KMC PETROCHEMICALS PRIVATE LIMITED

Balance Sheet As at 31st March, 2026

(Amount in Lakhs)

	Particulars	Note No.	As at 31st March, 2026	As at 31st March, 2025
A	**EQUITY AND LIABILITIES**			
1	**Shareholder's funds**			
	(a) Share Capital	3	23.52	23.52
	(b) Reserves and Surplus	4	2,326.00	2,330.22
2	**Non-current liabilities**			
	(a) Deferred Tax Liabilities (net)	5	13.77	6.55
3	**Current liabilities**			
	(a) Short-term Borrowings	6	-	163.98
	(b) Trade Payables	7		
	(i) Outstanding dues of MSMEs		0.47	-
	(ii) Outstanding dues of other than MSMEs		18.06	8.21
	(c) Other Current Liabilities	8	2.06	1.25
	Total		**2,383.88**	**2,533.72**
B	**ASSETS**			
1	**Non-current assets**	9		
	(a) Property, Plant & Equipment and Intangible Assets			
	(i) Property, Plant & Equipment		349.11	325.30
	(ii) Intangible Assets		-	-
	(b) Long-term loans and advances	10	1,828.45	1,821.18
2	**Current assets**			
	(a) Inventories	11	15.05	2.86
	(b) Trade Receivables	12	1.57	2.93
	(c) Cash and Cash Equivalents	13	0.32	182.01
	(d) Short-term Loans and Advances	14	94.62	110.52
	(e) Other Current Assets	15	94.68	88.82
	Total		**2,383.88**	**2,533.72**
	See accompanying notes forming part of the financial statements	1-39		

In terms of our report attached.

For VSS & Co.,
Chartered Accountants
Firm Registration No: 012650S

Sanjay Jain
Partner
Membership No: 207975

Place: Chennai
Date: 18.09.2026

For and on behalf of the Board of Directors
Kmc Petrochemicals Private Limited

Sanjay Agarwal
Director
DIN: 01779072

Anamika Agarwal
Director
DIN: 02651285

UDIN : 26207975MMLEID3318

KMC PETROCHEMICALS PRIVATE LIMITED

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

(Amount in Lakhs)

	Particulars	Note No.	For the year ended 31st March, 2026	For the year ended 31st March, 2025
	INCOME			
1	Revenue from Operations	16	26.71	252.16
2	Other Income	17	96.41	79.51
3	**Total Income (1+2)**		**123.12**	**331.67**
4	Expenses			
	(a) Cost of Sales	18	38.92	245.87
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	19	-12.19	-0.02
	(c) Employee Benefits Expense	20	19.31	10.49
	(d) Finance Costs	21	-	-
	(e) Depreciation and Amortisation Expense	9	23.26	20.68
	(f) Other Expenses	22	51.39	51.68
	Total Expenses		**120.70**	**328.69**
5	**Profit before Exceptional and Extraordinary Items and Tax (3 ± 4)**		2.42	2.98
	(a) Prior Period Item	23	-0.58	-
6	**Profit / (Loss) before tax (5 ± 6)**		3.00	2.98
7	**Tax expense:**			
	(a) Current tax		-	-
	(b) Tax expense relating to prior years		-	-
	(c) Deferred tax		7.22	-58.85
			7.22	**-58.85**
8	**Profit/ (Loss) (6 ± 7)**		-4.22	61.83
9	**Earnings per share (of 10/- each):**	27		
	(a) Basic		-1.79	26.29
	(b) Diluted		-1.79	26.29
	See accompanying notes forming part of the financial statements	1-39		

In terms of our report attached.

For VSS & Co.,
Chartered Accountants
Firm Registration No: 012650S

Sanjay Jain
Partner
Membership No: 207975

Place: Chennai
Date: 18.09.2026

For and on behalf of the Board of Directors
Kmc Petrochemicals Private Limited

Sanjay Agarwal
Director
DIN: 01779072

Anamika Agarwal
Director
DIN: 02651285

KMC PETROCHEMICALS PRIVATE LIMITED
Cash Flow Statement as at March 31, 2026

(Amount in Lakhs)

Particulars	For the year ended 31st March, 2026		For the year ended 31st March, 2025	
A. Cash flow from Operating Activities				
Net Profit / (Loss) before tax	3.00		2.98	
Adjustments for:				
Depreciation and amortisation	23.26		20.68	
Interest Income from fixed deposits & loans	(81.49)		(78.49)	
Interest on delayed payments to MSME	0.01		-	
Operating profit / (loss) before working capital changes		(55.22)		(54.84)
Changes in working capital:				
Adjustments for (increase) / decrease in operating assets:				
Inventories	(12.19)		(0.02)	
Trade receivables	1.36		(11.26)	
Short-term loans and advances	15.90		(1.46)	
Other current assets	(5.86)		(25.00)	
Adjustments for increase / (decrease) in operating liabilities:				
Trade payables	10.32		(16.46)	
Other current liabilities	0.82		-	
		10.35		(54.20)
Net Cash generated from operating activities		(44.87)		(109.04)
Less: Income tax paid (net of refunds)		-		(8.74)
Net cash flow from / (used in) Operating Activities (A)		**(44.87)**		**(117.77)**
B. Cash flow from Investing Activities				
Capital expenditure on fixed asset	(47.07)		(33.36)	
Interest received from fixed deposits & loans	81.49		78.49	
Loan and Advances	(7.26)		77.17	
Net cash flow from / (used in) Investing Activities (B)		**27.16**		**122.30**
C. Cash flow from Financing Activities				
Repayment of other short-term borrowings	(163.98)		163.98	
Net cash flow from / (used in) Financing Activities (C)		**(163.98)**		**163.98**
Net increase / (decrease) in Cash and Cash Equivalents (A+B+C)		(181.69)		168.51
Cash and cash equivalents at the beginning of the year		182.00	13.49	13.49
Cash and Cash Equivalents at the end of the year		0.31		182.00

In terms of our report attached.

