Kaynes Holding Pte Limited
Standalone Balance Sheet
(All amounts are in SGD, unless otherwise stated)

Particulars	Note	As at March 31,2026	As at March 31,2025
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment		-	-
Capital work-in-progress		-	-
Intangible assets		-	-
Intangible under development		-	-
Rights-of-Use Assets		-	-
Financial assets			
i)Investments	3	3,36,50,570.34	71,90,994.29
ii)Loans and deposits		-	-
iii)Other financial assets	4(a)	80,83,201.41	25,80,512.13
Other non-current assets		-	-
Total Non-Current Assets (A)		**4,17,33,771.75**	**97,71,506.42**
CURRENT ASSETS			
Inventories		-	-
Financial asset			
i)Trade receivables		-	-
ii)Cash and cash equivalents	5(a)	49,84,728.19	5,23,366.90
iii)Bank balances other than cash and cash equivalents		-	-
iv)Loans and deposits		-	-
v)Other financial assets	5(b)	3,75,009.88	65,864.46
Other current assets		-	-
Total Current Assets (B)		**53,59,738.07**	**5,89,231.36**
TOTAL ASSETS		**4,70,93,509.82**	**1,03,60,737.78**
EQUITY AND LIABILITIES			
EQUTIY			
Equity Share Capital		3,07,26,264.71	1,03,31,484.96
Other Equity	6	2,63,746.84	29,252.82
Total Equity		**3,09,90,011.55**	**1,03,60,737.78**
LIABILITIES			
NON-CURRENT LIABILITIES			-
Financial Liabilities			
- Borrowings		-	-
- Lease liabilities		-	-
Deferred Tax Liabilities (Net)		-	-
Long Term Provisions		-	-
Total Non-current Liabilities (B)		**-**	**-**
CURRENT LIABILITIES			
Financial Liabilities			
- Short-term borrowings		-	-
- Trade payables			
- Total outstanding dues of micro enterprises and small enterprises		-	-
- Total outstanding dues to other than micro enterprises and small enterprises		-	-
- Other financial liabilities	7(a)	1,26,11,008.43	-
- Lease liabilities		-	-
Current tax liabilities (net)		-	-
Other current liabilities	8	34,92,489.84	-
Short-term provisions		-	-
Total Current Liabilities		**1,61,03,498.27**	**-**
Total Liabilities		**1,61,03,498.27**	**-**
TOTAL EQUITY AND LIABILITIES		**4,70,93,509.82**	**1,03,60,737.78**

Kaynes Holding Pte Limited
Standalone Statement of Profit and Loss
(All amounts are in SGD, except per equity share data)

Particulars	Note	For the year ended 31.03.2026	From 19.06.2024 to 31.03.2025
Income			
Revenue from operations		-	-
Other Income	9	3,57,463.00	65,864.46
Total Income (A)		**3,57,463.00**	**65,864.46**
Expenses			
Cost of materials consumed		-	-
Changes in inventories of finished goods and work in progress		-	-
Employee Benefit Expenses		-	-
Finance Cost	10	1,40,897.38	-
Depreciation and amortization expense		-	-
Other Expenses	11	14,659.67	36,611.64
Total Expenses (B)		**1,55,557.05**	**36,611.64**
Profit before exceptional and tax		**2,01,905.95**	**29,252.82**
Exceptional Items			-
Profit / (Loss) before tax (A-B)=C		**2,01,905.95**	**29,252.82**
Tax Expenses			-
Income taxes - Current tax		-	-
- Earlier year tax adjustments		-	-
Deferred tax Charge/ (Credit)		-	-
Total tax expense (D)		**-**	**-**
Profit / (Loss) for the year (C - D)=E		**2,01,905.95**	**29,252.82**
Other comprehensive income (net)			
(i) Other comprehensive income not to be reclassified to profit or loss in subsequent periods			
- Exchange differences in translating financial statements of foreign operations		-	
- Re-measurement gains/ (losses) on defined benefit plans		-	-
- Income tax effect		-	-
Total other comprehensive income for the year, net of tax (F)		**-**	**-**
Total comprehensive income for the year, net of tax (E+F)		**2,01,905.95**	**29,252.82**