

**Kaynes Holding Pte Limited**

CIN No:

**Standalone Balance Sheet***(All amounts are in SGD, unless otherwise stated)*

Particulars	Note	As at March 31,2025	As at March 31, 2024
<b>ASSETS</b>			
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	3	-	-
Capital work-in-progress	3(a)	-	-
Intangible assets		-	-
Intangible under development		-	-
Rights-of-Use Assets	3(b)	-	-
Financial assets			
i)Investments		71,90,994.29	-
ii)Loans and deposits	4(a)	-	-
iii)Other financial assets		25,80,512.13	-
Other non-current assets	4.2	-	-
<b>Total Non-Current Assets (A)</b>		<b>97,71,506.42</b>	<b>-</b>
<b>CURRENT ASSETS</b>			
Inventories		-	-
Financial asset			
i)Trade receivables		-	-
ii)Cash and cash equivalents	5(a)	5,23,366.90	-
iii)Bank balances other than cash and cash equivalents		-	-
iv)Loans and deposits	5(b)	-	-
v)Other financial assets		65,864.46	-
Other current assets	6	-	-
<b>Total Current Assets (B)</b>		<b>5,89,231.36</b>	<b>-</b>
<b>TOTAL ASSETS</b>		<b>1,03,60,737.78</b>	<b>-</b>
<b>EQUITY AND LIABILITIES</b>			
<b>EQUITY</b>			
Equity Share Capital	7	1,03,31,484.96	-
Other Equity	8	29,252.82	-
<b>Total Equity</b>		<b>1,03,60,737.78</b>	<b>-</b>
<b>LIABILITIES</b>			
<b>NON-CURRENT LIABILITIES</b>			
Financial Liabilities			-
- Borrowings		-	-
- Lease liabilities		-	-
Deferred Tax Liabilities (Net)		-	-
Long Term Provisions		-	-
<b>Total Non-current Liabilities (B)</b>		<b>-</b>	<b>-</b>

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Particulars	Note	As at March 31,2025	As at March 31, 2024
<b>CURRENT LIABILITIES</b>			
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	8	-	-
- Other financial liabilities	8(a)	-	-
- Lease liabilities		-	-
Current tax liabilities (net)	9	-	-
Other current liabilities	10	-	-
Short-term provisions		-	-
<b>Total Current Liabilities</b>		-	-
<b>Total Liabilities</b>		-	-
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>1,03,60,737.78</b>	-

**Kaynes Holding Pte Limited**

CIN No:

**Standalone Statement of Profit and Loss***(All amounts are in SGD, except per equity share data)*

Particulars	Note	For the period ended March 31, 2025	For the period ended March 31, 2024
<b>Income</b>			
Revenue from operations		-	-
Other Income	11	65,864.46	-
<b>Total Income (A)</b>		<b>65,864.46</b>	<b>-</b>
<b>Expenses</b>			
Cost of materials consumed		-	-
Changes in inventories of finished goods and work in progress		-	-
Employee Benefit Expenses	12	-	-
Finance Cost	13	-	-
Depreciation and amortization expense		-	-
Other Expenses	14	36,611.64	-
<b>Total Expenses (B)</b>		<b>36,611.64</b>	<b>-</b>
<b>Profit before exceptional and extraordinary items and tax</b>		<b>29,252.82</b>	<b>-</b>
Exceptional Items		-	-
<b>Profit before extraordinary items and tax</b>		<b>-</b>	<b>-</b>
Extraordinary Items		-	-
<b>Profit / (Loss) before tax (A-B)=C</b>		<b>29,252.82</b>	<b>-</b>
<b>Tax Expenses</b>			
Income taxes - Current tax		-	-
- Earlier year tax adjustments		-	-
Deferred tax Charge/ (Credit)		-	-
<b>Total tax expense (D)</b>		<b>-</b>	<b>-</b>
<b>Profit / (Loss) for the year (C - D)=E</b>		<b>29,252.82</b>	<b>-</b>
<b>Other comprehensive income (net)</b>			
<b>(i) Other comprehensive income not to be reclassified to profit or loss in subsequent periods</b>			
- Exchange differences in translating financial statements of foreign operations		-	-
- Re-measurement gains/ (losses) on defined benefit plans		-	-
- Income tax effect		-	-
<b>Total other comprehensive income for the year, net of tax (F)</b>		<b>-</b>	<b>-</b>
<b>Total comprehensive income for the year, net of tax (E+F)</b>		<b>29,252.82</b>	<b>-</b>

**Kaynes Holding Pte Limited****CIN No:****Standalone Balance Sheet***(All amounts are in SGD, unless otherwise stated)*

Particulars		For the period ended March 31, 2025
<b>A. Cash Flow from Operating Activities</b>		
Net profit before extraordinary items and tax		29,252.82
Adjustments for :		
Interest income		(65,864.46)
Miscellaneous income (Liabilities written back)		-
Actuarial gains / losses accounted in OCI		-
Operating profit before working capital changes, extraordinary items		(36,611.64)
Adjustments for:		
(Increase)/ Decrease in Inventories		-
(Increase)/Decrease in Trade receivables		-
(Increase)/Decrease in Loans and Advances and other assets		(26,46,376.59)
Increase/(Decrease) in Trade payable and other liabilities		-
Increase/(Decrease) in Provisions		-
Cash Generated (used in) / From Operations		(26,82,988.23)
Income tax Received / (Paid)		-
Net Cash from/ (used) Operating Activities	(A)	(26,82,988.23)
<b>B. Cash Flow from Investing Activities</b>		
Purchase of fixed assets		-
Sale of fixed assets		
Interest Received		65,864.46
Proceeds from Sale of investments / fixed deposits matured		(71,90,994.29)
Net Cash from/ (used) in Investing activities	(B)	(71,25,129.83)
<b>C. Cash from Financing Activities</b>		
Proceeds from issue of Share Capital :		
- Equity		1,03,31,484.96
Share Premium received :		
- Equity		-
Interest expense		-
Net Cash from/(used) in Financing Activities	(C)	1,03,31,484.96
Net Increase in Cash and Cash Equivalents	(A)+(B)+(C)	5,23,366.90
Cash and cash equivalents as on April 01		-
Cash and cash equivalents as on March 31		5,23,366.90

