MDSS AND ASSOCIATES
Chartered Accountants

Off.No:-1, SatyaRaj Tower, Opp. Govt. Dudh Dairy,
SBH Colony, Jalna Road, Aurangabad-431005
9823544949
9405605555
dhoot.mayur@gmail.com

INDEPENDENT AUDITOR'S REPORT

To the Members of Birla Accucast Limited (Previously Known as Birla Accucast Private Limited)

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the standalone financial statements of Birla Accucast Limited (Previously Known as Birla Accucast Private Limited) ("the Company"), which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss for the year then ended, and Notes to the Financial Statements, including a Summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013, as amended ("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 March 31, 2026, its loss and the changes in equity for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) as 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 Standalone Financial Statements' section of our report. We are independent of the Company in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules there-under, 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.

Information Other than the Financial Statements and Auditors' Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the 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 such 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 in this regard.

Responsibilities of Management 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 changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act. 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 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 financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

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 judgement 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 system 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.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If We conclude that a material uncertainty exists, We are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the 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.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. The provisions of the Companies (Auditor's Report) order, 2020 ("the Order"), issued by the Central Government of India in terms of sub section (11) of Section 143 of the act, we give in the "Annexure A" a statement on the matters specified in the Paragraphs 3 and 4 of the order.

2. As required by Section 143(3) of the Act, we report that:

   (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the 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 it appears from our examination of those books.

   (c) The Balance Sheet, the Statement of Profit and Loss and Statement of Changes in Equity 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 the Companies (Accounting Standards) Rules, 2021.

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

   (f) Since the Company's turnover as per last audited financial statements is less than Rs.50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs.25 Crores, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification no GSR 583(E) dated June 13, 2017;

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

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

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

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

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

c) Based on such audit procedures performed 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 (a) and (b) contain any material misstatement.

v. No dividend have been declared or paid during the year by the company.

vi. Based on our examination carried out, which included test checks, we report that the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has been operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit, we did not come across any instance of audit trail feature being tampered with and the audit trail has been preserved by the company as per the statutory requirements for record retention.

For MDSS & Associates
Chartered Accountants
FRN: 140720W

M D S S & ASSOCIATES
FRN No.
140720W
Aurangabad
Chartered Accountants

Sahuji

Sachin P. Sahuji
M. No. 149639
UDIN: 26149639VMPPGP8128

Place: Chh. Sambhajinagar
Date: 30th April, 2026

Annexure 'A' TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

Re: Birla Accucast Limited (Previously Known as Birla Accucast Private Limited) (the "Company")

In terms of the information and explanations sought by us and given by the Company and the books of account and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that:

(i) a. (A) As there are no Property, Plant and Equipment, the reporting under clause 3(i)(a)(A) of the Order is not applicable to the Company.

(B) As the company is not having any intangible assets, reporting under clause 3(i)(a)(B) of the Order is not applicable.

b. As the company does not have any Property, Plant and Equipment, reporting under clause 3(i)(b) of the Order is not applicable.

c. As the company is not having any immovable properties, reporting under clause 3(i)(c) of the Order is not applicable.

d. As the company is not having any Property, Plant and Equipment or Intangible assets, reporting under clause 3(i)(d) of the Order is not applicable.

e. Based on the information and explanation furnished to us, no proceedings have been initiated on the Company under the Prohibition of Benami Property Transactions Act, 1988 (as amended in 2016) and Rules made there under.

(ii) a. As there is no inventory held by company at any point of time during the year, the reporting under clause 3(ii)(a) of the Order is not applicable to the Company.

b. During the year, the company has not been sanctioned, any point of time of the year, working capital limits in excess of Rs. 5 crores, in aggregate, from banks on the basis of security of current assets. Hence reporting under clause 3(ii)(b) of the Order is not applicable to the Company.

(iii) During the year the Company has not made investments in, provided loans, advances in the nature of loans, stood guarantee or provided security to Companies, Firms, Limited Liability Partnerships or any other parties. Hence, the requirement to report under clause 3(iii) of the Order is not applicable to the Company.

(iv) In our opinion and according to the information and explanations given to us, in respect of loans, investments, guarantees, and security, provisions of sections 185 and 186 of the Companies Act have been complied with.

(v) The Company has not accepted any deposit, within the meaning of sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended) during the year hence, the reporting under clause 3(v) of the order is not applicable.

(vi) In our opinion and according to the information and explanations given to us the maintenance of cost records pursuant to the Companies (Cost Records and Audit) Rules, 2014 has not been specified by the Central Government under Section 148(1) of the Companies Act, 2013 for the business activities carried out by the Company. Hence, reporting under clause 3(vi) of the order is not applicable to the Company.

(vii) a. According to the information and explanations given to us and according to the books and records as produced and examined by us, in respect of statutory dues, the Company has been regular in depositing undisputed statutory dues including Provident Fund, Employees' State Insurance, Income Tax, Goods & Service Tax, Cess and other material statutory dues as applicable with the appropriate authorities. As at last day of financial year, there were no amounts payable in respect of the aforesaid statutory dues outstanding for a period of more than six months from the date they became payable.

b. According to the information and explanations given to us, there were no disputed dues on account of the aforesaid statutory dues as at the year end and hence, reporting under clause 3(vii)(b) is not applicable.

(viii) According to the information and explanations given to us and on the basis of our examination of the records of the company, during the year no tax assessments under the Income-tax Act, 1961 (43 of 1961) have been made.

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

b. According to the information and explanation given to us and on the basis of our audit procedure, We report that the company has not been declared willful defaulter by any bank or financial institution or other lenders.

c. In our opinion, and according to the information and explanations given to us, the company has utilized the money obtained by way of term loans during the year for the purposes for which they were obtained, except for details enclosed as Schedule (ix)(c).

d. On an overall examination of the financial statements of the company, We report that no funds raised on short-term basis have been used for long-term purposes by the Company.

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

f. On an overall examination of the financial statements of the company, We report that the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies. Hence, the requirement to report on clause 3(ix)(f) of the Order is not applicable to the Company.

