore take effect only upon approval of this resolution at the AGM on 30 September 2026.

The Board considers that Mr. Venkataraja' s experience and familiarity with the Company's affairs will continue to be of value in a non-executive capacity. The Board recommends the Special Resolution for approval of the members.

Mr. Chekodu Venkataraja is concerned or interested in this resolution to the extent of the proposed continuation of his directorship and any remuneration/fees payable to him in accordance with applicable law. None of the other Directors, Key Managerial Personnel or their relatives is concerned or interested, financially or otherwise, in this resolution, except to the extent of their respective shareholding, if any.

Particulars	**Details**
Name	Mr. Chekodu Venkataraja
DIN	09255719
Current designation	Non-Executive Independent Director
Existing appointment	Independent Director for five years with effect from 5 April 2022
Proposed change	Cessation from capacity of Independent Director and continuation as Non-Executive Director w.e.f. 30 September 2026, subject to members approval.
Regulatory basis	Regulation 25(2A) of SEBI LODR requires shareholder approval by Special Resolution for removal/cessation of an Independent Director.

ATTENDANCE SLIP

I/We record my/our presence at the Annual General Meeting of the Company held at the office of the Company situated at No. 67, 2nd Floor, 29th C Cross, Geetha Colony, 4th Block, Jayanagar, Bengaluru, Karnataka, On 30th September 2026. At 11:30 am.

FOLIO NO.	
NO. OF SHARES HELD	
NAME OF THE SHAREHOLDER(S) (in Block Letters)	
SIGNATURE OF THE SHAREHOLDER(S)	
NAME OF THE PROXY (in Block Letters)	
SIGNATURE OF THE PROXY	

NOTE: You are requested to sign and handover this slip at the entrance of the meeting venue.

Form No. MGT-11

Proxy form

[Pursuant to section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies (Management and Administration) Rules, 2014]

CIN	L74900KA2015PLC079480
Name of the Company:	Tranway21 Technologies Limited
Registered Office:	No. 67, 2nd Floor, 29th C Cross, Geetha Colony, 4th Block, Jayanagar, Bengaluru, Karnataka
Name of the Member(s):	
Registered address:	
E-mail Id:	
Folio No	

I/We, being the member(s) of………………………………shares of the above-named Company, hereby appoint

1	**Name**	
2	**Address**	
3	**E-mail id**	
4	**Signature**	

As my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 11th Annual General Meeting of the Company at No. 67, 2nd Floor, 29th C Cross, Geetha Colony, 4th Block, Jayanagar, Bengaluru, Karnataka, on Wednesday 30th Day of September 2026 at 11.30 am.

Resolution No. & Date	

Signed this………………………day of…………………………2026

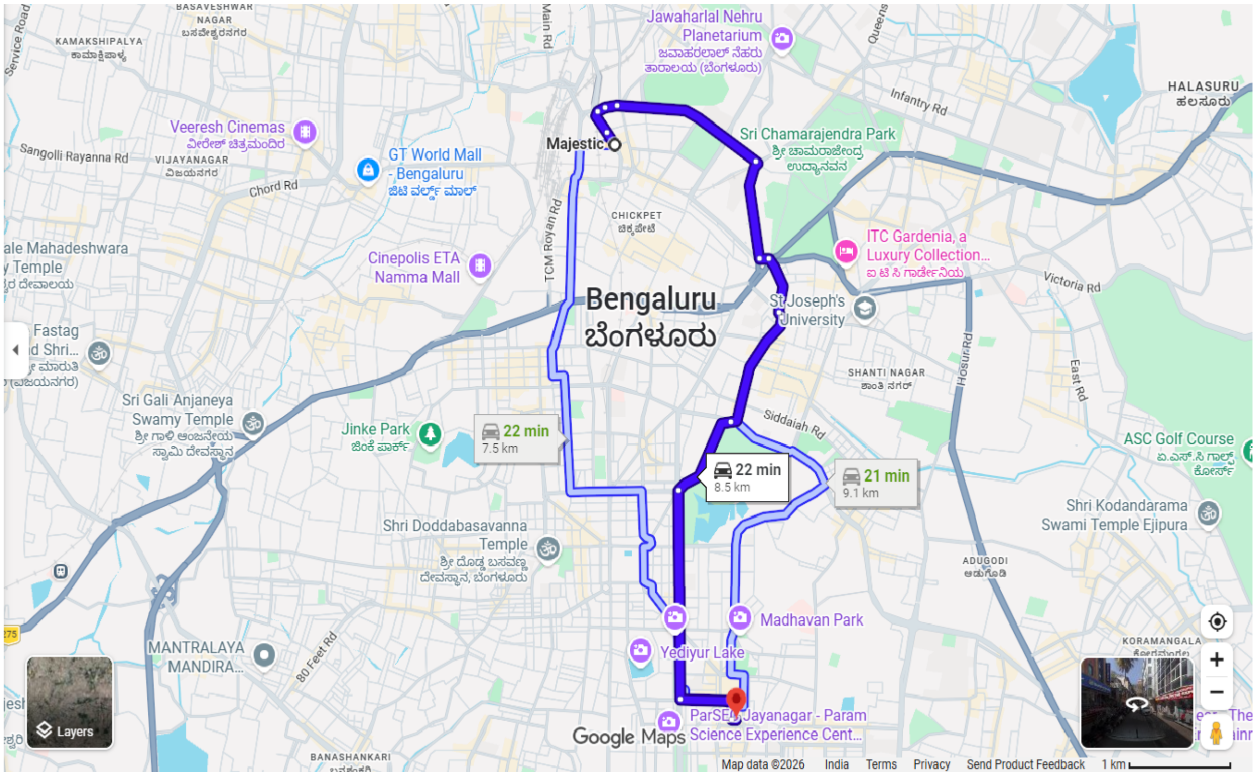
Affix revenue

Signature of Shareholder :…………………………………

Signature of Proxy holder(s) :……………………………………

Note: This form of proxy in order to be effective should be duly completed and deposited at the Registered office of the Company, not less than 48 hours before the Commencement of the meeting.

Route Map



11th Annual General Meeting'

Date: 30th, September 2026

Time: 11:30 a.m.

Venue: No. 67, 2nd Floor, 29th C Cross, Geetha Colony, 4th Block, Jayanagar, Bengaluru, Karnataka, 560011, India

BOARD'S REPORT

TRANWAY21 TECHNOLOGIES LIMITED

To the Members,

Your directors are pleased to present the 11th Board's Report of your Company, along with Audited Financial Statements for the year ended 31st March, 2026.

1.FINANCIAL HIGHLIGHTS (STANDALONE & CONSOLIDATED)

The Company's Standalone Financial Performance for the year under review along with the previous year's figures given under:

Amount in lakhs

Particulars	Standalone		Consolidated	
	For the Year ended 31st March 2026	For the Year ended 31st March 2025	For the Year ended 31st March 2026	For the Year ended 31st March 2025
Income from Business Operations	303.86	392.95	436.45	580.78
Other Income	73.09	1.31	94.72	1.57
Total Income	376.94	394.26	531.17	582.35
Profit before Interest, Depreciation & Tax	5.29	(33.17)	6.62	(13.46)
Less: Interest	-	-	-	-
Less: Depreciation	1.17	1.69	2.84	4.00
Profit after depreciation and Interest	4,12	(31.48)	9.46	(17.46)
Less: Current Income Tax (Inc: earlier year tax)	-	-	-	-
Tax adjustments for earlier years	-	-	-	-
Less: Deferred Tax	(0.31)	(0.29)	(0.33)	(0.21)
Net Profit/Net Loss after Tax	3.81	(31.76)	9.14	(17.67)
Dividend (Including Interim if any and final)	-	-	-	-
Net Profit/Net Loss after dividend and Tax	3.81	(31.76)	9.14	(17.67)
Amount transferred to General reserve	-	-	-	-
Balance carried to Balance Sheet	3.81	(31.76)	9.14	(17.67)
Earnings per share (Basic –Weighted Average)	(0.04)	(0.30)	0.09	0.17
Earnings per Share (Diluted-Weighted Average)	(0.04)	(0.30)	0.09	0.17

2. DIVIDEND:

No dividend was declared for the financial year ended 31st March 2026 by the Board of Directors.

3. STATE OF COMPANY' FINANCIAL AFFAIRS:

During the year under review, the company has recorded total revenue of Rs. 376.94 Lakhs as compared to the previous year amount of Rs 394.26 Lakhs. The Expenditure incurred including Depreciation during the year was Rs. 372.82 Lakhs as compared to the previous year amount of Rs. 425.75 Lakhs. The Company is looking forward to increase its numbers in the coming financial year with the support of all the Stakeholders of the Company.

4. TRANSFER TO RESERVES:

The company has not transferred any amount to any specific reserve fund during the financial year under review.

5. INSURANCE:

Your Company has not taken any Insurance on its Assets.

6. MATERIAL CHANGES AND COMMITMENTS, IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY, HAVING OCCURRED SINCE THE END OF THE YEAR TILL THE DATE THE REPORT:

No material changes and commitments affecting the financial position of the Company have occurred between the end of the Financial Year and the date of this report.

7. SHARES AND SHARE CAPITAL

During the year under review, the Company has not issued any new shares; therefore, there was no change in the Authorized, Issued and Paid-Up share capital of the Company.

OTHER DISCLOSURES AND INFORMATION THAT THE COMPANY:

1. Has not allotted any shares with differential voting rights during the year, hence there is nothing to disclose under provisions of section 43 of the Act read with Rule 4(4) of the Companies (Share Capital and Debenture) Rules, 2014.
2. Has not allotted any sweat equity shares during the year, in accordance with the provision of section 54(1)(d) of Companies Act, 2013 read with Rule 8 (13) of the Companies (Share Capital and Debenture) Rules, 2014.
3. Has not allotted stock option to any employee during the year, as per Rule 12 (9) of the Companies (Share Capital and Debenture) Rules, 2014.
4. The company has not given any loan pursuant to provisions of section 67 of the act to its employees for purchase of its own shares hence there is nothing to disclose under provisions of section 67(3) of the Act read with 16(4) of the Companies (Share Capital and Debentures) Rules, 2014.

8. CHANGE IN NATURE OF BUSINESS

There was no change in nature of Business of the Company during the year under review.

9. DEMATERIALISATION OF EQUITY SHARES:

Equity Share of the Company is in Dematerialized Form with either of the depository's viz. NSDL and CDSL. The ISIN No. allotted is INE0BIW01023.

10.FOREIGN CURRENCY EARNINGS AND OUTGO:

The company has not made any foreign currency transactions during the year.

11.CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION

The operations of the company are not energy intensive. Company takes various measures to reduce energy consumption by using energy efficient computer systems and procuring energy efficient computer systems and procuring energy equipment. As ongoing process company continuously adopts new technologies and techniques to make infrastructure more energy efficient.

12. CORPORATE SOCIAL RESPONSIBILITY (CSR) INITIATIVES:

The provisions of Section 135 of the Companies Act, 2013 read with Rule 9 Companies (Accounts) Rules, 2013 is not applicable to the Company.

13. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS MADE UNDER SECTION 185 & 186 OF THE COMPANIES ACT, 2013:

The Company has not given any loan u/s 185 of the Companies Act, 2013. However, there were loans, and investments made by the Company under Section 186 of the Companies Act, 2013 during the year under review and the details of which are given in **Notes No.28** of the Financial Statements.

14. DISCLOSURES BY DIRECTORS

The Directors on the Board have submitted notice of interest under Section 184(1) i.e., in Form MBP-1, intimation under Section 164(2) i.e., in Form DIR-8 and declaration as to compliance with the Code of Conduct of the Company. All Independent Directors have also given declarations that they meet the criteria of independence as laid down under Section 149(6) of the Act.

15. DIRECTORS / KEY MANAGERIAL PERSONNEL:

There was no Change in the Directors/Key Managerial Personnel during the period under review, and the Composition of Board of Directors as on 31st March, 2026 is as follows;

Name	Date of appointment	Current designation
Mrs. Kalavathy Bylappa	25th March 2015	Chairman and Managing Director
Mr. Bharat	25th March 2015	Whole time Director
Mr. Anand G Patil	05th April 2022	Independent Director
Mr. Nagaraj Susurla Ramasubbarao	05th April 2022	Independent Director
Mr. Venkataraja C	05th April 2022	Independent Director
Mrs. Anitha R	17th December 2019	Company Secretary and Compliance Officer (CS & CO)

16.MEETINGS OF THE BOARD:

During the period under review, total of 5 Board meetings were held. The maximum time-gap between any two consecutive meetings did not exceed 120 days. The details of the Board meetings are:

SI NO	Date
1	30-05-2025
2	08-09-2025
3	29-10-2025
4	14-11-2025
5	13-03-2026

17.SEPARATE MEETING OF INDEPENDENT DIRECTORS:

Regulation 25 of the Listing Regulations and Section 149 read with Schedule IV of Companies Act, 2013 mandates that the Independent Directors of the Company shall hold at least one meeting in a year, without the presence of Non-Independent Directors and members of the management and requires all the Independent Directors to be present at such meeting.