Components of cash and cash equivalents

Balance with scheduled banks on:	
- on Current Account	5,23,366.90
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	5,23,366.90
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**Kaynes Holding Pte Limited****CIN No:****Notes to the Standalone Financial Statements**

(All amounts are in SGD, unless otherwise stated)

<b>NON-CURRENT ASSETS</b>	
<b>FINANCIAL ASSET</b>	
	<u>As at</u> <u>March 31,2025</u>
<b>4 Non-Current Financial Assets - Investments</b>	
<b>Unquoted</b>	
<b>Investments - Non-Trade</b>	
Investments in Equity instruments	71,90,994.29
Investments in Others	-
<b>Total</b>	<u><u>71,90,994.29</u></u>
<b>4.1 Detail of Non-Current Investments</b>	
<b>Financial assets measured at FVTOCI</b>	
<b>(i) Investment in equity instruments - Equity Shares</b>	
<b>(a) Subsidiary Company</b>	
Sensonic Gmbh	71,90,994.29
Less: Provision for diminution in value	-
	<u>71,90,994.29</u>
<b>(ii) Financial assets measured at FVTPL</b>	
Investments in Mutual Funds (Quoted)	-
<b>NON-CURRENT</b>	<u>As at</u> <u>March 31,2025</u>
<b>4(b) Other non current financial assets (At Amortised Cost)</b>	
Advances recoverable in cash, kind or to value to be received	25,80,512.13
	<u><u>25,80,512.13</u></u>
<b>5 Current Financial Assets</b>	
<b>5(a) Cash and cash equivalents</b>	<u>As at</u> <u>March 31,2025</u>
Balance with banks	
- In Current accounts	5,23,366.90
	<u><u>5,23,366.90</u></u>
<b>5(c) Other current financial assets (At Amortised Cost)</b>	<u>As at</u> <u>March 31,2025</u>
Interest accrued	65,864.46
<b>Total</b>	<u><u>65,864.46</u></u>

**Kaynes Holding Pte Limited**

**CIN No:**

**Notes to the Standalone Financial Statements**

(All amounts are in SGD, unless otherwise stated)

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**Kaynes Holding Pte Limited**

CIN No:

**Notes to the Standalone Financial Statements**

(All amounts are in SGD, unless otherwise stated)

**7 A. Share Capital****7(A) Equity Share Capital****i) Authorised**

Particulars	Equity Share Capital	
	No of Shares	Amount
Balance as at April 1, 2023	-	-
Increase during the year	-	-
<b>Balance as at March 31, 2024</b>	-	-
Increase during the year	-	-
<b>Balance as at March 31, 2025</b>	-	-

**ii) Shares issued, subscribed and fully paid-up**

Particulars	Equity Share Capital	
	No of Shares	Amount
Balance as at April 1, 2023	-	-
Add: Shares issued during the year	-	-
<b>Balance as at March 31, 2024</b>	-	-
Add: Shares issued during the year	-	-
<b>Balance as at March 31, 2025</b>	-	-

**iii) Terms/ rights attached to equity shares**

The company has only one class of equity shares having a par value of Rs.10 per share. Each holder of equity shares is entitled to one vote per share. In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

**iv) Shareholders holding more than 5 percent of Equity Shares**

Name of Share holder	As at March 31, 2025
Kaynes Technology India Limited	100.00%
% of Share holding	

**Note: For the period of five years immediately preceding March 31, 2025**

- (a) No shares were allotted as fully paid-up pursuant to contract(s) without payment being received in cash.  
(b) Aggregate Number and class of shares allotted as fully paid up by way of bonus shares.  
(c) No shares were bought back in any of the years.  
(d) No calls are unpaid by any director or officer of the company during the year.

**v) Shareholding of Promoters**

Promoter Name	As at March 31, 2025
<b>Kaynes Technology India Limited</b>	
- No. of Shares held	-
- Percentage of holding	100.00%
- Changes during the year	-

7 OTHER EQUITY		As at March 31,2025
Surplus in the profit and loss statement (refer note i)		29,252.82
		29,252.82
i) Surplus in the profit and loss statement		As at March 31,2025
At beginning of the year		-
Add: Profit for the year		29,252.82
As at end of the year		29,252.82

**Kaynes Holding Pte Limited****CIN No:****Notes to the Standalone Financial Statements****(All amounts are in SGD, unless otherwise stated)**

<b>11 OTHER INCOME</b>	<b>For the period ended March 31, 2025</b>
Interest Income :	
Interest received on deposits with banks	65,864.46
	<b>65,864.46</b>
<b>12 EMPLOYEE BENEFITS EXPENSES</b>	<b>For the period ended March 31, 2025</b>
Employee benefit expense on loan	-
	<b>-</b>
<b>14 OTHER EXPENSES</b>	<b>For the period ended March 31, 2025</b>
Legal and professional fees	26,145.03
Exchange Differences (Loss)	10,399.39
	<b>36,611.64</b>