(x) a. The Company has not raised any money during the year by way of initial public offer / further public offer (including debt instruments). Hence, reporting under clause 3(x)(a) of the Order is not applicable to the Company.

b. According to the information and explanations given by the management, the Company has not made any preferential allotment or private placement of shares / fully or partially or optionally convertible debentures during the year under audit and hence, the requirement to report on clause 3(x)(b) of the Order is not applicable to the Company.

(xi) a. To the best of our knowledge and according to the information and explanations given to us and on the basis of examination of the books and records of the Company, carried out in accordance with generally accepted auditing practices in India, no fraud by the Company or on the Company was noticed or reported during the year.

b. According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

c. According to the information and explanations given to us including the representation made to us by the management of the Company, no whistle-blower complaints were received by the

Company during the year and hence, reporting under clause 3(xi)(c) of the Order is not applicable to the Company.

(xii) a. The Company is not a Nidhi company and hence, reporting under clause 3(xii)(a), (b) and (c) of the Order is not applicable to the Company.

(xiii) According to the information and explanations given by the management, transactions with the related parties are in compliance with Section 177 and 188 of Companies Act, 2013 where applicable and the details thereof have been disclosed in the financial statements, as required by the applicable Accounting Standards.

(xiv) a. The Company is not required to have internal audit system as required under Section 138 of the Companies Act, 2013 and hence, the reporting under clause 3(xiv)(a) and (b) of the Order is not applicable.

(xv) In our opinion and according to the information and explanations given to us, during the year, Company has not entered into any non-cash transactions with its directors or persons connected with him and accordingly, the reporting under 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.

b. In our Opinion and based on our examination, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934.

c. In our opinion and based on our examination, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.

d. According to the information and explanations given by the management, the Group does not have not more than one CIC as part of the Group. Accordingly, the reporting under Clause 3(xvi)(d) is not applicable to the Company.

(xvii) Based on our examination of books of accounts, the company has incurred cash losses amounting to Rs. 0.10 Lakhs in the current year and Rs. 0.73 Lakhs in the immediately preceding financial year.

(xviii) There has been no resignation of the statutory auditors during the year.

(xix) On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the plans of the Board of Directors and management and based on our examination of the evidence supporting the assumptions, it has come to our attention, which causes us to believe that material uncertainty exists as on the date of the audit report that Company is not capable of meeting its liabilities existing at the date of Balance Sheet as and when they fall due within a period of one year from the Balance Sheet date. We further state that our reporting is based on the facts up to the date of the audit report.

(xx) a. The provision of section 135 are not applicable to the company. Accordingly, reporting under clause 3(xx)(a) & (b) of the Order is not applicable to the Company.

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

For MDSS & Associates
Chartered Accountants
FRN: 140720W

Sachin P. Sahuji
M. No. 149639
UDIN: 26149639VMPPGP8128

Place: Chh. Sambhajinagar
Date: 30th April, 2026

Birla Accucast Limited
(Previously known as Birla Accucast Private Limited)

23, 1st Floor, Birla Mansion No. 2, D Dsathe Marg, Prarthan Samaj, Mumbai 400 004

Audited Balance sheet as at March 31, 2026

(Rs in Lakhs)

Sr. No.	Particulars	Note No.	As at March 31, 2026	As at March 31, 2025
I.	**ASSETS**			
	NON-CURRENT ASSETS			
(a)	Property, plant and equipment	2	-	-
(b)	Capital work-in-progress	2	-	-
(c)	Intangible assets	2	-	-
(d)	Intangible assets under development	2	-	-
(e)	Financial assets			
	(i) Investments	3	-	-
	(ii) Loans	4	-	-
	(iii) Other Financial Assets	5	-	-
(f)	Other non-current assets	6	-	-
	Merger / Amalgamation		-	-
	Total Non - Current Assets		-	-
	CURRENT ASSETS			
(a)	Inventories	8	-	-
(b)	Financial assets			
	(i) Investments	3	-	-
	(ii) Trade receivables	9	-	-
	(iii) Cash and cash equivalents	10	0.45	0.45
	(iv) Bank balances other than (iii) above	11	-	-
	(v) Loans	4		
	(vi) Other Financial Assets	5	-	-
(c)	Other current assets	6	-	-
(d)	Current tax assets (Net)	7	-	-
	Total - Current Assets		0.45	0.45
	Total Assets		0.45	0.45
II.	**EQUITY AND LIABILITIES**			
	EQUITY			
(a)	Equity share capital	12	1.00	1.00
(b)	Other equity	13	(2.57)	(2.47)
	Total - Equity		(1.57)	(1.47)
	LIABILITIES			
A	**Non-Current Liabilities**			
(a)	Financial liabilities			
	(i) Borrowings	14	-	-
(b)	Provisions	18	-	-
(c)	Deferred tax liabilities (Net)	19	-	-
	Total Non - Current Liabilities		-	-
B	**Current Liabilities**			
(a)	Financial liabilities			
	(i) Borrowings	14	1.72	1.72
	(ii) Trade payables	15	0.20	0.20
	(iii) Other financial liabilities	16	-	-
(b)	Other current liabilities	17	-	-
(c)	Provisions	18	0.10	-
(d)	Current tax liabilities (Net)	20	-	-
	Total - Current Liabilities		2.02	1.92
	Total Equity and Liabilities		0.45	0.45

Significant Accounting Policies and Notes to Accounts form an integral part of the Financial Statements

As per our attached report of even date
For M/s. MDSS & Associates
Chartered Accountants
Firm Registration No. 140720W

MDSS & ASSOCIATES Chartered Accountants Aurangabad FRN No. 140720W

Sachin P. Sahuji
Partner
Membership No. 149639
UDIN: 26149639VMPPGP8128
Place: Chh. Sambhajinagar
Date : 30th April, 2026

For and on behalf of Board of Directors

BIRLA PRECISION TECHNOLOGIES LIMITED MUMBAI

Santhosh Kumar
Director
DIN: 08686131

Vikas Thapa
Director
DIN: 07804776

Birla Accucast Limited
(Previously known as Birla Accucast Private Limited)

23, 1st Floor, Birla Mansion No. 2, D Dsathe Marg, Prarthan Samaj, Mumbai 400 004

