

Kabra Energy Private Limited

CIN: U31906MH2021PTC359713

Balance Sheet as on 31st March, 2026

(All amounts are in INR hundreds, unless otherwise stated)

(Amount in Rs. hundred)

Particulars	Note No.	As at 31 March 2026	As at 31 March 2025
ASSETS			
Current assets			
(a) Financial Assets			
(i) Cash and cash equivalents	3	4.50	4.50
(b) Other Current assets		-	-
Total current assets		4.50	4.50
Non-current assets			
(a) Property, Plant and Equipment		-	-
Total non-current assets		-	-
TOTAL ASSETS		4.50	4.50
EQUITY AND LIABILITIES			
EQUITY			
(a) Equity Share capital	4	100.00	100.00
(b) Other Equity	5	(803.63)	(613.55)
Total equity		(703.63)	(513.55)
LIABILITIES			
Current liabilities			
(a) Financial Liabilities	6	633.13	443.05
(b) Other current liabilities	7	75.00	75.00
Total current liabilities		708.13	518.05
Total liabilities		708.13	518.05
TOTAL EQUITY AND LIABILITIES		4.50	4.50

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

As per our report of even date attached

For Y M S & CO LLP

Chartered Accountants

Registration No. 143858W/W100859

For and on behalf of Board of Directors

Kabra Energy Private Limited

Yatin Shah

Partner

Membership No. - 157281

Mumbai | April 16, 2026

UDIN: 26157281SIGLNS4933

Anand Kabra

Director

Din No: 00016010

Mumbai | April 16, 2026

Ekta Kabra

Director

Din No: 07088898

Mumbai | April 16, 2026

Kabra Energy Private Limited

CIN: U31906MH2021PTC359713

Statement of Profit & Loss for the year ended 31st March, 2026

(Amount in Rs. hundred)

Particulars	Notes No.	31 March 2026	31 March 2025
Income			
Revenue from operations		-	-
Other Income		-	-
Total Income		-	-
Expenses			
Finance costs	8	-	6.11
Other Expenses	9	190.08	206.05
Total Expenses		190.08	212.16
Profit/(Loss) before tax		(190.08)	(212.16)
Tax expense:			
- Current tax		-	-
- Deferred tax		-	-
Profit/(Loss) after tax		(190.08)	(212.16)
Other Comprehensive Income			
i) Items that will not be reclassified to profit or loss		-	-
ii) Income tax relating to items that will not be reclassified to profit or loss		-	-
Total Comprehensive Income for the period (Comprising Profit (Loss) and Other Comprehensive Income for the period)		(190.08)	(212.16)
Earnings Per Share			
Basic and diluted	10	(0.19)	(0.21)

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

As per our report of even date attached

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Chartered Accountants

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Kabra Energy Private Limited

CIN: U31906MH2021PTC359713

Cash Flow Statement for the year ended 31st March, 2026

(All amounts are in INR hundreds, unless otherwise stated)

(Amount in Rs. hundred)

	Particulars	31 March, 2026	31 March, 2025
A	Cash Flow from Operating Activities		
	Net Profit Before Tax and Extraordinary items	(190.08)	(212.16)
	Adjustments for :		
	Other Income received	-	-
	Operating profit before working capital changes	(190.08)	(212.16)
	Increase/(Decrease) in Financial Liabilities	190.08	206.05
	Increase/(Decrease) in Other Current Liabilities	-	-
	Cash generated from operations	-	(6.11)
	Direct taxes paid	-	-
	Net Cash from Operating Activities	-	(6.11)
B	Cash Flow From Investing Activities		
	Purchase of Investment	-	-
	Sale of Investment	-	-
	Net Cash used in Investing Activities	-	-
C	Cash Flow from Financing Activities		
	Proceeds from issue of equity shares	-	-
	Net Cash from financing activities	-	-
	Net Cash used in Cash and Cash Equivalents (A+B+C)	-	(6.11)
	Cash & Cash Equivalents (Opening balance)	4.51	10.62
	Cash & Cash Equivalents (Closing balance)	4.51	4.51

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

As per our report of even date attached

For Y M S & CO LLP
Chartered Accountants

For and on behalf of Board of Directors
Kabra Energy Private Limited

Yatin Shah
Partner
Membership No. - 157281
Mumbai | April 16, 2026
UDIN: 26157281SIGLNS4933