Your company recognizes the role that Independent Directors play in ensuring an efficient and transparent work environment, hence all the Independent directors of the company separately met once during the year FY 2025-26 without the presence of any Non-Independent Directors and/or any members of the management on March 27th 2026 and discussed about the flow of Information to the Board, Compliances, and various other Board Related matters and identify areas where they need clarity or information from management and to annually review the performance of Non- Independent Directors, the Board as whole and the Chairman.

The Independent Directors update the Audit Committee and the Board about the outcome of the meetings and actions, if any, required to be taken by the Company.

18.NUMBER OF MEETINGS OF THE SHAREHOLDERS:

SI. No.	Type of Meeting	Date of Meeting
1	Annual General Meeting (AGM)	30th September 2025

19. AUDIT COMMITTEE:

The Committee comprises of three Directors viz. Mr. Nagaraj Susurla Ramasubbarao (Chairman of the committee), Mr. Anand G Patil and Mrs. Kalavathy Bylappa. The

Committee fulfils the composition requirement as specified under the provisions of the Companies Act, 2013 and Listing Regulations.

The key responsibilities of the Audit Committee are to assist the Board in fulfilling its oversight responsibilities in relation to financial reporting, the effectiveness of the system of risk management and robustness of internal financial controls and risk management framework and monitoring the qualifications, expertise, resources and independence of both the internal and external auditors and assessing the auditor's performance and effectiveness each year.

During the year under review, 4(Four) meetings of the Audit Committee were held on 30th May 2025, 8nd September 2025, 14th November 2025, and 30th March 2026.

Review of Financial Results for FY 2025-26: The Committee reviewed the Standalone & Consolidated Financial Statements for FY 2025-26 and based on this review and discussions with management, the Committee was satisfied that the Financial Statements were prepared in accordance with applicable Accounting Standards and fairly presents the financial position and results for the year ended March 31st, 2026. The Committee therefore recommended the Financial Statements for the year ended March 31st, 2026 for approval of the Board. The Company Secretary of the Company is the Secretary of the Committee.

All the recommendations of the Audit Committee made during the year were accepted by the Board.

20.STAKEHOLDER RELATIONSHIP COMMITTEE:

The Committee comprises of three Directors viz. Mr. Chekodu Venkataraja (Chairman of the committee), Mr. Anand G Patil and Mr. Nagaraj Susurla Ramasubbarao. All the Members of the Committee are Independent Directors. The Committee fulfils the composition requirement as specified under the provisions of the Companies Act, 2013 and Listing Regulations.

The Company recognizes the worth of sustaining an ongoing relation with the Company's stakeholders to ensure a mutual understanding of the Company's strategy, performance and governance. The Stakeholder Relationship Committee (SRC) assists the Company and its Board in maintaining strong and long-term relationships with all its shareholders. The SRC mainly oversees and reviews the timely redressal of the entire Security holder's grievance;

ways to enhance shareholder experience; performance of Registrar & Transfer Agent; shareholding movement etc.

During the year under review, one (1) meeting of the Nomination and Remuneration Committee were held on **30th March 2026**

All the recommendations of the Committee were accepted by the Board.

21. INVESTOR COMPLAINTS

Company's Registrar & Transfer Agent, BgSE Financials Limited entertains and resolves investor grievances in consultation with the Compliance Officer. All grievances can be addressed either to RTA or to the Company directly. An update on the status of complaints is quarterly reported to the Board and is also filed with stock exchanges.

Company has not received any complaints during the Financial Year 2025-26

22. NOMINATION AND REMUNERATION COMMITTEE:

The Committee comprises of three Directors viz. Mr. Anand G Patil, Mr. Nagaraj Susurla Ramasubbarao, Mr. Chekodu Venkataraja All the Members of the Committee are Independent Directors. The Committee fulfils the composition requirement as specified under the provisions of the Companies Act, 2013 and Listing Regulations.

The NRC is responsible for making recommendations to the Board on the structure, size and composition of the Board, ensuring that the appropriate mix of skills, experience, diversity and independence is present on the Board for it to function effectively. The Committee also carries out the entire process of Board Evaluation.

When setting remuneration for the Executive Directors, the Committee takes into account the overall business performance of the company operations and The Committee is also focused on aligning the interests of the Executive Directors and the management group with those of shareholders, to build a sustainable performance culture.

During the year under review, one (1) meeting of the Nomination and Remuneration Committee were held on 30th March 2026.

All the recommendations of the Committee were accepted by the Board.

23.PARTICULARS OF THE EMPLOYEES AND RELATED DISCLOSURES:

None of the employee has received remuneration exceeding the limit as stated in Rule 5(2) of the Companies (Appointment and remuneration of Managerial Personnel) Rules, 2014. Disclosures pertaining to the remuneration as required u/s 197 (12) of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and remuneration of Managerial Personnel) Rules, 2014 are given as Annexure B forming part of this Report.

REMUNERATION RECEIVED FROM SUBSIDIARY COMPANY

During the financial year 2025-26, Ms. Kalavathy Bylappa, Chairman and Managing Director of the Company, has received remuneration of ₹12,00,000/- (Rupees Twelve Lakhs only) and Mr. Bharat, Whole Time Director of the company has received remuneration of ₹18,00,000/- (Rupees Eighteen Lakhs only) from the Company's wholly-owned subsidiary, BHHS Technologies Limited.

The aforesaid remuneration has been paid by the subsidiary company in respect of the services rendered by Ms. Kalavathy Bylappa and Mr. Bharat to the subsidiary and has not been paid or charged by the Company.

The details of remuneration of the Directors and Key Managerial Personnel are disclosed in Annexure B forming part of this Report, in accordance with the applicable provisions of Section 197 of the Companies Act, 2013 read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

24. NON-APPLICABILITY OF THE INDIAN ACCOUNTING STANDARDS (IND-AS)

As per provision to regulation Rule 4(1) of the Companies (Indian Accounting Standards) Rules, 2015 notified vide Notification No.G.S.R.111 (E) on 16th Feb., 2015, Companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009, are exempted from the compulsory requirement of adoption of IND-AS w.e.f. 1st April, 2017. As your Company is listed on BSE Start-up Segment SME Platform of BSE Limited, it is covered under the exempted category and is not required to comply with IND-AS for preparation of financial statements beginning with the period on or after 1st April 2017.

25.SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES:

The Company has one direct subsidiary. In accordance with Section 129 (3) of the Act, a separate statement containing salient features of the financial statement of the subsidiaries of the Company in Form AOC-1 is given in Annexure C. and your Company does not have any Associate or Joint Venture during the year under review.

26.DEPOSITS:

The Company has neither accepted nor renewed any deposits during the year under review.

27.AUDITORS:

Your company had appointed M/S B M S S & CO Chartered Accountants (FRN.No: 005389S) Kolkata on 30/09/2025, as the Statutory Auditors to hold the office till the conclusion of this 15th Annual General Meeting (AGM) of the company.

28. INTERNAL FINANCIAL CONTROLS

The Board has adopted policies and procedures for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, safeguarding of its assets, prevention and detection of fraud, error reporting mechanisms, accuracy and completeness of the accounting records, and timely preparation of reliable financial disclosures.

29.SECRETARIAL AUDIT REPORT:

For the Financial Year 2025-26 Pursuant to the provisions of Section 204 of the Companies Act, 2013, the Company had appointed CS Puja Pujari, Practicing Company Secretary to undertake the Secretarial Audit of the Company.

The Secretarial Audit report for the FY 2025-26 of the Company has been annexed with the Board's Report as Annexure D.

30.OBSERVATIONS AND REMARKS OF AUDITOR:

The Company has adequate system of internal control to safeguard and protect from loss, unauthorized use or disposition of its assets. No observation or remark has been given by the Auditor during the period under review.

31.FRAUD REPORTING BY THE AUDITORS:

During the year under review, neither the statutory auditors nor the Secretarial Auditors has reported to the audit committee u/s 143(12) of the Companies Act, 2013 any fraud committed against the Company by any of its officers, employees.

32.CORPORATE GOVERNANCE:

As your company has been listed on BSE Start-up Segment SME Platform of BSE Limited, by virtue of Regulation 15 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 the compliance with the corporate Governance provisions as specified in regulation 17 to 27 and Clause (b) to (i) of sub regulation (2) of Regulation 46 and Para C, D and E of schedule V are not applicable to the company. Hence Corporate Governance Report does not form a part of this Board Report, though we are committed for the best corporate governance practices.

33.BOARD EVALUATION:

The Board of Directors has carried out an annual evaluation of the board, its committees and individual directors pursuant to the provisions of the Act and as prescribed by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations 2015 (‘SEBI Listing Regulations’).

The performance of the board was evaluated by the board after seeking inputs from all the directors on the basis of criteria such as the board composition and structure, effectiveness of board processes, information and functioning, etc. as provided by the Guidance Note on Board Evaluation issued by the Securities and Exchange Board of India on January 5, 2017. The performance of the committees was evaluated by the board after seeking inputs from the Committee members on the basis of criteria such as the composition of committees, effectiveness of committee meetings, etc.

The Board and the Nomination and Remuneration Committee reviewed the performance of individual directors on the basis of criteria such as the contribution of the individual director to the board and committee meetings like preparedness on the issues to be discussed, meaningful and constructive contribution and inputs in meetings, etc.

In a separate meeting of independent directors, performance of non-independent directors and the board as a whole was evaluated, taking into account the views of executive directors and non-executive directors. The same was discussed in the board meeting that followed the meeting of the independent directors, at which the performance of the board, its committees, and individual directors was also discussed. Performance evaluation of independent directors was done by the entire board, excluding the independent director being evaluated.

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

The Company has an Internal Complaints Committee in place as prescribed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. During the year,

- Number of complaints for sexual harassment were received during the year -NIL.
- Number of complaints disposed off during the year – NIL
- Number of complaints pending for more than 90 days – NIL

35.HUMAN RESOURCES AND EMPLOYEE RELATIONS

During the period under review, the personal and work relationship with the employees remained cordial in all respects. The management has always carried out systematic appraisal of performance and imparted training at periodic intervals. The Company recognizes talent and has judiciously followed the principle of rewarding performance. The Board wishes to place on record their sincere appreciation to the co-operation extended by all the employees in maintaining cordial relations

36.DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATION OR COURT OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY"S OPERATION IN FUTURE:

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

37.COST AUDIT:

Maintenance of cost records and requirement of cost audit as prescribed under the provisions of Section 148 (1) of the Companies Act, 2013 are not applicable for the business activities carried out by the Company.

38.COMPLIANCE OF APPLICABLE SECRETARIAL STANDARDS:

The Company has complied with the provisions of Secretarial Standards (I & II) issued by the Institute of Company Secretaries of India and approved by the Central Government under section 118(10) of the Companies Act, 2013.

39.POLICIES:

The Companies Act 2013 along with the SEBI (LODR) Regulation, 2015 and mandate to formulation of certain policies for all listed Companies. Accordingly, the Company has formulated the Policies for the same as the Company believed to retain and Courage high level of ethical standard in business transaction.

A. VIGIL MECHANISM/ WHISTLE BLOWER POLICY:

The Board has, pursuant to the provisions of Section 177(9) of the Companies Act, 2013 read with Rule 7 of the Companies (Meetings of Board and its Powers) Rules, 2014 and the Listing Regulations framed “Whistle Blower Policy and Vigil Mechanism” (“the Policy”). The Company believes in the conduct of the affairs of its constituents in a fair and transparent manner by adopting highest standards of professionalism, honesty, integrity and ethical behaviour.

The Policy has been framed with a view to provide a mechanism, inter alia, enabling stakeholders, including Directors, individual employees of the Company and their representative bodies, to freely communicate their concerns about illegal or unethical practices and to report genuine concerns or grievance as also to report to the management concerns about unethical behaviour, actual or suspected fraud or violation of the Company's Code of Conduct or ethics policy.

The Whistle Blower Policy and Vigil Mechanism may be accessed on the Company's website at the link. www.tranwayinc.com.

B. POLICY ON PRESERVATION OF THE DOCUMENTS:

The Company has formulated a Policy pursuant to regulation 9 of the Securities Exchange Board of India (Listing obligation and Disclosure Requirements) Regulations, 2015 ("Regulations") on Preservation of the Document ensure safekeeping of the record and safeguard the Documents from getting mutilated or destroyed, while at the same time avoiding superfluous inventory of Documents.

Policy on Preservation on the documents may be accessed on the Company's website at the link www.tranwayinc.com.

