

SAB ELECTRONICS DEVICES LIMITED
Sanjay Singh Gali No. 4, Shakti Nagar Colony
Devi Mandir Road Ghaziabad U.P. 201001
Balance Sheet as at 31st March 2026

(Amount in Rs. '00)

Particulars		Note No.	As At 31st March 2026	As At 31st March 2025
I.	EQUITY AND LIABILITIES			
1	Shareholders' funds			
(a)	<u>Share capital</u>	A	1,22,000.00	1,22,000.00
(b)	<u>Reserves and surplus</u>	B	1,97,034.83	1,96,953.15
2	Non-current liabilities			
(a)	<u>Long-term borrowing</u>	C	-	3,804.00
(b)	<u>Deferred Tax Liabilities (Net)</u>		-	-
	Current liabilities			
(a)	<u>Trade payables</u>	D	7,639.08	7,426.48
(b)	<u>Provisions & Other Payable</u>	E	481.52	531.52
	Total		3,27,155.43	3,30,715.15
II.	ASSETS			
	Non-current assets			
1	(a) <u>Fixed assets</u>			
	<u>Tangible assets</u>	F	46.82	46.82
(b)	Investments	G	65,626.60	65,626.60
(c)	Deferred Tax Assets(Net)		-	2.96
2	Current assets	H		
(a)	<u>Trade & Others Receivables</u>	i	1,037.50	1,037.50
(b)	<u>Cash and cash equivalents</u>	ii	4,334.04	7,791.80
(c)	<u>Loans and advances</u>	iii	2,41,891.61	2,41,891.61
(d)	<u>Other Current Assets</u>	iv	14,218.86	14,317.86
	Total		3,27,155.43	3,30,715.15

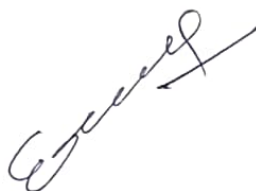
Significant Accounting Policies and Notes forming integral part of accounts as per Schedule O

As per our report of even date attached.

For M/s S.K. CHAUDHARY & CO.
Chartered Accountants


CA Sonal Agarwal
Partner
FIRM NO. 000483C
M.NO. 415858
Place : Prayagraj
Date




(Iswari Dutt Pant)
Director
(DIN:- 07985999)


(Nishi Ahuja)
Director
DIN:- 07517303


(Satish Ahuja)
Director
DIN:- 02347649


(Suranjan Upadhyay)
Company Secretary
PAN:AAHPU1366N

Sab Electronics Devices Limited
Sanjay Singh Gali No. 4, Shakti Nagar Colony
Devi Mandir Road Ghaziabad U.P. 201001
Profit and loss Account for the year ended 31st March 2026

(Amount in Rs. '00)

Particular	Refer Note No.	Current Year 2025-26	Previous Year 2024-25
I. Revenue from operations	I	0.00	0.00
II. Other Income	J	5,171.50	6,333.00
Total Revenue (I + II)		5,171.50	6,333.00
III Expenses:			
Cost of bought out Material & Rendering of Services		0.00	0.00
Employee Benefit Expenses	K	2,490.00	3,600.00
Depreciation and amortization expense	L		0.00
Other expenses	M	2,596.86	2,707.60
IV Total expenses		5,086.86	6,307.60
V Profit before exceptional and extraordinary items and tax (III-IV)		84.64	25.40
VI Exceptional items			
VII Profit before extraordinary items and tax (V - VI)		84.64	25.40
VIII Extraordinary Items			-
IX Profit before tax (VII- VIII)			
X Tax expense:			
(1) Current tax			
(2) Earlier tax			
(3) Deferred tax		2.96	
XI Profit(Loss)for the Period from continuing operations(VII-VIII)		81.68	25.40
XII Profit(Loss) for the period (XI+XIV)			-
XIII Tax Expense of discontinuing operations		-	-
XIV Profit/(Loss)from Discountinuing operations (after tax) (XII-XIII)		-	-
XV Profit(loss)for the period (XI+XIV)		81.68	25.40
XVI Earnings Per Equity share:			
(1) Basic		0.007	0.002
(2) Diluted		0.007	0.002

Significant Accounting Policies and Notes forming integral part of accounts are as per Schedule O

As per our report of even date attached.

