

Kabra Extrusiontechnik Limited

Registered Office: Fortune Terraces, 10th Floor, B Wing, Opp. Citi Mall, Link Road, Andheri (West), Mumbai- 400053, Maharashtra, India
CIN : L28900MH1982PLC028535 | Tel: +91-22-26734822/23 | Fax No; +91-22-26735041 | E-mail: ket_sd@kolsitegroup.com | Website: www.kolsite.com
STANDALONE AND CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2026

Sr. No.	Particulars	Standalone					Consolidated				
		Quarter Ended		Year Ended			Quarter Ended			Year Ended	
		March 31	Dec 31	March 31	March 31	March 31	March 31	Dec 31	March 31	March 31	March 31
		2026	2025	2025	2026	2025	2026	2025	2025	2026	2025
		Audited	Unaudited	Audited	Audited	Audited	Audited	Unaudited	Audited	Audited	Audited
I	Revenue from operations	12,014.50	11,034.11	13,953.50	45,099.83	47,684.69	12,014.50	11,033.71	13,953.56	45,105.06	47,684.75
II	Other Income	1,707.22	141.12	768.21	2,367.55	1,298.45	1,707.09	140.95	768.21	2,367.24	1,298.45
III	Total income (I + II)	13,721.72	11,175.23	14,721.71	47,467.38	48,983.14	13,721.58	11,174.66	14,721.77	47,472.29	48,983.20
IV	EXPENSES										
	Cost of material consumed	6,150.50	7,863.31	8,072.72	28,996.45	32,048.60	6,150.52	7,862.59	8,075.05	28,995.37	32,051.74
	Changes in inventories of finished goods & work in progress	1,085.34	(1,029.14)	771.52	(958.19)	(2,934.52)	1,085.34	(1,029.14)	771.50	(958.19)	(2,934.52)
	Employee benefit expense	2,121.02	1,472.16	1,768.26	7,617.46	6,328.67	2,185.16	1,532.27	1,845.09	7,864.89	6,481.57
	Finance Cost	308.52	296.68	336.22	1,139.25	1,117.31	308.52	296.69	336.22	1,139.25	1,117.31
	Depreciation and amortisation expense	774.93	793.25	522.09	2,956.87	2,027.04	791.64	810.31	539.70	3,025.22	2,069.59
	Other Expenses	2,282.50	2,508.34	2,801.72	8,114.64	7,052.77	2,297.84	2,519.79	2,817.54	8,159.04	7,119.73
	Total expenses (IV)	12,722.80	11,904.60	14,272.53	47,866.47	45,639.87	12,819.03	11,992.52	14,385.10	48,225.59	45,905.42
V	Profit/(Loss) before exceptional items & tax (III - IV)	998.92	(729.37)	449.19	(399.09)	3,343.27	902.56	(817.86)	336.66	(753.30)	3,077.78
VI	Share in Profit/(Loss) of Joint Ventures & Associates (net of tax)	-	-	-	-	-	(1.65)	0.44	(9.17)	(0.62)	54.46
VII	Exceptional items	(24.12)	-	848.98	(24.12)	848.98	(24.12)	-	848.98	(24.12)	848.98
VIII	Profit/ (Loss) before tax (V + VI - VII)	974.80	(729.37)	1298.17	(423.21)	4192.25	876.78	(817.42)	1176.47	(778.04)	3981.22
IX	Tax expenses										
	Current Tax	-	-	231.37	-	1,075.00	-	-	231.36	-	1,075.00
	Income Tax Earlier Year	-	-	-	-	-	-	-	-	-	-
	Deferred Tax	188.27	(286.11)	(132.17)	(178.93)	(269.94)	187.26	(319.29)	(137.54)	(241.45)	(313.99)
X	Profit/ (Loss) for the period (VIII - IX)	786.53	(443.26)	1,198.97	(244.28)	3,387.20	689.52	(498.14)	1,082.65	(536.59)	3,220.21
XI	Other Comprehensive Income										
	i) Items that will not be reclassified to profit or loss	(409.18)	(253.55)	(904.41)	(647.54)	(727.75)	(409.18)	(253.55)	(904.41)	(647.54)	(727.75)
	ii) Income tax relating to items that will not be reclassified to profit or loss	19.46	(44.94)	95.93	(31.45)	62.57	19.46	(44.94)	95.94	(31.45)	62.57
XII	Total Comprehensive Income for the period (X + XI) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	396.81	(741.76)	390.50	(923.27)	2,722.02	299.79	(796.63)	274.17	(1,215.59)	2,555.03
XIII	Paid up Equity Share Capital (Face Value of Rs. 5/- each)	1,748.64	1,748.64	1,748.64	1,748.64	1,748.64	1,748.64	1,748.64	1,748.64	1,748.64	1,748.64
XIV	Other Equity	NA	NA	NA	42,989.05	44,786.65	NA	NA	NA	42,399.61	44,489.51
XV	Earning per share (Face Value of Rs. 5/- each)(basic and diluted but not annualized) (In ₹)										
	1. Basic	2.25	(1.27)	3.43	(0.70)	9.69	1.97	(1.42)	3.10	(1.53)	9.21
	2. Diluted	2.25	(1.27)	3.43	(0.70)	9.69	1.97	(1.42)	3.10	(1.53)	9.21