Anand Kabra
Director
Din No: 00016010
Mumbai | April 16, 2026

Ekta Kabra
Director
Din No: 07088898
Mumbai | April 16, 2026

Kabra Energy Private Limited

CIN: U31906MH2021PTC359713

Notes to Financial Statements

(Amount in Rs. hundred)

Particulars	31 March 2026	31 March 2025
Note 3 - "Current Assets"		
"Financial Assets - Cash and Cash Equivalents"		
Balances with bank- Current account	4.50	4.50
	4.50	4.50

Kabra Energy Private Limited

CIN: U31906MH2021PTC359713

Notes to financial statements

Note 4 - "EQUITY"

"Equity Share capital"

Amount in Rs. hundred

Particulars	As at 31 March 2026		As at 31 March 2025	
	No. of Shares	Amount	No. of Shares	Amount
Authorised				
Equity Shares of Rs.10 each	50,000	5,000.00	50,000	5,000.00
	50,000	5,000.00	50,000	5,000.00
Issued, Subscribed & Paid up				
Equity Shares of Rs.10 each fully paid	1,000	100.00	1,000	100.00
Total Issued, Subscribed & fully paid up share capital	1,000	100.00	1,000	100.00

The Company has a single class of equity shares having a par value of Rs. 10 per share. Accordingly, all equity shares rank equally with regards to dividends and share in the Company's residuals assets. The equity share holders are entitled to receive dividend from time to time. Each holder of equity shares is entitled to one vote per share.

On winding up of the Company, the holders of equity shares will be entitled to receive the residual assets of the Company, remaining after distribution of all preferential amounts in proportion to the number of equity shares held.

ii. Shares Outstanding	As at 31 March 2026		As at 31 March 2025	
	No. of Shares	Amount	No. of Shares	Amount
Opening balance	1,000	100.00	1,000	100.00
Shares Issued during period	-	-	-	-
Closing Balance	1,000	100.00	1,000	100.00

iii. Share holders with more than 5 % holding	As at 31 March 2026		As at 31 March 2025	
	No. of Shares	% of Holding	No. of Shares	% of Holding
Kabra Extrusiontechnik Limited (including three nominee shareholders)	1,000	100.00%	1,000.00	100.00%
Anand S. Kabra	-	0.00%	-	0.00%
Ekta Kabra	-	0.00%	-	0.00%
Shreevallabh Kabra	-	0.00%	-	0.00%

iv. The Company has not issued any shares for consideration other than cash

Note 5 - "EQUITY"

"Other Equity"

Particulars	31 March 2026	31 March 2025
Surplus/(Deficit)		
Opening Balance	(613.55)	(401.38)
Net Profit/(Net Loss) for the year	(190.08)	(212.16)
Closing Balance	(803.63)	(613.55)

Note 6 - "Current Liabilities"

"Financial Liabilities"

Particulars	31 March 2026	31 March 2025
Borrowings from related party		
- Director and shareholder (Anand Kabra)	100.00	100.00
- Kabra Extrusiontechnik Ltd	533.13	343.05
	633.13	443.05

Note: The loan from director and shareholder is interest free and it is repayable on demand Rs. 100.00 hundred (previous year: Rs. Nil hundred)

Note 7 - "Current Liabilities"

"Other Current Liabilities"

Particulars	31 March 2026	31 March 2025
Other payable	75.00	75.00
	75.00	75.00

Kabra Energy Private Limited

CIN: U31906MH2021PTC359713

Notes to financial statements

Amount in Rs. hundred

Particulars	31 March 2026	31 March 2025
Note 8 - Finance Cost		
Bank charges	-	6.11
	-	6.11
Note 9 - Other expenses		
Incorporation expenses		
<u>Payments to Auditors</u>		
Audit Fees	75.00	75.00
Professional fees	101.58	98.00
Rates and taxes	13.50	33.05
	190.08	206.05
Note 10 - Earnings per share		
Profit attributable to Equity share holder	(190.08)	(212.16)
Weighted average number of equity shares (Basic and Diluted)	1,000	1,000
Basic and diluted earnings per share (Face value of Rs. 10/- each)	(0.19)	(0.21)

Kabra Energy Private Limited**Notes to financial statements****(All amounts are in INR hundreds, unless otherwise stated)****1. General information about the entity**

The Company was incorporated as a private limited company with the name “Kabra Energy Private Limited” on 29th April 2021 under the Companies Act, 2013. The company is proposed to be engaged in the manufacture and sale of electrical equipment. The company has not yet commenced its business operation.

