KET/SEC/SE/2025-26/06 May 16, 2025

BSE Limited
Floor 25, Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai – 400 001
Scrip Code: 524109

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

Sub: Outcome of Board Meeting of the Company held on May 16, 2025

Dear Sirs,

In continuation of our letter dated 12-05-2025 and in terms of the provisions of Regulation 30 and Regulation 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, we wish to inform that the Board of Director of the company at its meeting held today, inter alia has:

1. **Audited Financial Results for the quarter and year ended 31st March, 2025**

   Considered and approved Audited Financial Results (Standalone & Consolidated) for the Quarter ended and Financial year ended March 31, 2025, a copy whereof along with Auditors Report, declaration confirming that the Audit Reports are with an unmodified opinion The said financial results are being uploaded on the website of the company www.kolsite.com and will published in newspapers as per the requirements of SEBI Listing Regulation.

2. **Declaration of Dividend**

   Recommended a Dividend of Rs. 2.50 per Equity shares @ 50 % per equity shares for face value of Rs.5/- each fully paid up, for the financial year ended March 31, 2025, subject to approval by shareholders of the Company at the ensuing Annual General Meeting ("AGM") of the Company which will be paid / dispatched within 30 days of its declaration thereat.

3. **Re-appointment of Independent Director**

   The Board have approved the re-appointment of Mrs. Chitra Andrade (DIN: 08090478), on recommendation of Nomination and Remuneration Committee, as an Independent Director, not liable by rotation, for a second term of five consecutive years w.e.f March 05, 2026, subject to the approval of the Shareholders in the ensuing Annual General Meeting of the Company.

Kabra Extrusiontechnik Limited
Fortune Terraces, B wing, 10th Floor, Link Road, Opp. Citi Mall,
Andheri (West), Mumbai - 400 053. Maharashtra, India.
Phone : +91-022-6735 3333 • **Email** : sales@kolsitegroup.com
CIN - L28900MH1982PLC028535

The details as required under Regulation 30 of the SEBI Listing Regulations read with the SEBI Master Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024 and SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, and as amended by the SEBI Circular dated 31st December 2024 ('SEBI Circular')

Sr. No	Particulars	Description
1.	Name	Mrs. Chitra Andrade
2.	Reason for Change	Re-appointment
3.	Date of Appointment/~~cessation~~(as applicable) & terms of appointment/ re-appointment	March 05, 2026 Term: Re-appointment as an Independent Director, not liable for rotation, for second term of five consecutive years w.e.f March 05, 2026 upto March 04, 2031 subject to approval of the shareholders in the ensuing Annual General Meeting of the Company.
4.	Brief profile (in case of appointment)	Mrs. Chitra Andrade has experience of over 3 decade of working experience in the Indian Financial Service Sector in varied senior business roles spanning Banking (Retail and Corporate), Investment Banking, Asset Management and NBFCs.
5.	Disclosure of relationships between directors (in case of appointment of a director).	Not related to any of the Directors/Key Managerial Personnel of the Company.
6.	Information as required pursuant to BSE circular ref no. LIST/ COMP/ 14/ 2018- 19 and the National Stock Exchange of India Limited with ref no. NSE/CML/2018/24, dated June 20, 2018	Mrs. Chitra Andrade is not debarred from holding the office of the director by virtue of any order of the Securities and Exchange Board of India or any other such authority.

4. Appointment of Secretarial Auditor

The Board have approved the appointment of the Secretarial Auditor, M/s. Bhandari and Associates, Practising Company Secretaries, Mumbai, on the recommendation of Audit Committee, to conduct Secretarial Audit for five (5) consecutive years commencing from FY 2025-26 to FY 2029-30, subject to approval of the shareholders of the Company at the ensuing AGM.

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024 and SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, and as amended by the SEBI Circular dated 31st December 2024 ('SEBI Circular')

Sr. No	Particulars	Description
1.	Reason for Change	Appointment of M/s. Bhandari & associates, Practising Company Secretary,Mumbai (UIN:P1981MH043700),as Secretarial Auditor of the Company
2.	Date of Appointment/~~cessation~~(as applicable) & terms of appointment	Appointment as the Secretarial Auditors of the Company for five (5) consecutive years i.e. for FY 2025-26 to FY 2029-30, subject to approval of shareholders at the ensuing Annual General Meeting of the Company.
3.	Brief profile (in case of appointment)	Name of auditor: M/s. Bhandari & Associates. The firm is Peer and Quality Reviewed by the Institute of Company Secretaries of India (ICSI). Field of Experience: Having good working experience and proficiency in all matters related to company law, SEBI and various other business laws.
4.	Disclosure of relationships between directors (in case of appointment of a director).	None

5. Appointment of Cost Auditors

The Board have approved the re-appointment of the Cost Auditor, M/s. Urvashi Kamal Mehta & Co., Firm Registration No.: 001817, on recommendation of Audit Committee, to conduct Cost audit for financial year 2025 – 26.

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024 and SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, and as amended by the SEBI Circular dated 31st December 2024 ('SEBI Circular')

Sr. No	Particulars	Description
1.	Reason for Change Viz., appointment. Resignation, removal, death or otherwise	Appointment: M/s. Urvashi Kamal Mehta & Co, Cost Accountants
2.	Date of Appointment/~~cessation~~(as applicable) & terms of appointment	16.05.2025
3.	Brief profile (in case of appointment)	Name of auditor: M/s. Urvashi Kamal Mehta & Co. Urvashi Kamal Mehta & Co. specializes in providing services related to Cost Audit and Cost Compliances. Terms of appointment: Conduct Cost Audit for Financial Year 2025 – 2026.
4.	Disclosure of relationships between directors (~~in case of appointment of a director~~).	None

6. Transmission of Shares

The Board noted the demise of Mrs. Veenadevi Kabra, who was classified as part of promoter group of the Company. Pursuant to her demise, the Board approved the transmission of shares held jointly by her and Mr. Shreevallabh Kabra.

