

Statement of Financial Position

31-Mar-25		31-Mar-26						
Amount in INR	Particulars	Ref	Amount in INR	Book value in local currency			Amount in INR	Check
				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							
	others	8						
	Financial assets							
	Investments							
	Trade receivables							
	from affiliated companies	IC-BS						
	others	10						
	Cash and Bank Balance							
186,267,231	Cash and cash equivalents	12.1	199,215,609	8,582,810		8,582,810	199,215,609	
	Bank balances other than those mentioned in cash and cash equivalents	12.1						
	Loans							
	Other financial assets							
	from affiliated companies	IC-BS						
	others	6.1						
	Derivative financial instruments	6.1						
13,295,148	Other current assets	6.1	16,016,086	690,021		690,021	16,016,086	
199,562,379	Total Current assets		215,231,695	9,272,832		9,272,832	215,231,695	
199,562,379	TOTAL ASSETS		215,231,695	9,272,832		9,272,832	215,231,695	

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Statement of Financial Position

31-Mar-25	Particulars	Ref	31-Mar-26					Check
			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							
549,094,424	Equity share capital	SE	549,094,424	30,488,264	-	30,488,264	707,663,096	
	Other equity							
-	Share premium	SE	-	-	-	-	-	
-	Capital reserve	SE	-	-	-	-	-	
-	Legal reserves	SE	-	-	-	-	-	
-	Other reserves	SE	-	-	-	-	-	
60,141,511	Translation reserve	SE	85,832,035	-	-	-	-	
(470,508,607)	Retained earnings	SE	(499,607,361)	(24,658,308)	-	(24,658,308)	(572,343,987)	
	Share application money pending allotment							
138,727,328	Equity attributable to owners of the parent		135,319,098	5,829,956	-	5,829,956	135,319,109	
	Non-controlling interests	15	-			-	-	
138,727,328	Total Equity		135,319,098	5,829,956	-	5,829,956	135,319,109	
	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	-	-	-	-	-	
(8,831,573)	Trade payables							
	from affiliated companies	IC-BS	(10,637,207)	(458,283)	-	(458,283)	(10,637,207)	
-	MSME		-	-	-	-	-	
51,791,992	others	13.1	53,233,204	2,293,447	-	2,293,447	53,233,204	
	Other financial liabilities							
	from affiliated companies	IC-BS	-	-	-	-	-	
-	others	13.1	-	-	-	-	-	
17,874,632	Other current liabilities	13.1	37,316,600	1,607,712	-	1,607,712	37,316,600	
-	Pension and other employee obligations	13.1	-	-	-	-	-	
-	Provisions	13.1	-	-	-	-	-	
-	Derivative financial instruments	13.1	-	-	-	-	-	
-	Current tax liabilities	11	-	-	-	-	-	
60,835,051	Total Current liabilities		79,912,597	3,442,876	-	3,442,876	79,912,597	
199,562,379	TOTAL EQUITY AND LIABILITIES		215,231,695	9,272,832	-	9,272,832	215,231,706	
(0)	Check			(0)	-	(0)	(11)	

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31-Mar-26

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	-	-	-	-	-
2,693	external	16	2,488	117	-	117	2,488
	Other Operating Income						
	from affiliated companies	IC-IS	-	-	-	-	-
657,601	external	19	-	-	-	-	-
660,294	Total Revenue from Operations		2,488	117	-	117	2,488
	Other Income						
-	Foreign exchange gains	19	-	-	-	-	-
	Finance income						
	from affiliated companies	IC-IS	-	-	-	-	-
4,124,744	external	20	10,198,472	479,736	-	479,736	10,198,468
4,785,038	Total Income		10,200,960	479,853	-	479,853	10,200,956
	Expenses						
	Cost of material						
	from affiliated companies	IC-IS	-	-	-	-	-
12,266,446	external	17	31,621,788	1,487,489	-	1,487,489	31,621,788
	Change in inventories	8	-	-	-	-	-
3,198,710	Employee benefits expense	18	2,886,747	135,793	-	135,793	2,886,747
	Change in fair value of investment property						
	Depreciation, amortisation and impairment of non financial assets	2	-	-	-	-	-
	Other expenses						
	from affiliated companies	IC-IS	-	-	-	-	-
3,833,122	external	19	4,790,994	225,368	-	225,368	4,790,994
	Foreign exchange Loss	19	-	-	-	-	-
	Finance costs						
	from affiliated companies	IC-IS	-	-	-	-	-
3,053	external	20	185	9	-	9	185
19,301,331	Total expenses		39,299,714	1,848,659	-	1,848,659	39,299,714
(14,516,293)	Operating profit		(29,098,754)	(1,368,806)	-	(1,368,806)	(29,098,758)
	Share of profit/ (loss) from equity accounted investments	4	-	-	-	-	-
(14,516,293)	Result from operations before tax		(29,098,754)	(1,368,806)	-	(1,368,806)	(29,098,758)
	Exceptional items		-	-	-	-	-
(14,516,293)	Profit/(loss) before tax		(29,098,754)	(1,368,806)	-	(1,368,806)	(29,098,758)
	Tax expense						
	Current tax	21.1	-	-	-	-	-
	Deferred tax	7	-	-	-	-	-
(14,516,293)	Net result from operations		(29,098,754)	(1,368,806)	-	(1,368,806)	(29,098,758)
(14,516,293)	Net result for the period		(29,098,754)	(1,368,806)	-	(1,368,806)	(29,098,758)

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