

**Independent Auditor's Review Report on Unaudited Financial Results of the Company
for the Quarter ended June 30, 2026, pursuant to the Regulation 33 of the SEBI (Listing
Obligations and Disclosure Requirements) Regulations, 2015, (as amended)**

To,
The Board of Directors of
Kabra Extrusiontechnik Limited

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **Kabra Extrusiontechnik Limited** ("the Company") for the quarter ended June 30, 2026 (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 ended June 30, 2026

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: **26141984ESVFKD6629**

Mumbai, 30th July 2026

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

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

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Independent Auditor's Review Report on Unaudited Consolidated Financial Results of the Company for the Quarter ended June 30, 2026, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To,
The Board of Directors of
Kabra Extrusiontechnik Limited

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 ended 30th June 2026 ("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 30th July 2026, 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.



Independent Auditor's Review Report on Unaudited Consolidated Financial Results of Kabra Extrusiontechnik Limited for the Quarter ended June 30, 2026

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.

6. We draw your attention to the following matters:

- (a) The subsidiary whose interim financial results reflect total income is Nil (before consolidation adjustments) and net loss after tax of Rs. 53.20 Lakhs for the quarter ended 30th June, 2026 considered in the Unaudited Consolidated Financial Results have been reviewed by another independent auditor.
- (b) The subsidiary whose interim financial results reflect total income is Nil (before consolidation adjustments) and net loss after tax of Rs. 0.07 Lakhs for the quarter ended 30th June, 2026 as considered in the Unaudited Consolidated Financial Results have been reviewed by another independent auditor.
- (c) The Unaudited Consolidated Financial Results also include the Group's share of net profit after tax and total other comprehensive income of Rs. 0.27 Lakhs for quarter ended 30th June, 2026 in respect of a joint venture, whose financial results have been reviewed by another independent auditor.



Independent Auditor's Review Report on Unaudited Consolidated Financial Results of Kabra Extrusiontechnik Limited for the Quarter ended June 30, 2026

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.

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: 26141984CUXDYG3771

Mumbai, 30th July 2026

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

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

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 ENDED 30TH JUNE 2026

Sr. No.	Particulars	Standalone				Consolidated			
		Quarter Ended		Year Ended		Quarter Ended		Year Ended	
		June 30	March 31	June 30	March 31	June 30	March 31	June 30	March 31
		2026	2026	2025	2026	2026	2026	2025	2026
		Unaudited	Audited	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited
I	Revenue from operations	12,449.01	12,014.50	8,596.68	45,099.83	12,449.01	12,014.50	8,596.68	45,105.06
II	Other Income	43.98	1,707.22	404.28	2,367.55	43.99	1,707.09	404.28	2,367.24
III	Total income (I + II)	12,492.99	13,721.72	9,000.96	47,467.38	12,492.99	13,721.59	9,000.96	47,472.30
IV	EXPENSES								
	Cost of material consumed	8,214.92	6,150.50	6,152.78	28,996.45	8,214.92	6,150.52	6,152.80	28,995.37
	Changes in inventories of finished goods & work in progress	(10.71)	1,085.34	(736.01)	(958.19)	(10.71)	1,085.34	(736.01)	(958.19)
	Employee benefit expense	1,747.56	2,121.02	1,398.77	7,617.46	1,790.58	2,185.16	1,461.99	7,864.89
	Finance Cost	381.84	308.52	266.41	1,139.25	381.84	308.52	266.41	1,139.25
	Depreciation and amortisation expense	799.61	774.93	607.25	2,956.87	816.20	791.64	624.55	3,025.22
	Other Expenses	1,821.79	2,282.50	2,005.62	8,114.64	1,834.69	2,297.84	2,013.96	8,159.04
	Total expenses (IV)	12,955.00	12,722.81	9,694.82	47,866.48	13,027.52	12,819.02	9,783.70	48,225.58
V	Profit/(Loss) before exceptional items & tax (III - IV)	(462.01)	998.91	(693.86)	(399.10)	(534.53)	902.57	(782.74)	(753.28)
VI	Share in Profit/(Loss) of Joint Ventures & Associates (net of tax)	-	-	-	-	0.27	(1.65)	0.28	(0.62)
VII	Exceptional items	-	(24.12)	-	(24.12)	-	(24.12)	-	(24.12)
VIII	Profit/ (Loss) before tax (V + VI - VII)	(462.01)	974.79	(693.86)	(423.22)	(534.26)	876.80	(782.46)	(778.02)
IX	Tax expenses								
	Current Tax	-	-	-	-	-	-	-	-
	Income Tax Earlier Year	-	-	-	-	-	-	-	-
	Deferred Tax	(341.14)	188.27	(9.93)	(178.93)	(360.38)	187.26	(21.30)	(241.45)
X	Profit/ (Loss) for the period (VIII - IX)	(120.88)	786.52	(683.93)	(244.29)	(173.88)	689.54	(761.16)	(536.57)
XI	Other Comprehensive Income								
	i) Items that will not be reclassified to profit or loss	818.62	(409.18)	446.42	(647.54)	818.62	(409.18)	446.42	(647.54)
	ii) Income tax relating to items that will not be reclassified to profit or loss	(49.08)	19.46	(63.75)	(31.45)	(49.08)	19.46	(63.75)	(31.45)
XII	Total Comprehensive Income for the period (X + XI) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	648.66	396.80	(301.26)	(923.28)	595.66	299.82	(378.49)	(1,215.56)
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
XIV	Reserves (excluding Revaluation Reserves) as per balance sheet of previous accounting year	NA	NA	NA	42,989.05	NA	NA	NA	42,399.61
XV	Earning per share (Face Value of Rs. 5/- each)(basic and diluted but not annualized) (In ₹)								
	1. Basic	(0.35)	2.25	(1.96)	(0.70)	(0.50)	1.97	(2.18)	(1.53)
	2. Diluted	(0.35)	2.25	(1.96)	(0.70)	(0.50)	1.97	(2.18)	(1.53)