For M/s S.K. CHAUDHARY & CO.
Chartered Accountants



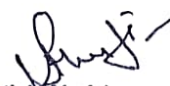

CA Sonal Agarwal
Partner
FIRM NO. 014268C
M.NO. 412597
Place : Prayagraj
Date:



(Iswari Dutt Pant)
Director
DIN:- 07985999)



(Nishi Ahuja)
Director
DIN:- 07517303



(Satish Ahuja)
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(Suranjan Upadhyay)
Company Secretary
PAN:AAHPU1366N

SAB ELECTRONICS DEVICES LIMITED
Sanjay Singh Gali No. 4, Shakti Nagar Colony
Devi Mandir Road Ghaziabad U.P. 201001

A Share Capital

i Share Capital Authorised, issued, subscribed and paid up

(Amount & Numbers In Rs. '00)

Particulars	As at 31 March 2026		As at 31 March 2025	
	Number	Amount(In Rupees)	Number	Amount(In Rupees)
Authorised				
Equity Shares @ 10 each	40,000.00	4,00,000.00	40,000.00	4,00,000.00
	40,000.00	4,00,000.00	40,000.00	4,00,000.00
Issued				
Equity Shares @ 10 each	11,600.00	1,16,000.00	11,600.00	1,16,000.00
Preference Shares @10 each	600.00	6,000.00	600.00	6,000.00
	12,200.00	1,22,000.00	12,200.00	1,22,000.00
Subscribed & Paid Up				
Equity Shares @ 10 each	11,600.00	1,16,000.00	11,600.00	1,16,000.00
Preference Shares @10 each	600.00	6,000.00	600.00	6,000.00
Total	12,200.00	1,22,000.00	12,200.00	1,22,000.00

ii Reconciliation of the number of Equity Shares and share capital

Particulars	Equity shares		Preference shares	
	Number	Amount	Number	Amount
Shares outstanding at the beginning of the year	11,600.00	1,16,000.00	600.00	6,000.00
Shares Issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	11,600.00	1,16,000.00	600.00	6,000.00

iii Terms/rights attached to equity Shares

The Company has two type of share capital i.e equity & Preference Shares and both are of face value of Rs.10/- per share.
Each Holder of equity share is entitled to one vote per share.

iv The Statement Showing Shareholders details holding more than 5% of equity shares at the end of the year.
shares held on Balance Sheet date:

Name of Shareholder	As at 31st March 2026		As at 31st March 2025	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Aditya Mohan Chugh (Preference)	60,000.00	100.00	60,000.00	100.00
Bhagat ram Kothari(Equity)	55,993.00	4.83	55,993.00	4.83
Neeti Chugh(Equity)	44,993.00	3.88	44,993.00	3.88
Lalit Mohan(Equity)	50,000.00	4.31	50,000.00	4.31
Divya Chugh(Equity)	95,000.00	8.18	95,000.00	8.18

v Shares Reserved for issue under options outstanding as at end of the year on unissued share capital.
The Company has not reserve any shares for issue under any options.

B Reserves and Surplus

	As at 31 March 2026		As at 31 March 2025	
Profit & Loss Account				
as per last balance sheet	1,42,496.90		1,42,471.50	
Profit for the year	81.68		25.40	
Capitals Reserve	456.25		456.25	
Security Premium(Preference Share)	54,000.00		54,000.00	
Total	1,97,034.83		1,96,953.15	

C Long Term Borrowing

Particular	As at 31 March 2026		As at 31 March 2025	
Loan from Directors			3,804.00	
Others	-			3,804.00
Total		-		3,804.00

D Trade Payables

Particular	As at 31 March 2026		As at 31 March 2025	
Sundry Creditors		7,639.08	-	7,426.48
Total	-	7,639.08	-	7,426.48

E Provisions & other Liability

Particular	As at 31 March 2026		As at 31 March 2025	
Provision for income tax		31.52		31.52
TDS Payable				
Audit Fees Payable		450.00		500.00
Total		481.52		531.52

[Handwritten Signature]
M. K. Singh
X

F Tangible Assets

I Gross Block	As at 01/04/2025	Addition	Deletion	As at 31/03/2026
Furniture and Fixtures	352.00	-	-	352.00
Computer & Peripherals	638.00	-	-	638.00
Total	990.00	-	-	990.00

II Depreciation

	As on 01-04-2025	During the year	As on 31/03/2026	Impairment
Furniture and Fixtures	305.24	-	305.24	-
Computer & Peripherals	637.93	-	637.93	-
Total	943.18	-	943.18	-

III Net Block	As at 31 March 2026	As at 31 March 2025
Furniture and Fixtures	46.76	46.76
Computer & Peripherals	0.07	0.07
Total	46.82	46.82