For VSS & Co.,
Chartered Accountants
Firm Registration No: 012650S

Sanjay Jain
Partner
Membership No: 207975
Place: Chennai
Date: 18.09.2026

For and on behalf of the Board of Directors
Kmc Petrochemicals Private Limited

Sanjay Agarwal
Director
DIN: 01779072

Anamika Agarwal
Director
DIN: 02651285

Notes forming part of Standalone Financial Statements

Note no: 1 Corporate Information

KMC Petrochemicals Limited ("the Company") was originally incorporated as **Rainbow Merchandise Private Limited** on 18th January 2008 under the provisions of the Companies Act, with Corporate Identification Number (CIN) U74909TN2008PTC159303. The registered office of the Company is situated at Easwar Flats, 1st Floor, No. 03, 2nd Main Road, United India Colony, Kodambakkam, Chennai – 600 024.

Subsequently, the name of the Company was changed from **Rainbow Merchandise Private Limited** to **KMC Metals Private Limited**, and later, pursuant to a resolution passed in the Annual General Meeting held on 2nd May 2025 and upon approval from the Registrar of Companies, the name was further changed to **KMC Petrochemicals Private Limited**. The change became effective from 23rd May 2025.

The Company is principally engaged in the business of manufacturing and trading of pyrolysis oil.

Note no: 2 Summary of Significant Accounting Policies

(a) Basis of Preparation of Financial Statements

The financial statements of the company have been prepared in accordance with the generally accepted accounting principles in India (Indian GAAP). The company has prepared these financial statements to comply in all material respects with the accounting standards notified under section 133 of the Companies Act 2013, read together with paragraph 7 of the Companies (Accounts) Rules, 2014 and Companies (Accounting Standards) Amendment Rules, 2016. The financial statements have been prepared on an accrual basis and under the historical cost convention. The Accounting Standards have been consistently applied by the company and are consistent with those used in the previous year.

The company is a small and medium sized company (SMC) as defined in General Instructions in respect of Accounting Standards notified under the Companies Act, 2013. Accordingly, the company has complied with the Accounting Standards as applicable to SMC.

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the schedule III to the Companies Act, 2013.

(b) Subsidiary and Holding Company Disclosures

KMC Petrochemicals Private Limited is a subsidiary of **K M C Aluminium Limited** which holds more than 51% of the total voting power and exercises control over the composition of the Board of Directors. Consequently, KMC Petrochemicals Private Limited is required to

KMC PETROCHEMICALS PVT LTD CHENNAI

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comply with the provisions of the Companies Act, 2013 with regard to subsidiary governance and consolidation of financial statements as applicable. The financial statements of the Company have been prepared on a going concern basis under the supervision of the parent company.

(c) Going Concern

The management of the company wherever required and found that there is no uncertainty exists on the going concern assumption of the Company.

(d) Use of Estimates

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods. Any revision to accounting estimates is recognized prospectively.

(e) Cash Flow Statement

Cash flows are reported using the indirect method, whereby profit before extraordinary items and tax is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

(f) Events Occurring After Balance Date

Events occurring after balance sheet has been assessed by the Board management of the Company and found that no such matters or events requiring adjustment in the financial statements.

(g) Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies

Significant extraordinary items, exceptional items and prior period items are accounted for in the manner laid down in Accounting Standard 5.

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(h) Revenue Recognition

Revenue is recognized in accordance with the principles laid down in **Accounting Standard (AS) 9 – Revenue Recognition**, issued by the Institute of Chartered Accountants of India (ICAI), when it is probable that the economic benefits associated with the transaction will flow to the Company and the amount of revenue can be measured reliably.

Sale of Goods:

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership are transferred to the buyer, which generally coincides with the dispatch/delivery of goods. Revenue is measured at the consideration receivable and is recognized net of sales returns, trade discounts, rebates, and applicable taxes. Revenue is accounted for on an accrual basis.

Interest & Other Income

Interest income is recognized on a time-proportion basis, taking into account the amount outstanding and the applicable rate of interest. Dividend income is recognized when the Company's right to receive payment is established. Other income, including the write-back of liabilities and provisions, is recognized when the right to receive such income is established and there is reasonable certainty of its realization.

(i) Expenses

The Company provides for all expenses on accrual basis with necessary provisions for committed obligations.

(j) Property, plant and equipment

Property, plant and equipment are accounted for in accordance with the requirements of **Accounting Standard (AS) 10 – Property, Plant and Equipment**, as prescribed under the Companies (Accounting Standards) Rules, 2021. These assets are stated at cost less accumulated depreciation and accumulated impairment losses, if any. The cost of an item of property, plant and equipment comprises its purchase price, including import duties and non-refundable taxes, after deducting trade discounts and rebates, and any directly attributable expenditure incurred to bring the asset to its location and condition necessary for it to be capable of operating in the manner intended by management.

An item of property, plant and equipment is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Upon derecognition, the gross carrying amount of the asset and the related accumulated depreciation are removed from the books of account. Any gain or loss arising on disposal or retirement of the asset is recognized in the Statement of Profit and Loss in the period in which the asset is derecognized.

