

Knowledge Dredging Co. W. L. L.
Bahrain
Balance Sheet as at 31st Mar, 2026

(Rs. In Lakhs)

Particulars	Note No.	As at 31.03.2026	As at 31.03.2025
ASSETS			
Non Current Assets			
(a) Property, Plant and Equipment			
(b) Tangible Fixed Assets	1	-	6.77
(c) Capital Work in Progress	1	-	-
(d) Goodwill	1	-	-
(e) Intangible Assets	1	-	-
Financial Assets			
(a) Investments in Deposit	2	-	-
(b) Investment in Subsidiary			
(c) Trade Recievables	5	-	-
(d) Loans	6	-	-
(e) Other Financial Assets	6	-	-
(f) Deferred Tax Assets (Net)	15		
(g) Other Non Current Assest	7	0.10	-
Total Non Current Assets		0.10	6.77
Current Assets			
Inventories	3	-	-
Financial Assets			
(a) Trade Recievables	5	-	65.00
(b) Cash & Cash Equivalent	4	0.00	48.84
(c) Bank Balance other than (b) above	4	-	-
(d) Loans	6	-	-
(e) Other Financials Assets	6	-	-
(f) Other Current Assets	7	-	16.96
Total Current Assets		0.00	130.79
Total Assets		0.10	137.56
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital	8	23.31	23.31
(b) Other Equity	9	(25.52)	(341.31)
Total Equity		(2.21)	(318.01)
Non- Current Liabilities			
Financial Liabilities			
(a) Borrowings	10	-	-
(b) Lease Liabilities		-	-
Provisions	13	-	-
Deffered Tax Liability	15		
Other Financial Liabilities	12		-
Other Non-Current Liabilities	14		-
Total Non Current Liabilities		-	-
Current Liabilities			
Financial Liabilities			
(a) Borrowings	10	-	383.55
(c) Trade Payable	11	2.31	60.15
(d) Other Financial Liability	12	-	-
Provisions	13	-	11.87
Current Tax Liabilities (Net)	13	-	-
Other Current Liabilities	14	-	-
Total Current Liabilities		2.31	455.57
Total Liabilities		2.31	455.57
Total Equity and Liabilities		0.10	137.56

Dinesh Kewalramani

Dinesh Kewalramani
Director & Authorized Signatory

Date : 28 May 2026
Place : Mumbai



For and on behalf of the board of
Knowledge Dredging Co. W. L. L.

Sujay Kewalramani

Sujay Kewalramani
Director & Authorized Signatory

Date : 28 May 2026
Place : Mumbai

Knowledge Dredging Co. W. L. L.
Bahrain
Balance Sheet as at 31st March, 2026

Sr. No.	Particulars	Note No.	31-03-2026	31-03-2025
1	Income			
	a. Revenue from operations	16	-	1,411.50
	b. Other Income	17	365.81	0.77
	Total Income		365.81	1,412.27
2	Expenses			
	a. Operating Cost	18	1.73	1,043.61
	b. Employee Benefits expenses	19	1.28	124.03
	c. Finance Cost	20	0.00	0.16
	d. Depreciation and amortisation expense	1	6.77	1.86
	e. Other expenses	21	40.24	346.69
	Total Expenses		50.01	1,516.34
3	Profit before Tax (1-2)		315.80	(104.07)
4	Tax Expense			
	Current Tax		-	-
	Deferred Tax			
	Total tax expense		-	-
5	Net profit for the period/year (3-4)		315.80	-104.07
6	Other Comprehensive Income			
	Re-Measuerment gains/(Losses) on Defined Benefit Plans		-	-
	Net Gains on FVTOCI Equity Investment		-	-
	Other Comprehensive Income for the Year		-	-
7	Total Comprehensive Income (5-6)		315.80	-104.07
8	Paid up equity share capital (Face value Rs.23306.22/- Each)		100	100
9	Other Equity (Excluding revaluation reserve)			
10	Earnings Per Share (EPS)			
	Basic Earning Per Share		3,15,797.31	-1,04,069.12
	Diluted Earning Per Share		3,15,797.31	-1,04,069.12

For and on behalf of the board of
Knowledge Dredging Co. W. L. L.



Dinesh Kewalramani

Dinesh Kewalramani
Director & Authorized Signatory

Date : 28 May 2026
Place : Mumbai

Sujay Kewalramani

Sujay Kewalramani
Director & Authorized Signatory

Date : 28 May 2026
Place : Mumbai

Knowledge Dredging Co. W. L. L.
Bahrain
Cash Flow Statement

(Amount in Lacs)

Particulars	For the Year 2024-25	For the Year 2024-25
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before Tax & Extraordinary Items	315.80	(237.24)
Adjustments for :		
Depreciation	6.77	0.30
Interest Income	(365.81)	
Finance Cost	0.00	0.04
Operating Profit before Working Capital Changes	(43.24)	(236.91)
Increase in Current Assets	81.96	(11.43)
Increase in Current Liability	(69.71)	24.97
Decrease in Current Assets	-	-
Decrease In Current Liability	-	-
Adjustments for :		
Loans and Advances given		
Provisions		
Cash generated from Operations	(31.00)	(223.36)
Income Tax Refund		
Income Tax Paid	-	-
Cash flow before Extraordinary Items	(31.00)	(223.36)
Extraordinary items	-	-
Net Cash flow from Operating Activities	(31.00)	(223.36)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Investment In Unquoted Shares	-	-
Increase in Fixed Assets	-	(5.52)
Increase in Capital Work-in-Progress	-	-
Interest	365.81	-
Net Cash flow from / Used in Investing Activities	365.81	(5.52)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Increase in Loan	(383.65)	295
Increase in Paid Up Capital	-	23
Finance Cost	(0.00)	(0.04)
Net Cash flow from / Used in Financing Activities	(383.65)	318.30
Net Decrease / Increase in Cash or Cash E (A+B+C)	(48.84)	89.42
Opening Cash & Cash Equivalents	48.84	-
Closing Cash & Cash Equivalents	0.00	89.42
Cash & Cash Equivalents comprises :		
Cash & Bank Balances as per BS	0.00	89.42

For and on behalf of the board of
Knowledge Dredging Co. W. L. L.



[Signature]

Dinesh Kewalramani
Director & Authorized Signatory

[Signature] M.K.

Sujay Kewalramani
Director & Authorized Signatory

Date : 28 May 2026
Place : Mumbai

Date : 28 May 2026
Place : Mumbai