

Kabra Extrusiontechnik Limited
Registered Office: Fortune Terraces, 10th Floor, B Wing, Opp. Citi Mall, Link Road, Andheri (West), Mumbai- 400053, Maharashtra, India
CIN : L28900MH1982PLC028535 | **Tel:** +91-22-26734822/23 | **Fax No:** +91-22-26735041 | **E-mail:** ket_sd@kolsitegroup.com | **Website:** www.kolsite.com
STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2025

(₹ in lakhs)

Sr. No.	Particulars	Standalone						Consolidated					
		Quarter Ended		Half Year Ended		Year Ended		Quarter Ended		Half Year Ended		Year Ended	
		Sept 30	June 30	Sept 30	Sept 30	Sept 30	Mar 31	Sept 30	June 30	Sept 30	Sept 30	Sept 30	Mar 31
		2025	2025	2024	2025	2024	2025	2025	2025	2024	2025	2024	2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	13,454.54	8,596.68	12,800.40	22,051.22	21,614.38	47,684.69	13,460.17	8,596.68	12,800.40	22,056.85	21,614.38	47,684.75
II	Other Income	114.92	404.28	201.29	519.20	367.68	1,298.45	114.92	404.28	201.29	519.20	367.68	1,298.45
III	Total income (I + II)	13,569.47	9,000.96	13,001.69	22,570.42	21,982.06	48,983.14	13,575.09	9,000.96	13,001.69	22,576.05	21,982.06	48,983.20
IV	EXPENSES												
	Cost of material consumed	8,829.86	6,152.78	8,219.59	14,982.64	14,913.60	32,048.60	8,829.47	6,152.80	8,214.68	14,982.26	14,918.78	32,051.74
	Changes in inventories of finished goods & work in progress	(278.38)	(736.01)	(702.86)	(1,014.39)	(1,947.24)	(2,934.52)	(278.38)	(736.01)	(702.86)	(1,014.39)	(1,947.24)	(2,934.52)
	Employee benefit expense	1,423.57	1,398.77	1,061.39	2,822.34	2,204.09	4,873.56	1,483.53	1,461.99	1,061.39	2,945.52	2,204.09	5,026.46
	Finance Cost	267.64	266.41	237.68	534.04	479.53	1,117.31	267.64	266.41	237.69	534.04	479.54	1,117.31
	Depreciation and amortisation expense	781.44	607.25	527.29	1,388.69	1,028.72	2,027.04	798.71	624.55	530.93	1,423.27	1,035.98	2,069.59
	Other Expenses	2,520.13	2,005.62	1,975.44	4,525.74	3,281.29	8,507.88	2,529.38	2,013.96	1,992.83	4,543.35	3,319.55	8,574.84
	Total expenses (IV)	13,544.25	9,694.82	11,318.53	23,239.07	19,959.98	45,639.87	13,630.35	9,783.71	11,334.67	23,414.05	20,010.70	45,905.42
V	Profit/(Loss) before exceptional items & tax (III - IV)	25.22	(693.86)	1,683.16	(668.64)	2,022.08	3,343.28	(55.25)	(782.75)	1,667.02	(838.00)	1,971.36	3,077.78
VI	Share in Profit/(Loss) of Joint Ventures & Associates (net of tax)	-	-	-	-	-	-	0.32	0.28	(39.26)	0.59	(58.37)	54.46
VII	Exceptional items	-	-	-	-	-	848.98	-	-	-	-	-	848.98
VIII	Profit/ (Loss) before tax (V + VI - VII)	25.22	(693.86)	1,683.16	(668.64)	2,022.08	4,192.26	(54.94)	(782.47)	1,627.77	(837.41)	1,912.99	3,981.22
IX	Tax expenses												
	Current Tax	-	-	449.81	-	571.00	1,075.00	-	-	449.81	-	571.00	1,075.00
	Income Tax Earlier Year	-	-	-	-	-	-	-	-	-	-	-	-
	Deferred Tax	(71.16)	(9.93)	(39.10)	(81.10)	(77.62)	(269.94)	(88.13)	(21.30)	(54.62)	(109.43)	(91.70)	(313.99)
X	Profit/ (Loss) for the period (VIII - IX)	96.38	(683.93)	1,272.45	(587.55)	1,528.69	3,387.20	33.19	(761.18)	1,232.57	(727.98)	1,433.68	3,220.21
XI	Other Comprehensive Income												
	i) Items that will not be reclassified to profit or loss	(431.23)	446.42	542.76	15.19	1,050.38	(727.75)	(431.23)	446.42	542.76	15.19	1,050.38	(727.75)
	ii) Income tax relating to items that will not be reclassified to profit or loss	57.78	(63.75)	(99.18)	(5.97)	(193.88)	62.57	57.78	(63.75)	(99.18)	(5.97)	(193.88)	62.57
XII	Total Comprehensive Income for the period (X + XI) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	(277.07)	(301.26)	1,716.03	(578.33)	2,385.19	2,722.03	(340.25)	(378.51)	1,676.15	(718.76)	2,290.18	2,555.03
XIII	Paid up Equity Share Capital (Face Value of Rs. 5/- each)	1,748.64	1,748.64	1,748.64	1,748.64	1,748.64	1,748.64	1,748.64	1,748.64	1,748.64	1,748.64	1,748.64	1,748.64
XIV	Reserves (excluding Revaluation Reserves) as per balance sheet of previous accounting year	NA	NA	NA	NA	NA	44,786.65	NA	NA	NA	NA	NA	44,489.51
XV	Earning per share (Face Value of Rs. 5/- each)(basic and diluted but not annualized) (In ₹)												
	1. Basic	0.28	(1.96)	3.64	(1.68)	4.37	9.69	0.09	(2.18)	3.52	(2.08)	4.10	9.21
	2. Diluted	0.28	(1.96)	3.64	(1.68)	4.37	9.69	0.09	(2.18)	3.52	(2.08)	4.10	9.21