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(k) Depreciation on property, plant and equipment

Previously, depreciation on Property, Plant, and Equipment was provided on a **Written Down Value Method** basis. With effect from **01/04/2023**, the Company changed its method of depreciation to the **Straight-Line Method** to more appropriately reflect the expected pattern of consumption of the future economic benefits and physical wear and tear of the assets. This change has been applied prospectively. Consequently, depreciation for the current financial period has been calculated using the revised method, considering residual value of 5% of the cost of the asset, over the useful lives of asset as below:
Management estimate of the useful lives of fixed assets is as follows:

Category	Rate(SLM)	Schedule II Part 'C'	Useful life
Building- Reinforced Cement Concrete (RCC)	1.58%	I(a)	60
Building-Non Reinforced Cement Concrete	3.17%	I(c)	30
Plant & Machinery- Storage Tanker	4.75%	IV(i)	20
Plant & Machinery- Others	6.33%	IV(i)(a)	15
Electrical Fittings	9.50%	V (i)	10
Motor Vehicles	9.50%	VI (i)	10
Computers	31.67%	XII(ii)	3
Office Equipment	19.00%	XI	5

Individual assets costing less than Rs. 5,000/- are depreciated in full in the year of purchase.

Management, based on technical estimates, believes that the above useful life will result in more appropriate presentation and will give a systematic basis of depreciation charge, representative of the time pattern in which the economic benefits will be derived from the use of these assets.

(l) Impairment of Assets

An impairment loss is recognised whenever the carrying amount of an asset exceeds the realizable value.

(m) Inventories

Inventories comprise Raw Material and Consumables. Inventories are measured and valued based on the physical verification conducted by the management at regular intervals at lower of cost and net realizable value. Stock include cost of conversion and other costs incurred in bringing the inventories to their present location and condition. The cost of inventories is based on the First-In First-Out (FIFO) Method.
Net realizable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and the estimated costs necessary to make the sale.

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(n) Foreign currency translation - Foreign currency transactions and balances

Foreign currency transactions are accounted for in accordance with Accounting Standard (AS) 11 – The Effects of Changes in Foreign Exchange Rates.

Initial recognition - Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

Conversion - Foreign currency denominated Receivables & Payables are retranslated using the exchange rate prevailing at the reporting date. Exchange Differences - The Company accounts for exchange differences arising on translation/ settlement of foreign currency monetary items as income or as expense in the period in which they arise.

(o) Earnings Per Share

During the year there is no increase in the number of equity or potential equity shares outstanding as a result of bonus issue or share split or decreases as a result of reverse share split etc., Basic and diluted earnings per share are the same and the same is calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

(p) Taxes on Income

Provision for Current Income Tax has been made according to the applicable provisions of Income Tax Act, 1961. Deferred Tax arising on account of timing differences and which are capable of reversal in one or more subsequent periods is recognized according to the applicable provisions of Income Tax Act, 1961 and relevant tax laws have been enacted or subsequently enacted. Deferred tax assets are not recognized unless there is virtual certainty with respect to the reversal of the same in future years.

Current tax assets and current tax liabilities are offset when there is a legally enforceable right to set off the recognized amounts and there is an intention to settle the asset and the liability on a net basis. Deferred tax asset and deferred tax liabilities are offset when there is a legally enforceable right to set off assets against liabilities relate to taxes on income levied by same governing taxation laws.

(q) Provisions, Contingent Liabilities & Contingent Assets:

A provision is recognized when the Company has a present obligation as a result of past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to their present value and are determined based on the best

KMC PETROCHEMICALS PVT LTD CHENNAI

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estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to
Reflect the current best estimates.

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The Company does not recognize a contingent liability but discloses its existence in the financial statements.
Contingent Assets are neither recognized nor disclosed in the Financial Statements.

For VSS & Co
Chartered Accountants
Firm registration No: 012650S

VSS & Co CHENNAI Chartered Accountants

Sanjay Jain
Partner
M. No. : 207975

Place: Chennai
Date: 18/09/2026

For and on behalf of the Board of Directors
KMC Petrochemicals Private Limited

KMC PETROCHEMICALS PVT LTD CHENNAI

Sanjay Agarwal
Managing Director
DIN: 1779072

Anamika Agarwal
Director
DIN: 02651285

KMC PETROCHEMICALS PRIVATE LIMITED

Notes forming part of the financial statements

Note No : 3 Share Capital

(Amount in Lakhs)

Particulars	As at 31st March, 2026		As at 31st March, 2025	
	Number of shares	Amount	Number of shares	Amount
(a) Authorised				
3,05,000 Equity shares of Rs. 10 each (PY: 3,05,000 equity share of Rs. 10 each)	3,05,000	30.50	3,05,000	30.50
	3,05,000	30.50	3,05,000	30.50
(b) Issued				
2,35,200 Equity shares of Rs. 10 each (PY: 2,35,200 equity share of Rs. 10 each)	2,35,200	23.52	2,35,200	23.52
Total	**2,35,200**	**23.52**	**2,35,200**	**23.52**

Notes to Share Capital :

(a) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

Particulars	As at 31st March, 2026		As at 31st March, 2025	
	Number of shares	Amount	Number of shares	Amount
Equity shares with voting rights				
Outstanding at the beginning of the year	2,35,200	23.52	2,35,200	23.52
Add: Shares issued during the year	-	-	-	-
Less: Buy Back of Shares during the year	-	-	-	-
Outstanding at the end of the year	**2,35,200**	**23.52**	**2,35,200**	**23.52**

(b) Terms / Rights attached to Equity shares

The Company has one class of equity shares having par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. All this shares have same rights and preferences with respect to payment of dividend, repayment of capital and voting.

In the event of liquidation of the Company, the holders of equity shares will be entitled to receive assets of the Company remaining after settlement of all liabilities. Repayment of capital will be in proportion to number of equity shares held.

