

NCCA International Kuwait General Contracts Company LLC

STATEMENT OF PROFIT AND LOSS FOR YEAR ENDED MARCH 31, 2026

(Rs in millions)

	Note	Year Ended March 31, 2026		Year Ended March 31, 2025	
INCOME					
Revenue from Operations		-		-	
Other income	8	-		-	
Total Income			-		-
EXPENSES					
Depreciation and Amortization Expense	3	-		-	
Other Expenses	9	-		-	
Total Expenses			-		-
Profit Before Exceptional and Tax			-		-
Exceptional Items			-		-
Income Tax			-		-
Profit After Tax			-		-
Other comprehensive income					
Changes in Foreign Currency Translation Reserve			(3.31)		(0.82)
Other comprehensive income for the period			(3.31)		(0.82)
Total comprehensive income for the period			(3.31)		(0.82)
Earnings per equity share of face value of `756525 each (equivalent to 2500 Kuwait Dhiram)					
Basic and Diluted (`)			-		-
Corporate information and Significant Accounting Policies	1 & 2				

Accompanying Notes form an integral part of the Financial Statements

For and on behalf of the Board



ان سي سي العالمية الكويت للمقاولات العامة
NCC GENERAL CONTRACTS CO. W.L.L
C, R:340917, Plot:14 Office No:110
Floor:33,(Kuwait)

NCCA International Kuwait General Contracts Company LLC

BALANCE SHEET AS AT MARCH 31, 2026

(Rs in millions)

Description	Note	As At March 31, 2026		As At March 31, 2025	
ASSETS					
1. Non-current assets					
(a) Property, Plant and Equipment	3	-	-	-	-
2. Current assets					
(a) Financial Assets	4	-	-	-	-
(i) Cash and cash equivalents	4	-	-	-	-
(b) Other current assets	5	38.58	38.58	35.13	35.13
TOTAL			38.58		35.13
EQUITY AND LIABILITIES					
1. Equity					
(a) Equity Share capital	6	75.65	38.58	68.89	35.13
(b) Other Equity	7	(37.07)	-	(33.76)	-
Total			38.58		35.13

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NCCA International Kuwait General Contracts Company LLC
Statement of Changes in Equity for the Quarter ended March 31, 2026
(In Rs Millions)

A. Equity Share Capital

Amount

Issued and paid up share capital

Balance as at April 01, 2024	67.23
FCTR on reinstaements	1.66
Balance as at 31 March 2025	68.89
Changes in equity share capital during the year	-
FCTR on reinstaements	6.76
Balance as at 31 March, 2026	75.65

Description	Reserves & Surplus	Foreign Currency Translation Reserve	Total
	Retained earnings		
Balance as at April 1, 2024	(23.91)	(9.03)	(32.94)
Profit for the year	-	(0.82)	(0.82)
Balance at the end of the March 31, 2025	(23.91)	(9.85)	(33.76)
Balance as at April 1, 2025	(23.91)	(9.85)	(33.76)
Profit for the year	-	(3.31)	(3.31)
Balance at the end of the March 31, 2026	(23.91)	(13.16)	(37.07)

Accompanying Notes form an integral part of the Financial Statements

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NCCA International Kuwait General Contracts Company LLC				
Notes forming part of the financial statements				
Note No 4				
Cash and Bank Balances Cash and Cash Equivalents Cash on hand Balances with Banks : In Current Accounts With Scheduled Banks TOTAL	As at March 31, 2026		As at March 31, 2025	
	-		-	
	-		-	
	-		-	
Note No 5				
Other Current Assets Advances to Suppliers, Sub-contractors and Others TOTAL	As at March 31, 2026		As at March 31, 2025	
	38.58		35.13	
	38.58		35.13	



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NCCA International Kuwait General Contracts Company LLC
Notes forming part of the financial statements

Note No. 6

Equity Share Capital

	March 31, 2026		March 31, 2025	
	No. of Shares	(Rs mns)	No. of Shares	(Rs mns)
Authorised Capital:				
Equity Shares of 2500 Kuwait Dinars (equivalent to Rs672250) each fully paid up { 31.03.2023 :2500 Kuwait Dinars each (equivalent to Rs669625) }	100	75.65	100	68.89
Issued, Subscribed and Paid up :				
Equity Shares of 2500 Kuwait Dinars (equivalent to Rs672250) each fully paid up { 31.03.2023 :2500 Kuwait Dinars each (equivalent to Rs669625) }	100	75.65	100	68.89

(i) Reconciliation of the number of equity shares outstanding at the beginning and at the end of the year

	March 31, 2026		March 31, 2025	
	No. of Shares	(Rs mns)	No. of Shares	(Rs mns)
Outstanding at the beginning of the year	100	68.89	100	67.23
Issued during the year	-	-	-	-
Foreign exchange translation adjustment		6.76		1.66
Outstanding at the end of the year	100	75.65	100	68.89

(ii) Details of shares held by each Shareholder holding more than 5% of the Shares

	March 31, 2026		March 31, 2025	
	No. of Shares	% Holding	No. of Shares	% Holding
Nagarjuna Construction Company International LLC and its nominees*	100	100%	100	100%

*Includes 51% shares (nominee shares) held by Yahya Al-fahad Al - Sumait on Nagarjuna Construction Company International LLC pursuant to nominee partner agreement dated December 28,2011.

(iii) Rights of Shareholders

The Company has only one class of shares referred to as equity shares having a par value of 2500 Kuwait Dinars per share equivalent to Rs 618950 each (31.03.2023: Rs 618950 each). Each Holder of equity shares is entitled to one vote per share. In terms of nominee partner agreement dated December 28, 2011 Yahya Al-Fagad Al-Sumait, has given dividend instruction to the company directing the company to unconditionally pay all dividends, profits and distributors of whatever nature to which he is entitled or become entitled from time to time to Nagarjuna Construction Company International LLC.

	March 31, 2026		March 31, 2025	
Note No 7				
Other Equity				
Foreign Currency Translation Reserve				
As per last Balance Sheet	(9.85)		(9.03)	
Add : Exchange difference during the year	(3.31)		(0.82)	
		(13.16)		(9.85)
Surplus in Statement of P&L				
As per last Balance Sheet	(23.91)		(23.91)	
Add : Profit for the year		(23.91)		(23.91)
		(37.07)		(33.76)

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