Name of Deceased Promoter	**Transmission to Surviving Joint Holder**	**No. of Shares**
Late Mrs. Veenadevi Kabra	Mr. Shreevallabh Kabra	1000

Pursuant to regulation 31A(6)(c) of SEBI (LODR) Regulations, 2015, the demise of Mrs. Veenadevi Kabra has resulted in her exclusion from the list of persons belong to promoter group of the Company.

7. Appointment of Senior Management Personnel

The Board has approved the appointment of Mr. Yogesh Deo as the CEO of Extrusion Division and designated him as Senior Management Personnel of the Company.

The details as required under Regulation 30 of the SEBI Listing Regulations read with the SEBI Master Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024, and SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, and as amended by the SEBI Circular dated 31st December 2024 ('SEBI Circular')

Sr. No	Particulars	Description
1.	Reason for Change Viz., appointment. Resignation, removal, death or otherwise	Appointment of Mr. Yogesh Deo as CEO of Extrusion Business of the Company

2.	Date of Appointment/~~cessation~~(as applicable) & ~~terms of appointment~~	16/05/2025
3.	Brief profile (in case of appointment)	Mr. Yogesh Deo is a highly qualified professional with the following qualifications: •B.E. (Mechanical), from Engineering College Sangli, 1990 •DBM (Marketing), from Pune University, 1995 •PMP PMI, USA 2007. He is an experienced senior professional with 28 years in automotive and 6 years in capital machinery manufacturing.
4.	Disclosure of relationships between directors ~~(in case of appointment of a director).~~	None

8. Resignation of Mr. Atanu Maity - CEO of Extrusion Division

The Board in the meeting accepted the resignation of Mr. Atanu Maity, CEO of Extrusion Division from the conclusion of the Board Meeting. The resignation letter is enclosed herewith.

It is further informed that there is no other material reason for the resignation other than the reason mentioned in the letter.

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024 and SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, and as amended by the SEBI Circular dated 31st December 2024 ('SEBI Circular')

Sr. No	Particulars	Description
1.	Reason for Change ~~Viz., appointment~~. Resignation, ~~removal, death or otherwise~~	Resignation of Mr. Atanu Maity, CEO of Extrusion Business of the Company designated as KMP with effect from 16/05/2025.
2.	Date of ~~Appointment~~/cessation(as applicable) & ~~terms of appointment~~	16/05/2025
3.	Brief profile (in case of appointment)	Not Applicable
4.	Disclosure of relationships between directors ~~(in case of appointment of a director).~~	Not Applicable

The meeting of Board of Directors commenced at 02.30 p.m and concluded at 06.15 p.m.

Kindly take the above submission on your record.

Thanking you,

Yours faithfully,

For **Kabra Extrusiontechnik Limited**

SHILPA ASHUTOSH RATHI

Digitally signed by SHILPA ASHUTOSH RATHI
Date: 2025.05.16 20:32:06 +05'30'

Shilpa Rathi
Company Secretary

Encl: As above

Kabra Extrusiontechnik Limited

Fortune Terraces, B wing, 10th Floor, Link Road, Opp. Citi Mall,

Andheri (West), Mumbai - 400 053. Maharashtra, India.

Phone : +91-022-6735 3333 • **Email** : sales@kolsitegroup.com

CIN - L28900MH1982PLC028535

Kabra Extrusiontechnik Limited

Registered Office: Fortune Terraces, 10th Floor, B Wing, Opp. Citi Mall, Link Road, Andheri (West), Mumbai- 400053, Maharashtra, India
CIN : L28900MH1982PLC028535 | **Tel:** +91-22-26734822/23 | **Fax No;** +91-22-26735041 | **E-mail:** ket_sd@kolsitegroup.com | **Website:** www.kolsite.com

STANDALONE AND CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2025

(₹ in lakhs) (₹ in lakhs)