(c) Details of shares held by the holding company, the ultimate holding company, their subsidiaries and associates:

Particulars	As at 31st March, 2026		As at 31st March, 2025	
	Number of shares	Amount	Number of shares	Amount
KMC Aluminium Limited, the holding company	2,14,200	21.42	2,14,200	21.42
Total	**2,14,200**	**21.42**	**2,14,200**	**21.42**

KMC PETROCHEMICALS PVT LTD * CHENNAI

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(d) Details of shares held by each shareholder holding more than 5% shares:

Class of Shares / Name of the shareholder	As at 31st March, 2026		As at 31st March, 2025	
	Number of shares	% Holding	Number of shares	% Holding
Equity Shares with voting rights				
KMC Aluminium Limited	2,14,200	91.07%	2,14,200	91.07%
Sanjay Agarwal HUF	16,000	6.80%	16,000	6.80%
Total	**2,30,200**	**97.87%**	**2,30,200**	**97.87%**

(e) Details of shares held by promoters at March 31, 2026:

Name of the Promoter	As at 31st March, 2026		As at 31st March, 2025		% change during the year
	No. of shares	% to total shares	No. of shares	% to total shares	
Equity shares -					
KMC Aluminium Limited	2,14,200	91.07%	2,14,200	91.07%	0.00%
Sanjay Agarwal	2,500	1.06%	2,500	1.06%	0.00%
Anamika Agarwal	2,500	1.06%	2,500	1.06%	0.00%
Total	**2,19,200**	**93.20%**	**2,19,200**	**93.20%**	**0.00%**

As per records of the company, including its register of shareholders/members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares.

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KMC PETROCHEMICALS PRIVATE LIMITED

Notes forming part of the financial statements

Note No : 4 Reserves and Surplus (Amount in Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Capital Reserve		
Opening balance	914.91	914.91
Add: Additions during the year	-	-
Closing Balance	914.91	914.91
Securities Premium Account		
Opening balance	1,165.71	1,165.71
Add : Premium on shares issued during the year	-	-
Closing Balance	1,165.71	1,165.71
Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	249.60	187.77
Add: Profit / (Loss) for the year	-4.22	61.83
Closing Balance	245.38	249.60
Total	2,326.00	2,330.22

Note No : 6 Short-term Borrowings

Particulars	As at 31st March, 2026	As at 31st March, 2025
Unsecured, Considered good		
Loans and advances from Related Parties*		
- Inter-Corporate Loan	-	163.98
Total	-	163.98

Note: Short term borrowings includes debts due to related parties:

* Loan and advances from related parties is interest free loan availed from Holding company - M/s. K M C Aluminium Limited

Note No : 7 Trade Payables

Particulars	As at 31st March, 2026	As at 31st March, 2025
Trade Payables		
(i) Outstanding dues of MSMEs	0.47	-
(ii) Outstanding dues of other than MSMEs	18.06	8.21
Total	18.53	8.21

** Refer note no. 30 for Trade payables ageing schedule*

Note No : 8 Other Current Liabilities

Particulars	As at 31st March, 2026	As at 31st March, 2025
(a) Electricity Charges Payable	0.45	0.18
(b) Statutory Dues Payable	0.67	0.26
(c) Employee Benefits Payable		
- Salary Payable	0.23	0.55
(d) Audit Fee Payable	0.68	0.25
(e) Interest due to Micro and Small Enterprises	0.03	-
Total	2.06	1.25

KMC PETROCHEMICALS PVT LTD CHENNAI

T.S.S. & CO. CHENNAI Chartered Accountants

KMC PETROCHEMICALS PRIVATE LIMITED

Note 5: Computation of Deferred Tax

(Amount in Lakhs)

S.No	Particulars	As at 31st March, 2026	As at 31st March, 2025
	Rate of Tax used	25.17	25.17
1	On Fixed Assets -		
	WDV as per Books	349.11	325.30
	WDV as per IT	292.45	299.29
	Difference	**56.65**	**26.01**
	(DTA)/DTL Relating to Fixed Assets Timing Difference	**14.26**	**6.55**
2	**Prior Period Adjustment**	0.49	

Particulars	As at 31st March, 2026	As at 31st March, 2025
(DTA)/DTL - TOTAL	13.77	6.55
Less: Opening Balance of (DTA)/DTL	6.55	65.40
(DTA)/DTL TO BE RECOGNISED IN THE YEAR	**7.22**	**-58.85**

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KMC PETROCHEMICALS PRIVATE LIMITED

Note No : 9

Property, Plant & Equipment and Intangible Assets

(Amount in Lakhs)

Particulars	Gross Block				Depreciation and Amortisation					Net Block	
	As at 01, April 2025	Additions	Deletions	As at 31st March, 2026	As at 01, April 2025	For the year	Other Adjustments	Deletions	As at 31st March, 2026	As at 31st March, 2026	As at 31st March, 2025
Tangible Assets											
- Office Premises	9.33	-	-	9.33	0.11	0.15	-0.00	-	0.26	9.07	9.22
- Factory Buildings	25.68	0.47	-	26.15	0.70	0.82	-0.02	-	1.54	24.61	24.97
- Plant and Equipment	284.06	44.55		328.61	23.30	18.74	0.25	-	41.79	286.82	260.76
- Furniture & Fittings	28.91	0.51	-	29.42	3.29	2.77	0.11	-	5.95	23.47	25.62
- Vehicle	0.58	-		0.58	0.53		-0.02	-	0.55	0.03	0.05
- Office Equipment	2.14	0.08	-	2.22	0.72	0.29	-0.03	-	1.04	1.18	1.43
- Electrical Fittings	3.76	0.86	-	4.63	0.50	0.43	0.06	-	0.87	3.76	3.26
- Computers		0.23		0.23		0.06		-	0.06	0.17	-
Total (A)	**354.45**	**46.70**	**-**	**401.16**	**29.15**	**23.26**	**0.36**		**52.05**	**349.11**	**325.30**
Intangible Assets											
- Computer Software	0.14	-		0.14	0.14				0.14	-	-
Total (B)	**0.14**	**-**	**-**	**0.14**	**0.14**	**-**	**-**		**0.14**	**-**	**-**
Total (A+B)	**354.60**	**46.70**	**-**	**401.30**	**29.30**	**23.26**	**0.36**		**52.19**	**349.11**	**325.30**
Previous year	**310.24**	**44.36**	**-**	**354.60**	**8.61**	**20.68**	**-**		**29.29**		**325.31**