Notes

- The above financial results of the company were reviewed by the Audit Committee on May 28, 2026 and were thereafter approved by the Board at its meeting held on May 28, 2026.
- Company operates in two business segments i) Extrusion Machinery ii) Battery Division.
- The Consolidated Financial results of Kabra Extrusiontechnik Limited consist of Kabra Extrusiontechnik Limited ("The Company") and its subsidiaries and jointly controlled entities as mentioned below:
-Varos Technology Private Limited & Kabra Energy Private Limited (Wholly Owned Subsidiaries)
-Kabra Mecanor Belling Technik Private Limited (Joint Venture) & Penta Auto feeding India Limited (Joint Venture) upto February 5th, 2025
- The company has sold its entire stake in Penta Auto Feeding India Limited (Joint venture) in February'2025. The gain on the sale of investment is shown as an Exceptional items for the year ended March'2025



- 5 The Government of India has consolidated 29 existing labour legislations into a unified framework comprising four labour codes viz the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020, **and** the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "Codes"). The Codes have been made effective from November 21, 2025. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and impact of these if any, will be evaluated and accounted for in accordance with applicable Indian Accounting Standards in the period in which they are notified.
- 6 The figures for the quarter ended March 31, 2026 are balancing figures between audited figures **in respect of full financial year ended 31st March 2026 and the published year to date figures up to the third quarter ended December 31, 2025** which were subjected to "Limited Review" by the Statutory Auditors of the Company
- 7 Figures for previous periods have been regrouped/ reclassified wherever necessary.

For and behalf of the Board of
Kabra Extrusiontechnik Limited


Anand Kabra
Chairman and Managing Director
DIN: 00016010

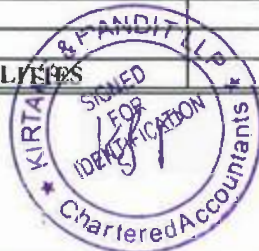
Place: Mumbai
Date: 28-05-2026



Kabra Extrusiontechnik Ltd.

Standalone and Consolidated Statement of Assets & Liabilities as at 31st March 2026

