

Prescription Optical Products LLC  
Balance Sheet as at 31 March 2025

	Notes	As at 31 March 2025	As at 31 March 2024
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment	6	65,636	88,010
Other non-current assets	7	-	-
<b>Total non-current assets</b>		<b>65,636</b>	<b>88,010</b>
<b>Current assets</b>			
Inventories	8	-	-
Financial assets			
Investments	7	-	-
Trade receivables	9	5,625,784	3,387,178
Cash and cash equivalents	10	1,864,042	832,766
Loans and advances	11	-	-
Other current assets	12	431,156	461,641
<b>Total current assets</b>		<b>7,920,982</b>	<b>4,681,585</b>
<b>Total assets</b>		<b>7,986,618</b>	<b>4,769,595</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
Equity share capital	13	1,285,956	1,254,177
Other equity	14	(1,332,937)	(3,276,584)
<b>Total equity</b>		<b>(46,981)</b>	<b>(2,022,407)</b>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
Employee benefit obligations	15	-	-
<b>Total non-current liabilities</b>		<b>-</b>	<b>-</b>
<b>Current liabilities</b>			
<b>Financial liabilities</b>			
Trade payables	16	-	-
i) total outstanding dues of micro enterprises and small enterprises		-	-
ii) total outstanding dues of creditors other than micro enterprise and small enterprise		7,355,287	6,299,892
Other current liabilities	17	678,312	492,110
<b>Total current liabilities</b>		<b>8,033,599</b>	<b>6,792,002</b>
<b>Total liabilities</b>		<b>8,033,599</b>	<b>6,792,002</b>
<b>Total equity and liabilities</b>		<b>7,986,618</b>	<b>4,769,595</b>

Dinesh Heda  
Chartered Accountant

Dinesh Heda  
Proprietor  
Membership No. 048860

Place : Mapusa - Goa  
Date : May 23, 2025



For and on behalf of Prescription Optical Products LLC

K.G. Gupta

Place : Mapusa - Goa  
Date : May 23, 2025



Prescription Optical Products LLC  
Statement of Profit and Loss for the period ended 31 March 2025

	Notes	Period Ended 31 March 2025	Year Ended 31 March 2024
<b>Income</b>			
Revenue from operations	18	48,341,854	24,943,294
Other income	19	-	-
<b>Total income</b>		<b>48,341,854</b>	<b>24,943,294</b>
<b>Expenses</b>			
Cost of material consumed	20	-	-
Purchase of Stock-in-trade	21	38,708,865	18,114,942
Changes in inventories of finished goods, stock-in-trade and work-in-progress	22	-	47,394
Employee benefits expense	23	1,410,354	1,181,470
Finance costs	24	30,442	17,251
Depreciation and amortization expense	25	24,344	23,813
Other expenses	26	6,162,506	5,191,177
<b>Total expenses</b>		<b>46,336,511</b>	<b>24,576,047</b>
<b>Profit /(Loss) before exceptional items and tax</b>		<b>2,005,343</b>	<b>367,247</b>
Exceptional items	27	-	-
<b>Profit /(Loss) before tax</b>		<b>2,005,343</b>	<b>367,247</b>
<b>Tax expense</b>			
Current tax	28	-	-
Deferred tax	28	-	-
<b>Total income tax expense</b>		<b>-</b>	<b>-</b>
<b>Profit for the period</b>		<b>2,005,343</b>	<b>367,247</b>
<b>Other comprehensive income</b>			
<i>Items that will be reclassified subsequently to profit or loss</i>			
Net (loss)/gain on FVTOCI debt securities		-	-
Income tax effect		-	-
Exchange differences on translation of foreign operations		-	-
Income tax effect		-	-
<i>Items that will not be reclassified to profit or loss</i>			
Net (loss)/gain on FVTOCI equity Securities		-	-
Remeasurement of net defined benefit liability		-	-
Income tax effect		-	-
<b>Other comprehensive income for the year, net of tax</b>		<b>-</b>	<b>-</b>
<b>Total comprehensive income for the year</b>		<b>2,005,343</b>	<b>367,247</b>

Dinesh Heda  
Chartered Accountant

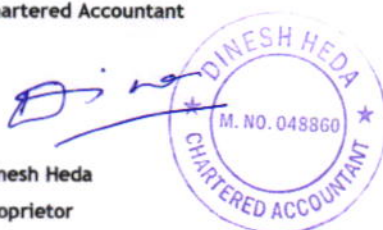
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Prescription Optical Products LLC

Statement of changes in equity for the period Ended 31 March 2025

(A) Equity share capital

Equity shares of [Face value] each issued, subscribed and fully paid  
Opening  
Add: issue during the year  
Closing