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

(Rs in Lakhs)

Sr. No.	Particulars	Note No.	For the year ended March 31, 2026	For the year ended March 31, 2025
I.	**INCOME**			
	Revenue from operations	21	-	-
	Other income	22	-	-
	Total Income		-	-
II.	**EXPENSES**			
	Cost of Raw Materials and Components Consumed	23	-	-
	Purchases of Stock-in-Trade	24	-	-
	Changes in Inventories of Finished Goods, Semi-Finished Goods and Stock-in-Trade	25	-	-
	Employee benefits expense	26	-	-
	Finance costs	27	0.00	0.01
	Depreciation and amortization expense	28	-	-
	Other expenses	29	0.10	0.72
	Total Expenses		0.10	0.73
III.	**Profit / (Loss) before exceptional items and tax**		(0.10)	(0.73)
IV.	Exceptional item		-	-
V.	**Profit / (Loss) before tax (III - IV)**		(0.10)	(0.73)
VI.	Tax expense:			
	(1) Current tax		-	-
	(2) Short/(Excess) Provision Previous Financial Year		-	-
	(3) MAT Credit		-	-
	(4) Deferred tax		-	-
VII.	Profit/(Loss) For the Year (V-VI)		(0.10)	(0.73)
VIII.	**OTHER COMPREHENSIVE INCOME**			
	(i) Items that will not be reclassified to profit or loss			
	Related to employee benefits		-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-
	Total Other Comprehensive Income net of tax		-	-
	Total Comprehensive income for the year, net of tax (VII+VIII)		(0.10)	(0.73)
	Earnings per equity share:			
	(1) Basic EPS (₹)		(1.04)	(7.30)
	(2) Diluted EPS (₹)		(1.04)	(7.30)

Significant Accounting Policies and Notes to Accounts form an integral part of the Financial Statements

As per our attached report of even date
For M/s. MDSS & Associates
Chartered Accountants
Firm Registration No. 140720W

M D S S & ASSOCIATES FRN No. 140720W Aurangabad Chartered Accountants

Sahuji

Sachin P. Sahuji
Partner
Membership No. 149639
UDIN: 26149639VMPPGP8128
Place: Chh. Sambhajinagar
Date : 30th April, 2026

For and on behalf of Board of Directors

BIRLA PRECISION TECHNOLOGIES LIMITED MUMBAI

Santhosh Kumar
Director
DIN: 08686131

Vikas Thapa
Director
DIN: 07804776

Birla Accucast Limited(Previously known as Birla Accucast Private Limited)

Cash Flow Statement for the year ended 31st March 26

(Rs. in Lakhs)

Sr. No.	Particulars	2025-26		2024-25	
A.	**CASH FLOW FROM OPERATING ACTIVITIES:**				
	Net profit before taxation and prior period adjustments		**(0.10)**		**(0.73)**
	Adjustments for:				
	Depreciation and Amortization	-		-	
	(Profit)/Loss on sale of Fixed Assets (Net)	-		-	
	Provision for Loans & Advances	-		-	
	Finance Costs	-		0.01	
	Provision for doubtful debts	-		-	
	Interest Income Received	-		-	
	Sub-total		-		0.01
	Operating Profit Before Working Capital Changes		**(0.10)**		**(0.72)**
	Adjustments for changes in working capital :				
	Inventories	-		-	
	Trade Receivables	-		-	
	Other Current Assets	-		-	
	Other Financial Assets	-		-	
	Trade Payables	-		(0.18)	
	Provisions	0.10		-	
	Current Tax Liabilities	-		-	
	Income Tax Paid	-		-	
	Sub-total		0.10		(0.18)
	Net Cash Flow From Operating Activities After Exceptional Item......(A)		-		**(0.90)**
B.	**CASH FLOW FROM INVESTING ACTIVITIES:**				
	Payments made for Property, Plant and Equipment	-		-	
	Payments made for Intangible Assets	-		-	
	Proceeds from sale of Property, Plant and Equipment	-		-	
	Investments in subsidiaries and others	-		-	
	Interest Received	-		-	
	Sub-total		-		-
	Net Cash used for Investing Activities........... (B)		-		-
C.	**CASH FLOW FROM FINANCING ACTIVITIES:**				
	Proceeds from Issue of shares at premium	-		-	
	Proceeds from Borrowings	-		0.30	
	Repayment of Borrowings	-		-	
	Payment of Dividend	-		-	
	Interest Paid	-		(0.01)	
	Sub-total		-		0.29
	Net Cash used for Financing Activities...........(C)		-		**0.29**
	Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)		-		**(0.61)**
	Cash and Cash Equivalents as at 01.04.2025	**0.45**		**1.05**	
	Add: (Increase) / Decrease in Fixed Deposit accounts kept as margin money with banks	-		-	
	Add: Decrease in Dividend accounts with bank	-			
		0.45		**1.05**	
	Cash and Cash Equivalents as at 31.03.2026	**0.45**	-	**0.45**	**(0.61)**
			0.45		**0.45**
	Reconciliation of Cash and Bank Balances given in Note No. 10 of Balance Sheet is as follows:				
	Cash and Bank Balances		0.45		0.45
	Less:				
	Balance in Fixed Deposit accounts with banks having a maturity period of more than three months		-		-
	Cash and Cash Equivalents as at 31.03.2026		**0.45**		**0.45**

Significant Accounting Policies and Notes to Accounts form an integral part of the Financial Statements

As per our attached report of even date
For M/s. MDSS & Associates
Chartered Accountants
Firm Registration No. 140720W

Sachin P. Sahuji
Partner
Membership No. 149639
UDIN: 26149639VMPPGP8128
Place: Chh. Sambhajinagar
Date: 30th April, 2026

For and on behalf of Board of Directors

Santhosh Kumar
Director
DIN: 08686131

Vikas Thapa
Director
DIN: 07804776

Birla Accucast Limited
(Previously known as Birla Accucast Private Limited)

Statement of Changes in Equity For the Year ended March 31, 2026

(B) OTHER EQUITY

Birla Accucast Pvt Ltd.