Sr. No.	Particulars	Standalone					Consolidated				
		Quarter Ended			Year Ended		Quarter Ended			Year Ended	
		March 31 2025 Ref.Note 5	Dec 31 2024 Unaudited	March 31 2024 Ref.Note 5	March 31 2025 Audited	March 31 2024 Audited	March 31 2025 Ref.Note 5	Dec 31 2024 Unaudited	March 31 2024 Ref.Note 5	March 31 2025 Audited	March 31 2024 Audited
I	Revenue from operations	13,953.50	12,116.81	16,798.38	47,684.69	60,777.42	13,953.56	12,116.81	16,798.38	47,684.75	60,777.42
II	Other Income	768.21	162.56	157.60	1,298.45	688.07	768.21	162.56	157.60	1,298.45	688.07
III	**Total income (I + II)**	**14,721.71**	**12,279.37**	**16,955.98**	**48,983.14**	**61,465.49**	**14,721.77**	**12,279.37**	**16,955.98**	**48,983.20**	**61,465.49**
IV	**EXPENSES**										
	Cost of material consumed	8,072.72	9,062.28	9,170.75	32,048.60	44,305.99	8,075.05	9,057.91	9,168.71	32,051.74	44,244.01
	Changes in inventories of finished goods & work in progress	771.52	(1,758.80)	1,451.35	(2,934.52)	(1,872.09)	771.50	(1,758.78)	1,434.42	(2,934.52)	(1,865.02)
	Employee benefit expense	1,768.26	1,471.92	1,364.30	5,907.53	5,539.25	1,845.09	1,547.99	1,364.60	6,060.43	5,539.56
	Finance Cost	336.22	301.56	252.62	1,117.31	978.30	336.22	301.56	252.62	1,117.31	978.30
	Depreciation and amortisation expense	522.09	476.23	406.81	2,027.04	1,557.18	539.70	493.91	408.36	2,069.59	1,562.99
	Other Expenses	2,801.72	1,854.17	2,021.87	7,473.91	6,734.98	2,817.54	1,867.04	2,036.63	7,540.87	6,795.06
	Total expenses (IV)	**14,272.53**	**11,407.36**	**14,667.71**	**45,639.87**	**57,243.61**	**14,385.10**	**11,509.62**	**14,665.35**	**45,905.42**	**57,254.90**
V	**Profit/(Loss) before exceptional items & tax (III - IV)**	**449.19**	**872.01**	**2,288.27**	**3,343.28**	**4,221.88**	**336.66**	**769.75**	**2,290.63**	**3,077.77**	**4,210.59**
VI	Share in Profit/(Loss) of Joint Ventures & Associates (net of tax)	-					**(9.17)**	**122.00**	**180.94**	**54.46**	**224.44**
VII	Exceptional items	**848.98**	-	-	**848.98**	-	**848.98**	-	-	**848.98**	-
VIII	**Profit/ (Loss) before tax (V + VI - VII)**	**1298.17**	**872.01**	**2288.27**	**4192.26**	**4221.88**	**1176.48**	**891.75**	**2471.56**	**3981.21**	**4435.03**
IX	Tax expenses										
	Current Tax	231.37	272.63	540.88	1,075.00	1,074.60	231.36	272.63	540.88	1,075.00	1,074.60
	Income Tax Earlier Year	-	-	-	-	-	-	-	-	-	-
	Deferred Tax	(132.17)	(60.15)	35.59	(269.94)	(20.11)	(137.54)	(84.75)	33.98	(313.99)	(21.27)
X	**Profit/ (Loss) for the period (VIII - IX)**	**1,198.97**	**659.53**	**1,711.80**	**3,387.20**	**3,167.39**	**1,082.65**	**703.87**	**1,896.71**	**3,220.20**	**3,381.70**
XI	**Other Comprehensive Income**										
	i) Items that will not be reclassified to profit or loss	(904.41)	(873.72)	(934.32)	(727.75)	938.98	(904.41)	(873.72)	(934.32)	(727.75)	938.98
	ii) Income tax relating to items that will not be reclassified to profit or loss	95.93	160.52	103.81	62.57	(35.58)	95.94	160.52	103.81	62.57	(35.58)
XII	**Total Comprehensive Income for the period (X + XI) (Comprising Profit (Loss) and Other Comprehensive Income for the period)**	**390.50**	**(53.66)**	**881.28**	**2,722.03**	**4,070.79**	**274.18**	**(9.33)**	**1,066.20**	**2,555.03**	**4,285.10**
XIII	Paid up Equity Share Capital (Face Value of Rs. 5/- each)	1,748.64	1,748.64	1,748.64	1,748.64	1,748.64	1,748.64	1,748.64	1,748.64	1,748.64	1,748.64
XIV	Reserves (excluding Revaluation Reserves) as per balance sheet of previous accounting year	NA	NA	NA	44,786.65	43,288.68	NA	NA	NA	44,489.51	43,439.14
XV	**Earning per share (Face Value of Rs. 5/- each)(basic and diluted but not annualized) (In ₹)**										
	1. Basic	**3.43**	**1.89**	**4.89**	**9.69**	**9.18**	**3.10**	**2.01**	**5.42**	**9.21**	**9.80**
	2. Diluted	**3.43**	**1.89**	**4.89**	**9.69**	**9.06**	**3.10**	**2.01**	**5.42**	**9.21**	**9.67**

KIRTANE & PANDIT LLP Chartered Accountants SIGNED FOR IDENTIFICATION

Notes

1 The above financial results of the company were reviewed by the Audit Committee on May 16, 2025 and were thereafter approved by the Board at its meeting held on May 16,2025.

2 Based on the Share Purchase Agreement ("SPA") Executed with Pivon India Limited ("Buyer") for sale of its entire stake in Penta Auto Feeding India Limited (Joint venture), company has sold its investments. The gain on the sale of investment is shown as Exceptional items.

The company has received during the year an amount of Rs. 1,707 lakhs under Modified Special Incentive Package Scheme (MSIPS) of the Ministry of Electronics & Information Technology for reimbursement towards CAPEX for manufacturing of Lithium-Ion battery packs with battery management system. Amount of Rs. 1,637 lakhs has been adjusted towards cost of the respective assets and rest of the amount has been considered in other income.

KABRA EXTRUSIONTECHNIK L.T.D. MUMBAI

4 The Consolidated Financial results of Kabra Extrusiontechnik Limited consist of Kabra Extrusion Technik Limited ("The Company') and its subsidiaries and jointly controlled entities as mentioned below:
-Varos Technology Private Limited & Kabra Energy Private Limited (Wholly Owned Subsidiaries)
-Penta Autofeeding India Limited (Joint Venture) upto 05th Feburary 2025
-Kabra Mecanor Belling Technik Private Limited (Joint Venture)

5 The figures for the quarter ended March 31, 2025 and 2024 represent the difference between the audited figures in respect of full financial years and the published figures for the nine months ended December 31, 2024 and December 31, 2023, respectively, December 31, 2023 being reviewed by previous auditor.