KMC PETROCHEMICALS PVT LTD * CHENNAI

VSS & Co * CHENNAI * Chartered Accountants

KMC PETROCHEMICALS PRIVATE LIMITED

Notes forming part of the financial statements

(Amount in Lakhs)

Note No : 10 Long-term loans and advances

Particulars	As at 31st March, 2026	As at 31st March, 2025
Unsecured, Considered good		
Loans and advances to related parties		
(i) Sanjay Agarwal**	391.76	1,050.19
(ii) Nidhi Agarwal**	41.00	41.00
(iii) Altis Properties (P) Ltd*	780.00	714.50
(iv) KMC Aluminium Ltd	600.20	-
Security Deposits		
Unsecured, considered good		
(i) Rental Deposit	12.60	12.60
(ii) Electricity Deposits	2.89	2.89
Total	**1,828.45**	**1,821.18**

Note: Long Term Loans and Advances includes debts due from:

Directors	432.76	1,091.19
KMC Aluminium Limited - Holding Company	600.20	-
Private companies Where KMP has Substantial Interest- Altis Properties (P) Ltd	780.00	714.50

Note on loans and Advances to Related Parties:

*Loans and advances include an amount of 780 lakhs extended to a related enterprise in which Key Managerial Personnel (KMP) are interested. This transaction was entered into in the ordinary course of business on an arm's length basis. The loan carries a fixed interest rate of 9.90% per annum, repayable on demand.

** Loan and advance include an amount of 432.76 lakh extened to a directors as an unsecured, interest free loan and no collateral or third party guarantees have been executed, As it is not scheduled for repayment within the next twelve months from the reporting date. The Management considers the amount to be fully recoverable.

Note No : 11 Inventories

Particulars	As at 31st March, 2026	As at 31st March, 2025
Raw Material	5.75	2.76
Finished goods	7.16	-
By Products	2.13	0.10
Total	**15.05**	**2.86**

KMC PETROCHEMICALS PVT LTD * CHENNAI

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Note No : 12 Trade Receivables

Particulars	As at 31st March, 2026	As at 31st March, 2025
Unsecured, Considered good		
i. More than six months	-	-
ii. Others	1.57	2.93
Total	**1.57**	**2.93**

** Refer note no. 31 for Trade receivables ageing schedule*

Note No : 13 Cash and Cash Equivalents

Particulars	As at 31st March, 2026	As at 31st March, 2025
Balances with banks:		
- On current accounts	0.32	181.91
Cash in hand	-	0.10
Total	**0.32**	**182.01**

Note No : 14 Short-term Loans and Advances

Particulars	As at 31st March, 2026	As at 31st March, 2025
Unsecured, Considered good		
Others		
(i) Advances to Suppliers	94.62	110.52
(ii) Other Deposits	-	-
Total	**94.62**	**110.52**

Note No : 15 Other Current Assets

Particulars	As at 31st March, 2026	As at 31st March, 2025
Advance Income Tax (Net of Provision for Tax)	8.78	15.41
Interest accrued	-	6.82
Others		
(i) Balance with Statutory Authorities	85.90	61.03
(ii) Prepaid Expenses	-	5.56
Total	**94.68**	**88.82**

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KMC PETROCHEMICALS PRIVATE LIMITED

Notes forming part of the financial statements

Note No : 16 Revenue from Operations (Amount in Lakhs)

Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
Sale of products		
(i) Domestic Sales	26.71	252.16
Total	**26.71**	**252.16**

Note No : 17 Other Income

Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
Interest Income	81.49	78.49
Other Income	14.91	-
Net gain / loss on sale of investments	-	1.02
Total	**96.41**	**79.51**

Note No : 18 Cost of Sales

Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
Purchases during the Year	25.92	189.01
Freight, Clearing & Forwarding Charges	0.73	43.90
Power & Fuel - Factory	7.24	2.27
Consumables - Stores & tools	5.04	2.22
Customs Duty	-	6.41
Factory Wages	-	2.07
Total	**38.92**	**245.87**

Note No : 19 Changes in inventories of finished goods, work-in-progress and stock-in-trade

Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
Inventories at the end of the year:		
Raw Material	5.75	2.76
Finished Goods	7.16	0.10
By Products	2.13	-
	15.05	2.86
Inventories at the beginning of the year:		
Raw Material	2.76	2.76
Finished Goods	0.10	0.08
	2.86	2.84
Net (increase) / decrease	**-12.19**	**-0.02**

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Note No : 20 Employee Benefits Expense

Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
Salaries, Wages & Bonus	17.91	9.90
Staff welfare expenses	1.40	0.60
Total	**19.31**	**10.49**

Note No : 21 Finance Costs

Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
Interest Expense	-	-
Total	-	-

Note No : 22 Other Expenses

Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
Advertising & Business promotion	0.04	0.15
Auditors Remuneration	0.75	0.75
Bank charges	0.03	0.37
Factory Rent	25.20	25.20
Freight Outward	0.02	5.39
General Expenses	0.06	0.05
Interest on delayed payments to Micro and Small Enterprises.	0.01	
Legal and professional charges	0.92	2.51
Machinery Rent	2.62	1.54
Vehicle Rent	6.38	-
Postage & Courier Expenses	0.14	0.06
Printing and stationery	0.07	0.24
Rates and Taxes	7.40	6.94
Repairs and maintenance		
-To Buildings	0.83	1.50
-To Vechicles	0.03	0.12
-To Other Assets	1.32	0.86
Security Services	5.25	5.54
Travelling and conveyance	0.33	0.27
Discount	-	0.17
Debtor's Write Off	-	0.02
Total	**51.39**	**51.68**