C. POLICY ON CRITERIA FOR DETERMINING MATERIALITY OF EVENTS:

The Policy is framed in accordance with the requirements of the Regulation 30 of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations,2015 ("Regulations"). The object of the policy is to determine materiality of events of information of the Company and to ensure that such information is adequately disseminated in pursuance with the Regulation and to provide an overall governance framework for such determine of materiality.

Policy on criteria for determining materiality of events may be accessed on the Company's **website at the link: www.tranwayinc.com**

40.INSIDER TRADING REGULATIONS:

Based on the requirement under SEBI (Prohibition of Insider Trading) Regulation, 1992 read with SEBI (Prohibition of Insider Trading) Regulation, 2015, as amended from time to time, the code of conduct for prevention of insider trading and the Code for Fair Disclosure ("Code"), as approved by the Board from time, are in force by the Company. The objective of this Code is to Price the interest of shareholders at large, to prevent misuse of any price sensitive information and to prevent any Insider Trading activity by dealing in shares of the Company by its Directors, designated employees and other employees and other employees.

The Company also adopts the concept of Trading window closure, to prevent its Directors, Officers, designated employees and other employees from trading in the securities of Tranway Technologies Limited at the time when there is unpublished price sensitive information.

Policy on criteria for Insider Trading Regulations may be accessed on the Company's website at the link: www.tranwayinc.com.

41. PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES:

There are no material related party transactions during the year under review with the Promoters, Directors or Key Managerial Personnel(s) (KMP(s)). All related party transactions are mentioned in the notes to the accounts. The Company has formulated a Policy on "Materiality of Related Party Transactions" and on "the process of dealing with such transactions", which are in line with the provisions of Section 188 of the Companies Act, 2013 and Regulation 23 of SEBI LODR Regulations, 2015. The same is also available on the company website.

During the year under review, there were no material related party transactions under Regulation 23 (4) of SEBI LODR Regulations, 2015 entered into by the Company, which necessitates approval of Shareholders.

42. RISK MANAGEMENT:

The Board has adopted policies and procedures for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, safeguarding of its assets, prevention and detection of fraud, error reporting mechanisms, accuracy and completeness of the accounting records, and timely preparation of reliable financial disclosures. These procedures are being periodically reviewed to ensure that management controls risk through the means of properly defined framework of the Company.

43.CODE OF CONDUCT:

The Company has adopted the Code of Conduct for all its Senior Management Personnel and Directors and the same is affirmed by all the Board Members and Senior Management Personnel.

44.MANAGEMENT DISCUSSION & ANALYSIS REPORTS:

In terms of the provisions of Regulation 34 and schedule V of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 the Management's discussion and analysis report is annexed in **"ANNEXURE-E".**

45.CEO/CFO CERTIFICATION:

In compliance with Regulation 17(8) of the Listing Regulations, the CEO/CFO certification on the financial statements, duly signed by the CFO of the Company, for the year ended March 31, 2026 is enclosed at the end of the Report. The Company has adopted a back-up certification system by Business & Functional Heads for compliance with respect to their concerned areas in order to imbibe a compliance & ethical culture in the organization.

46.DIRECTORS RESPONSIBILITY STATEMENT:

In accordance with the provisions of Section 134(5) of the Companies Act, 2013, the Board hereby submits its responsibility Statement: —

- In the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures;
- 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 at the end of the financial year and of the profit and loss of the company for that period;
- The directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- the directors have prepared the annual accounts on a going concern basis; and
- The directors, have laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.

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

47. ANNUAL RETURN

In accordance with Section 134(3) (a) of the Companies Act, 2013, the Annual Return of the company is provided on the website of the company at www.tranwayinc.com.

48.INVESTOR EDUCATION AND PROTECTION FUND (IEPF)

During the year under review, the provision of section 125(2) of Companies Act, 2013 does not apply to your company; hence the company was not required to transfer any amount to the Investor Education Protection Fund (IEPF) established by Central Government of India.

49.ACKNOWLEDGEMENTS:

Your director's place on records their appreciation for their overwhelming co-operation and assistance received from investors, customers, business associates, banker, vendors, as well as regulatory and governmental authorities, Your Directors also thank the employee at all levels, our consistent growth was made possible by their hard work, solidarity, cooperation and support.

For and on behalf of Tranway21 Technologies Limited

Sd/-
Kalavathy Bylappa
Chairman and Managing Director
DIN: 03550060

Date: 07-09-2026
Place: Bangalore

"ANNEXURE –A"
NOMINATION AND REMUNERATION POLICY
Of
TRANWAY21 TECHNOLOGIES LIMITED

PREAMBLE

Pursuant to Section 178 of the Companies Act, 2013 and the Rules framed there under (as amended from time to time) (the "Act") and Regulation 19 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended from time to time) (the "SEBI Listing Regulations"), the Board of Directors of every listed company is required to constitute the Nomination and Remuneration Committee.

OBJECTIVE

In order to comply with the requirements of Section 178 of the Act and Regulation 19 of the SEBI Listing Regulations and any other applicable provisions, the Nomination and Remuneration Committee of the Board of Directors of the Company (the "Committee") had formulated this policy (the "Policy").

The key objectives of the Policy are as follows:

- To formulate the criteria for determining qualifications, competencies, positive attributes and independence for appointment of a Director (Executive / Non-Executive) and recommend to the Board of Directors of the Company (the "Board"), policies relating to the remuneration (payable in whatever form) of the Directors, Key Managerial Personnel and other employees.
- To formulate criteria for evaluation of the members of the Board and provide necessary report to the Board for further evaluation of the Board.
- To provide to Key Managerial Personnel and Senior Management reward linked directly to their effort, performance, dedication and achievement relating to the Company's operations.
- To retain, motivate and promote talent and to ensure long term sustainability of talented managerial persons and create competitive advantage.
- To devise a Policy on Board Diversity
- To develop a succession plan for the Board and to regularly review the plan.
- To determine whether to extend or continue the term of appointment of the Independent Director(s), on the basis of the report of performance evaluation of Independent Directors.

DEFINITIONS

"Act" means the Companies Act, 2013 and the Rules framed there under, as amended from time to time.

"Board" means the Board of Directors of the Company.

"Directors" shall mean Directors of the Company.

"Key Managerial Personnel" or "KMP" means: in relation to a Company as defined sub-section 51 of Section 2 of the Companies Act, 2013, means and includes:

i. the Chief Executive Officer or the Managing Director or the manager;
ii. the Company Secretary;
iii. the Whole-Time Director;
iv. the Chief Financial Officer;
v. Such other officer, not more than one level below the directors who is in whole-time employment, designated as key managerial personnel by the Board; and such other officer as may be prescribed.

"Senior Management" shall mean officers/personnel of the listed entity who are members of its core management team excluding board of directors and normally this shall comprise all members of management one level below the chief executive officer/managing director/whole time director/manager (including chief executive officer/manager, in case they are not part of the board) and shall specifically include Company Secretary and Chief Financial Officer.

"Independent Director" means a director referred to in Section 149(6) of the Act.

APPOINTMENT AND REMOVAL OF DIRECTORS, KMP'S AND SENIOR MANAGEMENT

A. Appointment criteria and qualifications:

The Committee shall identify and ascertain the integrity, qualification, expertise and experience of the person for appointment as Director, KMP or Senior Management and recommend to the Board his / her appointment

A person should possess adequate qualification, expertise and experience for the position he / she is considered for appointment. The Committee has the discretion to decide whether Qualifications, expertise and experience possessed by a person are sufficient / satisfactory for the concerned position.

The Company shall not recommend or appoint or continue the employment of any person as the Managing Director, Whole-time director or Manager within the meaning of the Act, who has attained the age of 70 (seventy) years. Provided that the appointment of such a person who has attained the age of 70 (seventy) years shall be made with the approval of the Shareholders by passing a special resolution, based on the explanatory statement annexed to the notice for the Meeting of the Shareholders for such motion indicating the justification for appointment or extension of appointment beyond the age of 70 (seventy) years.

B. TERM / TENURE:

Managing Director/Whole-time Director

The Company shall appoint or re-appoint any person as its Executive Chairman, Managing Director or Executive Director for a term not exceeding 5 (five) years at time

C. INDEPENDENT DIRECTOR:

An Independent Director shall hold office for a term up to 5 (five) consecutive years on the Board and will be eligible for re-appointment on passing of a special resolution by the Company and disclosure of such appointment in the Board's Report. No Independent Director shall hold office for more than two consecutive terms, but such Independent

Director shall be eligible for appointment after expiry of 3 (three) years of ceasing to become an Independent Director. Provided that an Independent Director shall not, during the staid period of 3 (three) years, be appointed in or be associated with the Company in any other capacity, either directly or indirectly.

At the time of appointment of Independent Director(s) it should be ensured that number of Boards on which such Independent Director serves is restricted to 7 (seven) listed companies as an Independent Director and three listed companies as an Independent Director in case such person is serving as a Whole-time Director of a listed company or such other number as may be prescribed under the Act or the SEBI Listing Regulations.

D. EVALUATION:

The Committee shall carry out evaluation of performance of every Director, KMP and Senior Management at regular intervals (yearly).

The evaluation of performance of the Board, its Committees and Individual Directors to be carried out either by the Board, by the Nomination and Remuneration Committee or by an independent external agency and review its implementation and compliance.

The evaluation of independent directors shall be done by the entire board of directors which shall include Performance of the directors; and Fulfillment of the independence criteria as specified in these regulations and their Independence from the management.

Provided that in the above evaluation, the directors who are subject to evaluation shall not participate.

E. REMOVAL:

Due to reasons for any disqualification mentioned in the Act or under any other applicable law, rules and regulations, there under, the Committee may recommend, to the Board with reasons to be recorded in writing, removal of a Director, KMP or Senior Management, subject to the provisions and compliance of the said Act, such other applicable law, rules and regulations.

F. RETIREMENT:

The Directors, KMP and Senior Management shall retire as per the applicable provisions of the Act and the prevailing policy of the Company. The Board will have the discretion to retain the Director, KMP, Senior Management in the same position/ remuneration or otherwise even after attaining the retirement age, for the benefit of the Company.

G. POLICY RELATING TO THE REMUNERATION FOR THE WHOLE-TIME DIRECTOR, KMP AND SENIOR MANAGEMENT:

The remuneration / compensation / commission etc. to the Whole-time Director, KMP and Senior Management will be determined by the Committee and recommended to the Board for approval. The remuneration / compensation / commission etc. shall be subject to the prior/post approval of the Shareholders of the Company and Central Government, wherever required.

The remuneration and commission to be paid to the Whole-time Director shall be in accordance with the percentage / slabs / conditions laid down as per the provisions of the Act.

Increments to the existing remuneration/compensation structure may be recommended by the Committee to the Board which should be within the slabs approved by the Shareholders in the case of Whole-time Director or as laid down as per the provisions of the Act.

H. REMUNERATION TO WHOLE-TIME / EXECUTIVE / MANAGING DIRECTOR, KMP AND SENIOR MANAGEMENT:

The Whole-time / Executive / Managing Director / KMP and Senior Management shall be eligible for a monthly remuneration as may be approved by the Board on the recommendation of the Committee. The breakup of the pay scale and quantum of perquisites including but not limited to, employer's contribution to Provident Fund (P.F.), Superannuation Fund, Pension Scheme, medical expenses, club fees, leave travel allowance, etc. shall be decided and approved by the Board/ the Person authorized by the Board on the recommendation of the Committee and approved by the Shareholders and Central Government, wherever required.

Minimum Remuneration: If, in any financial year, the Company has no profits or its profits are inadequate, the Company shall pay remuneration to its Whole-time / Executive / Managing Director in accordance with the provisions of Section 197 of the Act and Schedule V to the Act and if it is not able to comply with such provisions, with the previous approval of the Central Government.

Provisions for excess remuneration: If any Whole-time / Executive / Managing Director draws or receives, directly or indirectly, by way of remuneration any such sums in excess of the limits prescribed under the Act or without the prior sanction of the Central Government, where required, he / she shall refund such sums to the Company and until such sum is refunded, hold it in trust for the Company. The Company shall not waive recovery of such sum refundable to it unless permitted by the Central Government.

I. REMUNERATION TO NON- EXECUTIVE / INDEPENDENT DIRECTOR:

Remuneration / Commission: The remuneration / commission shall be in accordance with the statutory provisions of the Act and the Rules made there under for the time being in force.

Sitting Fees:

The Non- Executive / Independent Director may receive remuneration by way of fees for attending meetings of the Board or Committee thereof. Provided that the amount of such fees shall not exceed the maximum amount as provided in the Act, per meeting of the Board or Committee or such amount as may be prescribed by the Central Government from time to time.

Limit of Remuneration/Commission:

Remuneration/ Commission may be paid within the monetary limit approved by shareholders, subject to the limit not exceeding 1% of the profits of the Company computed as per the applicable provisions of the Act

Stock Options:

An Independent Director shall not be entitled to any stock option of the Company.