Particulars	(₹ in lakhs)		(₹ in lakhs)	
	Standalone		Consolidated	
	As at March 31, 2026	As at March 31, 2025	As at March 31, 2026	As at March 31, 2025
ASSETS				
Non-current assets				
Property, Plant and Equipment	23,491.92	19,213.23	23,544.00	19,277.74
Capital work-in-progress	912.27	5,034.55	912.27	5,034.55
Goodwill	-	-	83.63	83.63
Other Intangible assets	174.66	293.14	647.08	806.15
Intangible Assets Under Development	308.59	-	308.59	-
Right of Use Assets	371.48	231.34	371.48	231.34
Financial Assets				
Investments	3,101.87	3,694.02	1,733.17	2,643.94
Other financial assets	556.06	194.52	556.06	194.53
Other non-current assets	1,202.56	439.91	1,202.58	439.92
Total non-current assets	30,119.41	29,100.70	29,358.86	28,711.80
Current assets				
Inventories	28,538.08	29,014.77	28,615.94	29,091.27
Financial Assets				
Investments	2,258.74	5,349.26	2,258.74	5,349.26
Trade receivables	7,998.99	9,091.70	7,998.99	9,091.36
Cash and cash equivalents	197.17	194.92	204.03	241.23
Other balances with banks	103.54	556.14	103.54	556.14
Loans	83.37	74.25	83.57	75.01
Other financial assets	323.48	345.53	323.48	345.54
Current Tax Assets (net)	370.86	-	370.86	-
Other current assets	7,378.19	5,227.30	7,396.57	5,247.37
Total current assets	47,252.42	49,853.89	47,355.72	49,997.18
TOTAL ASSETS	77,371.83	78,954.58	76,714.58	78,708.98
EQUITY AND LIABILITIES				
Equity				
Equity Share capital	1,748.64	1,748.64	1,748.64	1,748.64
Other Equity	42,989.05	44,786.65	42,399.61	44,489.51
Total equity	44,737.69	46,535.29	44,148.25	46,238.15
LIABILITIES				
Non-current liabilities				
Financial Liabilities				
Borrowings	5.83	16.89	5.83	16.89
Lease Liabilities	139.46	155.74	139.46	155.74
Provisions	423.28	662.35	437.01	662.35
Deferred tax liabilities (net)	670.18	817.66	562.02	772.02
Other Non-current liabilities	840.53	840.53	840.53	848.87
Total non-current liabilities	2,079.28	2,493.17	1,984.84	2,455.87
Current liabilities				
Financial liabilities				
Borrowings	14,102.70	12,561.75	14,102.70	12,561.75
Lease Liabilities	257.23	87.34	257.23	87.34
Trade payables	6,489.68	7,403.95	6,496.24	7,469.62
Other financial liabilities	1,693.10	1,580.45	1,693.10	1,580.45
Other current liabilities	7,273.74	7,533.86	7,274.46	7,536.22
Provisions	738.40	646.18	757.76	666.98
Current tax liabilities (net)	-	112.60	-	112.60
Total current liabilities	30,554.85	29,926.12	30,581.49	30,014.96
Total liabilities	32,634.13	32,419.29	32,566.33	32,470.83
TOTAL EQUITY AND LIABILITIES	77,371.83	78,954.58	76,714.58	78,708.98