Notes

- The above financial results of the company were reviewed by the Audit Committee on July 30th, 2026 and were thereafter approved by the Board at its meeting held on July 30th, 2026
- Company operates in two business segments i) Extrusion Machinery ii) Battery Division.
- The Consolidated Financial results of Kabra Extrusiontechnik Limited consist of Kabra Extrusiontechnik Limited ("The Company") and its subsidiaries and jointly controlled entities as mentioned below:
 - Varos Technology Private Limited & Kabra Energy Private Limited (Wholly Owned Subsidiaries)
 - Kabra Mecanor Belling Technik Private Limited (Joint Venture)
- Figures for previous periods have been regrouped/ reclassified wherever necessary.

For and behalf of the Board of
Kabra Extrusiontechnik Limited

Anand S. Kabra
 Chairman & Managing Director
 DIN: 00016010

Place: **Mumbai**
 Date: **30-07-2026**



Kabra Extrusiontechnik Limited

CIN : L28900MH1982PLC028535

Standalone & Consolidated Segment Information for Quarter ended 30th June 2026

Sr No	Particulars	Standalone				Consolidated			
		Quarter ended		Year ended		Quarter ended		Year ended	
		June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026	June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
		(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Unaudited)	(Audited)
(i)	Segment Revenue								
	Extrusion Machinery Division	5,437.88	9,301.44	5,993.30	31,488.99	5,437.88	9,301.44	5,993.30	31,488.99
	Battery Division	7,011.13	2,713.06	3,007.66	13,610.84	7,011.13	2,713.06	3,007.66	13,610.84
	Total Segment Revenue	12,449.01	12,014.50	9,000.96	45,099.83	12,449.01	12,014.50	9,000.96	45,099.83
(ii)	Segment Results								
	Extrusion Machinery Division	14.03	2,480.23	392.54	5,074.79	14.03	2,480.23	392.54	5,074.79
	Battery Division	(94.20)	(1,172.80)	(820.00)	(4,334.64)	(94.20)	(1,172.80)	(820.00)	(4,334.64)
	Total Segment Results	(80.17)	1,307.43	(427.46)	740.16	(80.17)	1,307.43	(427.46)	740.16
	Unallocated Corporate income net of unallocated expenses	-	-	-	-	(72.52)	(96.35)	(88.88)	(354.20)
	Profit / (loss) before interest and taxation	(80.17)	1,307.43	(427.46)	740.16	(152.69)	1,211.08	(516.34)	385.95
	Finance Cost	381.84	308.52	266.41	1,139.25	381.84	308.52	266.41	1,139.25
	Profit (+)/loss (-) before exceptional items and share of loss	(462.01)	998.91	(693.87)	(399.09)	(534.53)	902.56	(782.75)	(753.30)
	Share in profit/(loss) of joint ventures / associates	-	-	-	-	0.27	(1.65)	0.28	(0.62)
	Profit(+)/LossH before exceptional items and tax	(462.01)	998.91	(693.87)	(399.09)	(534.27)	900.91	(782.47)	(753.92)
	Exceptional items	(24.12)	-	-	(24.12)	-	(24.12)	-	(24.12)
	Profit(+)/ Loss (-) before tax	(462.01)	974.79	(693.87)	(423.21)	(534.27)	876.79	(782.47)	(778.04)
	Tax Expenses								