IV.MEMBERSHIP:

- The Committee shall comprise of at least (3) Directors, all of whom shall be non-executive Directors and at least half shall be Independent Directors.
- The Board shall reconstitute the Committee as and when required to comply with the provisions of the Act and the SEBI Listing Regulations.
- The quorum for the Meeting of the Nomination and Remuneration Committee shall either be two members or one third of the total strength of the Committee, whichever is higher (including at least one independent director in attendance).
- Membership of the Committee shall be disclosed in the Annual Report.
- Term of the Committee shall be continued unless terminated by the Board of Director.

V.CHAIRPERSON

- Chairperson of the Committee shall be an Independent Director.
- Chairperson of the Company may be appointed as a member of the Committee but shall not be a Chairman of the Committee.
- In the absence of the Chairperson, the members of the Committee present at the meeting shall choose one amongst them to act as Chairperson.
- Chairman of the Nomination and Remuneration Committee meeting could be present at the annual general meeting or may nominate some other member to answer the shareholders' queries.

VI.FREQUENCY OF MEETINGS:

The Nomination and Remuneration Committee shall meet at least once a year

.

VII.COMMITTEE MEMBERS' INTERESTS:

A member of the Committee is not entitled to be present when his or her own remuneration is discussed at a meeting or when his or her performance is being evaluated.

The Committee may invite such executives, as it considers appropriate, to be present at the meetings of the Committee.

VIII.SECRETARY:

The Company Secretary of the Company shall act as Secretary of the Committee.

IX.DUTIES OF THE NOMINATION & REMUNERATION COMMITTEE

- Duties with respect to Nomination: The duties of the Committee in relation to nomination matters include:
- Ensuring that there is an appropriate induction in place for new Directors and members of Senior Management and reviewing its effectiveness;
- Ensuring that on appointment to the Board, Independent Directors receive a formal letter of appointment in accordance with the Guidelines provided under the Act;
- Identifying and recommending Directors who are to be put forward for retirement by rotation.
- Determining the appropriate size, diversity and composition of the Board;
- Setting a formal and transparent procedure for selecting new Directors for appointment to the Board
- Developing a succession plan for the Board and Senior Management and regularly reviewing the plan;
- Evaluating the performance of the Board members and Senior Management in the context of the Company's performance from business and compliance perspective;
- Making recommendations to the Board concerning any matters relating to the continuation in office of any Director at any time including the suspension or termination of service of an Executive Director as an employee of the Company subject to the provision of the law and their service contract.
- Delegating any of its powers to one or more of its members or the Secretary of the Committee;
- Recommend any necessary changes to the Board; and
- Considering any other matters, as may be requested by the Board.

Duties with respect to Remuneration:

The duties of the Committee in relation to remuneration matters include:

- To consider and determine the remuneration policy, based on the performance and also bearing in mind that the remuneration is reasonable and sufficient to attract retain and motivate members of the Board and such other factors as the Committee shall deem appropriate all elements of the remuneration of the members of the Board.
- To recommend and approve the remuneration of the Senior Management including key managerial personnel of the Company maintaining a balance between fixed and variable

pay reflecting short- and long-term performance objectives appropriate to the working of the Company.

- To delegate any of its powers to one or more of its members or the Secretary of the Committee.
- To consider any other matters as may be requested by the Board.

X. Minutes of Committee Meeting

Proceedings of all Meetings must be minute and signed by the Chairperson of the Committee at the subsequent Meeting. Minutes of the Committee Meetings will be tabled at the subsequent Board and Committee Meeting.

XI. Deviations from this Policy

Deviations on elements of this policy in extraordinary circumstances, when deemed necessary in the interests of the Company, will be made if there are specific reasons to do so in an individual case

XII. Amendment:

Any change in the Policy shall be approved by the Board of Directors or any of its Committees (as may be authorized by the Board of Directors in this regard). The Board of Directors or any of its authorized Committees shall have the right to withdraw and / or amend any part of this Policy or the entire Policy, at any time, as it deems fit, or from time to time, and the decision of the Board or its Committee in this respect shall be final and binding. Any subsequent amendment / modification in the Listing Regulations and / or any other laws in this regard shall automatically apply to this Policy.

For and on behalf of
Tranway21 Technologies Limited

Sd/-
Kalavathy Bylappa
Chairman and Managing Director
DIN:03550060

Date: 07-09-2026
Place: Bangalore

"ANNEXURE –B"

Statement of Disclosure of Remuneration under Section 197 of the Companies Act, 2013 and Rule 5 of Companies
(Appointment and Remuneration of Managerial Personnel) Rules, 2014

SI. No	Name of the Director/KMP and Designation	Remuneration of Director / KMP for Financial year 2025-26(Including Non-Executive Independent Director)	Remuneration of Director/ KMP for the Financial Year 2023-24	% Increase (Decrease) in remuneration in the Financial Year 2024-25	Ratio of Remuneration of each Director/ KMP to median remuneration of employees
1	Bharat (WTD)	-	-	-	-
2	Kalavathy Bylappa (CMD)	12,00,000/-	12,00,000/-	-	-
3.	Anand Patil	NA	NA	NA	NA
4	Nagaraj S R	NA	NA	NA	NA
5	Venkataraja C	NA	NA	NA	NA
6	Anitha R	6,68,304	6,36,480	5%	

I. Ratio of the remuneration of each Director to the median remuneration of the Employees of the Company for the financial year 2025-26 the percentage increase in remuneration of Directors,

Note:

II. Percentage increase in remuneration of each director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the financial year – 5%

III. Percentage increase in the median remuneration of employees in the financial year –
The Median remuneration of employees was Rs 218.67/- during the year 2025-26 as compared to Rs. 218.67/- in the previous year.

IV. Number of permanent employees on the rolls of company –
As on 31st March, 2026 the total number of employees on the roll was 12.

V. I affirm that the Remuneration is as per the remuneration policy of the Company.

For and on behalf of Tranway21 Technologies Limited

Sd/-
Kalavathy Bylappa
Chairman and Managing Director
DIN:03550060

Date: 07-09-2026
Place: Bangalore

"ANNEXURE –C"
Form AOC-1

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014) Statement containing salient features of the financial statement of subsidiaries/associate companies/joint ventures

Part "A": Subsidiaries

(Information in respect of each subsidiary to be presented with amounts in Rs.)

Sl. No.	Particulars	Details
1.	Name of the subsidiary	BHHS technologies limited (Previously BHH Technologies Limited , Bharat Head Hunters Private Limited)
2.	Reporting period for the subsidiary concerned, if different from the holding company's reporting period	2025-26
3.	Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries	-
4.	Share capital	3.05
5.	Reserves & surplus	50.4.08
6.	Total assets	579.30
7.	Total Liabilities	579.30
8.	Investments	-
9.	Turnover	154.23
10.	Profit before taxation	2.00
11.	Provision for taxation	(0.01)
12.	Profit after taxation	2.00
13.	Proposed Dividend	-
14.	% of shareholding	100%

Notes: The following information shall be furnished at the end of the statement:

1. Names of subsidiaries which are yet to commence operations
2. Names of subsidiaries which have been liquidated or sold during the year.

Tranway21

Part "B":
Associates and Joint Ventures

Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures

Name of associates/Joint Ventures	-	-	-
1. Latest audited Balance Sheet Date	-	-	-
	-	-	--
2. Shares of Associate/Joint Ventures held by the company on the year end	-	-	-
Amount of Investment in Associates/Joint Venture	-	-	-
Extend of Holding%	-	-	-
3. Description of how there is significant influence	-	-	-
4. Reason why the associate/joint venture is not consolidated	-	-	--
5. Net worth attributable to shareholding as per latest audited Balance Sheet	-	-	---
6. Profit/Loss for the year	-	-	-
i. Considered in Consolidation	-	--	-
ii. Not Considered in Consolidation	-	-	-

1. Names of associates or joint ventures which are yet to commence operations.
2. Names of associates or joint ventures which have been liquidated or sold during the year

For and on behalf of
Tranway21 Technologies Limited

Sd/-
Kalavathy Bylappa
Chairman and Managing Director
DIN:03550060

Date: 07-09-2026
Place: Bangalore

Form No. MR-3
SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED 31ST MARCH 2026
[Pursuant to section 204(1) of the Companies Act, 2013 and rule No.9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

The Members,
TRANWAY21 TECHNOLOGIES LIMITED
No. 67, 2nd floor, 29th C Cross, Geetha Colony,
4th Block, Jayanagar, Bengaluru, Karnataka – 560011

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **TRANWAY21 TECHNOLOGIES LIMITED** having **CIN: L74900KA2015PLC079480** (herein after called the company). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, I hereby report that in my opinion, the Company has, during the audit period covering the Financial Year ended on 31st March, 2026 ("Audit Period") complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, papers, minute books, forms and returns filed and other records maintained by the company for the Financial Year ended on 31st March, 2026 according to the provisions of:

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

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

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

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

(v) The following Regulations and Guidelines prescribed under the Securities and

Exchange Board of India Act, 1992 (SEBI)-

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

(b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

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

(d) The Securities and Exchange Board of India (Share based Employee Benefits) Regulations, 2014; Not Applicable to the Company during the Audit Period;

(e) The Securities and Exchange Board of India (Issue, and Listing of Debt Securities) Regulations, 2008 - Not Applicable to the Company during the Audit Period;

(f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client - Not Applicable to the Company during the Audit Period;

(g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009- Not Applicable to the Company during the Audit Period;

(h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 - Not Applicable to the Company during the Audit Period.

(1) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

(vi) Other laws applicable specifically to the Company namely: (1) Information Technology Act, 2000 and the rules made there under

(vii) Based on the representation made by the Company and its officers, the Company has proper system and process in place for compliance under the other applicable Labour Laws and other incidental laws, Acts, Rules, Regulations and Guidelines.

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

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

(ii) The Listing Agreements entered into by the Company with Bombay Stock Exchange (Start-Up Platform).

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

I further report that the compliance by the Company of applicable financial laws, like direct and indirect tax laws, has not been reviewed in this Audit since the same has been subject to review by statutory financial auditor and other designated professionals.

I further report that:

The Hoard of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors, Independent Directors and Women Director. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting

Majority decision is carried through while the dissenting members' views, if any, are captured and recorded as part of the minutes.

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

I further report that during the audit period, there were no specific events / actions having a major bearing on company's affair in pursuance of the above — referred laws, rules, regulations, guidelines, standards, etc;

Date: 02/09/2026
Place Kolkata

FOR PUJA PUJARI & ASSOCIATES

Signature
PUJA PUJARI
(proprietor)
UDIN: F013102H001351901
Practicing Company Secretary
Membership Number – 13102
C.P.NO.20171
Peer Review N0. 3636/2023

Note: This report is to be read with our letter of even date that is annexed as Annexure I and forms an integral part of this report.

Annexure-1

TO,
The Members,
TRANWAY21 TECHNOLOGIES LIMITED
No. 67, 2nd floor, 29th C Cross, Geetha Colony,
4th Block, Jayanagar, Bengaluru, Karnataka – 560011

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

1. Maintenance of secretarial records is the responsibility of management of the Company. My responsibility is to express an opinion on these secretarial records based on my audit.
2. I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. I believe that the processes and practices, I followed provide a reasonable basis for my opinion.
3. I have not verified the correctness and appropriateness of financial records and books of accounts of the company.
4. Wherever required, I have obtained the Management Representation about the compliance of laws, rules and regulations and happening of events, etc.
5. The compliance of the provisions of corporate and other applicable laws, rules and regulations, standards is the responsibility of the management. My examination was limited to the verification of procedures on test basis.
6. The Secretarial Audit Report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

Date: 02/09/2026
Place Kolkata

FOR PUJA PUJARI & ASSOCIATES

Signature
PUJA PUJARI
(proprietor)
UDIN: F013102H001351901
Practicing Company Secretary
Membership Number – 13102
C.P.NO.20171
Peer Review N0. 3636/2023

"ANNEXURE E"
MANAGEMENT DISCUSSION AND ANALYSIS REPORT
For the Financial Year 2025–26

INDIAN ECONOMIC SCENARIO

India continues to remain one of the fastest-growing major economies and has strengthened its position as a global hub for technology, digital services and IT-enabled business solutions. The continued adoption of digital technologies, cloud computing, artificial intelligence, automation, cybersecurity and data-driven business models has created significant opportunities for the Indian IT and technology services sector.

The Indian IT and technology services industry continues to play an important role in the country's economic growth, supported by increasing digitalisation across businesses and government institutions, growing demand for technology-enabled solutions and India's skilled workforce. The IT staffing and technology consulting segments are also witnessing continued demand as organisations increasingly seek specialised talent and technology capabilities to support their digital transformation initiatives.

The outlook for the technology sector remains positive, supported by technological advancements, increasing enterprise technology spending and the growing adoption of digital platforms and solutions.