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Particulars	Standalone		Consolidated	
	For the year ended March 31, 2026	For the year ended March 31, 2025	For the year ended March 31, 2026	For the year ended March 31, 2025
	Rs	Rs	Rs	Rs
A. Cash flow from operating activities				
Net Profit/ (Loss) before extraordinary items and tax	(399.09)	3,343.28	(753.29)	3,077.78
<u>Adjustments for:</u>				
Depreciation and amortisation	2,932.75	2,027.04	3,001.10	2,069.59
Profit on sale of property, plant and equipments	(26.62)	0.16	(26.62)	0.16
Profit on sale of investment	(321.27)	(233.29)	(321.27)	(233.29)
Dividend income from current investments	(34.41)	(60.94)	(34.41)	(60.94)
Fair value changes of current investments	101.15	(188.78)	101.15	(188.78)
Interest income from financial assets	(47.69)	(105.08)	(47.69)	(105.08)
Finance Cost	1,139.25	1,117.31	1,139.25	1,117.31
Fair value changes in non-current investments	910.14	-	910.77	-
Balance Written back	(370.29)	(710.35)	(370.29)	(710.35)
Provision for doubtful trade and other receivables, loans and advances	251.38	533.78	394.09	533.78
Other	(140.50)	374.89	(140.50)	374.89
	4,393.89	2,754.73	4,605.56	2,797.28
Operating profit / (loss) before working capital changes	3,994.80	6,098.00	3,852.27	5,875.06
<u>Changes in working capital:</u>				
(Increase)/ Decrease in inventories	476.69	(5,164.53)	475.33	(5,224.10)
(Increase)/ Decrease in trade receivables	1,092.72	823.42	1,092.37	823.79
(Increase) / Decrease in other bank balances	452.60	3,263.07	452.60	3,263.07
(Increase)/ Decrease in current loans	(9.11)	(31.60)	(8.56)	(32.35)
(Increase)/ Decrease in other current financial asset	22.06	289.24	22.06	289.24
(Increase)/ Decrease in other current assets	(2,150.89)	(1,124.40)	(2,520.06)	(1,156.20)
(Increase)/ Decrease in non-current loans	(361.54)	(51.82)	(361.54)	(51.82)
(Increase) / Decrease in other non-current assets	(902.79)	(240.32)	(902.79)	(240.32)
Increase/ (Decrease) in trade payables	(914.27)	(682.13)	(973.37)	(643.22)
Increase / (Decrease) in current other financial liabilities	112.65	(440.71)	112.59	(440.71)
Increase/ (Decrease) in other current liabilities	(260.12)	2,581.49	(261.76)	2,580.89
Increase/ (Decrease) in other non current liabilities	16.28	541.03	16.28	541.03
Increase / (Decrease) in short-term provision	134.27	(712.43)	90.78	(711.20)
Increase/ (Decrease) in long-term provision	(281.12)	(2.42)	(225.34)	(2.42)
Cash generated from operations	1,422.23	5,145.89	860.86	4,870.72
Net income tax (paid) / refunds	(318.96)	(883.55)	(205.81)	(839.51)
Deferred Tax expenses	178.93	269.94	241.45	313.99
Net cash flow from/ (used in) operating activities	1,282.21	4,532.28	896.49	4,345.20
B. Cash flow from investing activities				
Capital expenditure on property plant and equipment	(2,951.28)	(6,181.39)	(2,938.85)	(6,249.56)
Expenditure on intangibles (including capital advance)	(799.13)	(52.61)	(799.13)	(565.63)
Proceeds from sale of property plant and equipment	47.05	0.49	(38.99)	0.65
Investment in joint ventures	-	898.92	-	898.92
Sale of investment Non Current Investment	(318.00)	-	-	-
Net sale / (purchase) of current investments	2,989.37	(1,684.45)	3,090.52	(1,001.30)
Interest received	47.69	105.08	47.69	105.08
Dividend received	34.41	60.94	34.41	60.94
Net cash flow from/ (used in) investing activities	(949.88)	(6,853.01)	(604.34)	(6,750.88)
C. Cash flow from financing activities				
Lease Liability	153.61	243.08	153.61	243.08
Finance Cost	(1,139.25)	(1,117.31)	(1,139.25)	(1,117.31)
Dividend paid	(874.32)	(1,224.05)	(874.32)	(1,224.05)
Borrowings / (Repayment) (Net)	1,529.89	3,968.97	1,530.60	4,097.23
Net cash flow from/ (used in) financing activities	(330.07)	1,870.70	(329.36)	1,998.95
Net increase / (decrease) in Cash and cash equivalents	2.25	(450.03)	(37.21)	(406.73)
Cash and cash equivalents at the beginning of the year	194.92	644.95	241.23	647.96
Cash and cash equivalents at the end of the year	197.18	194.92	204.02	241.23



Kabra Extrusiontechnik Limited

CIN : L28900MH1982PLC028535

Standalone & Consolidated Segment Information for Quarter and Year ended 31st March 2026

(₹ in Lakhs)

(₹ in Lakhs)

