

		As at March 31 2026	As at March 31 2025
ASSETS			
Non-current assets			
Property, Plant and Equipment	1.1	2	2
Financial assets			
Current tax assets (Net)	1.2	-	55
		2	57
Current assets			
Inventories	1.3	1,595	925
Financial assets			
Trade receivables	1.4	811	522
Cash and cash equivalents	1.5	1,402	1,430
Other Financial assets	1.6	3	-
Other Current assets	1.7	57	125
		3,868	3,002
Total Assets		3,870	3,059
EQUITY AND LIABILITIES			
Equity			
Equity Share capital	1.8	2,264	2,264
Other Equity	1.9	1,242	460
		3,506	2,724
LIABILITIES			
Non-current liabilities			
Financial liabilities			
Other Non-Current Financial Liabilities			
Current liabilities			
Financial Liabilities			
Trade payables	1.10	286	321
Other current Financial Liabilities	1.11	13	-
Current tax liabilities (Net)	1.12	28	-
Other current liabilities	1.13	14	-
Provisions	1.14	23	14
		364	335
Total Equity and Liabilities		3,870	3,059

Craftsman Europe BV
Standalone Statement of Profit and loss for the year ended March 31 2026

		Rs. In Lakhs	
		Year Ended March 31 2026	Year Ended March 31 2025
INCOME			
Revenue From Operations	2.1	2,196	1,320
Other Income	2.2	20	9
Total Income		2,216	1,329
EXPENSES			
Cost of materials consumed	2.3	2,041	555
Changes in inventories of finished goods and work-in-progress	2.4	-639	272
Employee benefits expense	2.5	242	211
Depreciation and amortization expense	2.6	1	0
Other expenses	2.7	231	186
Finance costs	2.8	0	0
Total expenses		1,876	1,224
Profit before tax		340	105
Tax expense:			
(1) Current tax	3.1	66	20
Profit for the year		274	85
Other Comprehensive Income			
A (i) Items that will not be reclassified to profit or loss			
- Remeasurement of defined benefit plans			
- Equity Instruments through OCI			
(ii) Income tax relating to items that will not be reclassified to profit or loss			
B (i) Items that will be reclassified to profit or loss			
- Exchange differences in translating the financial statements of foreign operations		508	63
- The effective portion of gains and loss on hedging instruments in a cash flow hedge			
(ii) Income tax relating to items that will be reclassified to profit or loss			
Other Comprehensive Income for the year, net of tax		508	63
Total Comprehensive Income for the year (Comprising Profit and Other Comprehensive Income for the year)		782	148
Earnings per equity share			
(1) Basic		948	295
(2) Diluted		948	295

Craftsman Europe BV
Standalone Statement of Changes in Equity

					Rs. In Lakhs
b. Other Equity	Reserves and Surplus		Other Comprehensive Income		Total
	General Reserve	Retained Earnings	Exchange differences on translating the financial statements of a foreign operation	Reserve on restatement on loan from Holding Company	
Balance as at April 01, 2024	0	-483	332	463	312
Profit for the year		85			85
Other Comprehensive Income					0
- Defined Benefit Plan					0
-Foreign exchange translation reserve			63		63
Total Comprehensive Income for the year		85	63	0	148
Dividends					0
Elimination of intragroup profit					0
Transfer from retained earnings					0
Balance as at March 31, 2025	0	-399	395	463	460
Profit for the year		274			274
Other Comprehensive Income					0
- Defined Benefit Plan					0
-Foreign exchange translation reserve			508		508
Total Comprehensive Income for the year		274	508	0	782
Dividends					0
Elimination of intragroup profit					0
Transfer from retained earnings					0
Balance as at March 31, 2026	0	-125	903	463	1,242