INDUSTRY STRUCTURE, DEVELOPMENTS AND OUTLOOK

Your Company is engaged in **IT Consulting, Software Development Services, Staffing and Recruitment Services** for its clients. The Company provides staffing and recruitment solutions across various industry segments, including Telecom, IT, Automobiles, Services, Manufacturing and Engineering, among others. The staffing and recruitment business enables clients to access relevant and specialised talent in line with their workforce requirements and supports them in identifying, evaluating and onboarding suitable professionals for technology and other business roles.

The staffing and recruitment industry is evolving towards a more skills-focused and technology-enabled model. The increasing adoption of Artificial Intelligence, cloud computing, cybersecurity, data analytics, automation and other emerging technologies is creating demand for specialised professionals with relevant technical and domain capabilities. At the same time, organisations are increasingly seeking flexible workforce solutions and access to specialised talent to support their changing business requirements. These developments provide opportunities for the Company to strengthen its staffing and recruitment services and cater to the evolving talent requirements of its clients.

The Company's Quality Assurance Engineering services provide support across industries through a range of services covering hardware, software, testing infrastructure and testing products. The Company also provides SAP Solutions encompassing a broad spectrum of consulting, implementation and support services relating to cloud-based and on-premise implementations, thereby assisting clients in supporting, maintaining and managing their technology environments.

During the financial year 2025–26, the Company continued to focus on strengthening its service capabilities, expanding its customer base and responding to changing requirements in the IT services, staffing and recruitment markets. The Company seeks to leverage emerging technologies and evolving digital requirements to provide competitive and value-added solutions to its clients.

The Company remains focused on expanding and diversifying its business activities, strengthening existing client relationships, enhancing its staffing and recruitment capabilities and developing multiple revenue streams. The Company believes that these initiatives will support sustainable business growth and create long-term value for its stakeholders.

OPPORTUNITIES, THREATS AND CHALLENGES

The continuing digitalisation of businesses and the increasing adoption of technology across industries provide significant opportunities for the Company. Organisations are increasingly investing in digital platforms, technology infrastructure, cloud solutions, cybersecurity, automation and specialised technology talent to enhance operational efficiency and address evolving business requirements.

The Company continues to explore opportunities arising from changing customer requirements and the increasing demand for specialised IT consulting, software development, staffing, recruitment and technology support services. The current hiring environment is increasingly skills-focused, with employers giving greater preference to specialised technology capabilities, AI readiness and candidates who can adapt to changing business requirements. This provides opportunities for the Company to strengthen its staffing and recruitment capabilities and provide clients with faster access to specialised and future-ready talent.

At the same time, the industry remains highly competitive and is subject to rapid technological changes. The Company is required to continuously enhance its service capabilities, retain skilled professionals and adapt to changing market and customer requirements. The Company remains focused on strengthening its technology capabilities, operational efficiency and service offerings to effectively address these challenges.

RISKS AND CONCERNS OVER THE BUSINESS OF THE COMPANY

The Company's business and profitability may be affected by competition from existing and prospective service providers operating in the IT consulting, software development and staffing segments.

The Company may also be exposed to risks arising from changes in market conditions, technological developments, pricing pressures, employee costs, availability of skilled candidates, employee attrition, changing compensation expectations, recruitment turnaround requirements, regulatory requirements and changes in Government policies and applicable laws.

The IT services industry is characterised by intense competition, rapid technological developments and changing customer expectations. Increased competition may result in pricing pressure, vendor consolidation and higher costs of acquiring and retaining customers and skilled professionals, which may impact the Company's growth and profitability.

The Company continuously monitors these risks and seeks to mitigate them through diversification of services, strengthening customer relationships, improving operational efficiencies, developing its human resources and maintaining appropriate internal processes and controls.

INTERNAL CONTROL SYSTEM AND PLANNING

The Company maintains adequate internal control systems commensurate with the size, scale and complexity of its operations. These controls are designed to provide reasonable assurance regarding the accuracy and reliability of financial reporting, safeguarding of assets, recording of transactions, prevention and detection of fraud and errors, operational efficiency and compliance with applicable laws and regulations.

The internal control framework is periodically reviewed by the management to ensure that it remains appropriate and effective in view of the Company's evolving business requirements.

The adequacy of the Company's internal financial controls and related matters has been considered and reported upon by the Statutory Auditors, as applicable, in their report forming part of the Annual Report.

MATERIAL DEVELOPMENTS IN HUMAN RESOURCES / INDUSTRIAL RELATIONS

Human resources continue to remain one of the key assets of the Company. The Company continues to focus on attracting, developing and retaining skilled and competent professionals to support its business objectives and future growth.

The Company endeavours to provide its employees with a professional, inclusive and stimulating work environment that encourages learning, innovation and professional development. Training and development initiatives are undertaken to enhance the technical, functional and managerial capabilities of employees and to enable them to respond effectively to changing business and technological requirements.

The Company continues to maintain cordial and healthy relations with its workforce. The management remains committed to employee engagement, productivity, quality and professional development.

During the financial year **2025–26**, industrial relations remained **stable, harmonious and cordial**, with continued focus on improving productivity and quality.

FINANCIAL PERFORMANCE

The financial performance of the Company for the financial year ended **31 March 2026** is reflected in the financial statements forming part of this Annual Report.

The Company's performance during the year should be read in conjunction with the Audited Financial Statements, notes thereto and the relevant disclosures contained in the Annual Report.

KEY FINANCIAL RATIOS

The key financial ratios of the Company, together with the comparative figures and explanations for significant changes, wherever applicable, are provided in the relevant section of the Annual Report and/or the financial statements forming part thereof.

CAUTIONARY STATEMENT

Statements made in this Management Discussion and Analysis Report describing the Company's objectives, expectations, estimates, projections and outlook may constitute **forward-looking statements** within the meaning of applicable laws and regulations.
These statements are based on certain assumptions, expectations and estimates concerning the Company's business, the industry and the economic environment in which it operates. Actual results may differ materially from those expressed or implied due to various factors, including changes in economic conditions, market dynamics, competition, technology, Government policies, regulatory requirements and other risks and uncertainties.

The Company undertakes no obligation to publicly update or revise any forward-looking statement, whether as a result of future events, new information or otherwise, except as may be required under applicable laws and regulations.

For and on behalf of
Tranway21 Technologies Limited

Sd/-
Kalavathy Bylappa
Chairman and Managing Director
DIN:03550060

Date: 07-09-2026
Place: Bangalore

CFO CERTIFICATION

To
The Board of Directors,
Tranway21 Technologies Limited

In relation to the Audited Financial Accounts of the Company as at March 31st, 2026, I hereby certify that:

I have reviewed financial statements and the cash flow statement for the year ended March 31st, 2026 and that to the best of my knowledge and belief:

These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;

These statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations

There is, to the best of my knowledge and belief, no transactions entered into by the Company during the year ended March 31st 2026, which is fraudulent, illegal or violative of the Company's code of conduct.

I accept responsibility for establishing and maintaining internal controls for financial reporting and I have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting and I have disclosed to the auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which I am aware and the steps taken or proposed to be taken to rectify these deficiencies.

I have indicated to the auditors and the Audit committee, wherever applicable:

Instances of significant fraud of which they have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over financial reporting.

Significant changes in internal control over financial reporting during the year;

Significant changes in accounting policies during the year and that the same have been disclosed in the notes to the financial statements; and

Members of the board of directors and senior management personnel have affirmed compliance with the code of conduct of board of directors and senior management.

Date: 07.09.2026 **Mr. Bharat**
Place: Bangalore **CFO**

BMSS & CO.,
(Formerly Badari, Madhusudhan & Srinivasan)
Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF TRANWAY21 TECHNOLOGIES LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of **Tranway21 Technologies Limited** ("the Company"), which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss and Statement of Cash Flows for the year ended on that date and a summary of significant accounting policies and other explanatory notes for the year ended on that date (hereinafter referred to as "the standalone financial statements").

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

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of 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 standalone financial statements under the provisions of the Act, and the 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 standalone financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the standalone financial statements for the financial year ended March 2026.

No.4, Aditya Chambers, 1st Main Road, 2nd Block, 3rd Phase, Basaveshwarnagar, Bengaluru, Karnataka 560079
+91 94818 06321 | Ph : 080-41214897 sanjay@bmssca.com www.bmssca.com

Accounting and Disclosure of Waiver of Unsecured Loan from Director and Write-back of Old Liabilities.

The Company has recognized income aggregating to ₹70.86 lakhs during the year comprising waiver of unsecured loan from a director amounting to ₹62.00 lakhs and write-back of old outstanding liabilities amounting to ₹8.86 lakhs. These transactions involved significant management judgment regarding the determination of the nature of such income, assessment of cessation of obligations, compliance with the applicable accounting standards, and adequacy of disclosures in the financial statements.

Our audit procedures included, among others, examining the loan waiver confirmation received from the director, evaluating management's assessment regarding cessation of liabilities, assessing the accounting treatment adopted by the Company, and evaluating the adequacy of disclosures made in the financial statements.

Further, the Company has recognized prior period expenses amounting to ₹20.29 lakhs in the Statement of Profit and Loss

Based on the audit procedures performed, we found the accounting treatment and disclosures adopted by the management to be reasonable and in accordance with the applicable accounting framework.

Emphasis of Matter

We draw your attention to Note No. 26 to the accompanying standalone financial results in relating to non-provisions for liabilities in respect of gratuity benefits as per AS 15-Employee benefits since as per the accounting policy adopted by the company, the same is recognised on actual basis.

Our opinion is not modified in respect of the above matters.

Information Other than the Standalone Financial Statements and Auditor’s Report Thereon

The Company’s Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Company’s annual report but does not include the standalone financial statements and our auditor’s report thereon.

Our opinion on the standalone 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 standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone 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 with respect to the above.

Responsibilities of Management and Those Charged with Governance for the Standalone 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 standalone financial statements that give a true and fair view of the financial position, financial performance and cash flow of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, as applicable. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the company's financial reporting process.

Auditors' Responsibility for the Audit of Standalone Financial Statement

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

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit.

A further description of the auditor's responsibilities for the audit of the standalone financial statements is included in **"Annexure A".** This description forms part of our auditor's report.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit we report that:

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

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

c. The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account;

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

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

f. With respect to the adequacy of the internal financial controls with reference to standalone financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".

g. With respect to other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

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

i. The Company does not have any pending litigations which would impact its financial position in its standalone financial statements.

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

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

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

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

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

v. The Company has not declared or paid any dividend during the year.

vi. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account for the year ended 31st March,2026 which doesn't have a feature of recording Audit Trail(edit log) facility. However in our opinion, proper books of accounts stating true & fair state of affairs of the company, as required under Section 128(1) of the Companies Act,2013 has been maintained by the Company for the Financial Year 2025-26.

2 .As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in **"Annexure C"** a statement on the matters specified in paragraphs 3 and 4 of the order, to the extent applicable.

For B M S S & Co
Chartered Accountants
Firm Registration No. 005389S

SANJAY H KALLIGUDDI

Digitally signed by SANJAY H KALLIGUDDI
Date: 2026.05.31 00:00:03 +05'30'

CA Sanjay Kalliguddi
Partner
Membership No. 230380

Place: Bangalore
Date: 30-05-2026
UDIN: 26230380EFIFHE5509

Annexure 'A'

Responsibilities for Audit of Standalone Financial Statement

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

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

• Conclude on the appropriateness of management's and Board of Directors 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 standalone 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 standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

• Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations to the extent applicable.

• Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.

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.

For B M S S & Co
Chartered Accountants
Firm Registration No. 005389S

SANJAY H KALLIGUDDI
Digitally signed by SANJAY H KALLIGUDDI
Date: 2026.05.31 00:00:32 +05'30'

CA Sanjay Kalliguddi
Partner
Membership No. 230380
Place: Bangalore
Date: 30-05-2026
UDIN: 26230380EFIFHE5509

ANNEXURE – 'B' TO THE INDEPENDENT AUDITORS' REPORT

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

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

We have audited the internal financial controls with reference to standalone financial statements of **TRANWAY21 TECHNOLOGIES LIMITED** ("the Company") as of 31st March, 2026 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls with reference to the Standalone Financial Statement

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

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to standalone financial statements based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls with reference to standalone 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 standalone financial statements were 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 with reference to standalone financial statements and their operating effectiveness. Our audit of internal financial controls with reference to standalone financial statements included obtaining an understanding of internal financial controls with reference to standalone financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s judgement, including the assessment of the risks of material misstatement of the standalone 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 standalone financial statements.