6 Company operates in two business segments i) Extrusion Machinery ii) Battery Division.

7 The Board of Directors has recommended a final dividend of Rs. 2.50 per fully paid up Ordinary share of Rs. 5.00 each for the year ended March 31, 2025, subject to approval by the Shareholders

8 Figures for previous periods have been regrouped/ reclassified wherever necessary.

For and behalf of the Board of
Kabra Extrusiontechnik Limited

S. V. Kabra
Executive Chairman
DIN: 00015415

Place: **Mumbai**
Date: **16-05-2025**

KABRA EXTRUSIONTECHNIK L.T.D. MUMBAI

KIRTANE & PANDIT LLP Chartered Accountants
SIGNED FOR IDENTIFICATION

Kabra Extrusiontechnik Ltd. CIN: L28900MH1982PLC028535

Audited Standalone and Consolidated Statement of Assets & Liabilities as at 31st March 2025

(₹ in lakhs) (₹ in lakhs)

Particulars	Standalone		Consolidated	
	As at March 31, 2025	As at March 31, 2024	As at March 31, 2025	As at March 31, 2024
ASSETS				
Non-current assets				
Property, Plant and Equipment	19,213.23	17,836.00	19,277.74	17,913.29
Capital work-in-progress	5,034.55	2,036.60	5,034.55	2,432.54
Goodwill	-	-	83.63	83.63
Other Intangible assets	293.14	499.80	806.15	499.80
Right of Use Assets	231.34	-	231.34	-
Financial Assets				
Investments	3,694.02	4,029.46	2,643.94	3,662.54
Other financial assets	194.52	133.72	194.52	133.72
Other non-current assets	439.91	351.16	439.91	351.16
Total non-current assets	**29,100.70**	**24,886.75**	**28,711.79**	**25,076.70**
Current assets				
Inventories	29,014.77	23,850.24	29,091.27	23,867.17
Financial Assets				
Investments	5,349.26	3,518.14	5,349.26	3,518.14
Trade receivables	9,091.70	9,915.15	9,091.36	9,915.15
Cash and cash equivalents	194.92	644.95	241.23	647.96
Other balances with banks	556.14	3,819.21	556.14	3,819.21
Loans	74.25	42.65	75.01	42.66
Other financial assets	305.32	594.56	305.32	594.56
Current Tax Assets (net)	-	-	-	-
Other current assets	5,268.35	4,153.26	5,287.57	4,140.67
Total current assets	**49,854.73**	**46,538.15**	**49,997.17**	**46,545.51**
TOTAL ASSETS	**78,955.42**	**71,424.90**	**78,708.96**	**71,622.20**
EQUITY AND LIABILITIES				
Equity				
Equity Share capital	1,748.64	1,748.64	1,748.64	1,748.64
Other Equity	44,786.65	43,288.68	44,489.51	43,439.14
Total equity	**46,535.29**	**45,037.32**	**46,238.15**	**45,187.78**
LIABILITIES				
Non-current liabilities				
Financial Liabilities				
Borrowings	16.89	562.49	16.89	562.49
Lease Liabilities	155.74	-	155.74	-
Provisions	121.32	123.74	121.32	123.74
Deferred tax liabilities (net)	817.66	1,150.18	772.02	1,148.57
Other Non-current liabilities	1,381.55	-	1,389.90	-
Total non-current liabilities	**2,493.16**	**1,836.40**	**2,455.87**	**1,834.80**
Current liabilities				
Financial liabilities				
Borrowings	12,561.75	7,994.29	12,561.75	7,994.29
Lease Liabilities	87.34	-	87.34	-
Trade payables	7,403.95	8,084.44	7,469.62	8,111.20
Other financial liabilities	990.11	1,432.46	990.11	1,432.46
Other current liabilities	8,125.04	5,543.55	8,126.56	5,545.67
Provisions	646.18	1,358.61	666.98	1,378.18
Current tax liabilities (net)	112.60	137.82	112.60	137.82
Total current liabilities	**29,926.97**	**24,551.18**	**30,014.96**	**24,599.62**
Total liabilities	**32,420.14**	**26,387.58**	**32,470.82**	**26,434.42**
TOTAL EQUITY AND LIABILITIES	**78,955.42**	**71,424.90**	**78,708.96**	**71,622.20**

KABRA EXTRUSIONTECHNIK LTD. MUMBAI

KIRTANE & PANDIT LLP Chartered Accountants SIGNED FOR IDENTIFICATION KLT

Kabra ExtrusionTechnik Limited CIN: L28900MH1982PLC028535

Audited Standalone and Consolidated Cash Flow Statement for the year ended 31st March 2025

(₹ in lakhs)