As at 31 March 2025		As at 31 March 2024	
Amount	No. of shares	Amount	No. of shares
1,285,956	147	1,254,177	147
-	-	-	-
1,285,956	147	1,254,177	147

(B) Other equity

	Reserve and surplus		Items of OCI			Total
	Securities premium	Retained earnings	FVTOCI Reserve	FVTOCI Reserve on equity instruments	FCTR	
Balance as at 1st April 2023	-	(3,526,790)	-	-	(65,211)	(3,592,001)
profit / Loss for the year	-	367,247	-	-	-	367,247
Other comprehensive income	-	-	-	-	-	-
Foreign currency translation reserve	-	(53,971)	-	-	2,137	(51,834)
Total other comprehensive income for the year	-	(3,213,514)	-	-	(63,074)	(3,276,588)
Balance as at 31 March 2024	-	(3,213,514)	-	-	(63,074)	(3,276,588)

	Reserve and surplus		Items of OCI			Total
	Securities premium	Retained earnings	FVTOCI Reserve	FVTOCI Reserve on equity instruments	FCTR	
Balance as at 1st April 2024	-	(3,213,514)	-	-	(63,074)	(3,276,588)
Profit for the period	-	2,005,343	-	-	-	2,005,343
Other comprehensive income	-	-	-	-	-	-
Foreign currency translation reserve	-	(83,024)	-	-	21,328	(61,696)
Total other comprehensive income for period	-	(1,291,195)	-	-	(41,746)	(1,332,941)
Balance as at 31 March 2025	-	(1,291,195)	-	-	(41,746)	(1,332,941)

Dinesh Heda  
Chartered Accountant

Dinesh Heda  
Proprietor  
Membership No. 048860



Place : Mapusa - Goa  
Date : May 23, 2025

For and on behalf of Prescription Optical Products LLC

K.G. Gupta



Place : Mapusa - Goa  
Date : May 23, 2025



Prescription Optical Products LLC

Notes forming part of the Financial Statements for the Period ended 31 March 2025

(Amount in INR, unless otherwise stated)

6 Property, plant and equipment

	Gross block				Depreciation				Net block	
	As at 1 April 2024	Additions/ Adjustments	Deductions/ Adjustments	As at 31 March 2025	As at 1 April 2024	For the year	Deductions/ Adjustments	As at 31 March 2025	As at 31 March 2025	As at 31 Mar 2024
<b>Owned assets</b>										
Leasehold Improvement	-	-	-	-	-	-	-	-	-	-
Plant & Machinery	-	-	-	-	-	-	-	-	-	-
Furniture and Fixtures	-	-	-	-	-	-	-	-	-	-
Office Equipment	119,982	-	(3,040)	123,022	31,972	24,344	(1,070)	57,386	65,636	88,010
Motor Vehicle	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>119,982</b>	<b>-</b>	<b>(3,040)</b>	<b>123,022</b>	<b>31,972</b>	<b>24,344</b>	<b>(1,070)</b>	<b>57,386</b>	<b>65,636</b>	<b>88,010</b>

	Gross block				Depreciation				Net block	
	1st April 2023	Additions/ Adjustments	Deductions/ Adjustments	As at 31 Mar 2024	1st April 2023	For the year	Deductions/ Adjustments	As at 31 Mar 2024	As at 31 Mar 2024	As at 31 Mar 2023
<b>Owned assets</b>										
Leasehold Improvement	-	-	-	-	-	-	-	-	-	-
Plant & Machinery	-	-	-	-	-	-	-	-	-	-
Furniture and Fixtures	-	-	-	-	-	-	-	-	-	-
Office Equipment	118,206	-	(1,776)	119,982	7,877	23,813	(282)	31,972	88,010	110,329
Motor Vehicle	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>118,206</b>	<b>-</b>	<b>(1,776)</b>	<b>119,982</b>	<b>7,877</b>	<b>23,813</b>	<b>(282)</b>	<b>31,972</b>	<b>88,010</b>	<b>110,329</b>



Prescription Optical Products LLC

Notes forming part of the Financial Statements for the Period ended 31 March 2025  
(Amount in INR thousands, unless otherwise stated)

