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) Share capital	A	1,22,000.00	1,22,000.00
		(b) Reserves and surplus	B	1,97,034.83	1,96,953.15
	2	**Non-current liabilities**			
		(a) Long-term borrowing	C	-	3,804.00
		(b) Deferred Tax Liabilities (Net)		-	-
		Current liabilities			
		(a) Trade payables	D	7,639.08	7,426.48
		(b) Provisions & Other Payable	E	481.52	531.52
		Total		3,27,155.43	3,30,715.15
II.		**ASSETS**			
		Non-current assets			
	1	(a) Fixed assets			
		Tangible assets	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) Trade & Others Receivables	i	1,037.50	1,037.50
		(b) Cash and cash equivalents	ii	4,334.04	7,791.80
		(c) Loans and advances	iii	2,41,891.61	2,41,891.61
		(d) Other Current Assets	iv	14,218.86	14,317.86
				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

S. K. Chaudhary & Co. Allahabad FRN-014268C 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

S. K. Chaudhary & Co. Allahabad FRN-014268C 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)
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

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
Perference 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
Perference 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 Reconcilliation 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 outstandinfg 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

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 on31/03/2026	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	0.00
Outstanding for less than 6month	0.00		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	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		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 Recevable	14,218.86			14,218.86
Total	14,218.86	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	
Consultency		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 Expensess	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		-

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***

Accounting Ratio	*Formula*
Current Ratio	Current Assets/Current Liabilities
Debt-Equity Ratio	Debt/ Equity
Debt Service Coverage Ratio	Net Operation Income/Debt Service
Return on Equity Ratio	Profit after tax less pref. Dividend * 100/Shareholders Equity
Inventory Turnover Ratio	Cost of Goods Sold/Average Inventory
Trade Receivables Turnover Ratic	Net Credit Sales/Average Trade Receivables
Trade Payables Tumover Ratio	Net Credit Purchases/Average Trade Payables
Net Capital Turnover Ratio	Revenue/Average Working Capital
Net Profit Ratio	Net Profit/Net Sales
Return on Capital Employed	EBIT/Capital Employed
Return on Investment	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 Ratic	-
Trade Payables Tumover 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

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)
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
Cash Flow Statement for the year ended 31st March 2026

(Amount in Rs. '00)

Particulars	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

S.K. Chaudhary
Allahabad
FRN
Chartered

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 conventionin 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.

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 whèn a reliable estimate of amount of the obligation can be made.

SAB ELECTRONICS DEVICES LIMITED

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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**

4. 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.

5. Balance of Advances/ recoverable are subject to confirmation/ reconcillation, therefore impact on financial statements can be determined after reconciliation.

6. 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.

SAB ELECTRONICS DEVICES LIMITED

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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

S.K. Chaudhary Allahabad FRN-000483C Chartered Accountants

CA Sonal Agarwal
(Partner)
M.No. 415858
FRN No. 000483C
Place: Prayagraj
Date:

Iswari Dutt Pant
(Director)
DIN: 07985999

Nishi Ahuja
(Director)
DIN: 07517303

Satish Ahuja
(Director)
DIN: 02347649

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 Limited1	7,54,800	NA
4.	15000 Equity Shares of Shiva Aum Healthcare Private Limited	5,00,000	NA