G Investment	As on 31 March 2026	As on 31 March 2025
Non Current Investments Unquoted shares as per list	65,626.60	65,626.60
Total	65,626.60	65,626.60

H Current Assets

I Trade Receivable & others Receivable	As at 31 March 2026	As at 31 March 2025
Outstanding for more than 6month	1,037.50	1,037.50
Outstanding for less than 6month	0.00	0.00
Other Receivables	-	0.00
Total	1,037.50	1,037.50

II Cash and Cash Equivalents	As at 31 March 2026	As at 31 March 2025
Balance with banks		
yes bank	111.73	111.73
Cash In Hand	4,222.31	7,680.07
Total	4,334.04	7,791.80

III Loans and advances	As at 31 March 2026	As at 31 March 2025
Corporate	1,33,248.36	52,352.00
Non-Corporate	1,08,643.25	1,89,539.61
Total	2,41,891.61	2,41,891.61

IV Other Current Assets	As at 31 March 2026	As at 31 March 2025
Income Tax Refundable	-	
TDS FY 2015-16	-	
TDS FY 2017-18	-	
TDS FY 2018-19	-	
Deferred Tax (Assets)	-	
GST Input	-	99.00
Interest Receivable	14,218.86	14,218.86
Total	14,218.86	14,317.86

I Revenue from operations	As at 31 March 2026	As at 31 March 2025
sale	0.00	0.00
	0.00	0.00
Total	0.00	0.00

J Revenue from Non-operations	As at 31 March 2026	As at 31 March 2025
Consultancy	5,171.50	6,333.00
Interest on loan	-	-
Profit on sale of Investment(shares)		0.00
Total	5,171.50	6,333.00

K Employee Benefit Expenses	As at 31 March 2026	As at 31 March 2025
Salary & allowances	2,490.00	3,600.00
Staff welfare Expenses		-
Total	2,490.00	3,600.00

L Depreciation and Amortisation	As at 31 March 2026	As at 31 March 2025
Depreciation	0.00	-
Total	0.00	-

Dr. J. K. Gupta
Chief Executive Officer
Dr. J. K. Gupta
Chairman

M Other Expenses

Particulars	For the year ended 31 March 2026		For the year ended 31 March 2025
Web Maintenance charges	-		
Annual Listing fees	649.00		550.00
AGM Expenses	152.58		115.00
Auditors Remuneration	450.00		354.00
Accountancy Charges	60.00		160.00
Conveyance Expenses	45.80		44.30
Legal & Professional Charges	250.00		230.00
Newspaper Publication	241.92		-
RTA Expense	-		118.00
Internet exp.	42.50		40.02
MCA filing Expenses & Filing Fees	165.00		75.00
Postage Exp.	23.30		12.30
Printing & Stationery			18.03
Misc. exp.	119.72		508.00
Telephone Expenses	21.08		22.75
CDSL Annual Custody Fees	118.00		118.00
NSDL Annual Custody Fees	118.00		342.20
Interest on Late payment of MSEI Fees	40.96		-
IGST Input Write off	99.00		-
Total	2,596.86		2,707.60

N Accounting Ratio

Current Ratio
Debt-Equity Ratio
Debt Service Coverage Ratio
Return on Equity Ratio
Inventory Turnover Ratio
Trade Receivables Turnover Ratio
Trade Payables Turnover Ratio
Net Capital Turnover Ratio
Net Profit Ratio
Return on Capital Employed
Return on Investment

Formula

Current Assets/Current Liabilities
Debt/ Equity
Net Operation Income/Debt Service
Profit after tax less pref. Dividend * 100/Shareholders Equity
Cost of Goods Sold/Average Inventory
Net Credit Sales/Average Trade Receivables
Net Credit Purchases/Average Trade Payables
Revenue/Average Working Capital
Net Profit/Net Sales
EBIT/Capital Employed
Net Profit/Net Investment

Ratios

Current Ratio 32.20
Debt-Equity Ratio -
Debt Service Coverage Ratio -
Return on Equity Ratio -
Inventory Turnover Ratio -
Trade Receivables Turnover Ratio -
Trade Payables Turnover Ratio -
Net Capital Turnover Ratio -
Net Profit Ratio -
Return on Capital Employed -
Return on Investment -

As per our report of even date attached.