Sr. No.	Particulars	Reserves and Surplus				
		Capital Reserves	Securities Premium Reserve	General Reserves	Retained Earnings	Total Other Equity
	As at 1st April, 2025	-	-	-	(2.47)	(2.47)
Add:	Profit for the year			-	(0.10)	(0.10)
Add:	Other Comprehensive Income				-	-
	Total Comprehensive Income	-	-	-	(2.57)	(2.57)
Less:	Issue of Bonus shares					-
Less:	Transfer to general reserves					-
	As at 31st March, 2026	-	-	-	**(2.57)**	**(2.57)**

Notes to financial statements For the year ended March 31, 2026

1. General Information:

Birla Accucast Limited (the Company) is a Public Limited Company incorporated in India having its registered office at 23, Birla Mansion No.2, 1st Floor, D. D. Sathe Marg, Prarthana Samaj, Mumbai, Maharashtra, 400004, India. The Company is engaged in the business of assembly and manufacture of Machine Tool Accessories, Tools, Precision / Automotive Components and Castings.

Significant accounting policies followed by the Company

(A) Basis of preparation of financial statements:

The financial statements comply in all material aspects with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 and other relevant provisions of the Act.

Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing accounting standard requires a change in the accounting policy used in preparation of financial statements.

(B) Use of estimates and judgements

The preparation of financial statements in conformity with the generally accepted accounting principles requires estimates and assumptions to be made by the management that affect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Differences between actual results and estimates are recognized in the period in which the results are crystallized. Appropriate changes in estimates are made as the management becomes aware of changes in circumstances surrounding the estimates.

(C) Revenue recognition:

(i) Revenue from the sale of goods is recognized upon the passage of title to the customers, which generally coincides with delivery.

(ii) Export sales are accounted based on the dates of Bill of Lading.

(iii) Interest Income is accrued on time proportion basis over the period of loan / deposit / investment except in case of significant uncertainties.

(D) Property, Plant and Equipment:

(a) All items of property, plant and equipment are stated at historical cost less depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the items. Cost may also include hedges of foreign currency purchases of property, plant and equipment. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associates with the item will flow to the Company and the cost of the item can be measured reliably. All other repairs and maintenance are charged to profit or loss during the reporting period in which they are incurred.

(b) Depreciation methods, estimated useful lives and residual value:

(i) Depreciation: The Company has ascertained the useful life of its various assets and charged depreciation in accordance with Schedule II of the Companies Act, 2013.

(ii) Leasehold Land is amortized over the period of lease.

(iii) The useful lives have been determined based on technical evaluation done by the management's expert in order to reflect the actual usage of the assets. The residual values are not more than 5% of the original cost of the asset. The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

(iv) An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

(v) Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in statement of profit and loss.

(E) Intangible Assets:

Computer Software and Technical Know-How are amortized over a period of 3 years from the date of acquisition.

(F) Capital Work in Progress:

Expenditure during construction period including development cost incurred on the projects under implementation are treated as pre-operative expenses pending allocation to the assets and are included under "Capital Work in Progress". These expenses are apportioned to fixed assets on commencement of commercial production.

(G) Impairment of Assets:

An asset is treated as impaired when the carrying cost of the asset exceeds its recoverable value. An impairment loss, if any, is charged to statement of profit and loss in the year in which an asset is identified as impaired. The impairment loss recognized in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

(H) Valuation of Inventory:

(a) Raw Materials and components, semi-finished goods, finished goods, stores and spares, goods for trade are valued at cost or net realizable value whichever is lower. Cost formula used is weighted average cost. Cost comprises of cost of purchase, cost of conversion and other cost incurred in bringing the inventory to its present location and condition.

(b) Goods / Materials in Transit are valued at cost to date.

(c) Scrap is valued at its estimated realizable value.

(d) Adequate provisions are made for obsolete inventory based on technical estimates made by the Company.

(I) Foreign Currency Transactions:

Transactions arising in foreign currencies during the year are converted at the rates closely approximating the rates ruling on the transaction dates. Liabilities and receivables in foreign currency are restated at the year end exchange rates. All exchange rate differences arising from conversion in terms of the above are included in the statement of profit and loss.

In case of items which are covered by forward exchange contracts, the difference between the year end rate and rate on the date of contract is recognised as exchange difference and the premium paid on forward contracts is recognised over the life of the contract.

(J) Employee Benefits:

(i) Short-term obligations:

Liabilities for wages and salaries, including non-monetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The Liabilities are presented under current liabilities in the balance sheet.

(ii) Other long-term employee benefit obligations:

The liabilities for earned leave are measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. The benefits are discounted using the market yields at the end of the reporting period that have terms approximating to the terms of the related obligation. Remeasurements as a result of experience adjustments and changes in actuarial assumptions are recognised in statement of profit and loss.

(iii) Post-employment obligations:

(a) Defined contribution plans: Company's contribution to the provident fund scheme is recognized during the year in which the related service is rendered.

(b) Defined benefit plans: The liability or asset recognised in the balance sheet in respect of gratuity plans is the present value of the defined benefit obligation at the end of the reporting period less the fair value of plan assets. The defined benefit obligation is calculated annually by actuaries using projected unit credit method.

(c) The net interest cost is calculated by applying the discount rate to the net balance of the defined benefit obligation and the fair value of plan assets. This cost is included in employee benefit expense in the statement of profit and loss.

(d) Remeasurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognised in the period in which they occur, directly in other comprehensive income. They are included in retained earnings in the statement of changes in equity and in the balance sheet.

(e) Changes in present value of the defined benefit obligation resulting from plan amendments or curtailments are recognised immediately in profit or loss as past service cost.

(f) Long Term compensated absences are provided on the basis of an actuarial valuation.

(K) Research and Development Costs:

Revenue expenditure, including overheads on research and development, is charged as an expense through the natural heads of account in the year in which incurred. Expenditure incurred at development phase, where it is reasonably certain that outcome of research will be commercially exploited to yield economic benefits to the Company, is considered as an Intangible assets and depreciation is provided on such assets as applicable.