Meaning of Internal Financial Controls with Reference to Standalone Financial Statements

A Company's internal financial control with reference to standalone 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 standalone 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 standalone financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorisations of management and directors of the Company; and

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

Inherent Limitations of Internal Financial Controls with Reference to Standalone Financial Statements

Because of the inherent limitations of internal financial controls with reference to standalone 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 standalone financial statements to future periods are subject to the risk that the internal financial control with reference to standalone 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, to the best of our information and according to the explanation given to us, the Company has, in all material respects, an adequate internal financial controls with reference to standalone financial statements and such internal financial controls with reference to standalone financial statements were operating effectively as at March 31, 2026, based on the internal control with reference to standalone financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For B M S S & Co
Chartered Accountants
Firm Registration No. 005389S

SANJAY H KALLIGUDDI

Digitally signed by SANJAY H KALLIGUDDI
Date: 2026.05.31 00:00:49 +05'30'

CA Sanjay Kalliguddi
Partner
Membership No. 230380
Place: Bangalore
Date: 30-05-2026
UDIN: 26230380EFIFHE5509

ANNEXURE – 'C' TO THE INDEPENDENT AUDITORS' REPORT

[Referred to in Paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our Independent Auditor's Report to the members of **Tranway21 Technologies Limited** of the even date]

To the best of our information and according to the explanations provided to us by the Company and the books of accounts and records examined by us in the normal course of audit, we state that:

i. In respect of the Company Property, Plant and Equipments & Intangible Assets:

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

(B) The company has maintained proper records showing full particulars of intangible assets;

b. The Company has a programme of verification of its Property, Plant and Equipment to cover all the items in a phased manner i.e. at least once every 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 programme, certain Property, Plant and Equipment were physically verified by the Management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

c. The company does not own any immovable properties as disclosed in Note No-9 as Property Plant & Equipments to the financial statements. Therefore, the provisions of clause 3(i)(c) of the said order is not applicable to the company.

d. The company has not revalued any of its Property, Plant and Equipments and intangible assets during the year. Accordingly, the reporting under Clause 3(i)(d) of the Order is not applicable to the Company.

e. No proceedings have been initiated during the year or are pending against the Company as at 31st March 2026 for holding any benami property under the Benami Transactions (Prohibition) Act,1988 (as amended in 2016) and rules made thereunder. Accordingly, reporting under paragraph 3(i)(e) of the Order is not applicable to the Company.

ii.

a) The company does not have any inventories. Therefore, the reporting under clause 3(ii)(a) of the said order is not applicable to the company.

b) The company has not been sanctioned working capital limit in excess of Rs 5 crore, in aggregate, at any point of time during the year, from bank or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.

iii.

The company has not made any investments, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited

Liability Partnership or any other parties during the year. Therefore, reporting under section 3(iii) is not applicable on the company.

iv.

The company has complied with the provisions of Section 185 and 186 of the Companies Act, 2013 in respect of loans granted, investments made, guarantees and securities provided, as applicable.

v.

The company has neither accepted any deposits or amounts deemed to be deposits from the public covered under section 73 to 76 or any other relevant provisions of the Act and rules framed thereunder. Accordingly, reporting under paragraph clause 3(v) of the Order is not applicable to the Company.

vi.

The maintenance of cost records has not been specified by the Central Government under sub-section (1) of Section 148 of the Companies Act 2013, in respect of activities carried on by the company. Thus, reporting under clause 3(vi) of the said Order is not applicable to the Company.

vii. In respect of statutory dues:

a) The Company has generally been regular in depositing undisputed statutory dues including Goods and Services Tax, Provident Fund, Employees' State Insurance, Income Tax and other statutory dues applicable to it with the appropriate authorities. However, the Company has not remitted certain amounts of Tax Deducted at Source (TDS) deducted during the year and employee group insurance dues to the appropriate authorities within the prescribed time limits. According to the information and explanations given to us, except for the aforesaid unpaid dues **and there has been a slight delay in a few cases** and there is no statutory dues outstanding for more than a six month from the date they become payable.

b) According to the information and explanations given to us, there are no statutory dues of GST, Provident Fund, Employee State Insurance, Income tax or other statutory dues as on 31st March, 2026 which have not been deposited by the Company on account of any disputes.

viii.

There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act,1961 (43 of 1961).

ix.

a) The company has not defaulted in repayment of loans or other borrowings or in payment of interest thereon to any lender.

b) The company has not been declared as wilful defaulter by any bank or financial institution or any other lenders.

c) During the year, the term loan raised by the company were applied for the purpose they were availed.

d) On an overall examination of the financial statements of the company, funds raised on short-term basis have, prima facie, not been used during the year for long-term purposes by the company. Accordingly, clause 3(ix)(d) of the Order is not applicable.

e) On an overall examination of the financial statements of the company, the Company has not taken funds from any entity or person on account of or to meet the obligations of its subsidiaries. Accordingly, clause 3(ix)(e) of the Order is not applicable.

f) The Company has not raised loans during the year on the pledge of securities held in its subsidiaries. Accordingly, clause 3(ix)(f) of the Order is not applicable.

x.

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

b) During the year, the company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally) during the year. Accordingly, clause 3(x)(b) of the order is not applicable.

xi.

a) During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of fraud by the company or any fraud on the company by its officers or employees, noticed or reported during the year, nor have been informed of any such instance by the management.

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

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

xii.

The company is not a Nidhi Company. Therefore, the provisions of clause 3(xii) of the Order is not applicable to the Company.

xiii.

According to the information and explanation given to us and based on our examination of the records of the Company, transaction with the related parties are in compliance with provisions of section 177 and 188 of Companies Act, 2013 where applicable and the details of such transactions have been disclosed in the standalone financial statement, as required by the applicable Accounting Standards.

xiv.

a) In our opinion, the Company have an internal audit system commensurate with its size and nature of business. However, the Company has conducted internal audit during the financial year 2025–26.

b) Internal audit was conducted during the financial year 2025–26, internal audit reports were available for our consideration.

xv.

In our opinion, the Company has not entered into any non-cash transactions with its directors or persons connected with its directors. Accordingly, the provisions of clause 3(xv) of the Order is not applicable to the company.

xvi.

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

(b)The Company has not conducted any non-banking financial or housing finance activities during the year.

(c) The Company is not a core investment company (hereinafter referred to as “CIC”) as defined in the Core Investment Companies (Direction), 2016 as amended from time to time, issued by the Reserve Bank of India. Accordingly, clause 3(xvi) (c) of the Order is not applicable.

(d)In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi) (d) of the Order is not applicable

xvii.

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

xviii.

There has been resignation of the statutory auditors during the year and we have taken into consideration the issues, objections or concerns raised by the outgoing auditors.

xix.

On the basis of the financial ratios, ageing and expected dates of realization of assets and payment of 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, we draw attention to the fact that the Company has a negative Debt Service Coverage Ratio as at the balance sheet date, which indicates a potential concern regarding the company's ability to meet its debt obligations.

In our opinion, this may cast significant doubt on the company's ability to meet its liabilities as and when they fall due within a period of one year from the balance sheet date. However, the final outcome would depend on the successful implementation of management's plans and improvement in operational cash flows.

We further clarify that this is not an assurance regarding the future viability of the company. Our reporting is based on facts and circumstances existing up to the date of the audit report, and we do not provide any guarantee or assurance that all liabilities due within one year from the balance sheet date will be discharged by the company as and when they fall due.

xx.

According to the information and explanations given to us and based on our examination of the books and records of the Company, Corporate Social Responsibility as required by the provisions of Section 135 of the Companies Act, 2013 is not applicable to the Company. Therefore, reporting under clause 3(xx) is not applicable..

xxi.

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

For B M S S & Co
Chartered Accountants
Firm Registration No. 005389S

SANJAY H KALLIGUDDI
Digitally signed by SANJAY H KALLIGUDDI
Date: 2026.05.31 00:01:14 +05'30'

CA Sanjay Kalliguddi
Partner
Membership No. 230380
Place: Bangalore
Date: 30-05-2026
UDIN: 26230380EFIFHE5509

TRANWAY21 TECHNOLOGIES LIMITED

No. 67, 2nd Floor, 29th C Cross,Geetha Colony, 4th Block, Jayanagar,Bengaluru, Karnataka - 560011

CIN. L74900KA2015PLC079480, EMAIL: hr.ind@tranwayinc.com,WEBSITE: www.tranwayinc.com

STATEMENT OF AUDITED STANDALONE ASSETS AND LIABILITIES AS AT 31st MARCH, 2026

(Rs. In Lakhs)

S.N	PARTICULARS	As at 31.03.2026	As at 31.03.2025
		Audited	Audited
I.	**EQUITY AND LIABILITIES :**		
	1) SHAREHOLDERS' FUNDS		
	(a) Share capital	1,059.88	1,059.88
	(b) Reserve & surplus	129.52	131.84
		1,189.40	**1,191.72**
	2) NON-CURRENT LIABILITIES		
	(a) Long-term borrowings	406.84	420.76
		406.84	**420.76**
	3) CURRENT LIABILITIES		
	(a) Short-term borrowings	101.51	108.22
	(b) Trade payables		
	(A) total outstanding dues of micro enterprises and small enterprises; and	-	-
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises	43.94	37.19
	(c) Other current liabilities	30.23	32.96
	(d) Short-term provisions	10.30	-
		185.98	**178.37**
	TOTAL	**1,782.22**	**1,790.84**
II.	**ASSETS :**		
	1) NON-CURRENT ASSETS		
	(a) Property, Plant and Equipment and Intangible Assets		
	(i) Property, Plant and Equipment	2.67	3.84
	(ii) Intangible assets under development	60.00	60.00
	(b) Non-Current Investment	1,158.10	1,158.10
	(c) Deferred tax assets (net)	2.86	3.17
	(d) Other non-current Assets	4.55	4.50
		1,228.18	**1,229.61**
	2) CURRENT ASSETS		
	(a) Trade receivables	100.14	59.60
	(b) Cash & Cash equivalents	6.72	16.63
	(c) Short-term loans & advances	447.18	485.00
	(c) Other Current Assets		
		554.04	**561.23**
	TOTAL	**1,782.22**	**1,790.84**

For and on behalf of the Board of Directors
Tranway21 Technologies Limited

Kalavathy. J

TRANWAY21 TECHNOLOGIES LIMITED BENGALURU

KALAVATHY BYLAPPA
Managing Director
DIN. 03550060

Place: Bengaluru
Date: 30/05/2026

TRANWAY21 TECHNOLOGIES LIMITED

No. 67, 2nd Floor, 29th C Cross,Geetha Colony, 4th Block, Jayanagar,Bengaluru, Karnataka - 560011

CIN. L74900KA2015PLC079480, EMAIL: hr.ind@tranwayinc.com,WEBSITE: www.tranwayinc.com

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED 31st MARCH, 2026

(Rs. in Lakhs except EPS data)

Sl. No.	PARTICULARS	Half Year ended			Year Ended	Year Ended
		31.03.2026	30.09.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited)	(Audited)	(Audited)	(Audited)	(Audited)
I	Revenue from Operations	191.87	111.99	210.83	303.86	392.95
II	Other Income	73.09	0.00	1.31	73.09	1.31
III	**Total Income(I+II)**	**264.96**	**111.99**	**212.14**	**376.95**	**394.26**
IV	**Expenses**					
	(a) Employee Benefits Expenses	82.73	124.21	75.86	206.94	154.85
	(b) Finance Cost	7.63	9.55	9.74	17.18	20.21
	(c) Depreciation and Ammortization Expenses	0.59	0.59	0.85	1.17	1.69
	(d) Other Expenses	69.49	78.05	127.72	147.54	249.00
V	**Total Expenses**	**160.44**	**212.40**	**214.16**	**372.83**	**425.74**
VI	**Profit /(loss) before exceptional items and tax (III-V)**	**104.53**	**(100.40)**	**(2.02)**	**4.12**	**(31.48)**
VII	Exceptional Items	-	-	-		-
VIII	**Profit/(loss) before tax (VI-VII)**	**104.53**	**(100.40)**	**(2.02)**	**4.12**	**(31.48)**
IX	**Tax Expense**					-
	a) Current Tax	-	-	-		-
	b) Deferred tax	(0.31)		0.43	(0.31)	(0.29)
	c) Income Tax for earlier year	-	-	-		
X	**Net Profit/(loss) after tax (VIII-IX)**	**104.22**	**(100.40)**	**(1.59)**	**3.81**	**(31.76)**
XI	**Details of equity share capital**					
	Paid-up Equity Share Capital (Face Value of equity share capital-Rs 10/- each fully paid up)	1,059.88	1,059.88	1,059.88	1,059.88	1,059.88
XII	**Reserves excluding revaluation reserve**	129.52	30.84	132.40	129.52	131.84
XIII	**Earnings per share of Rs. 10/- each fully paid up (not annualised for half yearly figures)**					
	Basic & Diluted (Rs)	0.98	(0.95)	(0.02)	0.04	(0.30)
	See accompanying notes to the financial results					