Particulars	Standalone		Consolidated	
	For the year ended March 31, 2025	For the year ended March 31, 2024	For the year ended March 31, 2025	For the year ended March 31, 2024
	Rs	Rs	Rs	Rs
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax	3,343.28	4,221.88	3,077.78	4,210.59
Adjustments for:				
Depreciation and amortisation (including exceptional item)	2,027.04	1,557.18	2,069.59	1,562.99
Provision for impairment of fixed assets and intangibles	-	-	-	-
Profit on sale of property, plant and equipments	0.16	0.02	0.16	0.02
Profit on sale of investment	(233.29)	(54.16)	(233.29)	(54.16)
Dividend income from current investments	(60.94)	(62.25)	(60.94)	(62.25)
Fair value changes of current investments	(188.78)	(196.07)	(188.78)	(196.07)
Interest income from financial assets at amortised cost	(105.08)	(360.93)	(105.08)	(360.93)
Interest expenditure on borrowings	914.04	756.27	914.04	756.27
Bill discounting charges	184.89	147.74	184.89	147.74
Other borrowing cost	18.37	74.29	18.38	74.29
Fair value changes in derivative instrument	11.46	10.66	11.46	10.66
Fair value changes in non-current investments	-	-	-	-
Balance Written back	(710.35)	-	(710.35)	-
warrenty provision	360.13	-	360.13	-
Remeasurements of defined benefit plans	14.76	(43.11)	14.76	(43.11)
Provision for doubtful trade and other receivables, loans and advances	533.78	99.06	533.78	99.06
	2,766.19	1,928.69	2,808.74	1,934.50
Operating profit / (loss) before working capital changes	**6,109.47**	**6,150.57**	**5,886.52**	**6,145.09**
Changes in working capital:				
(Increase) / Decrease in inventories	(5,164.53)	(2,928.03)	(5,224.10)	(2,920.96)
(Increase) / Decrease in trade receivables	823.42	1,043.04	823.79	1,043.04
(Increase) / Decrease in other bank balances	3,263.07	1,346.85	3,263.07	1,346.85
(Increase) / Decrease in current loans	(31.60)	7.55	(32.35)	7.55
(Increase) / Decrease in other current financial asset	289.24	(25.18)	289.24	(104.25)
(Increase) / Decrease in other current assets	(1,124.40)	(1,351.03)	(1,156.20)	(1,286.43)
(Increase) / Decrease in non-current loans	(51.82)	11.20	(51.82)	11.20
(Increase) / Decrease in other non-current assets	(240.32)	-	(240.32)	-
Increase / (Decrease) in trade payables	(682.13)	(32.75)	(643.22)	(25.30)
Increase / (Decrease) in current other financial liabilities	(440.71)	224.57	(440.71)	223.86
Increase / (Decrease) in other current liabilities	2,581.49	203.86	2,580.89	195.62
Increase / (Decrease) in other non current liabilities	541.03	-	541.03	-
Increase / (Decrease) in lease liability	243.08		243.08	-
Increase / (Decrease)in short-term provision	(712.43)	(313.06)	(711.20)	(293.49)
Increase / (Decrease)in long-term provision	(2.42)	15.92	(2.42)	15.92
Cash generated from operations	5,400.43	4,353.51	5,125.27	4,358.71
Net income tax (paid) / refunds	(883.55)	(1,074.03)	(839.51)	(1,075.04)
MAT Credit utlised	-	-	-	
Net cash flow from / (used in) operating activities	**4,516.89**	**3,279.48**	**4,285.76**	**3,283.66**
B. Cash flow from investing activities				
Capital expenditure on property plant and equipment	(6,181.39)	(4,569.48)	(6,249.56)	(5,042.49)
Expenditure on intangibles (including capital advance)	(52.61)	357.21	(565.63)	357.21
Proceeds from sale of property plant and equipment	0.49	2.77	0.65	2.77
Investment in joint ventures	898.92	-	898.92	-
Deffered Tax Expenses	269.94	(20.11)	313.99	(21.27)
Sale of investment Non Current Investment	-	326.89	-	796.84
Purchase of Goodwill	-	-	-	-
Net sale / (purchase) of current investments	(1,684.45)	(1,681.70)	(1,001.30)	(1,681.70)
Interest received	105.08	360.93	105.08	360.93
Dividend received	60.94	62.25	60.94	62.25
Net cash flow from / (used in) investing activities	**(6,583.07)**	**(5,161.23)**	**(6,436.89)**	**(5,165.44)**
C. Cash flow from financing activities				
Interest expenditure on term loan and cash credit	(914.04)	(756.27)	(914.04)	(756.27)
Interest Expenditure of earlier year	-	-	-	-
Issue of Warrant	-	3,340.33	-	3,340.33
Issue of Equity	-	-	-	-
Bill discounting charges	(184.89)	(147.74)	(184.89)	(147.74)
Other borrowing cost	(18.37)	(74.29)	(18.38)	(74.29)
Fair value changes in derivative instrument	(11.46)	(10.66)	(11.46)	(10.66)
Dividend paid	(1,224.05)	(1,175.69)	(1,224.05)	(1,175.69)
Tax on interim dividend	-	-	-	-
Borrowings / (Repayment) (Net)	3,968.97	1,158.60	4,097.23	1,158.60
Net cash flow from / (used in) financing activities	**1,616.15**	**2,334.28**	**1,744.41**	**2,334.28**
Net increase / (decrease) in Cash and cash equivalents	**(450.03)**	**452.53**	**(406.73)**	**452.50**
Cash and cash equivalents at the beginning of the year	644.95	192.42	647.96	195.46
Cash and cash equivalents at the end of the year	**194.92**	**644.95**	**241.23**	**647.96**

KABRA EXTRUSIONTECHNIK L.T.D. MUMBAI

KIRTANE & PANDIT LLP Chartered Accountants SIGNED FOR IDENTIFICATION

Kabra Extrusiontechnik Limited

CIN : L28900MH1982PLC028535

Standalone & Consolidated Segment Information for Quarter and Year ended 31st March 2025

(₹ in Lakhs) (₹ in Lakhs)