Note No : 23 Prior Period Item

Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
Depreciation	-0.36	-
Unrealised Foreign Exchange (Gain)/Loss	-0.25	-
Provision for MSME Interest	0.02	-
	-0.58	-

KMC PETROCHEMICALS PVT LTD CHENNAI

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KMC PETROCHEMICALS PRIVATE LIMITED

Notes forming part of the financial statements

Note No: 24 Related Party Disclosures

(a) List of Related Parties: **(Amount in Lakhs)**

Description of Relationship	Name of Related Parties
(i) Holding/Subsidiary Company	
Holding Company	K M C Aluminium Limited
Fellow Subsidiary (From 12/12/2024)	K M C Energy Private Limited
(ii) Key Managerial Persons	
Director	Sanjay Kumar Agarwal
Director	Anamika Agarwal
Director	Nidhi Agarwal (From 13/09/2024)
(iii) Enterprises over where KMP and their Relatives have substantial interest or significant influence	Altis properties Pvt Ltd KMC Glass & Aluminium Pvt Ltd

The above related parties have been determined to the extent such parties have been identified on the basis of information available with the Company.

(b) Details of Related Party Transactions and Balances as on 31st March, 2026

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
(1) Purchase made from Related Party		
i) K M C Aluminium Limited	-	62.51
(2) Sales made to Related Party		
i) K M C Aluminium Limited	26.59	104.41
(3) Advance Given		
i) K M C Aluminium Limited	666.43	7.30
ii) Sanjay Kumar Agarwal	51.57	11.00
iii) Altis properties Pvt Ltd	70.29	64.50
(4) Advance Recovered		
i) K M C Aluminium Limited	66.23	257.74
ii) Sanjay Kumar Agarwal	710.00	0.41
iii) Altis properties Pvt Ltd	4.79	10.00
(5) Loan Taken		
i) K M C Aluminium Limited	850.12	291.74
(6) Loan Repaid		
i) K M C Aluminium Limited	1,014.10	127.76

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(c) Balances with Related Parties

Particulars	As at 31st March, 2026	As at 31st March, 2025
Loans and Advances Payable		
i) K M C Aluminium Limited	-	163.98
Loans and Advances Recievable		
i) K M C Aluminium Limited	600.20	-
ii) Sanjay Kumar Agarwal	391.76	1,050.19
iii) Altis properties Pvt Ltd	780.00	714.50
iv) Nidhi Agarwal	41.00	41.00
Corporate Guarantee Given (loan outstanding guaranteed)*		
i) K M C Aluminium Limited	1,302.76	2,010.25

***Note on Corporate Guarantee Given**

(i) The Company has provided a corporate guarantee in favour of Axis Bank Limited in respect of credit facilities availed by the holding company, as detailed below

a) Term Loan of ₹500 lakhs availed for the solar project, secured by hypothecation of the land and building of the project site;

b) Working Capital Term Loan under the Emergency Credit Line Guarantee Scheme (WCTL-ECLGS) amounting to ₹390 lakhs, availed for working capital purposes; and

c) Cash Credit facility amounting to ₹1500 lakhs.

(ii) The aforesaid facilities are additionally secured by the personal guarantees of Mr. Sanjay Agarwal, Managing Director, and Mrs. Anamika Agarwal, Director.

(iii) No consideration has been received by the Company for providing the aforesaid corporate guarantee.

Note No: 25 Expenditure in Foreign Currency (on accual basis)

Nature of Earnings	For the year ended March 31, 2026	For the year ended March 31, 2025
- Purchases	-	116.53
- Loss/(Profit) on Exchange Fluctuation	-	-1.02
Total	-	115.51

Note No: 26 Auditor's Remuneration

Particular	For the year ended March 31, 2026	For the year ended March 31, 2025
Payments to the auditor as:		
(a) Statutory Audit	0.75	0.75
Total	**0.75**	**0.75**

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Note No: 27 Earning Per Share (EPS)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Net profit available to equity shareholders for the purpose of calculating EPS	-4.22	61.83
Calculation of Weighted average number of equity shares of Rs. 10 each:		
- No of shares at the beginning of the year	2,35,200	2,35,200
- No of shares issued during the year	-	-
Total number of equity shares outstanding at the end of the year	2,35,200	2,35,200
Basic Earning per share (in rupees)	-1.79	26.29
Diluted Earning per share (in rupees)	-1.79	26.29

Note No: 28 Lease Transaction

(a) Operating Lease

The company has not entered into any non-cancellable operating leases. The company has taken premises on cancellable operating lease and lease payments on such operating lease amounting to Rs. 25,20,000/- (Previous year Rs. 25,20,000/-) have been charged to Profit and Loss Account.