Notes

- The above financial results of the company were reviewed by the Audit Committee on November 6th, 2025 and were thereafter approved by the Board at its meeting held on November 6th, 2025.
- Company operates in two business segments i) Extrusion Machinery ii) Battery Division.
- The Consolidated Financial results of Kabra Extrusiontechnik Limited consist of Kabra Extrusiontechnik Limited ("The Company") and its subsidiaries and jointly controlled entities as mentioned below:
 -Varos Technology Private Limited & Kabra Energy Private Limited (Wholly Owned Subsidiaries)
 -Kabra Mecanor Belling Technik Private Limited (Joint Venture) & Penta Auto feeding India Limited (Joint Venture) upto February 5th, 2025
- The company has sold its entire stake in Penta Auto Feeding India Limited (Joint venture) in February'2025. The gain on the sale of investment is shown as an Exceptional items for the year ended March'2025
- Figures for previous periods have been regrouped/ reclassified wherever necessary.

For and behalf of the Board of
Kabra Extrusiontechnik Limited

Anand Kabra
 Chairman and Managing Director
 DIN: 00016010



Kabra Extrusiontechnik Ltd.
Standalone and Consolidated Statement of Assets & Liabilities as at 30th September 2025

(₹ in lakhs)

Particulars	Standalone		Consolidated	
	As at Sept 30, 2025	As at March 31, 2025	As at Sept 30, 2025	As at March 31, 2025
ASSETS				
Non-current assets				
Property, Plant and Equipment	22,900.31	19,213.23	22,958.46	19,277.74
Capital work-in-progress	630.26	5,034.55	630.26	5,034.55
Goodwill	-	-	83.63	83.63
Other Intangible assets	212.96	293.14	713.09	806.15
Right of Use Assets	474.65	231.34	474.65	231.34
Financial Assets				
Investments	3,787.98	3,694.02	2,581.50	2,643.94
Other financial assets	180.69	194.52	180.69	194.52
Other non-current assets	488.39	439.91	488.39	439.91
Total non-current assets	28,675.24	29,100.70	28,110.67	28,711.79
Current assets				
Inventories	30,544.61	29,014.77	30,622.51	29,091.27
Financial Assets				
Investments	3,816.17	5,349.26	3,816.17	5,349.26
Trade receivables	7,897.74	9,091.70	7,898.55	9,091.36
Cash and cash equivalents	264.95	194.92	270.34	241.23
Other balances with banks	299.41	556.14	299.41	556.14
Loans	60.81	74.25	60.91	75.01
Other financial assets	216.50	345.53	216.50	345.53
Current Tax Assets (net)	365.06	-	365.06	-
Other current assets	7,670.31	5,227.30	7,674.62	5,247.36
Total current assets	51,135.57	49,853.89	51,224.07	49,997.17
TOTAL ASSETS	79,810.81	78,954.58	79,334.74	78,708.96
EQUITY AND LIABILITIES				
Equity				
Equity Share capital	1,748.64	1,748.64	1,748.64	1,748.64
Other Equity	43,334.00	44,786.65	42,896.42	44,489.51
Total equity	45,082.65	46,535.29	44,645.06	46,238.15
LIABILITIES				
Non-current liabilities				
Financial Liabilities				
Borrowings	11.46	16.89	11.46	16.89
Lease Liabilities	230.79	155.74	230.79	155.74
Provisions	426.44	662.35	434.79	662.35
Deferred tax liabilities (net)	742.54	817.66	668.56	772.02
Other Non-current liabilities	840.53	840.53	840.53	848.87
Total non-current liabilities	2,251.75	2,493.16	2,186.13	2,455.87
Current liabilities				
Financial liabilities				
Borrowings	13,799.91	12,561.75	13,799.91	12,561.75
Lease Liabilities	262.28	87.34	262.28	87.34
Trade payables	7,560.53	7,403.95	7,568.04	7,469.62
Other financial liabilities	1,922.90	1,580.45	1,922.90	1,580.44
Other current liabilities	8,198.29	7,533.87	8,199.33	7,536.21
Provisions	732.50	646.18	751.09	666.98
Current tax liabilities (net)	-	112.60	-	112.60
Total current liabilities	32,476.41	29,926.13	32,503.55	30,014.94
Total liabilities	34,728.16	32,419.30	34,689.68	32,470.81
TOTAL EQUITY AND LIABILITIES	79,810.81	78,954.58	79,334.74	78,708.96