For M/s S.K. CHAUDHARY & CO.
Chartered Accountants

(Signature)
Allahabad
FRN-014268C
Chartered Accountants

CA Sonal Agarwal
Partner
FIRM NO. 014268C
M.NO. 412597
Place : Prayagraj
Date:

(Signature)
(Signature)
(Iswari Dutt Pant) (Nishi Ahuja)
Director Director
(DIN:- 07985999) DIN:- 07517303

(Signature)
(Signature)
(Satish Ahuja) (Suranjan Upadhyay)
Director Company Secretary
DIN:- 02347649 PAN:AAHPU1366N

Sab Electronics Devices Limited
Sanjay Singh Gali No. 4, Shakti Nagar Colony
Devi Mandir Road Ghaziabad U.P. 201001
Cash Flow Statement for the year ended 31st March 2026

Particulars	(Amount in Rs. '00)	
	2025-26 (Amount in Rs. '00)	2024-25 (Amount in Rs. '00)
A. Cash Flow From Operating Activities		
Net Profit Before tax and Extraordinary Items	81.68	25.00
Depreciation on assets	-	-
Deferred Tax	2.96	-
(Increase)/Decrease in Current Assets	99.00	(99.00)
Increase/(Decrease) in Current Liabilities	162.60	1,373.00
Cash generated from Operations	346.24	1,300.00
Cash flow Before Extraordinary Items	-	-
Net Cash Generated/(Invested) in Operating Activities	346.24	1,300.00
B. Cash Flow From Investment Activities		
(Purchase)/Sale of Fixed Assets	-	-
Increase in Long Term Advances	-	-
Net Cash Generated/(Invested) in Investment Activities	-	-
C. Cash Flow From Financing Activities		
Increase/Decrease in Unsecured Loans	(3,804.00)	-
Increase/Decrease in Deferred Tax Assets	-	-
Net Cash Flow from in Financing Activities	(3,804.00)	-
D. Net Increase/(Decrease) in Cash or Cash Equivalents (A+B+C)	(3,457.76)	1,300.00
E. Cash or Cash Equivalents at the Beginning of the Year	7,791.80	6,492.20
Cash or Cash Equivalents at the End of the Year (D+E)	4,334.04	7,792.20

For or on the behalf of board

Auditor's Certificate

We have verified the above cash flow statement of M/s SAB Electronics Devices Ltd. derived from the audited financial statements of the Company for the year ended on 31st March 2026 covered by our report of even date and found the same to be drawn in accordance there with and also with the requirements of clause 32 of the listing agreements with Stock Exchanges.

For M/s S.K. CHAUDHARY & CO.
Chartered Accountants



CA Sonal Agarwal
Partner
FIRM NO. 014268C
M.NO. 412597

Place : Prayagraj
Date

SAB ELECTRONICS DEVICES LIMITED

Registered Office: Sanjay Singh Gali No. 4, Shakti Nagar Colony

Devi Mandir Road Ghaziabad U.P. 201001

Contact No. +91-9811032576 Email Id: legal.sedi@gmail.com

CIN: L29308UP1980PLC004866

Schedule-O

Significant Accounting policies and notes to accounts forming integral part of accounts for the year ended on 31-03-2026

1. Corporate Information

Sab Electronics Devices Limited ("The Company") is public Limited Company Listed at MSEI Limited, domiciled in India and incorporated under the provisions of the Companies Act, 1956.

2. Significant accounting policies/ Notes.

A. Basis of Preparation of Financial Statements

The Financial Statements have been prepared on accrual basis and under the historical cost convention in accordance with generally accepted accounting principles in India (Indian GAAP). The Company has prepared these Financial Statements to comply in all material aspects with the Accounting Standards notified under the Companies Accounting Standard Rules, 2006 (as amended time to time) and the relevant provisions of the Companies Act, 2013.

The accounting policies have been consistently applied by the Company and are consistent with those used in the previous year.

B. Use of Estimates

The preparation of the Financial Statements in conformity with generally accepted accounting principles requires the management to make estimates and assumptions that affect the reporting balances of assets and liabilities and disclosures relating to contingent liabilities as at the date of the financial statements and reporting amounts of income and expenditure during the year. Contingencies are recorded when it is probable that a liability will be incurred, and the amount can be reasonably estimated. Actual results could differ from such estimates. Any revision to accounting estimates is recognized in the period in which result are known/materialize.

C. Inventory

Inventory is valued at the lower of Cost on FIFO and Net realizable value as certified by the management.



SAB ELECTRONICS DEVICES LIMITED

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CIN: L29308UP1980PLC004866

D. Depreciation

Depreciation has been provided as per rates and method as provided in the companies' Act 2013 and schedules II thereto.

E. Revenue Recognition

Sales of goods: Sales are recognized net of returns, trade discount on transfer of significant risk and rewards of ownership to the buyer, which generally coincides with delivery of goods and right to claim to customer. Other incomes are recognized on accrual basis.