Sr No	Particulars	Standalone					Consolidated				
		Quarter ended			Year ended		Quarter ended			Year ended	
		March 31, 2025	Dec 31, 2024	March 31, 2024	March 31, 2025	March 31, 2024	March 31, 2025	Dec 31, 2024	March 31, 2024	March 31, 2025	March 31, 2024
		Ref.Note 5	(Unaudited)	Ref.Note 5	(Audited)	(Audited)	Ref.Note 5	(Unaudited)	Ref.Note 5	(Audited)	(Audited)
(i)	**Segment Revenue**										
	Extrusion Machinery Division	11,004.41	8,827.94	12,585.91	36,285.02	34,849.04	11,004.41	8,827.94	12,585.91	36,285.02	34,849.04
	Battery Division	3,716.78	3,461.16	4,370.89	12,698.12	26,616.45	3,716.78	3,461.16	4,370.89	12,698.12	26,616.45
	Total Segment Revenue	14,721.19	12,289.11	16,956.80	48,983.14	61,465.49	14,721.19	12,289.11	16,956.80	48,983.14	61,465.49
(ii)	**Segment Results**										
	Extrusion Machinery Division	2,005.74	1,820.59	2,244.09	7,013.87	4,548.62	2,005.74	1,820.59	2,244.09	7,013.87	4,548.62
	Battery Division	-1,220.34	-647.01	296.79	-2,553.28	651.55	-1,220.34	-647.01	296.79	-2,553.28	651.55
	Total Segment Results	785.40	1,173.58	2,540.88	4,460.58	5,200.17	785.40	1,173.58	2,540.88	4,460.58	5,200.17
	Unallocated Corporate income net of unallocated expenses	-	-	-	-	-	-112.51	-102.26	2.37	-265.49	-11.28
	Profit / (loss) before interest and taxation	785.40	1,173.58	2,540.88	4,460.58	5,200.17	672.88	1,071.31	2,543.24	4,195.09	5,188.89
	Finance Cost	336.22	301.56	252.62	1,117.31	978.30	336.22	301.56	252.62	1,117.31	978.30
	Profit (+)/loss (-) before exceptional items and share of loss	449.18	872.02	2,288.26	3,343.28	4,221.87	336.66	769.75	2,290.62	3,077.78	4,210.59
	Share in profit/(loss) of joint ventures / associates	-	-	-	-	-	-9.17	122.00	180.94	54.46	224.44
	Profit(+)/LossH before exceptional items and tax	449.18	872.02	2,288.26	3,343.28	4,221.87	327.50	891.75	2,471.56	3,132.24	4,435.03
	Exceptional items	848.98	-	-	848.98	-	848.98	-	-	848.98	-
	Profit(+)/ Loss(-) before tax	1,298.16	872.02	2,288.26	4,192.26	4,221.87	1,176.48	891.75	2,471.56	3,981.22	4,435.03
	Tax Expenses										
	Current Tax	231.36	272.63	540.88	1,075.00	1,074.60	231.36	272.63	540.88	1,075.00	1,074.60
	MAT Credit Entitelment	-	-	-	-	-	-	-	-	-	-
	Income Tax of earlier year	-	-	-	-	-	-	-	-	-	-
	Deffered Tax	-132.17	-60.15	35.59	-269.94	-20.11	-137.54	-84.75	33.98	-313.99	-21.27
	Net Profit/ (loss) after tax	1,198.97	659.54	1,711.79	3,387.20	3,167.38	1,082.65	703.87	1,896.71	3,220.21	3,381.70
	Other Comprehensive Income	-808.48	-713.20	-830.51	-665.18	903.40	-808.48	-713.20	-830.51	-665.18	903.40
	Net Comprehensive Income	390.49	-53.66	881.27	2,722.03	4,070.78	274.18	-9.32	1,066.19	2,555.03	4,285.10
(iii)	**Segment Assets**										
	Extrusion Machinery Division	36,311.38	37,725.07	27,474.65	36,311.38	27,474.65	36,311.38	37,725.07	27,474.65	36,311.38	27,474.65
	Battery Division	37,735.49	35,524.26	31,167.56	37,735.49	31,167.56	37,612.32	35,524.26	31,167.56	37,612.32	31,167.56
	Total Segment Assets	74,046.87	73,249.33	58,642.21	74,046.87	58,642.21	73,923.69	73,249.33	58,642.21	73,923.69	58,642.21
	Unallocated Corporate Assets	4,908.56	5,939.83	12,782.69	4,908.56	12,782.69	4,785.27	6,129.24	12,979.99	4,785.27	12,979.99
	Total Assets	78,955.42	79,189.16	71,424.90	78,955.42	71,424.90	78,708.96	79,378.57	71,622.20	78,708.96	71,622.20
(iv)	**Segment Liabilities**										
	Extrusion Machinery Division	13,621.14	14,375.37	11,214.61	13,621.14	11,214.61	13,621.14	14,375.37	11,214.61	13,621.14	11,214.61
	Battery Division	5,133.66	4,780.55	5,204.45	5,133.66	5,204.45	5,133.66	4,780.55	5,204.45	5,133.66	5,204.45
	Total Segment Liabilities	18,754.80	19,155.92	16,419.07	18,754.80	16,419.07	18,754.80	19,155.92	16,419.07	18,754.80	16,419.07
	Unallocated Corporate Liabilities	60,200.62	60,033.24	55,005.84	60,200.62	55,005.84	59,954.16	60,222.65	55,203.14	59,954.16	55,203.14
	Total Liabilities	78,955.42	79,189.16	71,424.90	78,955.42	71,424.90	78,708.96	79,378.57	71,622.20	78,708.96	71,622.20
(v)	**Capital Employed**										
	Extrusion Machinery Division	22,690.24	23,349.70	16,260.03	22,690.24	16,260.03	22,690.24	23,349.70	16,260.03	22,690.24	16,260.03
	Battery Division	32,601.83	30,743.71	25,963.11	32,601.83	25,963.11	32,478.66	30,743.71	25,963.11	32,478.66	25,963.11
	Unallocated	-55,292.07	-54,093.41	-42,223.15	-55,292.07	-42,223.15	-55,168.89	-54,093.41	-42,223.14	-55,168.89	-42,223.14

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Notes :

1. The above financial results of the company were reviewed by the Audit Committee on May 16, 2025 and were thereafter approved by the Board at its meeting held on May 16,2025.
2. Based on the Share Purchase Agreement ("SPA") Executed with Pivon India Limited ("Buyer") for sale of its entire stake in Penta Auto Feeding India Limited (Joint venture), company has sold its investments. The gain on the sale of investment is shown as Exceptional items.