Particulars	Standalone		Consolidated	
	For the Half year ended Sept 30, 2025	For the year ended March 31, 2025	For the Half year ended Sept 30, 2025	For the year ended March 31, 2025
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax	(668.64)	3,343.28	(837.99)	3,077.78
<u>Adjustments for:</u>				
Depreciation and amortisation (including exceptional item)	1,388.69	2,027.04	1,423.27	2,069.59
Profit on sale of property, plant and equipments	-	0.16	-	0.16
Profit on sale of investment	(112.01)	(233.29)	(112.01)	(233.29)
Dividend income from current investments	(34.41)	(60.94)	(34.41)	(60.94)
Fair value changes of current investments	(63.55)	(188.78)	(63.55)	(188.78)
Interest income from financial assets at amortised cost	(20.17)	(105.08)	(20.17)	(105.08)
Interest expenditure on borrowings	492.09	914.04	492.09	914.04
Bill discounting charges	8.94	184.89	8.94	184.89
Interest on lease liability	24.18	-	24.18	-
Other borrowing cost	8.83	18.37	8.83	18.38
Foreign exchange Gain/losses	49.21	11.46	49.21	11.46
Balance Written back	(270.96)	(350.22)	(270.39)	(350.22)
Fair value changes in non-current investments	63.03	-	62.44	-
Remeasurements of defined benefit plans	43.87	14.76	43.87	14.76
Provision for doubtful trade and other receivables, loans and advances	162.07	533.78	162.07	533.78
	1,739.82	2,766.19	1,774.37	2,808.74
Operating profit/ (loss) before working capital changes	1,071.18	6,109.47	936.38	5,886.52
<u>Changes in working capital:</u>				
(Increase) / Decrease in inventories	(1,529.84)	(5,164.53)	(1,531.24)	(5,224.10)
(Increase) / Decrease in trade receivables	1,193.96	823.42	1,192.82	823.79
(Increase) / Decrease in other bank balances	256.73	3,263.07	256.73	3,263.07
(Increase) / Decrease in current loans	13.44	(31.60)	14.10	(32.35)
(Increase) / Decrease in other current financial asset	129.03	289.24	129.03	289.24
(Increase) / Decrease in other current assets	(2,695.47)	(1,124.40)	(2,792.32)	(1,156.20)
(Increase) / Decrease in non-current loans	13.83	(51.82)	13.83	(51.82)
(Increase) / Decrease in other non-current assets	-	(240.32)	-	(240.32)
(Increase) / Decrease in lease assets	(376.47)	-	(376.47)	-
Increase / (Decrease) in trade payables	156.58	(682.13)	98.42	(643.22)
Increase / (Decrease) in current other financial liabilities	342.46	(440.71)	342.40	(440.71)
Increase / (Decrease) in other current liabilities	664.42	2,581.49	663.12	2,580.89
Increase / (Decrease) in other non current liabilities	-	541.03	-	541.03
Increase / (Decrease) in lease liability	249.99	243.08	249.99	243.08
Increase / (Decrease) in short-term provision	86.32	(712.43)	84.10	(711.20)
Increase / (Decrease) in long-term provision	(235.91)	(2.42)	(227.56)	(2.42)
Foreign exchange Gain/losses	(49.21)	(11.46)	(49.21)	(11.46)
Cash generated from operations	(708.87)	5,388.97	(995.89)	5,113.81
Net income tax (paid) / refunds	(106.62)	(883.55)	(106.62)	(839.51)
Deferred tax expenses	81.10	269.94	109.43	313.99
Net cash flow from / (used in) operating activities	(734.49)	4,775.37	(993.08)	4,588.29
B. Cash flow from investing activities				
Capital expenditure on property plant and equipment	(449.40)	(6,181.39)	(443.04)	(6,249.56)
Expenditure on intangibles (including capital advance)	(57.22)	(52.61)	52.63	(565.63)
Proceeds from sale of property plant and equipment	-	0.49	(0.16)	0.65
Investment in joint ventures	-	898.92	-	898.92
Sale of investment Non Current Investment	(157.00)	-	-	-
Net sale / (purchase) of current investments	1,587.99	(1,684.45)	1,533.10	(1,001.30)
Interest received	20.17	105.08	20.17	105.08
Dividend received	34.41	60.94	34.41	60.94
Net cash flow from / (used in) investing activities	978.95	(6,853.01)	1,197.11	(6,750.88)
C. Cash flow from financing activities				
Interest expenditure on term loan and cash credit	(492.09)	(914.04)	(492.09)	(914.04)
Bill discounting charges	(8.94)	(184.89)	(8.94)	(184.89)
Interest on lease liability	(24.18)	-	(24.18)	-
Other borrowing cost	(8.83)	(18.37)	(8.83)	(18.38)
Dividend paid	(874.32)	(1,224.05)	(874.32)	(1,224.05)
Borrowings / (Repayment) (Net)	1,233.94	3,968.97	1,233.44	4,097.23
Net cash flow from / (used in) financing activities	(174.43)	1,627.61	(174.93)	1,755.87
Net increase / (decrease) in Cash and cash equivalents	70.03	(450.03)	29.11	(406.73)
Cash and cash equivalents at the beginning of the year	194.92	644.95	241.23	647.96
Cash and cash equivalents at the end of the year	264.95	194.92	270.34	241.23



Kabra



Kabra Extrusiontechnik Ltd.
CIN : L28900MH1982PLC028535

Standalone & Consolidated Segment Information for Quarter and Half Year ended 30th Sept 2025

(₹ in Lakhs)