Sr No	Particulars	Standalone					Consolidated				
		Quarter ended		Year ended			Quarter ended		Year ended		
		March 31, 2026	Dec 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025	March 31, 2026	Dec 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
(i)	Segment Revenue										
	Extrusion Machinery Division	9,301.44	7,556.70	10,745.78	31,488.99	35,781.04	9,301.44	7,556.70	10,745.78	31,488.99	35,781.04
	Battery Division	2,713.06	3,477.41	3,207.72	13,610.84	11,903.65	2,713.06	3,477.41	3,207.72	13,610.84	11,903.65
	Total Segment Revenue	12,014.50	11,034.11	13,953.50	45,099.83	47,684.69	12,014.50	11,034.11	13,953.50	45,099.83	47,684.69
(ii)	Segment Results										
	Extrusion Machinery Division	2,480.23	689.37	2,005.74	5,074.79	7,013.87	2,480.23	689.37	2,005.74	5,074.79	7,013.87
	Battery Division	(1,172.80)	(1,122.05)	(1,220.34)	(4,334.64)	(2,553.28)	(1,172.80)	(1,122.05)	(1,220.34)	(4,334.64)	(2,553.28)
	Total Segment Results	1,307.44	(432.68)	785.40	740.16	4,460.58	1,307.44	(432.68)	785.40	740.16	4,460.58
	Unallocated Corporate income net of unallocated expenses	-	-	-	-	-	(96.35)	(79.25)	(112.51)	(354.20)	(265.49)
	Profit / (loss) before interest and taxation	1,307.44	(432.68)	785.40	740.16	4,460.58	1,211.09	(511.93)	672.88	385.96	4,195.09
	Finance Cost	308.52	296.68	336.22	1,139.25	1,117.31	308.52	305.90	336.22	1,139.25	1,117.31
	Profit (+)/loss (-) before exceptional items and share of loss	998.92	(729.36)	449.18	-399.09	3,343.28	902.56	(817.83)	336.66	(753.30)	3,077.78
	Share in profit/(loss) of joint ventures / associates	-	-	-	-	-	(1.65)	0.44	(9.17)	(0.62)	54.46
	Profit(+)/Loss(-) before exceptional items and tax	998.92	(729.36)	449.18	(399.09)	3,343.28	900.90	(817.39)	327.50	(753.93)	3,132.24
	Exceptional items	(24.12)	-	848.98	(24.12)	848.98	(24.12)	-	848.98	(24.12)	848.98
	Profit(+)/ Loss(-) before tax	974.80	(729.36)	1,298.16	(423.21)	4,192.26	876.78	(817.39)	1,176.48	(778.05)	3,981.22
	Tax Expenses										
	Current Tax	-	-	231.36	-	1,075.00	-	-	231.36	-	1,075.00
	MAT Credit Entitlement	-	-	-	-	-	-	-	-	-	-
	Income Tax of earlier year	-	-	-	-	-	-	-	-	-	-
	Deferred Tax	188.27	(286.11)	(132.17)	(178.93)	(269.94)	187.26	(319.29)	(137.54)	(241.45)	(313.99)
	Net Profit/ (loss) after tax	786.53	(443.26)	1,198.97	(244.28)	3,387.20	689.52	(498.10)	1,082.65	(536.60)	3,220.21
	Other Comprehensive Income	(389.73)	(298.49)	(808.48)	(679.00)	(665.18)	(389.73)	(298.49)	(808.48)	(679.00)	(665.18)
	Net Comprehensive Income	396.80	(741.75)	390.49	(923.28)	2,722.03	299.79	(796.59)	274.18	(1,215.60)	2,555.03
(iii)	Segment Assets										
	Extrusion Machinery Division	36,338.05	37,448.40	36,311.38	36,338.05	36,311.38	36,338.05	37,448.40	36,311.38	36,338.05	36,311.38
	Battery Division	36,437.25	36,744.96	37,735.49	36,437.25	37,735.49	36,369.06	36,744.96	37,612.32	36,369.06	37,612.32
	Total Segment Assets	72,775.30	74,193.36	74,046.87	72,775.30	74,046.87	72,707.11	74,193.36	73,923.69	72,707.11	73,923.69
	Unallocated Corporate Assets	4,596.53	4,705.79	4,908.56	4,596.53	4,907.72	4,007.48	4,153.93	4,785.27	4,007.48	4,785.27
	Total Assets	77,371.83	78,899.15	78,955.42	77,371.83	78,954.58	76,714.59	78,347.29	78,708.96	76,714.59	78,708.96
(iv)	Segment Liabilities										
	Extrusion Machinery Division	12,107.34	12,888.54	13,621.14	12,107.34	13,621.14	12,107.34	12,888.54	13,621.14	12,107.34	13,621.14
	Battery Division	5,256.96	5,982.72	5,133.66	5,256.96	5,133.66	5,324.80	5,982.72	5,133.66	5,324.80	5,133.66
	Total Segment Liabilities	17,364.30	18,871.26	18,754.80	17,364.30	18,754.80	17,432.14	18,871.26	18,754.80	17,432.14	18,754.80
	Unallocated Corporate Liabilities	60,007.52	60,027.89	60,200.62	60,007.52	60,199.78	59,282.43	59,476.03	59,954.16	59,282.43	59,954.16
	Total Liabilities	77,371.83	78,899.15	78,955.42	77,371.83	78,954.58	76,714.57	78,347.29	78,708.96	76,714.57	78,708.96
(v)	Capital Employed										
	Extrusion Machinery Division	24,230.71	24,559.86	22,690.24	24,230.71	22,690.24	24,230.71	24,559.86	22,690.24	24,230.71	22,690.24
	Battery Division	31,180.29	30,762.24	32,601.83	31,180.29	32,601.83	31,044.26	30,762.24	32,478.66	31,044.26	32,478.66
	Unallocated	(55,410.99)	(55,322.10)	(55,292.07)	(55,410.99)	(55,292.07)	(55,274.94)	(55,322.10)	(55,168.89)	(55,274.94)	(55,168.89)