2. Statement of compliance and basis of preparation and presentation**a) Statement of compliance**

These financial statements comply in all material aspects with the Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 (the Act) [Companies (Indian Accounting Standards) Rules, 2015] (as amended from time to time) and other relevant provisions of the Act including the presentation requirements of Division II of Schedule III to the Act, (Ind AS compliant Schedule III).

These financial statements of the Company for the year ended March 31, 2026, were approved by the Board of Directors and authorised for issue on 16 April 2026.

For all periods up to and including the year ended 31 March 2022, the Company prepared its financial statements in accordance with the generally accepted accounting principles in India ("Indian GAAP") under the historical cost convention as a going concern and on accrual basis, unless otherwise stated, and in accordance with the provisions of the Companies Act, 2013, the Accounting Standards specified under section 133 of the Act read with rule 7 of the Companies (Accounts) Rules as amended from time to time, collectively referred as “Previous GAAP”.

b) Basis of measurement

These financial statements have been prepared and presented under the historical cost convention, on the accrual basis of accounting except for certain financial assets and financial liabilities that are measured at fair values at the end of each reporting period, as stated in the accounting policies set out below. The accounting policies have been applied consistently over all the periods presented in these financial statements.

c) Current versus non-current classification

The company presents assets and liabilities in the balance sheet based on current and non-current classification.

An asset is classified as current when it is:

- Expected to be realized or intended to be sold or consumed in normal operating cycle
- Held primarily for the purpose of trading
- Expected to be realized within twelve months after the reporting period, or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period

All other assets are classified as non-current.

Kabra Energy Private Limited
Notes to financial statements
(All amounts are in INR hundreds, unless otherwise stated)

A liability is classified as current when it is:

- Expected to be settled in normal operating cycle
- Held primarily for the purpose of trading
- Due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

The company classifies all other liabilities as non-current.

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

2.1. Significant accounting policies

This note provides a list of the significant accounting policies adopted in the preparation of these financial statements. These policies have been consistently applied to all the years presented, unless otherwise stated.

a) Cash and cash equivalents

Cash and cash equivalents in the balance sheet comprise cash at banks and cash on hand and short-term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value.

b) Revenue from contract with customers

Revenue from contracts with customers is recognized on transfer of control of promised goods or services to a customer at an amount that reflects the consideration to which the Company is expected to be entitled to in exchange for those goods or services. Revenue is measured based on transaction price, which is the fair value of the consideration received or receivable, stated net of discounts, returns and value added tax. Transaction price is recognized based on the price specified in the contract, net of the estimated sales incentives/ discounts. Accumulated experience is used to estimate and provide for the discounts/ right of return, using the expected value method.

Revenue (net of variable consideration) is recognized only to the extent that it is highly probable that the amount will not be subject to significant reversal when uncertainty relating to its recognition is resolved.

c) Income tax

Income tax expense comprises of current tax and deferred tax. It is recognized in the statement of profit and loss except to the extent that it relates to the items recognized directly in OCI.

Kabra Energy Private Limited
Notes to financial statements
(All amounts are in INR hundreds, unless otherwise stated)

Current income tax

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities based on the taxable profits computed for the current accounting period. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Deferred tax

Deferred tax is recognized in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the corresponding amounts used for taxation purposes. Deferred tax is also recognized in respect of carried forward tax losses and tax credits. Deferred tax is not recognized for:

- temporary differences arising on the initial recognition of assets or liabilities in a transaction that is not a business combination and that affects neither accounting nor taxable profit or loss at the time of transaction
- temporary differences related to investments in subsidiary and associates, when the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future.

Deferred tax assets are recognized to the extent that it is probable that future taxable profits will be available against which they can be used. The existence of unused tax losses is strong evidence that future taxable profit may not be available. Therefore, in case of a history of recent losses, the Company recognizes a deferred tax asset only to the extent that it has sufficient taxable temporary differences or there is convincing other evidence that sufficient taxable profit will be available against which such deferred tax asset can be realized. Deferred tax assets recognized or unrecognized are reviewed at each reporting date and are recognized /reduced to the extent that it is probable / no longer probable respectively that the related tax benefit will be realized.

Deferred tax is measured at the tax rates that are expected to apply to the period when the asset is realized or the liability is settled, based on the laws that have been enacted or substantively enacted by the reporting date. The measurement of deferred tax reflects the tax consequences that would follow from the manner in which the Company expects, at the reporting date, to recover or settle the carrying amount of its assets and liabilities.