Sr No	Particulars	Standalone						Consolidated					
		Quarter ended			Half Year Ended			Quarter ended			Half Year Ended		
		Sept 30, 2025	June 30, 2025	Sept 30, 2024	Sept 30, 2025	Sept 30, 2024	March 31, 2025	Sept 30, 2025	June 30, 2025	Sept 30, 2024	Sept 30, 2025	Sept 30, 2024	March 31, 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
(i)	Segment Revenue												
	Extrusion Machinery Division	8,875.56	5,993.30	10,551.76	14,860.89	16,461.89	36,285.02	8,875.56	5,993.30	10,551.76	14,860.89	16,461.89	36,285.02
	Battery Division	4,701.87	3,007.66	2,449.94	7,709.54	5,520.17	12,698.12	4,701.87	3,007.66	2,449.94	7,709.54	5,520.17	12,698.12
	Total Segment Revenue	13,577.43	9,000.96	13,001.70	22,570.42	21,982.06	48,983.14	13,577.43	9,000.96	13,001.70	22,570.42	21,982.06	48,983.14
(ii)	Segment Results												
	Extrusion Machinery Division	1,512.65	392.54	2,577.42	1,905.19	3,187.54	7,013.87	1,512.65	392.54	2,577.42	1,905.19	3,187.54	7,013.87
	Battery Division	(1,219.80)	(820.00)	(656.58)	(2,039.79)	(685.93)	(2,553.28)	(1,219.80)	(820.00)	(656.58)	(2,039.79)	(685.93)	(2,553.28)
	Total Segment Results	292.85	(427.45)	1,920.84	(134.60)	2,501.61	4,460.58	292.85	(427.45)	1,920.84	(134.60)	2,501.61	4,460.58
	Unallocated Corporate income net of unallocated expenses	-	-	-	-	-	-	(89.71)	(88.88)	(16.14)	(178.59)	(50.71)	(265.49)
	Profit / (loss) before interest and taxation	292.85	(427.45)	1,920.84	(134.60)	2,501.61	4,460.58	203.15	(516.33)	1,904.71	(313.19)	2,450.90	4,195.09
	Finance Cost	267.64	266.41	237.68	534.04	479.53	1,117.31	258.42	266.41	237.69	524.83	479.54	1,117.31
	Profit (+)/loss (-) before exceptional items and share of loss	25.22	(693.86)	1,683.16	(668.64)	2,022.08	3,343.28	(55.27)	(782.74)	1,667.02	(838.01)	1,971.36	3,077.78
	Share in profit/(loss) of joint ventures / associates	-	-	-	-	-	-	0.32	0.28	(39.26)	0.59	(58.37)	54.46
	Profit(+)/Loss(-) before exceptional items and tax	25.22	(693.86)	1,683.16	(668.64)	2,022.08	3,343.28	(54.96)	(782.46)	1,627.76	(837.42)	1,912.99	3,132.24
	Exceptional items	-	-	-	-	-	848.98	-	-	-	-	-	848.98
	Profit(+)/ Loss(-) before tax	25.22	(693.86)	1,683.16	(668.64)	2,022.08	4,192.26	(54.96)	(782.46)	1,627.76	(837.42)	1,912.99	3,981.22
	Tax Expenses												
	Current Tax	-	-	449.81	-	571.00	1,075.00	-	-	449.81	-	571.00	1,075.00
	MAT Credit Entitlement	-	-	-	-	-	-	-	-	-	-	-	-
	Income Tax of earlier year	-	-	-	-	-	-	-	-	-	-	-	-
