K M C ENERGY 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	15.00	15.00
	(b) Reserves and Surplus	4	-0.94	0.10
2	**Non-current liabilities**			
	(a) Long-term Borrowings	5	1,611.87	-
3	**Current liabilities**			
	(a) Short-term Borrowings	6	737.41	41.94
	(b) Trade Payables	7		
	(i) Outstanding dues of MSMEs		-	-
	(ii) Outstanding dues of other than MSMEs		0.16	0.50
	(c) Other Current Liabilities	8	0.35	0.30
	Total		**2,363.85**	**57.84**
B	**ASSETS**			
1	**Non-current assets**	9		
	(a) Property, Plant & Equipment and Intangible Assets			
	(i) Property, Plant & Equipment		39.04	-
	(ii) Capital Work-In-Progress		1,974.35	2.99
2	**Current assets**			
	(a) Cash and Cash Equivalents	10	-	3.51
	(b) Short-term Loans and Advances	11	50.10	0.10
	(c) Other Current Assets	12	300.36	51.24
	Total		**2,363.85**	**57.84**
	See accompanying notes forming part of the financial statements	1-28		

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
K M C Energy Private Limited

Sanjay Agarwal
Director
DIN: 1779072

Anamika Agarwal
Director
DIN: 2651285

UDIN : 26207975ZYEW228544

K M C ENERGY 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	13	-	-
2	Other Income	14	1.32	0.43
3	**Total Income (1+2)**		**1.32**	**0.43**
4	**Expenses**			
	(a) Finance Costs		-	-
	(b) Other Expenses	15	2.36	0.30
	Total Expenses		**2.36**	**0.30**
5	**Profit before Exceptional and Extraordinary Items and Tax (3 ± 4)**		-1.04	0.13
6	Exceptional items / Extraordinary Items		-	-
7	**Profit / (Loss) before tax (5 ± 6)**		-1.04	0.13
8	**Tax expense:**			
	(a) Current tax		-	0.03
	(b) Tax expense relating to prior years		-	-
	(c) Deferred tax		-	-
			-	**0.03**
9	**Profit/ (Loss) (7 ± 8)**		-1.04	0.10
10	**Earnings per share (of 10/- each):**	18		
	(a) Basic		-0.70	0.07
	(b) Diluted		-0.70	0.07
	See accompanying notes forming part of the financial statements	1-28		

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
K M C Energy Private Limited

Sanjay Agarwal
Director
DIN: 1779072

Anamika Agarwal
Director
DIN: 2651285

Place: Chennai
Date: 18.09.2026

K M C ENERGY 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	(1.04)		0.13	
Adjustments for:				
Interest income	(1.32)		(0.43)	
Operating profit / (loss) before working capital changes		(2.36)		(0.30)
Changes in working capital:				
Adjustments for (increase) / decrease in operating assets:				
Other current assets	(249.11)		(51.24)	
Short-term loans and advances	(50.00)		-	
Adjustments for increase / (decrease) in operating liabilities:				
Trade payables	(0.34)		0.50	
Other current liabilities	0.05		0.30	
		(299.40)		(50.44)
Net Cash generated from operating activities		(301.76)		(50.74)
Less: Income tax paid (net of refunds)		-		-
Net cash flow from / (used in) Operating Activities (A)		**(301.76)**		**(50.74)**
B. Cash flow from Investing Activities				
Capital expenditure on fixed assets, including capital advances	(2,010.41)		(2.99)	
Interest received from fixed deposits	1.32		0.43	
Loans and advances	-		(0.10)	
Net cash flow from / (used in) Investing Activities (B)		**(2,009.09)**		**(2.66)**
C. Cash flow from Financing Activities				
Proceeds of long-term borrowings	1,611.87		15.00	
Proceeds of other short-term borrowings	695.47		41.94	
Net cash flow from / (used in) Financing Activities (c)		**2,307.34**		**56.94**
Net increase / (decrease) in Cash and Cash Equivalents (A+B+C)		(3.51)		3.54
Cash and cash equivalents at the beginning of the year		3.51		-
Cash and Cash Equivalents at the end of the year		0.00		3.54

In terms of our report attached.

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

Sanjay Jain
Partner
Membership No: 207977

VSS & Co CHENNAI Chartered Accountants

For and on behalf of the Board of Directors
K M C Energy Private Limited

KMC ENERGY PVT. LTD.

Sanjay Agarwal
Director
DIN: 1779072

Anamika Agarwal
Director
DIN: 2651285

Place: Chennai
Date: 18.09.2026

Notes forming part of Financial Statements

Note no: 1 Corporate Information

K M C Energy Private Limited ("the Company") was originally incorporated on 12th December 2024 under the provisions of the Companies Act, with Corporate Identification Number (CIN) U35106TN2024PTC175336. 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.

