

Rane (Madras) International Holdings B.V**Balance Sheet as at 31 March 2026**

Description	Note	As at 31-03-2026 Euro	As at 31-03-2026 INR	As at 31-03-2025 Euro	As at 31-03-2025 INR
ASSETS					
(1) Non- Current Assets					
Non-current investment	5	35,68,126	34,12,42,739	26,28,536	24,78,23,928
Total Non-Current Assets		35,68,126	34,12,42,739	26,28,536	24,78,23,928
(2) Current assets					
(a)Cash and cash equivalents	6	3,21,038	3,47,52,327	75,188	69,44,327
(b)Short-term loans and advances	7	-	-	11,55,802	10,67,49,885
(c)Other current financial assets	8	-	-	1,01,094	93,37,076
Total Current Assets		3,21,038	3,47,52,327	13,32,084	12,30,31,288
Total		38,89,164	37,59,95,066	39,60,620	37,08,55,216

Description	Note	As at 31-03-2026 Euro	As at 31-03-2026 INR	As at 31-03-2025 Euro	As at 31-03-2025 INR
EQUITY AND LIABILITIES					
(1) Shareholders' Funds					
(a) Share capital	1	43,00,001	41,95,16,093	25,00,001	23,21,06,324
(b) Reserves and surplus	2	(30,74,999)	(33,19,16,524)	(29,54,829)	(26,90,61,861)
Total shareholders' funds		12,25,002	8,75,99,569	(4,54,828)	(3,69,55,536)
(2) Non-Current Liabilities	3	26,54,846	28,73,87,080	43,89,760	40,54,38,234
(3) Current Liabilities					
(a) Trade payables	4	9,316	10,08,418	25,688	23,72,519
Total Current Liabilities		9,316	10,08,418	25,688	23,72,519
Total		38,89,164	37,59,95,066	39,60,620	37,08,55,216

Authorised Signatory

B Gnanasambandam
Managing Director

Date: 06 May 2026

Rane (Madras) International Holdings B.V**Profit and loss account for the Period ended 31 March 2026**

Description		31-Mar-26	31-Mar-26	31-Mar-25	31-Mar-25
		Euro	INR	Euro	INR
Revenue		2,49,415	2,55,35,549	5,66,923	5,14,70,724
Finance cost		-	-	-	-
Other Expenses:					
Bank Charges		2,429	2,48,735	2,436	2,21,188
Professional charges		54,919	56,22,646	94,174	85,50,038
Net loss/(Gain) on foreign currency transactions		80,919	82,84,632	71,984	65,35,380
Expected Credit loss provision		2,31,319	2,36,82,803	17,64,818	16,02,27,319
Profit/(Loss) for the year		(1,20,171)	(1,23,03,268)	(13,66,489)	(12,40,63,201)
Exceptional items		-	-	-	-
Profit/(Loss) for the year		(1,20,171)	(1,23,03,268)	(13,66,489)	(12,40,63,201)

Authorised Signatory
B Gnanasambandam
Managing Director

Date: 06 May 2026

Rane (Madras) International Holdings B.V**Notes forming part of financial statements as at and for the year ended 31 March 26**

Description	Note Ref No.	As at 31-03-2026 Euro	As at 31-03-2026 INR	As at 31-03-2025 Euro	As at 31-03-2025 INR
Share Capital					
Authorised, Issued, Subscribed and Fully Paid Up: (Mar 26 : 43,00,00,100 Equity shares of Euro 0.01 each Mar 25 : 25,00,00,100 Equity shares of Euro 0.01 each) (Entire share holding held by Holding Company Rane (Madras) Limited)	1	43,00,001	41,95,16,093	25,00,001	23,21,06,324
Reserves and surplus					
Profit and Loss Account	2	(30,74,999)	(18,62,28,934)	(29,54,829)	(17,39,25,666)
Foreign Currency Translation reserve			(14,56,87,590)		(9,51,36,195)
		(30,74,999)	(33,19,16,524)	(29,54,829)	(26,90,61,861)
Long term borrowing (Unsecured)					
NCRPS-From Rane (Madras) Limited (6.5% p.a Non-convertible redeemable preference shares 3,31,85,575 nos of Euro 0.08 each (31 Mar 25 - 5,48,72,000 nos of Euro 0.08 each) redeemable not later than 10 years from date of first allotment)	3	26,54,846	28,73,87,080	43,89,760	40,54,38,234
During FY 2025-26, the Holding company (Rane (Madras) Limited) redeemed 2,16,86,425 Non Cumulative Non Convertible Redeemable Preference Shares (NCRPS) for a consideration of EUR 17,34,914.					
Trade payables					
Creditors	4	9,316	10,08,418	25,688	23,72,519
Non-Current Investment					
In Rane Automotive Components Mexico (Wholly owned subsidia Less: Fair value change in Investment	5	35,68,126 -	34,12,42,739 -	26,28,536 -	24,78,23,928 -
		35,68,126	34,12,42,739	26,28,536	24,78,23,928
Cash and Bank balances					
Bank balance in current accounts-ABN AMRO	6	3,21,038	3,47,52,327	75,188	69,44,327
Short term loans and advances					
Loan to Rane Automotive Components Mexico S. de. R. L. de. C. Prepaid Expenses	7	- -	- -	11,55,802 -	10,67,49,885 -
		-	-	11,55,802	10,67,49,885
Other financial assets					
Receivable from Kentucky Industrial Holdings. Inc. Interest receivable	8	- -	- -	- 1,01,094	- 93,37,076
		-	-	1,01,094	93,37,076