3 The company has received during the year an amount of Rs. 1,707 lakhs under Modified Special Incentive Package Scheme (MSIPS) of the Ministry of Electronics & Information Technology for reimbursement towards CAPEX for manufacturing of Lithium-Ion battery packs with battery management system. Amount of Rs. 1,637 lakhs has been adjusted towards cost of the respective assets and rest of the amount has been considered in other income.

4 The Consolidated Financial results of Kabra Extrusiontechnik Limited consist of Kabra Extrusion Technik Limited ("The Company') and its subsidiaries and jointly controlled entities as mentioned below:
-Varos Technology Private Limited & Kabra Energy Private Limited (Wholly Owned Subsidiaries)
-Penta Autofeeding India Limited (Joint Venture) upto 05th Feburary 2025
-Kabra Mecanor Belling Technik Private Limited (Joint Venture)

5 The figures for the quarter ended March 31, 2025 and 2024 represent the difference between the audited figures in respect of full financial years and the published figures for the nine months ended December 31, 2024 and December 31, 2023, respectively, December 31, 2023 being reviewed by previous auditor.

6 Company operates in two business segments i) Extrusion Machinery ii) Battery Division.

7 The Board of Directors has recommended a final dividend of Rs. 2.50 per fully paid up Ordinary share of Rs. 5.00 each for the year ended March 31, 2025, subject to approval by the Shareholders

8 Figures for previous periods have been regrouped/ reclassified wherever necessary.

For and behalf of the Board of
Kabra Extrusiontechnik Limited

S. V. Kabra
Executive Chairman
DIN: 00015415

Place: **Mumbai**
Date: **16-05-2025**

KABRA EXTRUSIONTECHNIK L.T.D. MUMBAI

KIRTANE & PANDIT LLP Chartered Accountants
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Independent Auditor's Report on Audited Standalone Annual Financial Results of KABRA EXTRUSIONTECHNIK LIMITED for the year ended March 31, 2025

[pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

TO
THE BOARD OF DIRECTORS OF
KABRA EXTRUSIONTECHNIK LIMITED

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of Standalone Annual Financial Results of **Kabra ExtrusionTechnik Limited** (the "Company") for the year ended March 31, 2025, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

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

i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian accounting standards under Section 133 of the Companies Act, 2013(the "Act") and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the year ended March 31, 2025.

Basis for Opinion

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

audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the Standalone Annual Financial Result.

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

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

In preparing the standalone annual financial results, the Management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Management and Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

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

Our objectives are to obtain reasonable assurance about whether the Standalone Annual Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered

material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone Annual Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone Annual Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Standalone Financial Annual Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Standalone Annual Financial results, including the disclosures, and whether the Standalone Annual Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Standalone Annual Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Annual Financial Results may be influenced. We consider both quantitative materiality and qualitative factors in:

(i) planning the scope of our audit work and evaluating the results of our work; and
(ii) evaluating the effect of any identified misstatements in the Standalone Annual Financial Results.

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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.

Other Matters

1. We have not audited/reviewed the comparative standalone financial information, appearing in the Statement, of the corresponding quarter ended 31st March 2024 and year to date financial results for the period 01st April 2023 to 31st March 2024. The comparative standalone financial information appearing in the statement, of the quarter ended 31st March 2024, financial results for the period 01st April 2023 to 31st March 2024 were audited by the previous auditor whose reports dated May 03, 2024, expressed an unmodified opinion/audit conclusion on those Standalone Financial Statements/ results. Our Conclusion is not modified in respect of this matter.

2. The Standalone Annual Financial Results includes the results for the quarter ended March 31, 2025 being balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subject to a limited review by us, as required under the Listing Regulations.

For Kirtane & Pandit LLP
Chartered Accountants
Firm Registration No.105215W/W100057

Suhrud Lele
Partner
Membership No.: 121162
UDIN: 25121162BMJHVJ7723

Mumbai, May 16 ,2025

Independent Auditor's Report on Audited Consolidated Annual Financial Results of KABRA EXTRUSIONTECHNIK LIMITED for the year ended March 31, 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

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the Statement of Consolidated Annual Financial Results of Kabra ExtrusionTechnik Limited (hereinafter referred to as the "Holding Company") and its subsidiary (the Holding and its subsidiaries together referred to as the "Group") and its joint venture for the year ended March 31, 2025 attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("LODR Regulations").

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

i. Include the financial results of the following entities:

Sr. No.	Name of Entity	Relationship
1	Kabra Extrusion Technik Limited	Holding Company
2	Varos Technology Private Limited	Wholly- owned Subsidiary
3	Kabra Energy Private Limited *(previously known as Kolsite Energy Limited)*	Wholly Owned Subsidiary
4	Kabra Mecanor Belling Technik Private Limited	Joint Venture
5	Penta Auto Feeding India Limited (pto 5th February 2025)	Joint Venture

ii. are presented in accordance with the requirements of the LODR Regulations 33 in this regard; and

iii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group for the year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA's") specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those SA's are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group and its joint venture in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us along with the consideration of reports of other auditors referred to in sub paragraph no. (a)&(b) of the "Other Matters" paragraph below is sufficient and appropriate to provide a basis for our opinion on the Annual Financial Results.

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

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

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

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used for the purpose of preparation of the consolidated annual financial results by the Management and Board of Directors of the Holding Company as aforesaid.

