

Statement of Financial Position

31-Mar-25	Particulars	Ref	31-Mar-26				
			Amount in INR	Book value in local currency			Amount in INR
				As per local GAAP	Ind AS adjustments	As per Ind AS	
	ASSETS						
	Non-current assets						
-	Property, plant and equipment	3	-	-	-	-	-
	Capital work-in-progress		-			-	-
	Intangible assets						
	Goodwill		-			-	-
-	Other intangible assets	2	-	-	-	-	-
	Investment property		-			-	-
-	Investments accounted for using the equity method	4	-	-	-	-	-
	Financial assets						
	Investments						
-	Investments in subsidiary	6.1	-	-	-	-	-
-	Other investments	6.1	-	-	-	-	-
	Trade receivables						
-	from affiliated companies	10.1	-	-		-	-
-	others	10.1	-	-		-	-
	Cash and Bank Balance						
-	Cash and cash equivalents	12.1	-	-	-	-	-
-	Bank balances	12.1	-	-	-	-	-
	Other financial assets						
-	from affiliated companies	IC-BS	-	-		-	-
-	others	6.1	-	-	-	-	-
-	Derivative financial instruments	6.1	-	-	-	-	-
-	Deferred tax assets (net)	7	-	-	-	-	-
-	Current tax assets	11	-	-	-	-	-
-	Other non-current assets	6	-	-	-	-	-
-	Total Non-current assets		-	-	-	-	-
	Current assets						
	Inventories						
	from affiliated companies		-			-	-
6,714,898	others	8	7,316,547	29,431	-	29,431	7,316,547
	Financial assets						
	Investments		-			-	-
	Trade receivables						
-	from affiliated companies	IC-BS	-	-		-	-
15,543,720	others	10	180,167,132	724,727	-	724,727	180,167,132
	Cash and Bank Balance						
79,500,022	Cash and cash equivalents	12.1	64,056,513	257,669	-	257,669	64,056,513
-	Bank balances other than those mentioned in cash and cash equivalents	12.1	9,889,805	39,782	-	39,782	9,889,805
	Loans		-			-	-
	Other financial assets						
159,781,702	from affiliated companies	IC-BS	183,422,549	737,822		737,822	183,422,549
33,363	others	6.1	3,095,070	12,450	-	12,450	3,095,070
-	Derivative financial instruments	6.1	-	-	-	-	-
2,370,845	Other current assets	6.1	10,288,808	41,387	-	41,387	10,288,808
263,944,550	Total Current assets		458,236,424	1,843,268	-	1,843,268	458,236,424
263,944,550	TOTAL ASSETS		458,236,424	1,843,268	-	1,843,268	458,236,424