F. Tangible Fixed Assets

Fixed Assets are stated at cost of acquisition including taxes, duties freight and other incidental expenses related to acquisition, construction and installation less depreciation/ Amortization. Borrowing costs that are directly attributable to acquisition, construction or production of a qualifying asset capitalized.

G. Intangible Assets

Intangible assets are stated at cost of acquisition less accumulated depreciation/ amortization if charged to profit and loss account.

H. Accounting for Taxed on Income

Income Tax is accounted for in accordance with Accounting Standard on "Accounting for Taxes on Income" notified pursuant to the Companies (Accounting Standards) Rules, 2006.

I. Deferred Tax Asset/ Liability.

Deferred Tax Asset/ Liability is provided and recognized on timing differences between taxable income and accounting income As per AS 22 of ICAI. Deferred Tax Asset is recognized only if virtual certainty is foreseen to reverse this.

J. Provisions, Contingent Liabilities & Contingent Assets

Provisions are recognized when there is a present legal or statutory obligation as a result of past events and where it is probable that there will be outflow of resources to settle the obligation and when a reliable estimate of amount of the obligation can be made.



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Contingent Liabilities are recognized only when there is a possible obligation arising from past events due to occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company or where any present obligation cannot be measured in terms of future outflow of resources or where a reliable estimate of the obligation cannot be made. Obligations are assessed on an ongoing bases and only those having a largely probable outflow or resources are provided for. Contingent Assets are not recognized in the Financial Statements. Contingent Liabilities not acknowledged as debts.

1. Income tax Liability of Rs App. 6 Lakh for assessment year 2005-06.

K. Value of Investment

Investments classified as current investments shown in the financial statements at the lower of cost and fair value determined either on an individual investment basis or by category of investment, but not on an overall (or global) basis. Investments classified as Non-Current investments shown in the financial statements at cost and provision for diminution in the individual investment shall be made to recognize a decline, other than temporary, and in the opinion of management no permanent decline is foreseen therefore no such provision made.

3. Payment to auditors

Particulars	As at 31st March 2026 (Amt. in. Rupees '00)	As at 31st March 2025 (Amt. in. Rupees ')
As Auditors	450.00	500.00
For other certification work	0	0
Total	450.00	500.00

- Information under The Micro, Small and Medium Enterprises Development Act, 2006, can't be given, as the relevant information are under process. It has been informed by the Company that they have written to the existing firms/companies to given information regarding identification whether they are covered under Micro, Medium & Small Category, the information sought has not been received by the management.
- Balance of Advances/ recoverable are subject to confirmation/ reconciliation, therefore impact on financial statements can be determined after reconciliation.
- The company has Associate Company not subsidiary as on 31-03-2026 as defined under Companies act 2013 but no consolidated financial Statements were prepared as the present position is believed to be of temporary in nature.

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CIN: L29308UP1980PLC004866

7. No Provision of interest on Interoperate Loans & Advances made in the accounts because such advances are of Business nature and not in the nature of loans.
8. Inter Corporate Loan to Action Bridgegap construction Pvt Ltd 21,73,5.17 hundred of which full recovery is doubtful as the lenders of this company has initiated auction process under securities act.

For M/s S.K. CHAUDHARY & CO.

Chartered Accountants


CA Sonal Agarwal
(Partner)

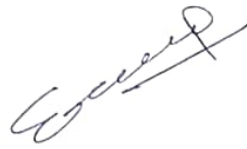
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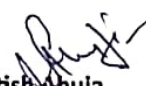
Place: Prayagraj

Date:




Iswari Dutt Pant
(Director)

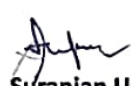
DIN: 07985999


Satish Ahuja
(Director)

DIN: 02347649


Nishi Ahuja
(Director)

DIN: 07517303


Suranjan Upadhya
(Company Secretary)

PAN: AAHPU1366N

B. Details of Investments:

S. No.	Details of Investments	Amount	Purpose for which the proceeds from investment is proposed to be utilized by the recipient
1.	24,000 Equity Shares of Divya Chugh Designers Private Limited	11,00,000	NA
2.	86760 Equity Shares of Kalyan Entertainment Pvt Ltd.	42,07,860	NA
3.	21587 Equity Shares of Prince Flemings Credit Limited	7,54,800	NA
4.	15000 Equity Shares of Shiva Aum Healthcare Private Limited	5,00,000	NA

[Handwritten signatures and initials]