Notes :

- 1 Company operates in two business segments i) Extrusion Machinery ii) Battery.
- 2 Figures for previous periods have been regrouped/ reclassified wherever necessary.

For and behalf of the Board of
Kabra Extrusiontechnik Limited

Anand Kabra
Chairman and Managing Director
DIN: 00016010

Place: Mumbai
Date: 28-05-2026



KIRTANE & PANDIT^{LLP}

Chartered Accountants

Pune | Mumbai | Nashik | Bengaluru | Hyderabad | New Delhi | Chennai

Independent Auditor's Report on Standalone Annual Financial Results of Kabra Extrusiontechnik Limited for the year ended March 31, 2026, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended)

To,
The Board of Directors of
Kabra Extrusiontechnik Limited

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of Standalone Annual Financial Results of Kabra Extrusiontechnik Limited (the "Company") for the year ended March 31, 2026, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these Standalone Annual Financial Results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian accounting standards under Section 133 of the Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results' section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code

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Independent Auditor's Report on Standalone Financial Results of Kabra Extrusiontechnik Limited for the Quarter and Year ended March 31, 2026

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 Annual Financial Result.

Managements and Board of Director's Responsibilities for the Standalone Annual Financial Results

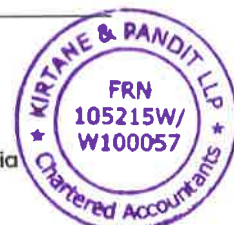
These Standalone Financial Results have been prepared on the basis of Standalone Annual Financial Statements. The Company's Management and Board of Directors are responsible for the preparation of these Standalone Financial Results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Annual Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, the Management and Board of Directors 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 the Management and Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Annual Financial Results 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



Independent Auditor's Report on Standalone Financial Results of Kabra Extrusiontechnik Limited for the Quarter and Year ended March 31, 2026

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 Annual Financial Results.

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 Annual Financial Results, 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management 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 Annual Results 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 Annual Financial results, including the disclosures, and whether the Standalone Annual Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

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



Independent Auditor's Report on Standalone Financial Results of Kabra Extrusiontechnik Limited for the Quarter and Year ended March 31, 2026

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.

