

CEAT AKKHAN LIMITED

Standalone financial statements
for the period ended on 31 March 2026

CEAT AKKHAN LIMITED
Balance Sheet as at 31st March 2026

Particulars	Notes	As at 31 Mar 2026	As at 31 Mar 2025
		BDT Lacs	BDT Lacs
Assets			
Intangible assets	4	0.00	0.00
Current Assets:			
Deferred tax assets	23	-	-
Other current assets	8	-	-
Inventories	9	-	-
Current Investments	10	-	-
Trade receivables	11	-	-
Cash and cash equivalents	12	0.37	28.82
Bank balances other than cash and cash equivalents	13	-	140.00
Short term loans and advances	14	-	0.00
Other current financial assets	15	7.54	12.23
Other current assets	16	815.14	829.18
Assets held-for-sale	3	6,202.68	6,203.85
Total assets		7,025.73	7,214.07
Equity and liabilities			
Equity			
Equity Share Capital	17	15,000.00	15,000.00
Other Equity*	18	(9,970.10)	(9,598.21)
Total Equity		5,029.90	5,401.79
Current liabilities:			
Borrowings	20	-	-
Other financial liabilities	21	-	-
Provisions	22	-	-
Deferred tax liability (net)	23	-	-
Deferred revenue		-	-
Other current liabilities	24	-	-
Borrowings	25	-	-
Trade payables	26	621.50	467.55
Other current financial liabilities	27	42.15	28.65
Deferred revenue		-	-
Other current liabilities	28	1,206.37	1,205.37
Provisions	22	24.04	17.41
Current Tax Liabilities		101.77	93.29
Total current liabilities		1,995.83	1,812.28
Total equity and liabilities		7,025.73	7,214.07

* Refer Statement of Changes of Equity

The annexed notes 1 to 39 form an integral part of these financial statements.


Chairman/
Directors


Managing Director/
Director

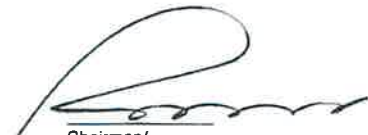

Company Secretary




CEAT AKKHAN LIMITED
Statement of Profit or Loss for the year ended on 31 Mar 2026

Particulars	Notes	For the year	For the year
		ended Mar 31 2026	ended Mar 31 2025
		BDT Lacs	BDT Lacs
Revenue from operations	29	-	2 528.58
Other Income	30	2.70	15.23
Total Revenue		2.70	2,543.81
Expenses:			
Cost of material consumed	31	-	-
Purchase of stock-in-trade		-	98.30
Changes in inventories of finished goods, work-in-progress and stock-in-trade	32	-	2,064.12
Employee benefit expense	33	249.64	291.19
Finance costs	34	-	77.65
Depreciation and amortization expenses	35	-	0.02
Excise duty		-	-
Other expenditure	36	100.97	516.56
Total expenses		350.60	3,047.85
Profit before exceptional items and tax		(347.90)	(504.04)
Exceptional items	37	-	-
Profit / (loss) before tax		(347.90)	(504.04)
Tax expense:			
Current tax		23.99	(12.82)
Deferred tax		-	-
Profit / (loss) for the period		(371.89)	(491.22)
Other Comprehensive Income			
Items that will not be reclassified to profit or loss			
Actuarial losses for Gratuity		-	-
Income tax effect on actuarial losses for Gratuity		-	-
Items that will be reclassified to profit or loss			
Movement in cash flow hedges		-	-
Income tax effect on movement in cash flow hedges		-	-
Total Comprehensive Income for the period (Comprising Profit (Loss) and Other Comprehensive Income for the period)		(371.89)	(491.22)
Earnings per equity share (for continuing operation):	39		
Basic		(0.25)	(0.33)
Diluted		(0.25)	(0.33)

The annexed notes 1 to 39 form an integral part of these financial statements.


Chairman/
Directors


Managing Director/
Director


Company Secretary