7	Other non-current assets	31 March 2025	31 March 2024
	Security Deposits	-	-
	Capital Advances	-	-
	Total other non-current other assets	-	-
8	Inventories*	31 March 2025	31 March 2024
	Raw material in stock (At cost)	-	-
	Raw material in transit	-	-
	Work in progress in stock (At cost)	-	-
	Finished goods in stock (At lower of cost and net realizable value)	-	-
	Finished goods in transit (At lower of cost and net realizable value)	-	-
	Store and spares parts including packing material (At cost)	-	-
9	Trade receivable	31 March 2025	31 March 2024
		Non-Current	Current
		31 March 2025	31 March 2024
	Secured, considered good	-	-
	Unsecured	-	-
	-Considered good	-	5,625,784
	-Considered doubtful	-	-
	Less-Allowance for bad and doubtful debts	-	-
		-	3,387,178
10	Cash and cash equivalents	31 March 2025	31 March 2024
	Balances with banks:		
	On current accounts	1,627,724	721,096
		1,864,042	832,766
Cash balances with bank earns interest at floating rates based on daily bank deposit rates. Short-term deposits are made for varying periods of between one to three months, depending on the immediate cash requirements of the Company, and earn interest at the respective short-term deposit rates.			
The Company has pledged a part of its short-term deposits to fulfil collateral requirements. Refer to Note 24 and 28 for further details.			
For the purpose of the statement of cash flows, cash and cash equivalents comprise the following:			
	Cash and cash equivalents	31 March 2025	31 March 2024
	Balances with banks:		
	On current accounts	-	-
	Fixed deposits with maturity of less than 3 months	-	-
	Cheques/drafts on hand	-	-
	Cash on hand	-	-
		-	-
	Less: Bank overdrafts (Refer note ____)	-	-
11	Current financial assets - Loans	31 March 2025	31 March 2024
	(a) Unsecured, considered good, unless otherwise stated		
	Loans to related party	-	-
	(b) Advances to employees recoverable in cash or in kind or for value to be received		
	Considered good	-	-
	Considered doubtful	-	-
	Less: Allowance for bad and doubtful advances	-	-
		-	-
	(c) Security deposits:		
	Considered good	-	-
	Considered doubtful	-	-
	Less: Allowance for bad and doubtful advances	-	-
		-	-
	(d) Other receivable:		
	Considered good	-	-
	Considered doubtful	-	-
	Less: Allowance for bad and doubtful advances	-	-
		-	-
	Other loans		
	Secured considered good	-	-
	Unsecured considered good	-	-
	Loans with significant credit risk	-	-
	Credit impaired	-	-
		-	-
12	Other current assets	31 March 2025	31 March 2024
	Advance recoverable in kind	-	-
	Balance with service tax authorities	-	-
	Prepaid expense	431,156	461,641
	Balance with tax authorities	-	-
	Total	431,156	461,641



Notes forming part of the Financial Statements for the Period ended 31 March 2025  
(Amount in INR thousands, unless otherwise stated)

## 13 Share capital

## (a) Equity shares

Authorized

300 equity shares

Issued, subscribed and paid up

147 equity shares of Rs.8,760.49 each

Total

	31 March 2025	31 March 2024
	1,285,956	1,254,177
	1,285,956	1,254,177
	1,285,956	1,254,177
	1,285,956	1,254,177

## (b) Reconciliation of equity shares outstanding at the beginning and at the end of the year

Outstanding at the beginning of the year

Add: Issued during the year

Add/Less: Foreign currency translation adjustment

Outstanding at the end of the year

	31 March 2025		31 March 2024	
	Number of shares	Amount	Number of shares	Amount
	-	-	-	-
	-	-	-	-

## (c) Rights, preferences and restrictions attached to shares

Equity Shares: The Company has only one class of equity shares having par value of [Face value] per share. Each shareholder is entitled to one vote per share held. Dividend if any declared is payable in Indian Rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting. In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

## (d) Details of shares held by shareholders holding more than 5% of the aggregate shares in the Company

Name of the shareholder

31 March 2025

31 March 2024

	Number of shares	% of holding in the class	Number of shares	% of holding in the class
GKB Ophthalmics Products FZE	147	100%	147	100%

(e) No class of shares have been issued as bonus shares or for consideration other than cash by the Company during the period of five years immediately preceding the current year end.

(f) No class of shares have been bought back by the Company during the period of five years immediately preceding the current year end.

## 14 Other equity

## (A) Securities premium (SP)\*

Opening balance

Add : Securities premium credited on share issue

Add/(Less): Foreign currency translation adjustment

Closing balance

	31 March 2025	31 March 2024
	-	-
	-	-
	-	-
	-	-

## (B) Surplus/(deficit) in the Statement of Profit and Loss

Opening balance

Add: Net loss/profit for the current year

Add/(Less): Foreign currency translation adjustment

Closing balance

	31 March 2025	31 March 2024
	(3,213,514)	(3,526,790)
	5,794,225	367,247
	(83,024)	(53,971)
	2,497,687	(3,213,514)

## (C) Foreign Currency Translation Reserve

-As at beginning of year

-Addition/(deletion) during the period

Closing balance

	31 March 2025	31 March 2024
	(63,074)	(65,211)
	21,328	2,137
	(41,746)	(63,074)
	2,455,941	(3,276,588)

Total other equity

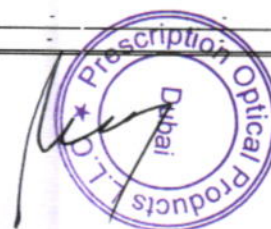
## 15 Employee benefit obligations

Long term

Short term

	31 March 2025	31 March 2024		31 March 2025	31 March 2024
Provision for employee benefits	-	-		-	-
Provision for gratuity (unfunded)	-	-		-	-
Total Provisions	-	-		-	-

