

Prescription Optical Products LLC  
Balance Sheet as at 31 March 2026

	Notes	As at 31 March 2026	As at 31 March 2025
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment	6	142,950	65,636
Other non-current assets	7	-	-
<b>Total non-current assets</b>		<b>142,950</b>	<b>65,636</b>
<b>Current assets</b>			
Inventories	8	-	-
<b>Financial assets</b>			
Investments	7	-	-
Trade receivables	9	9,242,610	5,625,784
Cash and cash equivalents	10	1,724,581	1,864,042
Loans and advances	11	-	-
Other current assets	12	432,364	431,156
<b>Total current assets</b>		<b>11,399,555</b>	<b>7,920,982</b>
<b>Total assets</b>		<b>11,542,505</b>	<b>7,986,618</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
Equity share capital	13	1,419,890	1,285,956
Other equity	14	(434,627)	(1,332,937)
<b>Total equity</b>		<b>985,263</b>	<b>(46,981)</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		9,844,792	7,355,287
Other current liabilities	17	712,450	678,312
<b>Total current liabilities</b>		<b>10,557,242</b>	<b>8,033,599</b>
<b>Total liabilities</b>		<b>10,557,242</b>	<b>8,033,599</b>
<b>Total equity and liabilities</b>		<b>11,542,505</b>	<b>7,986,618</b>

For and on behalf of Prescription Optical Products LLC



K.G. Gupta

Place : Mapusa - Goa  
Date : May 26, 2026



Prescription Optical Products LLC  
Statement of Profit and Loss for the year ended 31 March 2026

	Notes	Year Ended 31 March 2026	Year Ended 31 March 2025
<b>Income</b>			
Revenue from operations	18	48,765,997	48,341,854
Other income	19	-	-
<b>Total income</b>		<b>48,765,997</b>	<b>48,341,854</b>
<b>Expenses</b>			
Cost of material consumed	20	-	-
Purchase of Stock-in-trade	21	39,283,030	38,708,865
Changes in inventories of finished goods, stock-in-trade and work-in-progress	22	-	-
Employee benefits expense	23	1,770,618	1,410,354
Finance costs	24	11,518	30,442
Depreciation and amortization expense	25	48,284	24,344
Other expenses	26	6,681,436	6,162,506
<b>Total expenses</b>		<b>47,794,886</b>	<b>46,336,511</b>
<b>Profit /(Loss) before exceptional items and tax</b>		<b>971,111</b>	<b>2,005,343</b>
Exceptional items	27	-	-
<b>Profit /(Loss) before tax</b>		<b>971,111</b>	<b>2,005,343</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>971,111</b>	<b>2,005,343</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>971,111</b>	<b>2,005,343</b>

For and on behalf of Prescription Optical Products LLC



K.G.Gupta



Place : Mapusa - Goa

Date : May 26, 2026

Prescription Optical Products LLC

Statement of changes in equity for the year Ended 31 March 2026

(A) Equity share capital	As at 31 March 2026		As at 31 March 2025	
	Amount	No. of shares	Amount	No. of shares
Equity shares of [Face value] each issued, subscribed and fully paid				
Opening	1,419,890	147	1,285,956	147
Add: issue during the year	-	-	-	-
Closing	1,419,890	147	1,285,956	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 2024	-	(3,213,514)	-	-	(63,074)	(3,276,588)
profit /Loss for the year	-	2,005,343	-	-	-	2,005,343
Other comprehensive income	-	-	-	-	-	-
Foreign currency translation reserve	-	(83,024)	-	-	21,328	(61,696)
Total other comprehensive income for the year	-	(1,291,195)	-	-	(41,746)	(1,332,941)
Balance as at 31 March 2025	-	(1,291,195)	-	-	(41,746)	(1,332,941)

	Reserve and surplus		Items of OCI			Total
	Securities premium	Retained earnings	FVTOCI Reserve	FVTOCI Reserve on equity instruments	FCTR	
Balance as at 1st April 2025	-	(1,291,195)	-	-	(41,746)	(1,332,941)
Profit for the period	-	971,111	-	-	-	971,111
Other comprehensive income	-	-	-	-	-	-
Foreign currency translation reserve	-	(138,826)	-	-	66,025	(72,801)
Total other comprehensive income for period	-	(458,910)	-	-	24,279	(434,631)
Balance as at 31 March 2026	-	(458,910)	-	-	24,279	(434,631)

For and on behalf of Prescription Optical Products LLC



K.G.Gupta



Prescription Optical Products LLC

Notes forming part of the Financial Statements for the year ended 31 Dec 2026  
(Amount in INR, unless otherwise stated)

6 Property, plant and equipment

	Gross block				Depreciation				Net block	
	As at 1 April 2025	Additions/ Adjustments	Deductions/ Adjustments	As at 31 March 2026	As at 1 April 2025	For the year	Deductions/ Adjustments	As at 31 March 2026	As at 31 March 2026	As at 31 Mar 2025
<b>Owned assets</b>										
Leasehold Improvement	-	-	-	-	-	-	-	-	-	-
Plant & Machinery	-	-	-	-	-	-	-	-	-	-
Furniture and Fixtures	-	-	-	-	-	-	-	-	-	-
Office Equipment	123,022	122,043.67	(12,813)	257,878	57,386	48,284	(9,259)	114,929	142,950	65,636
Motor Vehicle	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>123,022</b>	<b>122,044</b>	<b>(12,813)</b>	<b>257,878</b>	<b>57,386</b>	<b>48,284</b>	<b>(9,259)</b>	<b>114,929</b>	<b>142,950</b>	<b>65,636</b>