Deferred tax assets and liabilities are offset if there is a legally enforceable right to offset current tax liabilities and assets, and they relate to income taxes levied by the same tax authority on the same taxable entity, or on different tax entities, but they intend to settle current tax liabilities and assets on a net basis or their tax assets and liabilities will be realized simultaneously.

d) Provisions and contingencies

A provision is recognized when the company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

When the company expects some or all of a provision to be reimbursed, the reimbursement is recognized as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of profit and loss net of any reimbursement.

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

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises where there is a liability that cannot be recognized because it cannot be measured reliably. The Company does not recognize a contingent liability but discloses its existence in the financial statements.

Contingent assets are not recognized in financial statements, unless they are virtually certain. However, contingent assets are disclosed where inflow of economic benefits are probable. Provisions, contingent liabilities and contingent assets are reviewed at each balance sheet date.

e) Fair value measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability, or
 - In the absence of a principal market, in the most advantageous market for the asset or liability
- The company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs.
- Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities
 - Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
 - Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

Kabra Energy Private Limited**Notes to financial statements****(All amounts are in INR hundreds, unless otherwise stated)**

For assets and liabilities that are recognized in the financial statements on a recurring basis, the company determines whether transfers have occurred between levels in the hierarchy by re-assessing categorization (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

For the purpose of fair value disclosures, the company has determined classes of assets and liabilities based on the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy.

f) Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Initial recognition and measurement

Financial instruments are initially recognized when the entity becomes party to the contract. Financial instruments are measured initially at fair value adjusted for transaction costs that are directly attributable to the origination of the financial instrument where financial instruments not classified at fair value through profit or loss. Transaction costs of financial instruments which are classified as fair value through profit or loss are expensed in the statement of profit and loss.

Subsequent measurement of financial assets

For the purposes of subsequent measurement, the financial assets are classified in the following categories based on the company's business model for managing the financial assets and the contractual terms of cash flows:

- those to be measured subsequently at fair value; either through OCI or through profit or loss
- those measured at amortised cost

For assets measured at fair value, changes in fair value will either be recorded in the statement of profit and loss or OCI. For investments in debt instruments, this will depend on the business model in which investment is held. For investments in equity instruments, this will depend on whether the company has made an irrevocable election at the time of initial recognition to account for equity investment at fair value through OCI.

Subsequent measurement of financial liabilities

For the purposes of subsequent measurement, the financial liabilities are classified in the following categories:

- those to be measured subsequently at fair value through profit or loss (FVTPL)
- those measured at amortised cost

Following financial liabilities will be classified under FVTPL:

- Financial liabilities held for trading
- Derivative financial liabilities
- Liability designated to be measured under FVTPL

Kabra Energy Private Limited**Notes to financial statements****(All amounts are in INR hundreds, unless otherwise stated)**

All other financial liabilities are classified at amortised cost.

For financial liabilities measured at fair value, changes in fair value will be recorded in the statement of profit and loss except for the fair value changes on account of own credit risk are recognized in Other Comprehensive Income (OCI).

Interest expenses on financial liabilities classified under amortised cost category are measured using effective interest rate (EIR) method and are recognized in statement of profit or loss.

Derecognition of financial instruments

The company derecognizes a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the company neither transfers nor retain substantially all of the risks and rewards of ownership and it does not retain control of the financial asset.

A financial liability is derecognized when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognized in the statement of profit or loss.

Impairment of financial assets

The company applies Expected Credit Loss (ECL) model for measurement and recognition of impairment loss on the financial assets mentioned below:

- Financial assets that are debt instrument and are measured at amortised cost
- Financial assets that are debt instruments and are measured as at FVOCI
- Trade receivables under Ind AS 18

The impairment methodology applied depends on whether there has been a significant increase in credit risk. Details of how the company determines whether there has been a significant increase in credit risk are explained in the respective notes.

For impairment of trade receivables, the company chooses to apply practical expedient of providing expected credit loss based on provision matrix and does not require the Company to track changes in credit risk. The percentage of ECL under provision matrix is determined based on historical data as well as futuristic information.

g) Earnings per share (EPS)

Basic EPS is calculated by dividing the profit for the period attributable to equity holders of the company by the weighted average number of equity shares outstanding during the financial year, adjusted for bonus elements in equity shares issued during the period and excluding treasury shares.