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31-Mar-25			31-Mar-26				
Amount in INR	Particulars	Ref	Amount in INR	Book value in local currency			Amount in INR
				As per local GAAP	Ind AS adjustments	As per Ind AS	
	EQUITY AND LIABILITIES						
	Equity						
877,795	Equity share capital	SE	877,795	5,000	-	5,000	1,243,000
	Other equity						
-	Share premium	SE	-	-	-	-	-
-	Capital reserve	SE	-	-	-	-	-
438,898	Legal reserves	SE	438,898	2,500	-	2,500	621,500
-	Other reserves	SE	-	-	-	-	-
45,894,624	Translation reserve	SE	55,858,307	-	-	-	-
(9,383,560)	Retained earnings	SE	95,243,649	605,608	-	605,608	150,554,149
	Share application money pending allotment		-	-	-	-	-
37,827,757	Equity attributable to owners of the parent		152,418,649	613,108	-	613,108	152,418,649
	Non-controlling interests	15	-	-	-	-	-
37,827,757	Total Equity		152,418,649	613,108	-	613,108	152,418,649
	Liabilities						
	Non-current liabilities						
	Financial liabilities						
	Borrowings from affiliated companies	IC-BS	-	-	-	-	-
-	Borrowings	14	-	-	-	-	-
-	Lease Liabilities	13.1	-	-	-	-	-
	Trade payables						
	from affiliated companies	IC-BS	-	-	-	-	-
-	MSME		-	-	-	-	-
-	others	13.1	-	-	-	-	-
	Other financial liabilities						
	from affiliated companies	IC-BS	-	-	-	-	-
-	others	13.1	-	-	-	-	-
-	Other non current liabilities	13.1	-	-	-	-	-
-	Pension and other employee obligations	13.1	-	-	-	-	-
-	Provisions	13.1	-	-	-	-	-
-	Derivative financial instruments	13.1	-	-	-	-	-
-	Deferred tax liabilities	7	-	-	-	-	-
-	Total non-current liabilities		-	-	-	-	-
	Current liabilities						
	Financial liabilities						
	Borrowings from affiliated companies	IC-BS	-	-	-	-	-
-	Borrowings	14	-	-	-	-	-
-	Lease Liabilities	13.1	-	-	-	-	-
	Trade payables						
3,893,760	from affiliated companies	IC-BS	9,289,436	37,367	-	37,367	9,289,436
-	MSME		-	-	-	-	-
6,385,349	others	13.1	11,489,546	46,217	-	46,217	11,489,546
	Other financial liabilities						
	from affiliated companies	IC-BS	-	-	-	-	-
5,817,490	others	13.1	6,695,792	26,934	-	26,934	6,695,792
200,410,397	Other current liabilities	13.1	268,787,563	1,081,205	-	1,081,205	268,787,563
9,609,798	Pension and other employee obligations	13.1	9,555,438	38,437	-	38,437	9,555,438
-	Provisions	13.1	-	-	-	-	-
-	Derivative financial instruments	13.1	-	-	-	-	-
-	Current tax liabilities	11	-	-	-	-	-
226,116,793	Total Current liabilities		305,817,775	1,230,160	-	1,230,160	305,817,775
263,944,550	TOTAL EQUITY AND LIABILITIES		458,236,424	1,843,268	-	1,843,268	458,236,424
-	Check		-	-	-	-	-



Income Statement

31-Mar-25	Particulars	Ref	31-Mar-26				
Amount in INR			Amount in INR	Book value in local currency		Amount in INR	
As per Ind AS				As per local GAAP	Ind AS adjustments	As per Ind AS	Check
	Revenue from Operations						
	Sales						
	from affiliated companies	IC-IS	-	-	-	-	-
160,821,645	external	16	317,761,459	1,355,869	-	1,355,869	317,761,459
	Other Operating Income						
	from affiliated companies	IC-IS	-	-	-	-	-
-	external	19	-	-	-	-	-
160,821,645	Total Revenue from Operations		317,761,459	1,355,869	-	1,355,869	317,761,459
	Other Income						
-	Foreign exchange gains	19	-	-	-	-	-
	Finance income						
	from affiliated companies	IC-IS	-	-	-	-	-
-	external	20	-	-	-	-	-
160,821,645	Total Income		317,761,459	1,355,869	-	1,355,869	317,761,459
	Expenses						
	Cost of material						
	from affiliated companies	IC-IS	-	-	-	-	-
145,407,290	external	17	205,793,860	878,110	-	878,110	205,793,860
(933,408)	Change in inventories	8	36,326	155	-	155	36,326
-	Employee benefits expense	18	-	-	-	-	-
	Change in fair value of investment property		-	-	-	-	-
-	Depreciation, amortisation and impairment of non financial assets	2	-	-	-	-	-
	Other expenses						
52,267	from affiliated companies	IC-IS	45,935	196	-	196	45,935
966,159	external	19	1,345,929	5,743	-	5,743	1,345,929
44,192	Foreign exchange Loss	19	186,551	796	-	796	186,551
	Finance costs						
1,624,996	from affiliated companies	IC-IS	4,690,715	20,015	-	20,015	4,690,715
22,881	external	20	1,034,934	4,416	-	4,416	1,034,934
147,184,377	Total expenses		213,134,250	909,431	-	909,431	213,134,250
13,637,268	Operating profit		104,627,209	446,438	-	446,438	104,627,209
	Share of profit/ (loss) from equity accounted investments	4	-	-	-	-	-
13,637,268	Result from operations before tax		104,627,209	446,438	-	446,438	104,627,209
	Exceptional items		-	-	-	-	-
13,637,268	Profit/(loss) before tax		104,627,209	446,438	-	446,438	104,627,209
	Tax expense						
-	Current tax	21.1	-	-	-	-	-
-	Deferred tax	7	-	-	-	-	-
13,637,268	Net result from operations		104,627,209	446,438	-	446,438	104,627,209
13,637,268	Net result for the period		104,627,209	446,438	-	446,438	104,627,209