	Current Tax	-	-	-	-	-	-	-	-
	MAT Credit Entitlement	-	-	-	-	-	-	-	-
	Income Tax of earlier year	-	-	-	-	-	-	-	-
	Deferred Tax	(341.14)	188.27	(9.93)	(178.93)	(360.38)	187.26	(21.30)	(241.45)
	Net Profit/ (loss) after tax	(120.88)	786.52	(683.94)	(244.28)	(173.88)	689.53	(761.17)	(536.59)
	Other Comprehensive Income	769.53	(389.73)	382.67	(679.00)	769.53	(389.73)	382.67	(679.00)
	Net Comprehensive Income	648.66	396.79	(301.27)	(923.28)	595.65	299.80	(378.50)	(1,215.59)
(iii)	Segment Assets								
	Extrusion Machinery Division	46,398.35	36,338.05	37,916.84	36,338.05	46,398.35	36,338.05	37,916.84	36,338.05
	Battery Division	42,371.73	36,437.25	35,797.24	36,437.25	42,371.73	36,369.06	35,797.24	36,369.06
	Total Segment Assets	88,770.08	72,775.30	73,714.08	72,775.30	88,770.08	72,707.11	73,714.08	72,707.11
	Unallocated Corporate Assets	5,183.48	4,596.53	5,258.45	4,596.53	4,448.36	4,007.47	4,865.41	4,007.47
	Total Assets	93,953.56	77,371.83	78,972.53	77,371.83	93,218.45	76,714.58	78,579.49	76,714.58
(iv)	Segment Liabilities								
	Extrusion Machinery Division	17,607.01	12,107.34	14,575.48	12,107.34	17,607.01	12,107.34	14,575.48	12,107.34
	Battery Division	7,740.32	5,256.96	4,425.27	5,256.96	7,740.32	5,324.80	4,425.27	5,324.80
	Total Segment Liabilities	25,347.33	17,364.30	19,000.75	17,364.30	25,347.33	17,432.14	19,000.75	17,432.14
	Unallocated Corporate Liabilities	68,606.23	60,007.52	59,971.78	60,007.53	67,871.12	59,282.44	59,578.74	59,282.44
	Total Liabilities	93,953.56	77,371.83	78,972.53	77,371.83	93,218.45	76,714.58	78,579.49	76,714.58
(v)	Capital Employed								
	Extrusion Machinery Division	28,791.34	24,230.71	23,341.36	24,230.71	28,791.34	24,230.71	23,341.36	24,230.71
	Battery Division	34,631.42	31,180.29	31,371.97	31,180.29	34,631.42	31,044.26	31,371.97	31,044.26
	Unallocated	(63,422.75)	(55,410.99)	(54,713.33)	(55,411.00)	(63,422.76)	(55,274.96)	(54,713.33)	(55,274.96)

Notes :

- The above financial results of the company were reviewed by the Audit Committee on July 30th, 2026 and were thereafter approved by the Board at its meeting held on July 30th, 2026
- Company operates in two business segments i) Extrusion Machinery ii) Battery Division
- The Consolidated Financial results of Kabra Extrusiontechnik Limited consist of Kabra Extrusiontechnik Limited ("The Company") and its subsidiaries and jointly controlled entities as mentioned below:
 - Varos Technology Private Limited & Kabra Energy Private Limited (Wholly Owned Subsidiaries)
 - Kabra Mecanor Belling Technik Private Limited (Joint Venture)
- Figures for previous periods have been regrouped/ reclassified wherever necessary.

For and behalf of the Board of
Kabra Extrusiontechnik Limited

Anand S. Kabra
Chairman & Managing Director
DIN: 00016010

Place: Mumbai
Date: 30-07-2026