For and on behalf of the Board of Directors
Tranway21 Technologies Limited

Kalavathy J

TRANWAY21 TECHNOLOGIES LIMITED BENGALURU

KALAVATHY BYLAPPA
Managing Director
DIN. 03550060

Place: Bengaluru
Date: 30/05/2026

TRANWAY21 TECHNOLOGIES LIMITED

No. 67, 2nd Floor, 29th C Cross,Geetha Colony, 4th Block, Jayanagar,Bengaluru, Karnataka - 560011

CIN. L74900KA2015PLC079480, EMAIL: hr.ind@tranwayinc.com,WEBSITE: www.tranwayinc.com

STATEMENT OF AUDITED STANDALONE CASHFLOW FOR THE YEAR ENDED 31st MARCH,2026

(Rs. in Lakhs)

PARTICULARS		Year ended	
		31.03.2026	31.03.2025
		(Audited)	(Audited)
A. Cash Flows from Operating Activities			
Net Profit / (Loss) before Tax and Extraordinary Items		4.12	(31.48)
Adjustments for -			
Depreciation		1.17	1.69
Finance Cost		17.18	(1.31)
Interest Income		(1.49)	20.21
Operating Profit before Working Capital Changes		**20.98**	**(10.90)**
Adjustments for changes in working capital -			
(Increase)/Decrease in Trade Receivables		(40.54)	(11.85)
(Increase)/Decrease in Short term loans and advances		37.82	24.65
(Increase)/Decrease in Other non current assets		-	(2.00)
Increase/(Decrease) in Trade Payables		6.75	34.54
Increase/(Decrease) in Other Current Liabilities		(2.37)	(25.53)
Increase/(Decrease) in Short Term Provision		10.29	
Cash Generated from Operations		**32.93**	**8.91**
Direct Taxes Paid (net of refunds)		(0.31)	(1.38)
Net Cash flows from/(used in) Operating Activities	**(A)**	**32.61**	**7.53**
B. Cash Flows from Investing Activities			
Interest Income		1.49	-
Security Deposit		(0.05)	1.31
Net Cash flow from/(used in) Investing Activities	**(B)**	**1.44**	**1.31**
C. Cash Flows from Financing Activities			
Finance costs		(17.18)	(20.21)
Proceeds/(Repayment) from Long Term Borrowings		(13.91)	8.43
Proceeds from Short Term Borrowings		(6.70)	5.91
Proceeds from/(Repayment of) Finance Activities		(6.17)	
Net Cash flow from/(used in) Financing Activities		**(43.96)**	**(5.86)**
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)		(9.91)	2.99
Opening Cash and Cash Equivalents		16.63	13.64
Closing Cash and Cash Equivalents		6.72	16.63

Note:

1. Cash and cash equivalents include cash in hand, bank balances on current account and Fixed deposit.
2. Figures in brackets indicates cash outflows.

3.The above Standalone Cash Flow Statement has been prepared under the "Indirect Method" as set out in Accounting Standard-3 on 'Cash Flow Statement' notified by Companies(Accounting Standards) Rules, 2021.

For and on behalf of the Board of Directors
Tranway21 Technologies Limited

Kalavathy

TRANWAY21 TECHNOLOGIES LIMITED BENGALURU

KALAVATHY BYLAPPA
Managing Director
DIN. 03550060

Place: Bengaluru
Date: 30/05/2026

Notes:

1 In terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended, the aforesaid statement of audited Standalone financial results for the half-year ended and year ended 31-3-2026 , of the Company have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 30-5-2026. The aforesaid results for the half-year ended and Year ended have been Audited by the statutory auditors of the Company.

2 The classification/ disclosure of items in the financial results shall be in accordance with the Schedule III of the Companies Act, 2013 as amended, read with the relevant rules issued thereunder.

3 Provisions for liabilities in respect of gratuity benefits are not made. However, it will be recognized as an expense in the statement of profit and loss account on actual basis during the period in which the eligible employee leaves the service of the Company and settlements of his dues are made based on actual calculation.

The Company is in process of making compliance under “Accounting standard -15 Employee benefit” under the companies (Accounting Standards) Rules 2006.

4 a)**Business Segment**

The Company is primarily engaged in the business of providing manpower services and there is no separate reportable segment.

b)**Geographical Segment**

The Company is operating only in one geographical segment i.e domestic environments.

c)Since there is neither more than one business segments nor more than one geographical segment, as such disclosure on segment reporting as per Accounting Standard (AS) 17-Segment Reporting" is not applicable.

5 The Company has received an amount of Rs 357.30 Lakh (net of IPO expenses of Rs 66.43 Lakh and bank charges of Rs. 0.28 Lakh) from proceeds out of initial public offering of the equity shares.The utilisation of the net IPO proceeds is summarised below:-

	(In Lakhs)
Particulars	**Amount (Rs)**
Issue Proceeds	424.00
Less: Issue Expenses till 31st March 2020	66.43
Less: Additional Issue Expenses in 31st March 2021	0.01
Less: Additional Issue Expenses in 31st March 2023	0.27
Net Proceeds of IPO	357.30
Amount Utilised as per the objects of the issue as per prospectus	-
Funds to be utilised (Advance given for the purpose of Working capital appearing under the short term loans and advances)	357.07
Balance lying in Current Accounts	0.23
Total	**357.30**

6 The financial results for the six month ended March 31, 2026 are balancing figures between audited results for the full financial year and the published year to date figure upto half year ended September 30, 2025.

7 The Board of Directors have not recommended any dividend for the period.

8 Previous Period's figures have been regrouped or rearranged wherever necessary.

9 The above Standalone financial results of the Company are available on the the Company's website (www.tranwayinc.com) and also on the website of BSE SME (www.bseindia.com), where the shares of the Company are listed.

For and on behalf of the Board of Directors of
Tranway21 Technologies Limited

Kalavathy J

TRANWAY21 TECHNOLOGIES LIMITED BENGALURU

Place: Bengaluru
Date: 30/05/2026

KALAVATHY BYLAPPA
Managing Director
DIN: 03550060

TO THE MEMBERS OF TRANWAY21 TECHNOLOGIES LIMITED

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of **Tranway21 Technologies Limited** ("hereinafter referred to as "the Holding Company") and its subsidiary (the company & its subsidiary together referred to as the "Group"), which comprise the Consolidated Balance Sheet as at 31st March 2026, and the Consolidated Statement of Profit and Loss, the Consolidated Statement of Cash Flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory notes for the year ended on that date (hereinafter referred to as "the Consolidated Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014:

i. In the case of the Balance Sheet, of the consolidated state of affairs of the Group as at 31st March 2026;
ii. In the case of the Statement of Profit and Loss, of the consolidated profit for the year ended on that date; and
iii. In the case of the Cash Flow Statement, of the consolidated cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the consolidated financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group 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 Consolidated financial statements under the provisions of the Act and the 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 consolidated financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the consolidated financial statements for the financial year ended March 2026.

During the year,

i. One of the Directors of the Company waived a loan amounting to Rs.62/- Lakh extended to the Company to the Statement of Profit and Loss.
ii. The Company has written back old outstanding creditor balances amounting to Rs.30.49 /- lakh to the Statement of Profit and Loss.
iii. The Company has recognized as prior period expenses amounting to ₹23.64 lakhs in the Statement of Profit and Loss.
iv. The Company has written off bad debts amounting to Rs.25.67/- Lakhs in the Statement of Profit and Loss.

Considering the materiality of the transaction and its impact on the financial statements, including the accounting treatment, disclosure requirements, and compliance with the applicable provisions of the Companies Act, 2013 and relevant accounting standards, the same has been considered as a Key Audit Matter.

Emphasis of Matter

In forming our opinion on the consolidated financial statement, we have considered the adequacy of disclosure made in Note No. 25 to the accompanying consolidated financial statements in relation disclosure of AS -15 Employee benefit.

Our opinion is not modified in respect of the above matters.

Information Other than the Consolidated Financial Statements and Auditor's Report Thereon

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

Our opinion on the Consolidated 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 Consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Consolidated 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 Consolidated Financial Statements

The Holding Company's Management and Board of Directors are responsible for the matters stated in Section 134(5) of the Act with respect to the preparation and presentation of these consolidated financial statements that give a true and fair view of the consolidated financial position, consolidated financial performance and consolidated cash flows of the Group in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, as applicable. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and its subsidiary and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, the respective Board of Directors of the Company including its subsidiary is responsible for assessing the Company's ability including its subsidiary 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 respective Board of Directors of the companies included in the Group are also responsible for overseeing the company's financial reporting process of the Group.

Auditors' Responsibilities for the Audit of the Consolidated Financial Statement

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

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

A further description of the auditor's responsibilities for the audit of the consolidated financial statements is included in "Annexure A". This description forms part of our auditor's report.

Report on Other Legal and Regulatory Requirements

1. As required by section 143(3) of the Act, based on our audit we report that:

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

b. In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statement have been kept so far as it appears from our examination of those books;

c. The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss and the Consolidated Cash Flow Statement dealt with by this Report are in agreement with the books of account maintained for the purpose of preparation of the consolidated financial statements.

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

e. On the basis of the written representation received from the directors as on 31st March 2026 taken on record by the Board of Directors of the company and its subsidiary, none of the directors of the 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 consolidated financial statements of the Group and the operating effectiveness of such controls, refer to our separate Report in "Annexure B.

g. With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

In our opinion and according to the information and explanations given to us, the remuneration (including sitting fees) paid by the Group to its directors during the year is in accordance with the provisions of section 197 of the Act.

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

i. The Company and its subsidiary does not have any pending litigations which would impact its consolidated financial position.

ii. The Company and its subsidiary 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 and its subsidiary.

iv. (a) The respective Management of the Company has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kinds 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 indentified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The respective Management of the Company has represented, that, to the best of its knowledge and beliefs, no funds (which are material either individually or in aggregate) have been received by the Company from any person or entity, including foreign whether, directly or indirectly, lend or invest in other person or entities indentified 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 representation under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contains any material misstatements.

v. The Group has not declared or paid any dividend during the year.

vi. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account for the year ended 31st March,2026 which doesn't have a feature of recording Audit Trail(edit log) facility.. However in our opinion, proper books of accounts stating true & fair state of affairs of the company, as required under Section 128(1) of the Companies Act,2013 has been maintained by the Company for the Financial Year 2025-26.

2. With respect to the matter specified in paragraphs 3(xxi) and 4 of the Companies (Auditor's Report) Order, 2020 (the "Order"/"CARO") issued by the Central

Government in term of Section 143(11) of the Act, to be included in the Auditor's report, according to the information and explanations given to us, and based on the CARO reports issued by us for the company and its subsidiary included in the consolidated financial statement of the company, to which reporting under CARO is applicable, we report that the following qualifications/adverse remarks contained in the CARO reports of such entities are as under,

a) Tranway21 Technologies Limited – Holding Company
Claus vii(a)- for non-payment of TDS and statutory dues.

b) BHHS Technologies Limited – Subsidiary Company
Claus vii(a)- for non-payment of TDS and statutory dues.

For B M S S & Co
Chartered Accountants
Firm Registration No. 005389S

SANJAY H KALLIGUDDI
Digitally signed by SANJAY H KALLIGUDDI
Date: 2026.05.30 23:55:04 +05'30'

CA Sanjay Kalliguddi
Partner
Membership No. 230380
Place: Bangalore
Date: 30-05-2026
UDIN: 26230380SOZAZD6636

Annexure 'A'

Responsibilities for Audit of the Consolidated Financial Statement

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

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

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

• Conclude on the appropriateness of management's and Board of Directors 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 including its subsidiary 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 consolidated 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 Group to cease to continue as a going concern.

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

• Obtain sufficient appropriate audit evidence regarding the financial information of the such entities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the financial information of the entities included in the consolidated financial statements. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other company included in the consolidated financial statements of which we are independent auditors 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.

For B M S S & Co
Chartered Accountants
Firm Registration No. 005389S

SANJAY H KALLIGUDDI
Digitally signed by SANJAY H KALLIGUDDI
Date: 2026.05.30 23:55:34 +05'30'

CA Sanjay Kalliguddi
Partner
Membership No. 230380
Place: Bangalore
Date: 30-05-2026
UDIN: 26230380SOZAZD6636

ANNEXURE – 'B' TO THE INDEPENDENT AUDITORS' REPORT

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

Report on the Internal Financial Controls with reference to Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act") (Referred to in our report of even date)

In conjunction with our audit of the consolidated financial statements of the Company and its subsidiary as of and for the year ended 31st March 2026, we have audited the internal financial controls with reference to consolidated financial statements of **TRANWAY21 TECHNOLOGIES LIMITED** ("the Company") and its subsidiary, which are companies incorporated in India, as of that date.

Management's Responsibility for Internal Financial Controls with Reference to the Consolidated Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on the internal financial controls with reference to consolidated financial statements based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls with reference to consolidated 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 consolidated financial statements were 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 consolidated financial statements and their operating effectiveness. Our audit of internal financial controls with reference to consolidated financial statements included obtaining an understanding of internal financial controls with reference to consolidated financial statements, assessing the risk that a material weakness exists, and testing andevaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s judgement, including the assessment of the risks of material misstatement of the Consolidated 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 internal financial controls system with reference to consolidated financial statements.