The Company is principally engaged in the business to generate, produce, develop, distribute, and supply solar energy by utilizing photovoltaic and other solar technologies, including the establishment, operation, and maintenance of solar power plants, solar installations, and the provision of related services and products

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) 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.

(c) 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

KMC ENERGY PVT. LTD.

VSS & CO CHENNAI Chartered Accountants

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.

(d) 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.

(e) 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.

(f) 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.

(g) 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. However, there are no sales made by the company.

KMC ENERGY PVT. LTD.

VSS & Co CHENNAI Chartered Accountants

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.

(h) Expenses

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

(i) Subsidiaries and Holding Company Disclosures

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

(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.

KMC ENERGY PVT. LTD.

VSS & Co CHENNAI Chartered Accountants

(k) Depreciation on property, plant and equipment

Depreciation on property, plant and equipment is calculated on written on Straight line value method, considering residual value of 5% of the cost of the asset, over the useful lives of asset 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) 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.

(n) 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.

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(o) Segment Reporting:

K M C Energy Pvt Ltd is engaged in the business to generate, produce, develop, distribute, and supply solar energy by utilizing photovoltaic and other solar technologies, including the establishment, operation, and maintenance of solar power plants, solar installations, and the provision of related services and products., in Chennai, and accordingly there are no separate reportable segments.

(p) Provisions, Contingent Liabilities & Contingent Assets:

A provision is recognized when the Company has a present obligation as a result of past events, 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 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

Sanjay Jain
Partner
M. No. : 207975

For and on behalf of the Board of Directors
K M C Energy Private Limited

Sanjay Agarwal
Managing Director
DIN: 1779072

Anamika Agarwal
Director
DIN: 02651285

Place: Chennai
Date: 18/09/2026

K M C ENERGY 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				
1,50,000 Equity shares of Rs. 10 each (PY: 1,50,000 equity shares of Rs. 10 each)	1,50,000	15.00	1,50,000	15.00
	1,50,000	15.00	1,50,000	15.00
(b) Issued				
1,50,000 Equity shares of Rs. 10 each (PY: 1,50,000 equity shares of Rs. 10 each)	1,50,000	15.00	1,50,000	15.00
Total	**1,50,000**	**15.00**	**1,50,000**	**15.00**

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	1,50,000	15	-	-
Add: Shares issued during the year	-	-	1,50,000	15
Less: Buy Back of Shares during the year	-	-	-	-
Outstanding at the end of the year	**1,50,000**	**15**	**1,50,000**	**15**

(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
K M C Aluminium Ltd, the holding company	1,35,000	13.50	1,35,000	13.50

KMC ENERGY PVT. LTD.

VSS & Co CHENNAI Chartered Accountants

(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				
K M C Aluminium Ltd	1,35,000	90.00%	1,35,000	90.00%
Sanjay Agarwal	12,000	8.00%	12,000	8.00%
Total	**1,47,000**	**98.00%**	**1,47,000**	**98.00%**

(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 -					
K M C Aluminium Ltd	1,35,000	90.00%	1,35,000	90.00%	0.00%
Sanjay Agarwal	12,000	8.00%	12,000	8.00%	0.00%
Nidhi Agarwal	3,000	2.00%	3,000	2.00%	0.00%
Total	**1,50,000**	**100.00%**	**1,50,000**	**100.00%**	**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.

KMC ENERGY PVT. LTD.

VSS & Co CHENNAI Chartered Accountants

K M C ENERGY 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
(a) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	0.10	-
Add: Profit / (Loss) for the year	-1.04	0.10
Closing Balance	**-0.94**	**0.10**
Total	**-0.94**	**0.10**

Note No : 5 Long-term Borrowings

Particulars	As at 31st March, 2026	As at 31st March, 2025
Secured		
Term Loans :		
From Banks *	1,801.35	-
Less: Current Maturities of Long Term Borrowings	189.47	-
Total	**1,611.87**	-

***Terms and Conditions of Term loan:-**

The Company has a secured project term loan from Axis Bank with a sanctioned limit of Rs. 24 crore, against which the outstanding drawdown as of March 31, 2026, is Rs. 17.99 crore. The loan has a total tenure of 120 months, which includes an initial 6-month principal moratorium followed by Equal Monthly Installments (EMIs). It carries a floating interest rate of Repo + 2.75% p.a. payable on demand, and is secured by a primary charge on all assets created out of the project loan, including an Equitable Mortgage (EM) over the project land. Principal installments falling due within the next 12 months have been reclassified under 'Other Current Liabilities' as current maturities of long-term debt.