	Deferred Tax	(71.16)	(9.93)	(39.10)	(81.10)	(77.62)	(269.94)	(88.13)	(21.30)	(54.62)	(109.43)	(91.70)	(313.99)
	Net Profit/ (loss) after tax	96.38	(683.93)	1,272.45	(587.55)	1,528.69	3,387.20	33.17	(761.17)	1,232.57	(727.99)	1,433.68	3,220.21
	Other Comprehensive Income	(373.44)	382.67	443.58	9.22	856.50	(665.18)	(373.44)	382.67	443.58	9.22	856.50	(665.18)
	Net Comprehensive Income	(277.07)	(301.26)	1,716.03	(578.33)	2,385.19	2,722.03	(340.27)	(378.50)	1,676.15	(718.77)	2,290.18	2,555.03
(iii)	Segment Assets												
	Extrusion Machinery Division	37,739.64	37,916.84	35,064.43	37,739.64	35,064.43	36,819.62	37,739.64	37,916.84	35,064.43	37,739.64	35,064.43	36,819.62
	Battery Division	37,086.24	35,797.24	32,615.60	37,086.24	32,615.60	37,227.24	37,087.47	35,797.24	32,615.60	37,087.47	32,615.60	37,104.07
	Total Segment Assets	74,825.88	73,714.08	67,680.03	74,825.88	67,680.03	74,046.87	74,827.11	73,714.08	67,680.03	74,827.11	67,680.03	73,923.69
	Unallocated Corporate Assets	4,984.93	5,258.45	6,496.41	4,984.93	6,496.41	4,907.72	4,507.63	4,865.41	6,652.31	4,507.63	6,652.31	4,785.27
	Total Assets	79,810.81	78,972.53	74,176.43	79,810.81	74,176.43	78,954.58	79,334.74	78,579.49	74,332.33	79,334.74	74,332.33	78,708.96
(iv)	Segment Liabilities												
	Extrusion Machinery Division	13,149.16	14,575.48	11,858.62	13,149.16	11,858.62	13,620.30	13,149.16	14,575.48	11,858.62	13,149.16	11,858.62	13,620.30
	Battery Division	6,795.81	4,425.27	3,448.63	6,795.81	3,448.63	4,592.64	6,795.81	4,425.27	3,448.63	6,795.81	3,448.63	4,592.64
	Total Segment Liabilities	19,944.97	19,000.75	15,307.25	19,944.97	15,307.25	18,212.93	19,944.97	19,000.75	15,307.25	19,944.97	15,307.25	18,212.93
	Unallocated Corporate Liabilities	59,865.83	59,971.78	58,869.18	59,865.83	58,869.18	60,741.65	59,389.77	59,578.74	59,025.08	59,389.77	59,025.08	60,496.02
	Total Liabilities	79,810.81	78,972.53	74,176.43	79,810.81	74,176.43	78,954.58	79,334.74	78,579.49	74,332.33	79,334.74	74,332.33	78,708.96
(v)	Capital Employed												
	Extrusion Machinery Division	24,590.47	23,341.36	23,205.81	24,590.47	23,205.81	23,199.33	24,590.47	23,341.36	23,205.81	24,590.47	23,205.81	23,199.33
	Battery Division	30,290.43	31,371.97	29,166.97	30,290.43	29,166.97	32,634.61	30,291.66	31,371.97	29,166.97	30,291.66	29,166.97	32,511.43
	Unallocated	(54,880.90)	(54,713.33)	(52,372.77)	(54,880.90)	(52,372.77)	(55,833.93)	(54,882.13)	(54,713.33)	(52,372.78)	(54,882.13)	(52,372.78)	(55,710.76)