	Gross block				Depreciation				Net block	
	1st April 2024	Additions/ Adjustments	Deductions/ Adjustments	As at 31 Mar 2025	1st April 2024	For the year	Deductions/ Adjustments	As at 31 Mar 2025	As at 31 Mar 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>

  




Prescription Optical Products LLC

Notes forming part of the Financial Statements for the year ended 31 Dec 2026  
(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.9,659.12 each  
Total

	31 March 2026	31 March 2025
	1,419,890	1,285,956
	1,419,890	1,285,956
	1,419,890	1,285,956
	1,419,890	1,285,956

(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 2026		31 March 2025	
Number of shares	Amount	Number of shares	Amount
-	-	-	-
-	-	-	-
-	-	-	-

(c) Rights, preferences and restrictions attached to shares

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

Name of the shareholder	31 March 2026		31 March 2025	
	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 2026	31 March 2025
	-	-
	-	-
	-	-
	-	-

(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 2026	31 March 2025
	(1,291,195)	(3,213,514)
	971,111	2,005,343
	(138,826)	(83,024)
	(458,910)	(1,291,195)

(C) Foreign Currency Translation Reserve

-As at beginning of year  
-Addition/(deletion) during the period  
Closing balance

Total other equity

	31 March 2026	31 March 2025
	(41,746)	(63,074)
	66,025	21,328
	24,279	(41,746)
	(434,631)	(1,332,941)

15 Employee benefit obligations

	Long term		Short term	
	31 March 2026	31 March 2025	31 March 2026	31 March 2025
Provision for employee benefits	-	-	-	-
Provision for gratuity (unfunded)	-	-	-	-
Total Provisions	-	-	-	-



16 Trade payables	Non - Current			Current		
	31 March 2026	31 March 2025	-	31 March 2026	31 March 2025	-
Total outstanding dues of micro enterprises and small enterprises	-	-	-	-	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises*	-	-	-	9,844,792	7,355,287	-
<b>Total trade payables (II)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,844,792</b>	<b>7,355,287</b>	<b>-</b>

17 Other current liabilities	31 March 2026	31 March 2025
Revenue received in advance	-	-
Statutory due payable	-	-
Advance from customer	301,035	-
Employee benefits payable	-	-
Dividend payable	-	-
Provision for Expense	-	-
Duties & Taxes	-	-
<b>Total other current liabilities</b>	<b>411,415</b>	<b>678,312</b>
	<b>712,450</b>	<b>678,312</b>



Prescription Optical Products LLC

Notes forming part of the Financial Statements for the year ended 31 Dec 2026  
(Amount in INR thousands, unless otherwise stated)

18 Revenue from operations

Sale of goods (inclusive of excise duty)  
Sale of services  
Total revenue from operations

31 March 2026	31 March 2025
48,765,997	48,341,854
<b>48,765,997</b>	<b>48,341,854</b>

19 Other income

Commission on sale  
Liabilities written back  
Miscellaneous income

Total other income

31 March 2026	31 March 2025
-	-
-	-
-	-
<b>-</b>	<b>-</b>

20 Cost of revenue

Inventory at the beginning of the year  
Add: Purchases  
Less: Inventory at the end of the year

31 March 2026	31 March 2025
-	-
-	-
-	-
-	-
<b>-</b>	<b>-</b>

21 Purchase of Stock-in-trade

Trading Purchases

31 March 2026	31 March 2025
39,283,030	38,708,865
<b>39,283,030</b>	<b>38,708,865</b>

22 Changes in inventories of finished goods, stock-in-trade and work-in-progress

Inventories at the beginning of the year  
-Finished goods  
-Work-in-progress  
-Stock-in-trade

Less: Inventories at the end of the year  
-Finished goods  
-Work-in-progress  
-Stock-in-trade

Net decrease/ (increase)

31 March 2026	31 March 2025
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
<b>-</b>	<b>-</b>

23 Employee benefits expense

Salaries, wages, bonus and other allowances  
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  
Total employee benefits expense

31 March 2026	31 March 2025
1,770,209	1,410,354
-	-
-	-
-	-
409	-
<b>1,770,618</b>	<b>1,410,354</b>

24 Finance costs

Interest on borrowing  
Interest on delay in payment of taxes  
Finance charges payable under finance leases  
Interest Expense on lease liability  
Total finance costs

31 March 2026	31 March 2025
-	-
-	-
11,518	30,442
-	-
<b>11,518</b>	<b>30,442</b>



	31 March 2026	31 March 2025
<b>25 Depreciation and amortization expense</b>		
Depreciation (Refer note 6)	48,284	24,344
Amortization (Refer note 6)	-	-
<b>Total depreciation and amortization expense</b>	<b>48,284</b>	<b>24,344</b>

	31 March 2026	31 March 2025
<b>26 Other expenses</b>		
Electricity and water	-	-
Recruitment and training	-	-
Rent	-	-
Repairs and maintenance - others	159,064	194,055
Rates and taxes	158,683	73,357
Travel and conveyance	344,736	312,886
Freight & Forwarding	1,310,439	244,405
Packing Material	-	-
Printing & Stationery	157,825	139,249
Communication, broadband and internet expenses	185,437	188,807
Legal and professional charges	98,252	33,386
Audit fees	72,173	92,100
Advertisement	211,708	276,299
Commission	-	-
Miscellaneous expenses	3,595,498	3,788,887
Bad debts	121,440	650,273
Commision Paid	197,719	128,866
Insurance	44,551	9,409
<b>Total other expenses</b>	<b>6,681,436</b>	<b>6,162,506</b>