Kabra Energy Private Limited**Notes to financial statements****(All amounts are in INR hundreds, unless otherwise stated)**

Diluted EPS adjust the figures used in the determination of basic EPS to consider

- The after-income tax effect of interest and other financing costs associated with dilutive potential equity shares, and
- The weighted average number of additional equity shares that would have been outstanding assuming the conversion of all dilutive potential equity shares.

h) Operating segments**Identification of Segments**

The Company's operating business predominantly relates to manufacture of "Belling machinery & allied equipment's".

Allocation of costs

Allocable costs are allocated to the "Belling machinery & allied equipment's" based on sales total sales of the Company.

The Company did not have any property, plant and equipment and capital work in progress, as at March 31, 2020. All property, plant and equipment are accounted for at cost incurred during the year on their acquisition.

2.2. Significant accounting judgments, estimates and assumptions

The preparation of the financial statements in conformity with Ind AS, requires the management to make judgments, estimates and assumptions that affect the amounts of revenue, expenses, current assets, non-current assets, current liabilities, non-current liabilities, disclosure of the contingent liabilities and notes to accounts at the end of each reporting period. Actuals may differ from these estimates.

2.3. Recent accounting pronouncements

'Ministry of Corporate Affairs ("MCA") notifies new standard or amendments to the existing standards. There is no such notification which would have been applicable from April 01, 2023.

Kabra Energy Private Limited
Notes to financial statements
(All amounts are in INR hundreds, unless otherwise stated)

11. Financial Instruments:

Capital management

"For the Company's capital management, capital includes issued equity capital and all other equity reserves attributable to the equity holders of the Company. The primary objective of the Company's capital management is to ensure that it maintains a strong credit rating and healthy capital ratios in order to support its business and maximize shareholder value.

The Company manages its capital structure and makes adjustments to it in light of changes in economic conditions and the requirements of the financial covenants. To maintain or adjust the capital structure, the Company may adjust the dividend payment to shareholders, return capital to shareholders or issue new shares.

No changes were made in the objectives, policies or processes for managing capital during the period."

Categories of financial instruments

Particulars	Notes	As at March 31, 2026	As at March 31, 2025
Financial assets			
Measured at amortized cost			
(a) Cash and cash equivalents	3	4.50	4.50
Measured at fair value through profit or loss (FVTPL)			
(a) Investments in current investments		-	-
Financial liabilities (Measured at amortized cost)			
(a) Financial liabilities	6	633.13	443.05
(b) Other current liabilities	7	75.00	75.00

Financial risk management

The Company's activities expose it to market risks, credit risks and liquidity risks. In order to minimise any adverse effects on the financial performance of the Company, derivative financial instruments such as forward foreign exchange contract are entered to hedge the foreign currency risk exposures. Derivatives are used exclusively for hedging purposes and not for trading or speculative purposes. The Company has exposure to the following risks arising from financial instruments:

Credit Risk

Credit risk is the risk of financial losses to the Company if a customer or counterparty to financial instruments fails to discharge its contractual obligations. It arises primarily from the Company's receivables from customers. To manage this, the Company periodically assesses the key accounts receivable balances. As per Ind-AS 109: Financial Instruments, the Company uses expected credit loss model to assess the impairment loss or gain.

Kabra Energy Private Limited**Notes to financial statements****(All amounts are in INR hundreds, unless otherwise stated)**

The carrying amount of trade and other receivables and other financial assets represents the maximum credit exposure.

Trade Receivables

The management has established accounts receivable policy under which customer accounts are regularly monitored. The Company has a dedicated sales team which is responsible for collecting dues from the customer within stipulated period. The management reviews status of critical accounts on a regular basis. Trade receivables that were not impaired

Particulars	Carrying amount	
	March 31, 2026	March 31, 2025
As at		
Less than 180 days	-	-
More than 180 days	-	-
Total	-	-

Financial instruments and Cash deposits

Credit risk from balances with banks and financial institutions is managed by the Company's treasury department in accordance with Company's policy. Investments of surplus funds are made only with approved counterparties and within credit limits assigned to each counterparty. Company monitors rating, credit spreads and financial strength of its counter parties. Based on ongoing assessment Company adjust it's exposure to various counterparties.

Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Company's approach to managing liquidity is to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation.

The Company has a view of maintaining liquidity and to take minimum possible risk while making investments. In order to maintain liquidity, the Company invests its excess funds in short term liquid assets like liquid mutual funds. The Company monitors its cash and bank balances periodically in view of its short term obligations associated with its financial liabilities.