(L) Investments:

Current investments are carried at lower of cost or fair value. Long term investments are carried at cost less provision for other than temporary decline in the value of such investments. Investment in subsidiaries are valued at cost.

(M) Borrowing Cost:

General and specific borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalised during the period of time that is required to complete and prepare the assets for its intended use or sale. Qualifying assets are assets that necessarily take a substantial period of time to get ready for their intended use or sale. Other borrowing costs are expensed in the period in which they are incurred.

(N) Taxation:

Income tax expense comprises Current tax and Deferred tax charge or credit. Provision for Current tax is made on the assessable income at the tax rate applicable to the relevant assessment year. Minimum alternative tax (MAT) paid in accordance with the tax laws, which gives rise to future economic benefits in the form of adjustment of future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax.

Accordingly, MAT is recognized as an asset in the balance sheet when it is probable that the future economic benefit associated with it will flow to the Company and the asset can be measured reliably. The deferred tax asset and/or deferred tax liability is calculated by applying substantively enacted rate as at balance sheet date. Deferred tax assets arising mainly on account of brought forward losses and unabsorbed depreciation is recognized if and only if there is virtual certainty backed by convincing evidence of its realization. At each balance sheet date, carrying amount of deferred tax assets is reviewed to reassure realization.

(O) Share Issue Expenses:

Issue expenses are adjusted against the Share Premium.

(P) Government Grant/Loan:

Capital grants for project capital subsidy are credited to capital reserves.

(Q) Provisions, Contingent Liabilities and Contingent Assets:

Provisions involving a substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent Liabilities are not recognized but are disclosed in the notes. Contingent Assets are neither recognized nor disclosed in the financial statements.

Birla Accucast Limited
(Previously known as Birla Accucast Private Limited)

Note 2 : Property, plant and equipment

Description of Assets	GROSS BLOCK				DEPRECIATION				NET BLOCK	
	As on 01.04.2025	Additions	Deductions / Adjustments	As on 31.03.2026	Up to 01.04.2025	For the Year	Deductions / Adjustments	Up to 31.03.2026	As on 31.03.2026	As on 31.03.2025
(A) Tangible Assets										
Leasehold Land	-	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-	-
Plant & Machinery	-	-	-	-	-	-	-	-	-	-
Furniture & Fixtures	-	-	-	-	-	-	-	-	-	-
Office Equipments	-	-	-	-	-	-	-	-	-	-
Vehicles	-	-	-	-	-	-	-	-	-	-
Total Tangible Assets (A)	-	-	-	-	-	-	-	-	-	-
(B) Capital Work - in Progress	-	-	-	-	-	-	-	-	-	-
(C') Intangible Assets										
Technical Knowhow Fee	-	-	-	-	-	-	-	-	-	-
Software	-	-	-	-	-	-	-	-	-	-
Total Intangible Assets (C')	-	-	-	-	-	-	-	-	-	-
(D) Intangible Assets Under Development										
Technical Knowhow Fee	-	-	-	-	-	-	-	-	-	-
Software	-	-	-	-	-	-	-	-	-	-
Total Intangible Assets Under Development (D)	-	-	-	-	-	-	-	-	-	-
Total Property, Plant and Equipment (A+B+C+D)	-	-	-	-	-	-	-	-	-	-

Birla Accucast Limited
(Previously known as Birla Accucast Private Limited)

Notes forming part of the Financial Statements For the year ended March 31, 2026

(Rs in Lakhs)

Note 3 INVESTMENTS

Sr. No.	Particulars	As at March 31, 2026	As at March 31, 2025
	Non-Current		
	Carried at cost:		
	In equities unquoted	-	-
	In subsidiaries unquoted	-	-
	Total Non - Current	-	-
	Current		
	In equities unquoted	-	-
	In subsidiaries unquoted	-	-
	Total - Current	-	-

Note 4 LOANS

Sr. No.	Particulars	As at March 31, 2026	As at March 31, 2025
	Non-Current		
	Unsecured; considered good :		
	Loan & Advance to Employees	-	-
	Total Non - Current	-	-
	Current		
	Unsecured; considered good :		
	Loans and advances		-
	Less: Provision for doubtful advances	-	-
		-	-
	Loan & Advance to Employees	-	-
	Loan & Advance to Others	-	-
	Less: Provision for doubtful advances	-	-
		-	-
	Total - Current	-	-

Note 5 OTHER FINANCIAL ASSETS

Sr. No.	Particulars	As at March 31, 2026	As at March 31, 2025
	Non-Current		
	Unsecured; considered good :	-	-
	Total Non - Current	-	-
	Current		
	Unsecured; considered good :		
	Deposits with Others	-	-
	Total - Current	-	-

Note 6 OTHER ASSETS

Sr. No.	Particulars	As at March 31, 2026	As at March 31, 2025
	Non-Current		
	Unsecured; considered good :		
	Capital Advances	-	-
	Less: Provision for doubtful advances	-	-
	Total Non - Current	-	-
	Current		
	Unsecured; considered good :		
A)	Advances Paid to Suppliers/Services	-	-
B)	Balances with Government Authorities :		
	Cenvat Credit and export incentive receivable	-	-
	Goods & Service Tax	-	-
	Sub Total (B)	-	-
C)	Others :		
	Prepaid Expenses	-	-
	Pre-operative expenses	-	-
	Share Subscription Money receivable	-	-
	Interest accrued on fixed deposits and others	-	-
	Less: Written off during the year	-	-
	Sub Total (C)	-	-
	Total - Current (A+B+C)	-	-

Note 7 CURRENT TAX ASSETS (NET)

Sr. No.	Particulars	As at March 31, 2026	As at March 31, 2025
	Tax deducted at source	-	-
	Mat Credit Entitlement	-	-
	Income Tax Refund Receivable	-	-
	Total	-	-

Note 8 INVENTORIES

Sr. No.	Particulars	As at March 31, 2026	As at March 31, 2025
	Raw Materials and Components	-	-
	Semi-Finished Goods	-	-
	Finished Goods	-	-
	Stock-in Trade	-	-
	Stores, Cutting Tools and Packing Materials	-	-
	Total	-	-