Provision for employee benefits  
Provision for gratuity (unfunded)  
Total Provisions



16 Trade payables	Non - Current			Current	
	31 March 2025	31 March 2024	-	31 March 2025	31 March 2024
Total outstanding dues of micro enterprises and small enterprises	-	-	-	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises*	-	-	-	7,355,287	6,299,892
Total trade payables (II)	-	-	-	7,355,287	6,299,892

17 Other current liabilities	31 March 2025	31 March 2024
Revenue received in advance	-	-
Statutory due payable	-	-
Advance from customer	-	-
Employee benefits payable	-	-
Dividend payable	-	-
Provision for Expense	-	22,037
Duties & Taxes	678,312	470,073
Total other current liabilities	678,312	492,110





Prescription Optical Products LLC

Notes forming part of the Financial Statements for the Period ended 31 March 2025  
(Amount in INR thousands, unless otherwise stated)

<b>18 Revenue from operations</b>	<b>31 March 2025</b>	<b>31 March 2024</b>
Sale of goods (inclusive of excise duty)	48,341,854	24,943,294
Sale of services	-	-
Total revenue from operations	<u>48,341,854</u>	<u>24,943,294</u>
<b>19 Other income</b>	<b>31 March 2025</b>	<b>31 March 2024</b>
Commission on sale	-	-
Liabilities written back	-	-
Miscellaneous income	-	-
Total other income	<u>-</u>	<u>-</u>
<b>20 Cost of revenue</b>	<b>31 March 2025</b>	<b>31 March 2024</b>
Inventory at the beginning of the year	-	-
Add: Purchases	-	-
Less: Inventory at the end of the year	-	-
	<u>-</u>	<u>-</u>
<b>21 Purchase of Stock-in-trade</b>	<b>31 March 2025</b>	<b>31 March 2024</b>
Trading Purchases	38,708,865	18,114,942
	<u>38,708,865</u>	<u>18,114,942</u>
<b>22 Changes in inventories of finished goods, stock-in-trade and work-in-progress</b>	<b>31 March 2025</b>	<b>31 March 2024</b>
Inventories at the beginning of the year	-	-
-Finished goods	-	-
-Work-in-progress	-	-
-Stock-in-trade	-	47,394
Less: Inventories at the end of the year	-	47,394
-Finished goods	-	-
-Work-in-progress	-	-
-Stock-in-trade	-	-
Net decrease/ (increase)	<u>-</u>	<u>47,394</u>
<b>23 Employee benefits expense</b>	<b>31 March 2025</b>	<b>31 March 2024</b>
Salaries, wages, bonus and other allowances	1,410,354	1,148,272
Contribution to Provident Fund and ESI	-	-
Gratuity and compensated absences expenses (Refer note 44)	-	-
Employee stock option scheme compensation (Refer note 45)	-	-
Staff welfare expenses	-	33,198
Total employee benefits expense	<u>1,410,354</u>	<u>1,181,470</u>
<b>24 Finance costs</b>	<b>31 March 2025</b>	<b>31 March 2024</b>
Interest on borrowing	-	-
Interest on delay in payment of taxes	-	-
Finance charges payable under finance leases	30,442	17,251
Interest Expense on lease liability	-	-
Total finance costs	<u>30,442</u>	<u>17,251</u>





**25 Depreciation and amortization expense**

Depreciation (Refer note 6)  
Amortization (Refer note 6)  
**Total depreciation and amortization expense**

31 March 2025	31 March 2024
24,344	23,813
-	-
<b>24,344</b>	<b>23,813</b>

**26 Other expenses**

Electricity and water  
Recruitment and training  
Rent  
Repairs and maintenance - others  
Rates and taxes  
Travel and conveyance  
Freight & Forwarding  
Packing Material  
Printing & Stationery  
Communication, broadband and internet expenses  
Legal and professional charges  
Audit fees  
Advertisement  
Commission  
Miscellaneous expenses  
Bad debts  
Commision Paid  
Insurance  
**Total other expenses**

31 March 2025	31 March 2024
-	-
-	-
-	-
194,055	203,861
73,357	117,920
312,886	137,044
244,405	83,033
-	-
139,249	125,279
188,807	189,624
33,386	169,162
92,100	16,905
276,299	-
-	-
3,788,887	3,235,367
650,273	659,265
128,866	216,079
9,409	19,671
<b>6,162,506</b>	<b>5,191,177</b>