Note No: 29 Disclosure under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED)

Dues to Micro, Small & Medium Enterprises have been determined to the extent such parties have been identified on the basis of information collected by the Company. This has been relied upon by the Auditors. According to the records available with the company, certain amount have been identified as dues to suppliers registered under Micro, Small and Medium Enterprises Development Act, 2006 ('MSMED Act'). The disclosures pursuant to the said MSMED Act are as follows:

Details of dues to micro and small enterprises as defined under the MSME Act, 2006:

Details	As at 31st March, 2026	As at 31st March, 2025
The principal amount and the interest due thereon remaining unpaid to any supplier:		
Principal amount due to micro and small enterprises	0.47	-
Interest due on above	0.01	-
	0.48	-
The amount of interest paid by the buyer in terms of section 16 of the MSMED Act 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year	-	-
The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act 2006	-	-
The amount of interest ac ued and remaining unpaid at the end of each accounting year	-	-
The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under section 23 of the MSMED Act 2006	-	-

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KMC PETROCHEMICALS PRIVATE LIMITED

Notes Forming Part of Financial Statements

Note No: 30 Trade Payables

Trade payables ageing schedule as on March 31, 2026: (Amount in Lakhs)

Particulars	Outstanding for following periods from due date of payment				Total
	less than 1 year	1 - 2 years	2 - 3 years	more than 3 years	
(i) MSME	0.47	-	-	-	0.47
(ii) Others	11.64	0.17	6.26	-	18.06
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
Total	**12.11**	**0.17**	**6.26**	**-**	**18.53**

Trade payables ageing schedule as on March 31, 2025:

Particulars	Outstanding for following periods from due date of payment				Total
	less than 1 years	1 - 2 years	2 - 3 years	more than 3 years	
(i) MSME	-	-	-	-	-
(ii) Others	8.21	-	-	-	8.21
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
Total	**8.21**	**-**	**-**	**-**	**8.21**

Note No: 31 Trade Receivables

Trade receivables ageing schedule as on March 31, 2026:

Particulars	Outstanding for following periods from					Total
	less than 6 months	6 months to 1 year	1 to 2 years	2 to 3 years	More than 3 years	
Undisputed						
Considered good	1.57	-	-	-	-	1.57
Considered doubtful	-	-	-	-	-	-
Disputed						
Considered good	-	-	-	-	-	-
Considered doubtful	-	-	-	-	-	-
Total	**1.57**	**-**	**-**	**-**	**-**	**1.57**

Trade receivables ageing schedule as on March 31, 2025:

Particulars	Outstanding for following periods from					Total
	less than 6 months	6 months to 1 year	1 to 2 years	2 to 3 years	More than 3 years	
Undisputed						
Considered good	2.93	-	-	-	-	2.93
Considered doubtful	-	-	-	-	-	-
Disputed						
Considered good	-	-	-	-	-	-
Considered doubtful	-	-	-	-	-	-
Total	**2.93**	**-**	**-**	**-**	**-**	**2.93**

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Note No: 32 Ratios

Particulars	31.03.2026	31.03.2025	% Variance	Reason for variance
Current ratio	10.02	2.23	348.67%	Refer Remarks (a)
Debt-Equity Ratio	-	-	0.00%	NA
Debt Service Coverage Ratio	-	-	0.00%	NA
Return on Equity (ROE)	-0.00	0.03	-106.74%	Refer Remarks (b)
Inventory Turnover Ratio	2.99	86.30	-96.54%	Refer Remarks (c)
Trade receivables turnover ratio	11.89	0.24	4839.51%	Refer Remarks (d)
Trade payables turnover ratio	13.51	17.67	-23.53%	-
Net capital turnover ratio	0.13	0.21	-37.52%	Refer Remarks (e)
Net profit ratio	-0.16	0.25	-164.43%	Refer Remarks (f)
Return on capital employed (ROCE)	0.00	0.00	0.62%	-

Basis of computation:

Current Ratio = Current assets ÷ Current liabilities

Debt-Equity Ratio = Total Debt ÷ Share holders equity

Debt Service Coverage Ratio = Earnings available for debt service ÷ Debt service

Return on Equity (RoE) = Net Profits after taxes ÷ Average Shareholder's Equity

Inventory Turnover Ratio = Cost of goods sold OR sales ÷ Average Inventory

Trade receivables turnover ratio = Revenue ÷ Average trade receivables

Trade payables turnover ratio = Purchases and other expenses ÷ Average Trade Payables

Net capital turnover ratio = Revenue ÷ Average Working Capital

Net profit ratio = Net profit ÷ Revenue from operations

Return on capital employed (ROCE) = Earning before interest and taxes ÷ Capital Employed

(a) Repayment of short term borrowings during the year leading to a decrease in the current liabilities, has led to an increase in the current ratio.

(b) Reduction in profitability during the year, resulting in lower returns has led to a decline in the Return on Equity (ROE) ratio.

(c) Increase in inventory during the year has led to a significant decrease in Inventory Turnover Ratio.

(d) A substantial reduction in trade receivables during the year has led to a an increase in the trade receivables turnover ratio.

(e) Increase in net working capital relative to the revenue generated during the year has led to a decrease in the Net Capital Turnover Ratio.

(f) Reduction in profitability, with the Company incurring a loss during the year as compared to a profit in the previous year has led to a negative Net Profit Ratio.

Note No: 33 Other Statutory Information

i. Title deeds of Immovable Property not held in name of the Company

The Company does not hold any immovable property as on March 31, 2026.

ii. Revaluation of Property, Plant and Equipment

The Company has not revalued any of its Property, Plant and Equipment during the period ended March 31, 2026.