Note 09	TRADE RECEIVABLES		
Sr. No.	Particulars	As at March 31, 2026	As at March 31, 2025
	Unsecured, considered good :		
	Considered good	-	-
	Considered doubtful	-	-
	Less: Provision for doubtful debts	-	-
		-	-
	Other considered good	-	-
	Total	-	-
9.1	**Undisputed trade receivables - considered good**		
	Less than 6 Months	-	-
	6 Months - 1 year	-	-
	1 - 2 years	-	-
	2 - 3 years	-	-
	More than 3 years	-	-
	Total	-	-
9.2	**Disputed trade receivables - considered good**		
	Less than 6 Months	-	-
	6 Months - 1 year	-	-
	1 - 2 years	-	-
	2 - 3 years	-	-
	More than 3 years	-	-
	Total	-	-

Note 10	CASH AND CASH EQUIVALENTS		
Sr. No.	Particulars	As at March 31, 2026	As at March 31, 2025
A)	Balances with Banks	0.45	0.45
B)	Deposits with Banks	-	-
C)	Cheques on hand	-	-
D)	Cash on Hand	-	-
	Total	0.45	0.45

Note 11	OTHER BANK BALANCES		
Sr. No.	Particulars	As at March 31, 2026	As at March 31, 2025
	Balances in Margin Money Account	-	-
	Total	-	-

Note 12	EQUITY SHARE CAPITAL		
Sr. No.	Particulars	As at March 31, 2026	As at March 31, 2025
A)	**AUTHORISED SHARE CAPITAL**		
	10,000 (10,000) Equity Shares of Rs. 10/- each	1.00	1.00
	Total	**1.00**	**1.00**
B)	**ISSUED, SUBSCRIBED & PAID UP SHARE CAPITAL**		
	10,000 (10,000) Equity Shares as fully paid-up	1.00	1.00
	Total	**1.00**	**1.00**
12.1	**The reconciliation of the number of shares outstanding is set out below:**		
	Equity Shares	As at March 31, 2026	As at March 31, 2025
	At the beginning of the year (No. of Shares)	10,000	10,000
	At the beginning of the year (Rs. in Lakhs)	1.00	1.00
	Issued during the year (No. of Shares)	-	-
	Issued during the year (Rs. in Lakhs)	-	-
	Outstanding at the end of the year (No. of Shares)	**10,000**	**10,000**
	Outstanding at the end of the year (Rs. in Lakhs)	**1.00**	**1.00**
	The Company has only one class of equity shares having a par value of Rs. 10/- Each holder of equity shares is entitled to one vote per share. The Company declares and pays dividend if any, in Indian rupees. The dividend proposed if any, by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting.		
12.2	**The details of Shareholders holding more than 5% shares:**		
	Particulars	As at March 31, 2026	As at March 31, 2025
	Equity shares of Rs. 10/- each fully paid		
	Birla Precision Technologies Limited	9,994	9,994
	Birla Precision Technologies Limited (% held)	99.94	99.94
	As per records of the company, including its register of shareholders / members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares.		
12.3	**Promotors shareholding as on 31st March, 2026**	As at March 31, 2026	As at March 31, 2025
	Birla Precision Technologies Limited	9,994	9,994
	Birla Precision Technologies Limited (% held)	99.94%	99.94%
	Mr. Santosh Kumar (No. of shares)	1	1
	Mr. Santosh Kumar (% held)	0.01%	0.01%
	Birla Bombay Private Limited	1	1
	Birla Bombay Private Limited (% held)	0.01%	0.01%
	Birla Infrastructure Limited	1	1
	Birla Infrastructure Limited (% held)	0.01%	0.01%
	Birla Infrastructure & Developers Private Limited	1	1
	Birla Infrastructure & Developers Private Limited (% held)	0.01%	0.01%
	Birla Infrastructure & Constructions Private Limited	1	1
	Birla Infrastructure & Constructions Private Limited (% held)	0.01%	0.01%
	Vedant Consultancy Private Limited	1	1
	Vedant Consultancy Private Limited (% held)	0.01%	0.01%

Note 13	OTHER EQUITY		
Sr. No.	Particulars	As at March 31, 2026	As at March 31, 2025
A)	Capital Reserve	-	-
B)	Securities Premium Reserve	-	-
C)	General Reserves	-	-
D)	Retained Earnings	(2.57)	(2.47)
	Total (A to D)	**(2.57)**	**(2.47)**

Note 14	BORROWINGS		
Sr. No.	Particulars	As at March 31, 2026	As at March 31, 2025
	Non-Current		
A)	**Secured Loans**		
	Vehicle Loans :		
	Car Loan	-	-
	Sub Total (A)	-	-
B)	**Unsecured Loans**		
	Current maturities of long-term borrowings	-	-
	Total Non - Current	-	-

	Current		
A)	**Secured Loans**		
	Working Capital Loans From Banks		
	Foreign Currency Loan	-	-
	Rupee Loan	-	-
	Subtotal (A)	-	-
B)	**Unsecured Loans**		
	From Bodies Corporates	1.72	1.72
	From Other	-	-
	Subtotal (B)	1.72	1.72
	Total - Current	**1.72**	**1.72**
	Security and Salient Terms:		

Note 15 TRADE PAYABLES

Sr. No.	Particulars	As at March 31, 2026	As at March 31, 2025
	Current		
	Micro, Small and Medium Enterprises	0.20	0.20
	Others	-	-
	Total - Current	**0.20**	**0.20**

Disclosures relating to amounts payable as at the year end together with interest paid/payable to Micro and Small Enterprises have been made in the accounts, as required under the Micro, Small and Medium Enterprises Development Act, 2006 to the extent of information available with the Company determined on the basis of intimation received from suppliers regarding their status and the required disclosure are give below:

	Particulars	As at March 31, 2026	As at March 31, 2025
	Principal amount due and remaining unpaid	-	-
	Interest due on above and the unpaid interest	-	-
15.1	**Ageing of trade payables as on 31st March, 2026**		
(i)	MSME		
	Less than 1 year	-	0.20
	1 - 2 years	0.20	-
	2 -3 years	-	-
	More than 3 Years	-	-
	Total	**0.20**	**0.20**
(ii)	Others		
	Less than 1 year	-	-
	1 - 2 years	-	-
	2 -3 years	-	-
	More than 3 Years	-	-
	Total	-	-
(iii)	Disputed MSME		
	Less than 1 year	-	-
	1 - 2 years	-	-
	2 -3 years	-	-
	More than 3 Years	-	-
	Total	-	-
(iv)	Disputed Others		
	Less than 1 year	-	-
	1 - 2 years	-	-
	2 -3 years	-	-
	More than 3 Years	-	-
	Total	-	-

Note 16 OTHER FINANCIAL LIABILITIES

Sr. No.	Particulars	As at March 31, 2026	As at March 31, 2025
	Current		
	Current maturities of long-term debts	-	-
	Security Deposit from dealers / others	-	-
	Total - Current	-	-

Note 17 OTHER CURRENT LIABILITIES

Sr. No.	Particulars	As at March 31, 2026	As at March 31, 2025
	Current		
	Advances from Customers	-	-
	Payable to employees	-	-
	Other Current Liabilities	-	-
	Statutory Liabilities	-	-
	Total - Current	-	-

Note 18 PROVISIONS

Sr. No.	Particulars	As at March 31, 2026	As at March 31, 2025
	Non-Current		
	Provision for Employee Benefits		
	Gratuity	-	-
	Leave benefits	-	-
	Total Non - Current	-	-
	Current		
A)	**Provision for Employee Benefits**		
	Gratuity	-	-
	Leave benefits	-	-
	Sub Total	-	-
B)	Provision for expenses	0.10	-
	Total - Current	**0.10**	-

Note 19 DEFERRED TAX LIABILITIES

Sr. No.	Particulars	As at March 31, 2026	As at March 31, 2025
	Deferred Tax Liability		
	Related to fixed assets	-	-
	Deferred Tax Assets		
	Disallowances under the Income Tax Act, 1961	-	-
	Total	-	-

Note 20 CURRENT TAX LIABILITIES (NET)

Sr. No.	Particulars	As at March 31, 2026	As at March 31, 2025
	Provision for Current Tax	-	-
	Total	-	-

Note 21	REVENUE FROM OPERATIONS		
Sr. No.	Particulars	For the Year ended Mar 31, 2026	For the Year ended March 31, 2025
	Sale of Products	-	-
	Sale of Services	-	-
	Other operating revenue	-	-
	Revenue from operations	-	-

Note 22	OTHER INCOME		
Sr. No.	Particulars	For the Year ended Mar 31, 2026	For the Year ended March 31, 2025
	Interest:		
	From Bank deposits	-	-
	From Others	-	-
		-	-
	Exchange rate difference (Net)	-	-
	Sundry balances written back (Net)	-	-
	Miscellaneous Income	-	-
		-	-
	Total	-	-

Note 23	COST OF RAW MATERIALS AND COMPONENTS CONSUMED		
Sr. No.	Particulars	For the Year ended Mar 31, 2026	For the Year ended March 31, 2025
	Inventory at the beginning of the year	-	-
	Add : Purchases	-	-
		-	-
	Less : Inventory at the end of the year	-	-
	Cost of Raw Materials and Components Consumed	-	-

Note 24	PURCHASES OF STOCK-IN-TRADE		
Sr. No.	Particulars	For the Year ended Mar 31, 2026	For the Year ended March 31, 2025
	Files	-	-
	Total	-	-

Note 25	CHANGES IN INVENTORIES OF FINISHED GOODS, SEMI-FINISHED GOODS AND STOCK-IN-TRADE		
Sr. No.	Particulars	For the Year ended Mar 31, 2026	For the Year ended March 31, 2025
	Inventories at the end of the year		
	Finished Goods	-	-
	Semi-Finished Goods	-	-
	Stock-in-Trade	-	-
		-	-
	Inventories at the beginning of the year		
	Finished Goods	-	-
	Semi-Finished Goods	-	-
	Stock-in-Trade	-	-
		-	-
	Change in Inventories		
	Finished Goods	-	-
	Semi-Finished Goods	-	-
	Stock-in-Trade	-	-
	Total	-	-

Note 26	EMPLOYEE BENEFITS EXPENSE		
Sr. No.	Particulars	For the Year ended Mar 31, 2026	For the Year ended March 31, 2025
	Salaries, Wages and Bonus	-	-
	Contribution to Provident and Other Funds	-	-
	Staff Welfare Expenses	-	-
	Total	-	-

Note 27	FINANCE COSTS		
Sr. No.	Particulars	For the Year ended Mar 31, 2026	For the Year ended March 31, 2025
	Interest Expenses:		
	Fixed Loan	-	-
	Other	-	-
	Bank charges	0.00	0.01
	Total	**0.00**	**0.01**

Note 28	DEPRECIATION AND AMORTIZATION EXPENSES		
Sr. No.	Particulars	For the Year ended Mar 31, 2026	For the Year ended March 31, 2025
	Depreciation on Tangible Assets	-	-
	Amortisation of Intangible Assets	-	-
	Total	-	-

Note 29	OTHER EXPENSES		
Sr. No.	Particulars	For the Year ended Mar 31, 2026	For the Year ended March 31, 2025
A)	**Manufacturing Expenses**		
	Stores, cutting tools and packing materials consumed	-	-
	Sub-contracting expenses	-	-
	Power, fuel and water	-	-
	Repairs and maintenance:		
	Buildings	-	-
	Plant and machinery	-	-
	Sub Total (A)	-	-
B)	**Administrative, Selling and Other Expenses:**		
	Rent	-	-
	Rates and taxes	-	-
	Postage and telephone	-	-
	Printing and stationery	-	-
	Insurance	-	-
	Travelling and conveyance	-	-
	Foreign travelling expenses	-	-
	Vehicle expenses	-	-
	Advertisement , publicity etc.	-	-
	Sales promotion and other selling expenses	-	-
	Sales commission	-	-
	Freight on sales	-	-
	Training and welfare expenses	-	-
	Directors' sitting fees	-	-
	Auditors' remuneration (excluding service tax/GST)		
	As Auditor	0.10	0.15
	For Limited Review	-	-
	For other service	-	-
	For Certifications	-	-
	For Reimbursement of Expenses	-	-
		0.10	**0.15**
	Corporate social responsibility expenses	-	-
	Legal and professional fees	-	0.57
	Pre-incorporation expenses	-	-
	Security services	-	-
	Software maintenance expenses	-	-
	Sundry balances written off	-	-
	Exchange rate variation loss (Net)	-	-
	Bad debts written off	-	-
	Provision for doubtful debts	-	-
	Loss on sale of fixed assets	-	-
	Miscellaneous expenses	-	-
	Sub Total (B)	**0.10**	**0.72**
	Total (A+B)	**0.10**	**0.72**