Other Matters

The quarterly financial results for the period ended 31 March 2026 are the derived figures between the audited figures in respect of the year ended 31 March 2026 and the published year-to-date figures up to 31 December 2025, being the date of the end of the third quarter of the current financial year, which were subjected to limited review as required under Listing Regulations.

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

For Kirtane & Pandit LLP

Chartered Accountants

FRN: 105215W/W100057

Akshay Purandare



Akshay B. Purandare

Partner

Membership No: 141984

UDIN: 26141984RUUZFK9226

Mumbai, 28th May 2026

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KIRTANE & PANDIT^{LLP}

Chartered Accountants

Pune | Mumbai | Nashik | Bengaluru | Hyderabad | New Delhi | Chennai

Independent Auditor's Report on Consolidated Annual Financial Results of Kabra Extrusiontechnik Limited for the year ended March 31, 2026, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To,
The Board of Directors of
Kabra Extrusiontechnik Limited

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the Statement of Consolidated Annual Financial Results of Kabra Extrusion Technik Limited (hereinafter referred to as the "Holding Company") and its subsidiary (the Holding and its subsidiaries together referred to as the "Group") and its joint venture for the year ended March 31, 2026 attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("LODR Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of the other auditors on separate audited financial statements /financial results/financial information of the subsidiaries and joint venture the aforesaid Consolidated Annual Financial Results:

- i. Include the financial results of the following entities:

Sr.no.	Name of the Entity	Relationship
1	Kabra Extrusion Technik Limited	Holding Company
2	Varos Technology Private Limited	Wholly Owned Subsidiary
3	Kabra Energy Private Limited	Wholly Owned Subsidiary
4	Kabra Mecanor Belling Technik Private Limited	Joint Venture

- ii. are presented in accordance with the requirements of the LODR Regulations 33 in this regard; and
- iii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA's") specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those SA's are

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Independent Auditor's Report on Consolidated Financial Results of Kabra Extrusiontechnik Limited for the Quarter and Year ended March 31, 2026

further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group and its joint venture in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the 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 Code of Ethics. We believe that the audit evidence obtained by us along with the consideration of reports of other auditors referred to in sub paragraph no. (a)&(b) of the "Other Matters" paragraph below is sufficient and appropriate to provide a basis for our opinion on the Consolidated Annual Financial Results.

Management's and Board of Director's Responsibilities for the Consolidated Annual Financial Results

These Consolidated Annual Financial Results have been prepared on the basis of the Consolidated Annual Financial Statements. The Holding Company's Management and Board of Directors are responsible for the preparation and presentation of these Consolidated Annual Financial Results that gives a true and fair view of the consolidated net profit and other comprehensive income and other financial information of the Group including its joint venture and other financial information in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations.

The respective Board of Directors of the company included in the Group and the joint venture are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its Joint venture and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated annual financial results by the Management and Board of Directors of the Holding Company as aforesaid.

In preparing the consolidated annual financial results, the respective Board of Directors of the company included in the Group and the Joint Ventures are responsible for assessing the ability of each company and the joint venture to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors 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 and the joint ventures are also responsible for overseeing the financial reporting process of each company.



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Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the statement 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 Annual Financial Results.

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 Annual Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to Financial Statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the Consolidated Annual Financial Results made by the Management and Board of Directors.
- Conclude on the appropriateness of the 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 ability of Group and its Joint venture 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 Statement 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 and its joint venture to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated annual financial results, including the disclosures, and whether the statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Consolidated Financial results/financial statements/financial information of the entities within the Group of which we are the independent auditors and whose financial information we have audited, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial results/financial statement/financial information of such entities included in the consolidated annual financial results of which we are the independent auditors. For the other entities included in the consolidated annual financial results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain

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Independent Auditor's Report on Consolidated Financial Results of Kabra Extrusiontechnik Limited for the Quarter and Year ended March 31, 2026

solely responsible for our audit opinion. Our responsibilities in this regard are further described in sub paragraph no. (a) & (b) of the "Other Matters" paragraph in this audit report.

