

	Notes	As at 31 March 2026
ASSETS		
Non-current assets		
Property, plant and equipment	3	-
Right to Use Assets	3.1	-
Other Intangible assets	4	-
Financial assets		
i. Investments	5	-
iii. Other financial assets	6	-
Deferred tax assets (net)	15	-
		-
Current assets		
Financial assets		
i. Trade receivables	8	-
ii. Cash and cash equivalents	9	-
Other current assets	7	-
		-
		-
Total assets		-
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	10	-
Other Equity	11	-
Total Equity		-
Non current liabilities		
Financial liabilities		
i. Lease liabilities	13	-
Employee benefit obligations	14	-
		-
Current liabilities		
Financial liabilities		
i. Borrowings	12	-
ii. Lease liabilities	13	-
ii. Trade payables		
total outstanding dues of micro enterprises and small enterprises	16	-
total outstanding dues of creditors other than micro enterprises and small enterprises	16	-
iii. Other financial liabilities	17	-
Employee benefit obligations	14	-
Other current liabilities	18	-
		-
		-
Total liabilities		-
Total equity and liabilities		-
Summary of material accounting policy	2	

For Motherson Energy Systems Bhend Limited



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Motherson Energy Systems Bhend Limited
CIN No. U35109MH2026PLC468763

Statement of Profit and Loss for the period ended March 31, 2026

(All amounts in INR Million, unless otherwise stated)

	Notes	For the period 24 Feb 2026 to 31 March 2026
Revenue		
Revenue from operations	19	-
Total income		-
Expenses		
Employee benefits expense	20	-
Finance costs	22	-
Depreciation and amortisation expense	21	-
Other expenses	23	-
Total expenses		-
Profit/(loss) before tax		-
Tax expenses		
-Current tax	24	-
-Deferred tax		-
Total tax expense		-
Profit/(loss) for the period		-
Other comprehensive income not to be reclassified to profit or loss in subsequent periods:		
Remeasurements gains/(losses)		-
Income tax effect		-
Net other comprehensive income to be reclassified to profit or loss in subsequent periods		-
Total comprehensive income for the period, net of taxes		-
Earnings per equity share (Nominal value per share: INR 10/- (Previous period : INR 10/-))		
Basic	25	-
Diluted		-
Summary of material accounting policy	2	

For Motherson Energy Systems Bhend Limited



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A. Cash flow from operating activities:	
Profit/ (loss) before tax	-
Adjustments to reconcile profit before tax to net cash flow:	
Depreciation and amortisation expense	-
Provision for employee benefits	-
Finance costs	-
Operating profit before working capital changes	-
Working capital adjustments:	
Increase/ (decrease) in trade payables	-
Increase/ (decrease) in other payables	-
Increase/ (decrease) in other financial liabilities	-
Increase/ (decrease) in employee benefits	-
(Increase)/ decrease in trade receivables	-
(Increase)/ decrease in other financial assets	-
(Increase)/ decrease in other receivables	-
Cash used in operations	-
Income taxes paid (net of refund)	-
Net cash flows from operating activities	-
B. Cash flow from investing activities:	
Payments for property, plant and equipment	-
Investment in Subsidiary (CCD and Equity)	-
Net cash (used in) investing activities	-
C. Cash flow from financing activities:	
Interest paid	-
Proceeds from issue of equity shares	-
Payment of lease liabilities	-
Proceeds from short term borrowings	-
Net cash generated/(used in)from financing activities	-
Net increase/(decrease) in cash and cash equivalents	-
Cash and cash equivalents comprise of the following (Note 9)	
Balances with banks	-
Cash and cash equivalents as at period end	-

Summary of material accounting policy

Notes:

- i) The above Cash flow statement has been prepared under the "Indirect Method" as set out in Indian Accounting Standard-7, "Statement of Cash Flows".
- ii) Figures in bracket indicates Cash Outflow

For Motherson Energy Systems Bhend Limited



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