Meaning of Internal Financial Controls with reference to Consolidated Financial Statements

A Company's internal financial control with reference to consolidated financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of consolidated financial statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control with reference to consolidated 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 consolidated financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorisations of management and directors of the Company; and

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

Inherent Limitations of Internal Financial Controls with reference to Consolidated Financial Statements

Because of the inherent limitations of internal financial controls with reference to consolidated 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 consolidated financial statements to future periods are subject to the risk that the internal financial control with reference to consolidated 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, to the best of our information and according to the explanation given to us the Company, its subsidiary, which are companies incorporated in India, have, in all material respects, an adequate internal financial controls system with reference to consolidated financial statements and such internal financial controls with reference to consolidated financial statements were operating effectively as at March 31, 2026, based on the internal control with reference to consolidated financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For B M S S & Co

Chartered Accountants

Firm Registration No. 005389S

SANJAY H KALLIGUDDI

Digitally signed by SANJAY H KALLIGUDDI
Date: 2026.05.30 23:56:08 +05'30'

CA Sanjay Kalliguddi

Partner

Membership No. 230380

Place: Bangalore

Date: 30-05-2026

UDIN: 26230380SOZAZD6636

TRANWAY21 TECHNOLOGIES LIMITED

No. 67, 2nd Floor, 29th C Cross,Geetha Colony, 4th Block, Jayanagar,Bengaluru, Karnataka - 560011

CIN. L74900KA2015PLC079480, EMAIL: hr.ind@tranwayinc.com,WEBSITE: www.tranwayinc.com

STATEMENT OF AUDITED CONSOLIDATED ASSETS AND LIABILITIES AS AT 31st MARCH, 2026

(Rs. In Lakhs)

S.N	PARTICULARS	As at 31.03.2026	As at 31.03.2025
		Audited	Audited
I.	**EQUITY AND LIABILITIES :**		
	1) SHAREHOLDERS' FUNDS		
	(a) Share capital	1,059.88	1,059.88
	(b) Reserve & surplus	602.70	614.57
		1,662.58	**1,674.45**
	2) NON-CURRENT LIABILITIES		
	(a) Long-term borrowings	319.29	344.62
		319.29	**344.62**
	3) CURRENT LIABILITIES		
	(a) Short-term borrowings	128.33	129.62
	(b) Trade payables		
	(A) total outstanding dues of micro enterprises and small enterprises; and	-	-
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises	46.38	54.18
	(c) Other current liabilities	68.60	76.89
	(d) Short-term provisions	-	-
		243.31	**260.69**
	TOTAL	**2,225.19**	**2,279.76**
II.	**ASSETS :**		
	1) NON-CURRENT ASSETS		
	(a) Property, Plant and Equipment and Intangible Assets		
	(i) Property, Plant and Equipment	6.87	8.86
	(ii) Intangible assets	1,124.15	1,124.15
	(iii) Intangible assets under development	-	60.00
	(b) Deferred tax assets (net)	4.40	4.73
	(c) Other non-current Assets	6.88	8.25
		1,142.30	**1,205.99**
	2) CURRENT ASSETS		
	(a) Trade receivables	118.94	119.40
	(b) Cash & Cash equivalents	15.48	19.10
	(c) Short-term loans & advances	888.47	935.26
		1,022.89	**1,073.76**
	TOTAL	**2,165.19**	**2,279.75**

For and on behalf of the Board of Directors
Tranway21 Technologies Limited

Kalavathy

TRANWAY21 TECHNOLOGIES LIMITED BENGALURU

KALAVATHY BYLAPPA
Managing Director
DIN. 03550060

Place: Bengaluru
Date: 30/05/2026

TRANWAY21 TECHNOLOGIES LIMITED

No. 67, 2nd Floor, 29th C Cross,Geetha Colony, 4th Block, Jayanagar,Bengaluru, Karnataka - 560011
CIN. L74900KA2015PLC079480, EMAIL: hr.ind@tranwayinc.com,WEBSITE: www.tranwayinc.com

STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31st MARCH, 2026

(Rs. in Lakhs except EPS data)

Sl. No.	PARTICULARS	Half Year ended			Year Ended	Year Ended
		31.03.2026	30.09.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited)	(Audited)	(Audited)	(Audited)	(Audited)
I	Revenue from Operations	221.25	215.20	321.90	436.45	580.78
II	Other Income	94.72	-	1.57	94.72	1.57
III	**Total Income(I+II)**	**315.97**	**215.20**	**323.47**	**531.17**	**582.35**
IV	**Expenses**					
	(a) Employee Benefits Expenses	81.31	164.17	127.45	245.48	255.42
	(b) Finance Cost	10.40	11.09	10.75	21.49	22.49
	(c) Depreciation and Ammortization Expenses	0.88	1.96	2.18	2.84	4.01
	(d) Other Expenses	147.83	104.06	179.43	251.89	317.90
V	**Total Expenses**	**240.42**	**281.28**	**319.81**	**521.70**	**599.81**
VI	**Profit /(loss) before exceptional items and tax (III-V)**	**75.55**	**(66.08)**	**3.66**	**9.47**	**(17.46)**
VII	Exceptional Items	-	-	-	-	-
VIII	**Profit/(loss) before tax (VI-VII)**	**75.55**	**(66.08)**	**3.66**	**9.47**	**(17.46)**
IX	**Tax Expense**				-	-
	a) Current Tax	-	-	-	-	-
	b) Deferred tax	(0.33)		(0.36)	(0.33)	(0.21)
	c) Income Tax for earlier year	-	-	-		
X	**Net Profit/(loss) after tax (VIII-IX)**	**75.22**	**(66.08)**	**3.30**	**9.14**	**(17.67)**
XI	**Details of equity share capital**					
	Paid-up Equity Share Capital (Face Value of equity share capital-Rs 10/- each fully paid up)	1,059.88	1,059.88	1,059.88	1,059.88	1,059.88
XII	**Reserves excluding revaluation reserve**	602.70	548.49	614.57	602.70	614.57
XIII	**Earnings per share of Rs. 10/- each fully paid up**					
	(not annualised for half yearly figures)					
	Basic & Diluted (Rs)	0.71	(0.62)	0.03	0.09	(0.17)
	See accompanying notes to the financial results					

For and on behalf of the Board of Directors
Tranway21 Technologies Limited

Kalavathy J

Place: Bengaluru
Date: 30/05/2026

.LAVATHY BYLAPPA
Managing Director
DIN. 03550060

TRANWAY21 TECHNOLOGIES LIMITED

No. 67, 2nd Floor, 29th C Cross,Geetha Colony, 4th Block, Jayanagar,Bengaluru, Karnataka - 560011

CIN. L74900KA2015PLC079480, EMAIL: hr.ind@tranwayinc.com,WEBSITE: www.tranwayinc.com

STATEMENT OF CONSOLIDATED AUDITED STANDALONE CASHFLOW FOR THE YEAR ENDED 31st MARCH 2026

(Rs. in Lakhs)

PARTICULARS		Year ended	
		31.03.2026	**31.03.2025**
		(Audited)	**(Audited)**
A. Cash Flows from Operating Activities			
Net Profit / (Loss) before Tax and Extraordinary Items		9.47	(17.46)
Adjustments for -			
Depreciation		2.84	4.01
Bad Debts		25.68	
Finance Cost		21.49	22.49
Exchange Loss		0.89	
Prior Period Expenses		23.64	
Balance Written off		(92.50)	
Prior Period Income		(0.73)	
Interest Income		-	-1.57
Operating Profit before Working Capital Changes		**(9.22)**	**7.47**
Adjustments for changes in working capital -			
(Increase)/Decrease in Other non current assets		1.37	
(Increase)/Decrease in Trade Receivables		0.46	(25.62)
(Increase)/Decrease in Short term loans and advances		46.80	21.20
Increase/(Decrease) in Trade Payables		(7.80)	50.25
Increase/(Decrease) in Other Current Liabilities		(8.29)	(0.19)
Cash Generated from Operations		**23.32**	**53.10**
Direct Taxes Paid (net of refunds)		(0.31)	(1.38)
Net Cash flows from/(used in) Operating Activities	**(A)**	**23.01**	**51.73**
B. Cash Flows from Investing Activities			
Purchase of Property, Plant & Equipments		0.86	(0.48)
Interest Income		-	1.57
Net Cash flow from/(used in) Investing Activities	**(B)**	**0.86**	**1.09**
C. Cash Flows from Financing Activities			
Finance costs		(21.49)	-22.49
Proceeds/(Repayment) from Long Term Borrowings		(25.33)	-47.33
Proceeds from Short Term Borrowings		(1.29)	6.99
Proceeds from/(Repayment of) Finance Activities		20.61	
Net Cash flow from/(used in) Financing Activities		**(27.49)**	**(62.82)**
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)		(3.62)	(10.00)
Opening Cash and Cash Equivalents		19.10	29.10
Closing Cash and Cash Equivalents		**15.48**	**19.10**

Note:

1. Cash and cash equivalents include cash in hand, bank balances on current account and Fixed deposit.
2. Figures in brackets indicates cash outflows.
3. The above Standalone Cash Flow Statement has been prepared under the "Indirect Method" as set out in Accounting Standard-3 on 'Cash Flow Statement' notified by Companies(Accounting Standards) Rules, 2021.

For and on behalf of the Board of Directors

Tranway21 Technologies Limited

Kalavathy

TRANWAY21 TECHNOLOGIES LIMITED BENGALURU

KALAVATHY BYLAPPA

Managing Director

DIN. 03550060

Place: Bengaluru

Date: 30/05/2026

Notes:

1 In terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended, the aforesaid statement of consolidated audited Standalone financial results for the half-year ended & year ended 31st March 2026 of the group have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 30th May 2026. The aforesaid results for the half-year & ended 31st March , 2026 have been Audited by the statutory auditors of the Company.

2 The classification/ disclosure of items in the financial results shall be in accordance with the Schedule III of the Companies Act, 2013 as amended, read with the relevant rules issued thereunder.

3 The audited Consolidated financial results for the half-year ended 31stMarch 2026 and 31st March 2026 ,Statement of consolidated audited assets and liabilities as at 31st March 2026 and 31st March2025 and statement of consolidated audited cashflows for the yearended 31stMarch 2026 and 31stMarch 2025 includes the figures of the wholly owned subsidiary-BHHS Technologies Limited (Fomerly known as Bharat Head Hunters Private Limited)

4 Provisions for liabilities in respect of gratuity benefits are not made. However, it will be recognized as an expense in the statement of profit and loss account on actual basis during the period in which the eligible employee leaves the service of the Company and settlements of his dues are made based on actual calculation.
The Company is in process of making compliance under "Accounting standard -15 Employee benefit" under the companies (Accounting Standards) Rules 2006.

5 a)**Business Segment**
The Company is primarily engaged in the business of providing manpower services and there is no separate reportable segment.
b)**Geographical Segment**
The Company is operating only in one geographical segment i.e domestic environments.
c)Since there is neither more than one business segments nor more than one geographical segment, as such disclosure on segment reporting as per Accounting Standard (AS) 17-Segment Reporting" is not applicable.

6 The Company has received an amount of Rs 357.30 Lakh (net of IPO expenses of Rs 66.43 Lakh and bank charges of Rs. 0.28 Lakh) from proceeds out of initial public offering of the equity shares.The utilisation of the net IPO proceeds is summarised below:-

	(In Lakhs)
Particulars	**Amount (Rs)**
Issue Proceeds	424.00
Less: Issue Expenses till 31st March 2020	66.43
Less: Additional Issue Expenses in 31st March 2021	0.01
Less: Additional Issue Expenses in 31st March 2023	0.27
Net Proceeds of IPO	357.30
Amount Utilised as per the objects of the issue as per prospectus	-
Funds to be utilised (Advance given for the purpose of Working capital appearing under the short term loans and advances)	357.07
Balance lying in Current Accounts	0.23
Total	**357.30**

7 The financial results for the six month ended March 31, 2026 are balancing figures between audited results for the full financial year and the published year to date figure upto half year ended September 30, 2025.

8 The Board of Directors have not recommended any dividend for the period.

9 Previous Period's figures have been regrouped or rearranged wherever necessary.

10 The above Standalone financial results of the Company are available on the the Company's website (www.tranwayinc.com) and also on the website of BSE SME (www.bseindia.com), where the shares of the Company are listed.

For and on behalf of the Board of Directors of
Tranway21 Technologies Limited

Kalavathy. J

TRANWAY21 TECHNOLOGIES LIMITED
BENGALURU

Place: Bengaluru
Date: 30/05/2026

KALAVATHY BYLAPPA
Managing Director
DIN: 03550060