The liquidity position at each reporting date is given below:

As at	March 31, 2026	March 31, 2025
Particulars		
Cash and cash equivalents/ (Bank Overdraft)	4.50	4.50
Investments in Mutual funds	-	-
Total	4.50	4.50

Kabra Energy Private Limited**Notes to financial statements****(All amounts are in INR hundreds, unless otherwise stated)**

The following are the remaining contractual maturities of financial liabilities:

As at	March 31, 2026	March 31, 2025
Particulars		
Trade payables	-	-
Total	-	-

11.1.1. Market Risk

Market risk is a risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimizing the return. Market risk comprises three types of risk interest rate risk, currency risk and other price risk such as equity price risk. Financial instruments affected by market risk include borrowings, trade and other payables, foreign exchange forward contracts, security deposit, trade and other receivables, deposits with banks.

11.1.2. Foreign Currency risk

The Company does not undertake transactions denominated in foreign currencies; consequently, exposures to exchange rate fluctuations does not arise.

11.1.3. Interest rate risk

The company has no significant interest-bearing operating assets/liabilities, operating income and operating cashflow are substantially independent of changes in market interest rates.

11.1.4. Price risk

The company is exposed to fluctuations in market prices in the investment in debt oriented liquid mutual funds recognized at FVTPL. Therefore, the exposure to risk of changes in market rates is minimal.

Fair value of financial instruments that are measured at amortised cost

The carrying amount of financial assets and financial liabilities measured at amortised cost in the financial statements are a reasonable approximation of their fair values since the Company does not anticipate that the carrying amounts would be significantly different from the values that would eventually be received or settled.

12. Disclosure as per the requirement of section 22 of the Micro, Small and Medium Enterprise Development Act, 2006:

Company is in process of inviting information from its vendors for their status under "The Small, Medium and Micro Enterprises Development Act 2006", however in absence of any information no disclosures have been made in this regard.

Kabra Energy Private Limited
Notes to financial statements
(All amounts are in INR hundreds, unless otherwise stated)

13. Details of employee benefits as required by Ind-AS 19 - "Employee benefits are as under":

The Company does not have employees qualifying for Retiral benefits as at March 31, 2026.

14. Related Party Transactions:

A. Names of related party and nature of relationship :

Relationship	Name of related party
Holding Company	Kabra Extrusientechnik Limited
Key Management Personnel and Director	Anand Kabra- Director Ekta Kabra- Director

B. Transactions and Balance Outstanding at end of financial period with related parties

Amount of transactions during the year

	For the year ending	March 31, 2026	March 31, 2025
No.	Particulars	(Rupees)	(Rupees)
	<u>Amount received</u>		
1	Kabra Extrusientechnik Limited	190.08	206.05

Balances outstanding

	Particulars	March 31, 2026	March 31, 2025
	<u>Payables</u>		
	Anand Kabra	100.00	100.00
	Kabra Extrusientechnik Limited	533.13	343.05

15. Details of provisions and movements in each class of provisions as required by the Indian Accounting Standard (Ind AS) 37 - Provisions, Contingent liabilities and Contingent assets.

There is no Contingent liability as at March 31, 2026.

16. Income taxes

Due to Loss there is no income tax expense during the period.

In view of uncertainty in utilization of loss, as a prudent measure the company has not recognized deferred tax assets.

The reconciliation of estimated income tax expense at Indian statutory income tax rate to income tax expense reported in Statement of Profit or Loss is not applicable due to losses incurred in current period.

Kabra Energy Private Limited
Notes to financial statements
(All amounts are in INR hundreds, unless otherwise stated)

17. Events Occurring after Balance Sheet Date

There were no significant events that occurred after the balance sheet date that materially affects the financial position of the company.

18. There are earnings or expenditure in foreign currency during the period.

19. The Previous years figures have been re-grouped/re-classified wherever required to confirm to current years classification.

For Y M S & CO LLP
Chartered Accountants
Registration No. 143858W/W100859

For and on behalf of Board of Directors of
Kabra Energy Private Limited

Yatin Shah
Partner
Membership No. – 157281
Mumbai | April 16, 2026
UDIN: 26157281SIGLNS4933

Anand Kabra
Director
Din No: 00016010
Mumbai | April 16, 2026

Ekta Kabra
Director
Din No: 07088898
Mumbai | April 16, 2026