Notes :

- 1 Company operates in two business segments i) Extrusion Machinery ii) Battery.
- 2 Previous year figures have been regrouped wherever necessary.

For and behalf of the Board of
Kabra Extrusiontechnik Limited

Kabra
Arund Kabra
Chairman and Managing Director
DIN: 00016010

Place: Mumbai
Date: 06-11-2025



Independent Auditor's Review Report on Quarterly Unaudited Financial Results of the Company for the quarter and half yearly ended September 30, 2025, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended)

To,
The Board of Directors of
Kabra Extrusiontechnik Limited

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **Kabra Extrusiontechnik Limited** ("the Company") for the quarter ended September 30, 2025 (the 'Statement') being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 ("Ind AS 34") "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



Independent Auditor's Review Report on Unaudited Standalone Financial Results of Kabra Extrusiontechnik Limited for the Quarter and Half yearly ended September 30, 2025

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Unaudited Financial Results prepared in accordance with applicable Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other recognized accounting practices generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Kirtane & Pandit LLP

Chartered Accountants

FRN:105215W/W100057

Akshay Purandare

Akshay B. Purandare

Partner

Membership No: 141984

UDIN: **25141984BMLIDM9069**

Mumbai, 6th November 2025



Kirtane & Pandit LLP Chartered Accountants | LLP ID. No. - AAD - 6418

601, 6th Floor, Earth Vintage, Senapati Bapat Marg, Dadar West, Mumbai- 400 028, India

● 022 69328846/47 ● kpcamumbai@kirtanepandit.com ● www.kirtanepandit.com

Regd. Office: 5th Floor, Wing A, Gopal House, S.No. 127/1B/11, Plot A1, Kothrud, Pune - 411 038, India

KIRTANE & PANDIT^{LLP}

Chartered Accountants

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

Independent Auditor's Review Report on Unaudited Consolidated Financial Results of the Company for the quarter and half year ended September 30, 2025, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To,
The Board of Directors of
Kabra Extrusiontechnik Limited

1. We have reviewed the accompanying Statement of Un-audited Consolidated Financial Results ('the Statement') of Kabra Extrusiontechnik Limited ('the Holding Company') and its Subsidiaries and Joint Venture (the Holding Company and its subsidiary together referred to as 'the Group'), and its share of the net profit/(loss) after tax and total comprehensive income of its joint venture for the quarter and half year ended 30th September 2025 ('The Statement'), attached herewith being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. This Statement which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors at their meeting held on 6th November 2025, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 ("the Act") as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
We also performed procedures in accordance with the master circulars issued by SEBI under Regulation 33 (8) of the SEBI (Listing Regulations and disclosure requirements) Regulations, 2015, to the extent applicable.