Note No : 6 Short-term Borrowings

Particulars	As at 31st March, 2026	As at 31st March, 2025
Unsecured		
Loans and advances from Related Parties		
- Inter-Corporate Loan*	547.94	41.94
Secured		
Current Maturities of Long Term Borrowings	189.47	-
Total	**737.41**	**41.94**

* Loan and advances from related parties is interest free loan and repayable on demand 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
(i) Outstanding dues of MSMEs	-	-
(ii) Outstanding dues of other than MSMEs	0.16	0.50
Total	**0.16**	**0.50**

** Refer note no. 20 for Trade payables ageing schedule*

Note No : 8 Other Current Liabilities

Particulars	As at 31st March, 2026	As at 31st March, 2025
Other Payables		
- Audit Fee Payable	0.35	0.30
Total	**0.35**	**0.30**

K M C ENERGY PVT. LTD.

VSS & Co Chartered Accountants CHENNAI

K M C ENERGY 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	Deletions	As at 31st March, 2026	As at 31st March, 2026	As at 31st March, 2025
Tangible Assets (A)										
- Land	-	39.04		39.04					39.04	-
- Plant and Equipment	-		-	-		-		-	-	-
Total (A)	-	39.04	-	39.04	-	-	-	-	39.04	-
Capital Work In Process (B)	2.99	1,971.36	-	1,974.35	-	-	-	-	1,974.35	2.99
Total (A+B)	2.99	2,010.41	-	2,013.40	-	-	-	-	2,013.40	2.99
Previous year	-	2.99	-		-	-	-			2.99

KMC ENERGY PVT. LTD.

VSS & Co CHENNAI Chartered Accountants

K M C ENERGY PRIVATE LIMITED

Notes forming part of the financial statements

Note No : 10 Cash and Cash Equivalents (Amount in Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Balances with banks:		
- On current accounts	-	3.51
Total	**-**	**3.51**

Note No : 11 Short-term Loans and Advances

Particulars	As at 31st March, 2026	As at 31st March, 2025
Unsecured, Considered good		
Others		
(i) Other Depsoits	50.10	0.10
Total	**50.10**	**0.10**

Note No : 12 Other Current Assets

Particulars	As at 31st March, 2026	As at 31st March, 2025
Advance Income Tax (Net of Provision for Tax)	0.13	0.01
Others		
(i) Fixed Deposit	-	50.39
(ii) Preliminery Expenses	-	0.80
(iii) Balance with Statutory Authorities	3.80	0.05
(iv) Advances to Vendors	296.42	-
Total	**300.36**	**51.24**

KMC ENERGY PVT. LTD.

VSS & Co CHENNAI Chartered Accountants

K M C ENERGY PRIVATE LIMITED

Notes forming part of the financial statements

Note No : 13 Revenue from Operations (Amount in Lakhs)

Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
Sale of Products	-	-
Total	-	-

Note No : 14 Other Income

Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
Interest Income		
- FD Interest	1.32	0.43
- Interest on Income Tax Refund	0.00	-
Total	**1.32**	**0.43**

Note No : 15 Other Expenses

Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
Bank Charges	0.62	-
Statutory Auditor's Fees	0.30	0.30
Legal and professional charges	0.58	-
Rates and Taxes	0.87	-
Total	**2.36**	**0.30**

KMC ENERGY PVT. LTD.

VSS & Co CHENNAI Chartered Accountants

K M C ENERGY PRIVATE LIMITED

Notes forming part of the financial statements

Note No: 16 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	K M C Petrochemicals Pvt Ltd
(ii) Key Managerial Persons	
Managing Director	Sanjay Kumar Agarwal
Director	Anamika Agarwal
Director	Nidhi Agarwal
(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 31st March, 2026	For the year ended 31st March, 2025
(1) Share Purchase		
i) Sanjay Agarwal	-	1.20
ii) Nidhi Agarwal	-	0.30
iii) K M C Aluminium Limited	-	13.50
(2) Loan Taken		
i) K M C Aluminium Limited	1,212.57	41.94
(3) Loan Repaid		
i) K M C Aluminium Limited	706.57	-
(4) Corporate Guarantee Obtained from		
i) K M C Aluminium Limited	1,801.35	-

(c) Balanes with Related Parties

Particulars	As at 31st March, 2026	As at 31st March, 2025
(1) Lans and Advances Payable		
i) K M C Aluminium Limited	547.94	41.94
(2) Corporate Guarantee Obtained (loan Outstanding guaranted)		
i) K M C Aluminium Limited	1,801.35	-