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Statement of Cash Flows

Please link the values to the financial position and income statement wherever possible

Particulars	31-Mar-26	
	Amount in local currency	Amount in INR
Cash flow from operating activities		
Profit before tax	446,438	104,627,210
<u>Adjustments for non-cash items</u>		
Depreciation and amortisation expenses	-	-
(Profit)/ loss on sale of tangible assets and intangible assets	-	-
(Profit)/ loss on sale of investments	-	-
Unrealised foreign exchange (gain)/loss	-	-
Share of (profit)/loss of an associate and a joint venture, net	-	-
Impairment of investments	-	-
Result from investment property	-	-
Finance income - Affiliated	-	-
Finance income - External	-	-
Finance expenses - Affiliated	20,015	4,690,715
Finance expenses - External	4,416	1,034,934
Bad and doubtful debts, net	-	-
Provision for warranty	-	-
Provision for liquidated damages	-	-
Provision for employee benefits	-	-
Provision for foreseeable losses on contracts	-	-
Operating profits before working capital changes	470,869	110,352,859
<u>Changes in working capital</u>		
Change in inventories	155	36,326
Change in trade and other receivables - Affiliated	-	-
Change in trade and other receivables - External	(656,241)	(153,796,641)
Change in Other financial assets- Affiliated	(33,820)	(7,926,055)
Change in Other financial assets- External	(12,303)	(2,883,331)
Change in Other financial liabilities- Affiliated	-	-
Change in Other financial liabilities External	1,302	305,137
Change in trade and other payables - Affiliated	20,211	4,736,650
Change in trade and other payables - External	18,083	4,237,932
Change in Other current assets- External	(30,941)	(7,251,333)
Change in Other current liabilities External	194,288	45,533,336
Cash generated from/(used) in operating activities	(28,397)	(6,655,121)
Taxes paid during the period	-	-
Net cash generated from/(used) in operating activities	(28,397)	(6,655,121)
Investing activities		
Purchase of property, plant and equipment	-	-
Proceeds from sale of property, plant and equipment	-	-
Purchase of intangible asset	-	-
Proceeds from sale of intangible assets	-	-
Interest received - Affiliated	-	-
Interest received - External	-	-
Dividend received - Affiliated	-	-
Dividend received - External	-	-
Movement in bank deposit	-	-
Cash from investing activities	-	-



Statement of Cash Flows

Please link the values to the financial position and income statement wherever possible

Particulars	31-Mar-26	
	Amount in local currency	Amount in INR
Financing activities		
Proceeds from borrowings		-
Repayment of borrowings		-
Repayment of lease liabilities		-
Interest expense of lease liabilities		-
Proceeds from issue of shares		-
Interest paid - Affiliated	(20,015)	(4,690,715)
Interest paid - External	(4,416)	(1,034,934)
Dividends paid - Affiliated		-
Dividends paid - External		-
Cash from financing activities	(24,431)	(5,725,649)
Net changes in cash and cash equivalents	(52,828)	(12,380,770)
Effect of foreign currency translation		6,827,066
Cash and cash equivalents at the beginning of period	350,279	79,500,022
Restricted cash balances at the beginning of period	-	-
Cash and cash equivalents at the end of period	297,451	73,946,318
Check- Cash and cash balances	-	-
Net changes in cash as per Sheet 12	(52,828)	(12,380,770)
Check- Movement in net cash balances	-	-



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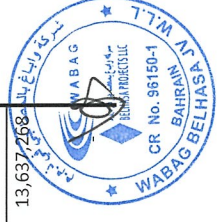
Statement of Changes in Equity