30 Earnings Per Share

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Net Profit after Tax	(0.10)	(0.73)
Less: Preference Dividend		
Earnings attributable to Equity shareholders (a)	(0.10)	(0.73)
No. of Equity shares at the end of the period	10,000.00	10,000.00
Weighted average no. of Equity shares for calculating Basic EPS (b)	10,000.00	10,000.00
Basic Earning per share [Face value of Rs.0 each] (a/b)	**(1.04)**	**(7.30)**
Earnings attributable to Potential Equity shares (c)		
Earnings attributable to Equity and Potential Equity shareholders (d=a+c)	(0.10)	(0.73)
Weighted average no. of Potential Equity shares (e)	10,000.00	10,000.00
Weighted average no. of Equity shares for calculating Diluted EPS (f=b+e)	10,000.00	10,000.00
Diluted Earning per share [Face value of Rs.0 each] (d/f)	**(1.04)**	**(7.30)**

31 Related Party Disclosures

List of all Related Parties

Name of Related Party	Relationship
Birla Precision Technologies Limited	Holding Company
Santhosh Kumar	Director
Vikas Thapa	Director

Transactions with Related Parties

Name of Related Party	Nature of Relationship	Nature of Transaction	Year ended March 31, 2026	Year ended March 31, 2025
-	-	-	-	-

Outstanding Balances of Related Parties

Name of Related Party	Nature of Relationship	Nature of Balance	As at March 31, 2026	As at March 31, 2025
Birla Precision Technologies Limited	Holding Company	Payable	1.72	1.72

32 Analytical Ratios

Ratio	Numerator	Denominator	Year ended March 31, 2026	Year ended March 31, 2025	% Variance
Current ratio (in times)	Current assets	Current liabilities	0.22	0.23	5.69%
Debt - Equity ratio (in times)	Long Term Borrowings + Short Term Borrowings	Equity shareholders' funds	-1.09	-1.17	6.35%
Debt Service coverage (in times)	Earnings available for debt service	Total debt service	-	-	-
Return on equity (in %)	Profit after taxes - Preference Dividend	Average equity shareholders' funds	-	-	-
Inventory Turnover (in times)	Cost of Goods Sold	Average inventories	-	-	-
Trade receivables turnover (in times)	Revenue from operations	Average trade receivables	-	-	-
Trade payables turnover (in times)	Purchases + Other Expense - Non Cash	Average trade payables	-	-	-
Net capital turnover (in times)	Revenue from operations	Average of Current assets - Current liabilities	-	-	-
Net profit ratio (in %)	Profit after taxes	Revenue from operations	-	-	-

Return on capital employed (in %)	Profit before tax + Finance costs	Average capital employed	6.58%	48.84%	86.53%
Return on investment (in %)	Income from Investments	Time weighted average Investments	-	-	-

Earning available for debt service = Profit for the year (before taxes) + Finance costs + Depreciation and Amortisation Expense
Total debt service = Finance costs + Principal Repayments
Capital employed = Shareholders' funds + Long Term Borrowings + Short Term Borrowings + Deferred Tax Liabilities (Net) - Intangible assets - Intangible Assets under development

33 Additional Regulatory Information for current and previous year

The Company do not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

The Company has not been declared a wilful defaulter by any lender who has powers to declare a company as a wilful defaulter.

The Company has not availed any short-term borrowings from banks or financial institutions. Hence, there is no requirement to file quarterly statements of current assets with them.

The Company does not hold any Immovable property whose title deeds are not held in the name of company.

No proceedings have been initiated or are pending against the Company under the Benami Transactions (Prohibition) Act, 1988 and the rules made thereunder.

The Company has not revalued any of its Property, Plant and Equipment and intangible assets during the year.

The Company has not Capital-work-in progress.

The Company does not have any Intangible assets under development.

The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017.

The Company has not traded or invested in Crypto currency or Virtual Currency.

The Company has not granted loans to promoters, directors, KMPs and other related parties that are repayable on demand or without specifying any terms or period of repayment

The Company does not have any transactions and outstanding balances with Companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956.

There are no unrecorded transactions surrendered or disclosed as income during the year in the course of assessments under Income Tax Act.

The Company has no Scheme of Arrangement approved by the competent authority specified under Section 230 to 237 of the Companies Act, 2013.

The Company has not advanced, loaned, or invested any funds to any entity for onward lending, investment, or providing guarantees on behalf of the Company.

The Company has not received any funds with the understanding, that it would lend, invest, or provide guarantees to other entities on behalf of the Funding Party.

34 Other Disclosures

Previous Period figures have been re-grouped / re-classified, wherever necessary, to make them comparable with Current Period's classification.

As per our report of even date attached

For MDSS AND ASSOCIATES
Chartered Accountants
Firm Regn No : 0140720W

MDSS & ASSOCIATES
FRN No.
140720W
Aurangabad
Chartered Accountants

Sachin P. Sahuji
Partner
Membership No : 149639

Place : Chh. Sambhajinagar
Date : 30th April, 2026

For and on behalf of Board of Directors

BIRLA PRECISION TECHNOLOGIES LIMITED
MUMBAI

Santhosh Kumar	**Vikas Thapa**
DIRECTOR	DIRECTOR
DIN : 08686131	DIN : 07804776
Place : Mumbai	Place : Mumbai
Date : 30th Apr, 26	Date : 30th Apr, 26