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iii. Loans or Advances in the nature of loans

The Company has granted any Loans or Advances in the nature of loans to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person:

Type of Borrower	Amount of Loan or Advance outstanding (CY)	Percentage to Total Loans and Advances (CY)	Amount of Loan or Advance outstanding (PY)	Percentage to Total Loans and Advances (PY)	Remarks
Key Managerial Personnel	41.00	2.24%	41.00	2.25%	Repayable on Demand
Promoters (including holding company)	991.43	54.22%	1,050.19	57.67%	Repayable on Demand
Related Parties	780.00	42.66%	714.50	39.23%	Repayable on Demand
	1,812.43	**99.12%**	**1,805.69**	**99.15%**	

iv. Capital-Work-in Progress (CWIP)

During the year, the company does not have any Capital-Work-in-Progress.

v. Intangible assets under development:

During the year, the company does not have any Intangible assets under development.

vi. Details of Benami Property held

No proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.

vii. Borrowings from banks or financial institutions on the basis of security of current assets

The company has not borrowed any funds from banks or financial institutions during the year by giving current assets as security.

viii. Wilful Defaulter

The company has not been declared as a wilful defaulter by any bank, financial institution or any other lender.

ix. Relationship with Struck off Companies

The Company do not have transactions with companies struck off under section 248 of Companies Act, 2013 or section 560 of Companies Act, 1956.

x. Registration of charges or satisfaction with Registrar of Companies

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

xi. Compliance with number of layers of companies

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

xii. Compliance with approved Scheme(s) of Arrangements

The Company has not approved any scheme of arrangement in accordance with sections 230 to 237 of the Companies Act, 2013

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xiii. Utilisation of Borrowed funds and share premium

A. The company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall
(i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or
(ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries;

B. The company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall
(i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
(ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

Note No: 34 Undisclosed income

There were no transactions relating to previously unrecorded income that had been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

Note No: 35 Corporate Social Responsibility (CSR)

The provisions of Section 135 of Companies Act 2013 was not applicable as the company has not exceeded the limits prescibed under the Act with regard to the Net worth, Turnover or Net Profit(for the preceding financial year).

Note No: 36 Details of crypto Currency or Virtual Currency

The Company has not traded or invested in crypto currency or Virtual Currency during the period ended March 31, 2026

Note No: 37 Contingent liabilities and Capital Commitments:

b) Guarantees;

Particulars	As at 31st March 2026	As at 31st March 2025
Corporate gurantee given to Axis bank for the term loan sanctioned to K M C Aluminium Limited (Holding Company)	1,302.76	2,010.25

Note No: 38 Previous Year Figures

The previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification / disclosure.

Note No: 39 Rounding off

Figures have been rounded of to nearest Lakhs

In terms of our report attached.

For VSS & Co.,
Chartered Accountants
Firm Registration No: 012650S

Sanjay Jain
Partner
Membership No: 207975

For and on behalf of the Board of Directors
Kmc Petrochemicals Private Limited

Sanjay Agarwal
Director
DIN: 01779072

Anamika Agarwal
Director
DIN: 02651285

Place: Chennai
Date: 18.09.2026

KMC PETROCHEMICALS PRIVATE LIMITED

FY 2025-26 AY 2026-27

Depreciation computation as per Income Tax Act

(Amount in Rs.)

Particulars	Rate %	W.D.V. As 01.04.2025	Additions		Deletions	W.D.V as on 31.03.2026 before depreciation	Depreciation	W.D.V. As On 31.03.2026
			>180 Days	<180 Days				
BLOCK-I								
Plant & Machinery	15%	2,21,10,919	41,69,913	2,93,000	-	2,65,73,832	39,64,100	2,26,09,732
BLOCK-II								
Plant & Machinery	40%	19,35,081	23,008	-	-	19,58,089	7,83,236	11,74,853
BLOCK-III								
Furniture & Fittings	10%	27,93,891	1,37,363	-	-	29,31,254	2,93,125	26,38,128
Building	10%	30,89,197	47,000	-	-	31,36,197	3,13,620	28,22,577
Grand Total		**2,99,29,087**	**43,77,284**	**2,93,000**	**-**	**3,45,99,372**	**53,54,080**	**2,92,45,291**

NAME OF ASSESSEE	:	KMC PETROCHEMICALS PRIVATE LIMITED
PAN OF ASSESSEE	:	AADCR9919D
ADDRESS OF THE ASSESSEE	:	Easwar Flats, 1st Floor, No.03,2nd Main Road, United India Colony, Kodambakkam, Chennai, Chennai, Tamil Nadu, India, 600024
PREVIOUS YEAR	:	FY 2025-26
ASSESSMENT YEAR	:	AY 2026-27

Computation Of Total Income For The Year Ended 31st March, 2026			Amount (in INR)	
S.No	Particulars			
1	**PROFITS OR GAIN FROM BUSINESS :**			
	Profit/(Loss) before tax as per Profit & Loss Account			3,00,196
	Add: Inadmissables / Disallowances as per ACT			
	Depreciation As Per Companies Act 2013	23,26,007		
	Interest & Penalties:			
	Interest On Delay Payment of (TDS)	4,911		
	Sec 43B Disallowance: clause 26			
	MSME disallowed expenses u/s 43B(h)	11,068		
	Less: Admissables / Allowables as per ACT			
	Depreciation as per IT act	53,54,080		
	Income Condidered under Other Heads:			
	Income from Other Sources	81,49,488		
	Income from Business or Profession			-1,08,61,387
2	**INCOME FROM OTHER SOURCES:**			
	Interest on FD	9,77,325		
	Interest on I T Refund	44,231		
	Interest on Loan	71,27,932		
	Taxable Income from Other Sources			81,49,488
3	**Gross Total Income**			-27,11,899
4	**Loss to be adjusted:**			-
5	**Taxable Income**			-27,11,899

Tax Computation Memo for FY - 2025-26		Rate	Amount in Rs.
	Normal Income tax thereon	22%	-
	Surcharge	10%	-
	Health and Education Cess	4%	-
1	**Tax payable under section 115BAA**		-
2	**Less Prepaid Taxes:**		8,78,327
	(a) Tax Deducted at soruce - TDS	8,78,327	
3	**Add Interest:**		-
	(a) u/s 234A	-	
	(b) u/c 234B	-	
	(c) u/s 234C	-	
4	**Tax Payable / (Refund due)**		**-8,78,327**
5	Self Assessment Tax paid		-
6	**Balance payable / (refund)**		**-8,78,327**