In preparing the consolidated annual financial results, the respective Board of Directors of the company included in the Group and the Joint Ventures are responsible for assessing the ability of each company and the joint venture to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and the joint ventures are also responsible for overseeing the financial reporting process of each company.

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

Our objectives are to obtain reasonable assurance about whether the statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated Annual Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated Annual Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to Financial Statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the Consolidated Annual Financial Results made by the Management and Board of Directors.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis

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of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of Group and its Joint venture to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its joint venture to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated annual financial results, including the disclosures, and whether the statement represents the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the Consolidated Financial results/financial statements/financial information of the entities within the Group of which we are the independent auditors and whose financial information we have audited, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial results/financial statement/financial information of such entities included in the consolidated annual financial results of which we are the independent auditors. For the other entities included in the consolidated annual financial results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion. Our responsibilities in this regard are further described in sub paragraph no. (a) & (b) of the "Other Matters" paragraph in this audit report.

Materiality is the magnitude of misstatements in the Consolidated Annual Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated Annual Financial Results may be influenced. We consider both quantitative materiality and qualitative factors in:
(i) planning the scope of our audit work and evaluating the results of our work; and
(ii) evaluating the effect of any identified misstatements in the Consolidated Annual Financial Results.

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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

Other Matter

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

(a) The subsidiary, whose financial statements/financial results/financial information reflects total net assets (before consolidation adjustments) of Rs. 807 lakhs as of March 31, 2025, total revenue (before consolidation adjustments) of Rs. 20.65 lakhs and Rs. 373 lakhs, total net loss after tax (before consolidation adjustments) Rs. 107.15 lakhs and Rs. 221.24 lakh, for the quarter ended March 31, 2025, and period from April 01, 2024, to March 31, 2025, respectively, and net cash inflows of Rs. 43.31 lakhs for the year ended on that date as considered in the consolidated annual financial results, which have been audited by other independent auditors.

(b) The subsidiary, whose financial statements/financial results/financial information reflects total net assets (before consolidation adjustments) of Rs. 0.0045 lakhs as of March 31, 2025, total revenue (before consolidation adjustments) of Rs. NIL lakhs and Rs. NIL lakhs, total net loss after tax (before consolidation adjustments) Rs. Rs. 0.02 lakhs and Rs. 0.21 lakh, for the quarter ended March 31, 2025, and period from April 01, 2024, to March 31, 2025, respectively, and net cash inflows of Rs. (0.01) lakhs for the year ended on that date as considered in the consolidated annual financial results, which have been audited by other independent auditors.

(c) The Joint Venture, whose financial statements include Group's share of net profit (including other comprehensive Income) (before consolidation adjustments) of Rs. (9.16) lakhs and Rs. 54.45 lakhs for the quarter and share of net profit (including other comprehensive Income) (before consolidation adjustments) Rs. (9.16) lakhs and Rs. 54.45 lakhs, for the quarter ended March 31, 2025, and period from April 01, 2024, to March 31, 2025, respectively, as considered in the consolidated annual financial results, whose financial statements, other financial information have been audited by other independent auditor.

(c) The independent auditor's report on the financial statements of these entities have been furnished to us by the Management and our opinion on the Consolidated Annual Financial Results in so far as it relates to the amounts and disclosures included in respect of the subsidiary and joint venture is based solely on the reports of such auditors and the procedures performed by us as stated in paragraph above. Our opinion on the consolidated annual financial results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors.

(d) We have not audited or reviewed the comparative financial information appearing in the statement, of the corresponding quarter ended 31st March 2024 and year to date financial results for the period 01st April 2023 to 31st March 2024. The comparative financial information appearing in the statement, of the quarter ended 31st March 2024, financial results for the period 01st April 2023 to 31st March 2024 are audited by the previous auditor whose reports dated May 03, 2024, expressed an opinion/audit conclusion on those Consolidated financial statements/ results. Our Conclusion is not modified in respect of this matter.

(e) The consolidated annual financial results includes the results for the quarter ended March 31, 2025, being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the LODR Regulations.

For Kirtane & Pandit LLP
Chartered Accountants
Firm Registration No.105215W/W100057





Suhrud Lele
Partner
Membership No.: 121162

UDIN: 25121162BMJHVK7868
Mumbai, May 16, 2025

May 16. 2025

BSE Limited
Floor 25, Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai – 400 001
Scrip Code: 524109

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

Dear Sirs,

Sub: Declaration of unmodified opinion

In compliance with the provisions of Regulation 33(3)(d) of the SEBI ((Listing Obligations and Disclosure Requirements) Regulations, 2015 and the SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, we confirm that M/s. Kirtane & Pandit LLP Statutory auditors of the Company have issued Audit Reports with unmodified opinion on the Audited Financial Results (Standalone and Consolidated) of the Company for the financial year ended March 31, 2025. Accordingly the impact of audit qualification is Nil.

Kindly take the above submission on your record.

Thanking you,

Yours faithfully

For **Kabra Extrusiontechnik Limited**

Daulat Jain
Chief Financial Officer

KABRA EXTRUSIONTECHNIK L.T.D. MUMBAI

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GSTIN : 27AAACK4289L2Z1
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Kabra Industrial Estate, Kachigam, Daman - 396210. India
Works 2
Survey No. 259/1 to 5 260/1 to 6, 265/3, Coastal Highway, Dunetha, Daman - 396210. India
Tel.: +91-8511152180 / 08511152152 • E-mail : ket@kolsitegroup.com
Works 1 & 2 GSTIN : 26AAACK4289L1Z4 / CIN : L28900MH1982PLC028535

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