Kirtane & Pandit LLP Chartered Accountants | LLP ID. No. - AAD - 6418

601, 6th Floor, Earth Vintage, Senapati Bapat Marg, Dadar West, Mumbai- 400 028, India

● 022 69328846/47 ● kpcamumbai@kirtanepandit.com ● www.kirtanepandit.com

Regd. Office: 5th Floor, Wing A, Gopal House, S.No. 127/1B/11, Plot A1, Kothrud, Pune - 411 038, India

Independent Auditor's Review Report on Unaudited Consolidated Financial Results of Kabra Extrusiontechnik Limited for the Quarter and Half year ended September 30, 2025

4. The Statement includes the results of the following entities:

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

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports and other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including in the manner in which it is to be disclosed, or that it contains any material misstatement.

We draw your attention to the following matters:

- The subsidiary whose interim financial results reflect (before consolidation adjustments), total assets of Rs 783.13 lakhs, total income of Rs. 5.63 Lakhs and net loss after tax of Rs. 63.47 Lakhs and Rs. 140.98 lakhs for the quarter and half year ended 30 September, 2025 considered in the Unaudited Consolidated Financial Results has been reviewed by another independent auditor.
- The subsidiary whose interim financial results reflect, (before consolidation adjustments) total assets of Rs. 0.0045 lakhs, total income is nil and net loss after tax of Rs. 0.03 lakhs and Rs. 0.051 lakhs for quarter and half year ended September 30, 2025 as considered in the Unaudited Consolidated Financial Results has not been reviewed by us.
- The Unaudited Consolidated Financial Results also include the Group's share of net profit after tax and total other comprehensive income of Rs. 0.59 lakhs for half year ended September 30, 2025, in respect of a joint venture, whose financial results have not been reviewed by us.

These interim financial results have been furnished to us by the Management and our conclusion on the Statement in so far as it relates to the amounts and disclosures included in respect of this subsidiary and joint venture is based solely on such management prepared unaudited interim financial results. Our conclusion is not modified in respect of the above matter with respect to our reliance on the financial result certified by the Management.

Kirtane & Pandit LLP Chartered Accountants [LLP ID. No. - AAD - 6418]
601, 6th Floor, Earth Vintage, Senapati Bapat Marg, Dadar West, Mumbai- 400 028, India
● 02269328846/47 ● kpcamumbai@kirtanepandit.com ● www.kirtanepandit.com
Regd. Office: 5th Floor, Wing A, Gopal House, S.No. 127/1B/11, Plot A1, Kothrud, Pune - 411 038, India



Independent Auditor's Review Report on Unaudited Consolidated Financial Results of Kabra Extrusiontechnik Limited for the Quarter and Half year ended September 30, 2025

According to the information and explanations given to us by the Management, these interim financial results are not material to the Group. Our conclusion is not modified in respect of the above matter with respect to our reliance on the financial result certified by the Management.

For Kirtane & Pandit LLP

Chartered Accountants

Firm Registration No.105215W/W100057

Akshay Purandare



Akshay B. Purandare

Partner

Membership No. 141984

UDIN: **25141984BMLIDN5013**

Mumbai, 6th November 2025

Kirtane & Pandit LLP Chartered Accountants | LLP ID. No. - AAD - 6418

601, 6th Floor, Earth Vintage, Senapati Bapat Marg, Dadar West, Mumbai- 400 028, India

● 02269328846/47 ● kpcamumbai@kirtanepandit.com ● www.kirtanepandit.com

Regd. Office: 5th Floor, Wing A, Gopal House, S.No. 127/1B/11, Plot A1, Kothrud, Pune - 411 038, India