Note No: 17 Auditor's Remuneration

Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
Payments to the auditor as:		
(a) Auditor - Audit of financial statements	0.30	0.30
Total	**0.30**	**0.30**

KMC ENERGY PVT LTD

VSS & Co CHENNAI Chartered Accountants

Note No: 18 Earning Per Share (EPS)

Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
Net profit available to equity shareholders for the purpose of calculating EPS	-1.04	0.10
Calculation of Weighted average number of equity shares of Rs. 10 each:		
- No of shares at the beginning of the year	1,50,000	-
- No of shares issued during the year	-	1,50,000
Total number of equity shares outstanding at the end of the year	1,50,000	1,50,000
Basic Earning per share (in rupees)	-0.70	0.07
Diluted Earning per share (in rupees)	-0.70	0.07

Note No: 19 Disclosure under Section 22 of the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED)

There are no amounts that need to be disclosed in accordance with the Micro Small and Medium Enterprises Development Act. 2006 (the MSMED Act) pertaining to Micro or small enterprises. For the year ended 31st March 2026, no supplier has intimated the company about its status as micro or small enterprises or its registration with the appropriate authority under MSMED Act.

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	-	-
Interest due on above	-	-
	-	-
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 accrued 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	-	-

KMC ENERGY PVT. LTD.

VSS & Co CHENNAI Chartered Accountants

K M C ENERGY PRIVATE LIMITED

Notes Forming Part of Financial Statements

Note No: 20 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	-	-	-	-	-
(ii) Others	0.16	-	-	-	0.16
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
Total	**0.16**	**-**	**-**	**-**	**0.16**

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	0.50	-	-	-	0.50
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
Total	**0.50**	**-**	**-**	**-**	**0.50**

Note No: 21 Ratios

Particulars	31.03.2026	31.03.2025	% Variance	Reason for variance
Current ratio	0.47	1.28	-0.63	----
Debt-Equity Ratio	167.14	2.78	59.17	Refer Remarks (a)
Debt Service Coverage Ratio	NA	NA	NA	----
Return on Equity (ROE)	-0.07	0.01	-12.32	----
Inventory Turnover Ratio	NA	NA	NA	----
Trade receivables turnover ratio	NA	NA	NA	----
Trade payables turnover ratio	2.98	1.85	0.61	----
Net capital turnover ratio	NA	NA	NA	----
Net profit ratio	NA	NA	NA	----
Return on capital employed (ROCE)	-0.06%	0.01	-107.33%	Refer Remarks (b)

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

Remarks:

(a) A significant increase in the debt of the company has led to a gradual increase in the Debt-equity ratio during the year

(b) Increase in capital employed on account of long term borrowings, resulting in negative returns on capital employed has resulted to a fall in the Return on capital employed ratio.





Note No: 22 Other Statutory Information

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

The Company holds immovable properties that are registered in its name as at 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

iii. Loans or Advances in the nature of loans

The Company has not 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.

iv. Capital-Work-in Progress (CWIP)

The Company is currently constructing a 5MW Solar Power Plant at Dharmapuri (Tamilnadu). As of 31/03/2026, the plant has not yet been commissioned for commercial operations. In accordance with the Company's accounting policy and applicable accounting standards, all directly attributable project costs and non-revenue related incidental expenses incurred during the construction period have been capitalized under Capital Work-in-Progress (CWIP). These expenses will remain in CWIP until the plant is fully commissioned, at which point the accumulated balance will be transferred to Property, Plant, and Equipment (PPE) and depreciation will commence.

Ageing of Capital-Work-in Progress as on 31/03/2026

Particulars	less than 1 year	1 - 2 years	2 - 3 years	More than 3 years	Total
(i) Project in progress	1,971.36	2.99	-	-	1,974.35
(ii)Projects temporarily suspended	-	-	-	-	-
Total	**1,971.36**	**2.99**	**-**	**-**	**1,974.35**

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 period.

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

KMC ENERGY PVT. LTD.

VSS & Co CHENNAI Chartered Accountants

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: 23 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: 24 Corporate Social Responsibility (CSR)

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

Note No: 25 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: 26 Transfer Pricing

The Company has not entered into specific domestic / international transactions with certain related parties for the year ended March 31, 2026.

Note No: 27 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: 28 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

Place: Chennai
Date: 18.09.2026

For and on behalf of the Board of Directors
K M C Energy Private Limited

Sanjay Agarwal
Director
DIN: 1779072

Anamika Agarwal
Director
DIN: 2651285