We communicate with those charged with the governance of Holding Company 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.

We also performed procedures in accordance with the Circular No. CIR/CFD1CMD1/44/2019 dated March 29, 2019 issued by the Securities Exchange Board of India under Regulation 33 (8) of the Listing Regulation, to the extent applicable.

Other Matter

The accompanying Consolidated Annual Financial Results includes the audited financial statements and other financial information, in respect of

- (a) The subsidiary whose Financial Results reflect (before consolidation adjustments), total assets of Rs 798.90 lakhs, total income of Rs. 0.05 Lakhs and net loss after tax of Rs. 95.23 Lakhs for the quarter and Rs. 291.49 lakhs for year ended 31st March, 2026 considered in the Audited Consolidated Financial Results has been audited by another independent auditor.
- (b) The subsidiary whose Financial Results reflect (before consolidation adjustments) total assets of Rs. 0.0045 lakhs, total income is nil and net loss after tax of Rs. 0.12 lakhs for the quarter and Rs. 0.19 lakhs for year ended 31st March, 2026 as considered in the Audited Consolidated Financial Results has been audited by another independent auditor.
- (c) The Audited Consolidated Financial Results also include the Group's share of net loss after tax and total other comprehensive income of Rs. 0.62 lakhs for year ended 31st March, 2026 in respect of a joint venture, whose financial results has been audited by another independent auditor.
- (d) The independent auditor's report on the financial statements of these entities have been furnished to us by the Management and our opinion on the Consolidated Annual Financial Results in so far as it relates to the amounts and disclosures included in respect of the subsidiary and joint venture is based solely on the reports of such auditors and the procedures performed by us as stated in paragraph above. Our opinion on the consolidated annual financial results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors.



**Independent Auditor's Report on Consolidated Financial Results of Kabra Extrusiontechnik Limited
for the Quarter and Year ended March 31, 2026**

- (e) The quarterly financial results for the period ended 31 March 2026 are the derived figures between the audited figures in respect of the year ended 31 March 2026 and the published year-to-date figures up to 31 December 2025, being the date of the end of the third quarter of the current financial year, which were subjected to limited review as required under Listing Regulations.

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

For Kirtane & Pandit LLP

Chartered Accountants

Firm Registration No.105215W/W100057

Akshay Purandare



Akshay B. Purandare

Partner

Membership No. 141984

UDIN: 26141984XAVR208325

Mumbai, 28th May 2026

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May 28, 2026

BSE Limited

Floor 25, Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai - 400 001
Scrip Code: 524109

National Stock Exchange India Ltd.

Exchange Plaza, C-1, Block-G,
Bandra Kurla Complex, Bandra (East),
Mumbai-400051
Stock Code: KABRAEXTRU

Dear Sirs,

Sub: Declaration of unmodified opinion

In compliance with the provisions of Regulation 33(3)(d) of the SEBI ((Listing Obligations and Disclosure Requirements) Regulations, 2015 and the SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, we confirm that M/s. Kirtane & Pandit LLP Statutory auditors of the Company have issued Audit Reports with unmodified opinion on the Audited Financial Results (Standalone and Consolidated) of the Company for the financial year ended March 31, 2026. Accordingly the impact of audit qualification is Nil.

Kindly take the above submission on your record.

Thanking you,

Yours faithfully

For **Kabra Extrusiontechnik Limited**

Uttam Singh

Interim Chief Financial Officer**Kabra Extrusiontechnik Limited**Fortune Terraces, 10th Floor, B-wing, Link Road, Opp. Citi Mall, Andheri (W), Mumbai - 400 053, Maharashtra, India.**Phone** : +91- 022-6735 3333 • **Email** : sales@kolsitegroup.com**GSTIN** : 27AAACK4289L2Z1**Works 1**

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Works 2

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