Amount in local currency

Particulars	No. of shares	Share capital	Share premium	Translation reserve	Capital reserve	Legal reserves	Other reserves	Retained Earnings	Total attributable to owners of the parent
Balance as at 1 April 2025	100	5,000	-	-	-	2,500	-	159,170	166,670
Dividends									-
Issue of share capital									-
Release of reserve									-
<i>Others (Please specify)</i>									-
<i>Others (Please specify)</i>									-
Transaction with owners	-	-	-	-	-	-	-	-	-
Profit for the year								446,438	446,438
Other comprehensive income									
Remeasurements of post-employment benefit obligations									-
Exchange differences on translation of foreign operations									-
Share of other comprehensive income of associates and joint ventures accounted for using the equity method									-
<i>Others (Please specify)</i>									-
Other comprehensive income for the period	-	-	-	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	-	-	-	-	446,438	446,438
Balance as at 31 March 2026	100	5,000	-	-	-	2,500	-	605,608	613,108

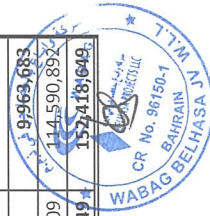
Amount in INR

Particulars	No. of shares	Share capital	Share premium	Translation reserve	Capital reserve	Legal reserves	Other reserves	Retained Earnings	Total attributable to owners of the parent
Balance as at 1 April 2024	100	877,795	-	45,119,257	-	438,898	-	(23,020,828)	23,415,122
Dividends									-
Issue of share capital									-
Release of reserve									-
<i>Others (Please specify)</i>									-
Transaction with owners	-	-	-	-	-	-	-	-	-
Profit for the year								13,637,268	13,637,268
Other comprehensive income									
Remeasurements of post-employment benefit obligations									-



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31-Mar-26
Statement of Changes in Equity
Amount in local currency

Particulars	No. of shares	Share capital	Share premium	Translation reserve	Capital reserve	Legal reserves	Other reserves	Retained Earnings	Total attributable to owners of the parent
Exchange differences on translation of foreign operations				775,367					775,367
Share of other comprehensive income of associates and joint ventures accounted for using the equity method									-
<i>Others (Please specify)</i>									-
Other comprehensive income for the period	-	-	-	775,367	-	-	-	-	775,367
Total comprehensive income for the period	-	-	-	775,367	-	-	-	13,637,268	14,412,635
Balance as at 31 March 2025	100	877,795		45,894,624		438,898		(9,383,560)	37,827,757
Balance as at 1 April 2025	100	877,795		45,894,624		438,898		(9,383,560)	37,827,757
Dividends									-
Issue of share capital									-
Release of reserve									-
<i>Others (Please specify)</i>									-
<i>Others (Please specify)</i>									-
Transaction with owners	-	-	-	-	-	-	-	-	-
Profit for the year								104,627,209	104,627,209
Other comprehensive income									-
Remeasurements of post-employment benefit obligations									-
Exchange differences on translation of foreign operations				9,963,683					9,963,683
Share of other comprehensive income of associates and joint ventures accounted for using the equity method									-
<i>Others (Please specify)</i>									-
Other comprehensive income for the period	-	-	-	9,963,683	-	-	-	-	9,963,683
Total comprehensive income for the period	-	-	-	9,963,683	-	-	-	104,627,209	114,590,892
Balance as at 31 March 2026	100	877,795		55,858,307		438,898		95,243,649	152,418,649



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Statement of Comprehensive Income

31-Mar-25		31-Mar-26	
Amount in INR	Particulars	Amount in local currency	Amount in INR
13,637,268	Profit for the period	446,438	104,627,209
	Other comprehensive income		
	<i>Items that will not be reclassified to profit and loss</i>		
-	Remeasurements of post-employment benefit obligations	-	-
	Income tax related to components of other comprehensive income		
	<i>Items that will be subsequently reclassified to profit and loss</i>		
775,367	Exchange differences on translation of foreign operations	-	9,963,683
-	Share of other comprehensive income of associates and joint ventures accounted for using the equity method	-	-
	<i>Others (Please specify)</i>	-	-
775,367	Other comprehensive income for the period, net of tax	-	9,963,683
14,412,635	Total comprehensive income for the period	446,438	114,590,892
-	Check		-

