PRIME OPHTHALMIC PRODUCTS (PTY) LTD Balance Sheet as at 31 March 2025

	Notes	As at 31 March 2025	As at 31 March 2024
ASSETS		31 Mai Ci 2023	31 March 2024
Non-current assets			
Property, plant and equipment	6	1,127,827	
Other non-current assets	7	125,009	
Total non-current assets	_	1,252,836	
Current assets			
Inventories	8	6,828	
Financial assets			
Investments	7		
Trade receivables	9	42,512	
Cash and cash equivalents	10	316,815	
Loans and advances	11		
Other current assets	12	247,762	
Total current assets	_	613,917	
Total assets	_	1,866,753	
EQUITY AND LIABILITIES			
Equity			
Equity share capital	13	3,915,023	
Other equity	14	(2,394,838)	
Total equity	_	1,520,185	-
Liabilities			
Non-current liabilities			
Employee benefit obligations	15	226,683	
Total non-current liabilities	_	226,683	
Current liabilities			
Financial liabilities			
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		119,885	
Other current liabilities	17	•	
Total current liabilities	_	119,885	·
Total liabilities		346,568	
Total equity and liabilities	-	1,866,753	
	-		

Dinesh Heda

Chartered Accountant

For and on behalf of Prescription Optical Products LLC

Dinesh Heda

Proprietor

Membership No. 048860

Place: Mapusa - Goa Date: May 23, 2025 K.G.Gupta

Place: Mapusa - Goa Date: May 23, 2025

PRIME OPHTHALMIC PRODUCTS (PTY) LTD Statement of Profit and Loss for the period ended 31 March 2025

statement of Front and Loss for the period end	NG 31 Mai Cii 2023		
	1,000	Period Ended	Year Ended
In	Notes	31 March 2025	31 March 2024
Income Revenue from operations			
	18	42,993	
Other income	19		
Total income		42,993	-
Expenses			
Cost of material consumed			
Purchase of Stock-in-trade	20	•	
	21	34,767	
Changes in inventories of finished goods, stock-in-			
Employee benefits expense	22	(6,828)	
Finance costs	23	949,811	
	24	14,410	
Depreciation and amortization expense	25	30,095	
Other expenses	26	1,442,754	
Total expenses		2,465,009	
Profit /(Loss) before exceptional items and tax			
Exceptional items		(2,422,016)	
Profit /(Loss) before tax	27	<u> </u>	
Troncy(Loss) before tax		(2,422,016)	
Tax expense			
Current tax	28		
Deferred tax	28		
Total income tax expense	-	 -	
			
Profit for the period			
Profit for the period		(2,422,016)	
Other comprehensive income			
Items that will be reclassified subsequently to p	rofit or loss		
Net (loss)/gain on FVTOCI debt securities			
Income tax effect			
	-		
Exchange differences on translation of foreign oper	ations		
Income tax effect			1
	-		-
Items that will not be reclassified to profit or lo	is .	-	
Net (loss)/gain on FVTOCI equity Securities			
Remeasurement of net defined benefit liability			
Income tax effect			
	-	 -	-
Other comprehensive income for the year, net of	tax —		
	_	 -	-
Total comprehensive income for the year	-	(2,422,016)	
	-	(2,722,010)	

Dinesh Heda

Chartered Accountant

M. NO. 048860

THEO ACCOUNTED

For and on behalf of Prescription Optical Products LLC

Dinesh Heda

Proprietor

Membership No. 048860

Place : Mapusa - Goa Date : May 23, 2025 K.G.Gupta

Place: Mapusa - Goa Date: May 23, 2025

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

(A) Equity share capital

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

147		147	3.915.023
147		147	3,915,023
No. of shares	Amount	No. of shares	Amount
	31 March 2024		31 March 2025
	As at		As at

(B) Other equity

Closing

	Reserve	Reserve and surplus		Items of OCI		
	Securities premium	Retained earnings	FVTOCI Reserve	FVTOCI Reserve on equity instruments	FCTR	Total
Balance as at 1st April 2023						
profit /Loss for the year						
Other comprehensive income						
Foreign currency translation reserve						
Total other comprehensive income for the year						
Balance as at 31 March 2024						

(2,394,838)	8/1,1/2			(4,744,010)		
	24 740			(3 433 046)		Balance as at 30 September 2024
(2,394,838)	27,178		,	(2,422,016)		Total other comprehensive income for period
27,178	27,178					Foreign currency translation reserve
			,			Other comprehensive income
(2,422,016)				(2,422,016)		Profit for the period
						Balance as at 1st April 2024
Total	FCTR	FYTOCI Reserve on equity instruments	FVTOCI Reserve	Retained earnings	Securities premium	
		Items of OCI		Reserve and surplus	Reserv	

Dinesh Heda Chartered Accountant

OINESH H

For and on behalf of Prescription Optical Products LLC

Dinesh Heda

Proprietor
Membership No. 048860

Place: Mapusa - Goa Date: May 23, 2025

K.G.Gupta

Place: Mapusa - Goa Date: May 23, 2025

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

6 Property, plant and equipment

Property, plant and equipment										
	-	Gross	block			Deprec	iation	Manager (Cathagh Share)	Net	olock
	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
Owned assets										
Leasehold Improvement Plant & Machinery										
Furniture and Fixtures		-		•		-	-	-		
Office Equipment		1,157,584.89		1,157,585		30,095	337	20.750		
Motor Vehicle				.,,		30,093	-	29,758	1,127,827	-
Total		1,157,585	-	1,157,585		30,095	337	29,758	1,127,827	- :
		Gross	block			Deprec	iation		Net b	lock
	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
Owned assets										
Leasehold Improvement				12						
Plant & Machinery			-			2	-			
Furniture and Fixtures								-		
Office Equipment	-									-
Motor Vehicle Total	-	•	-	-		-				
Total		-	•	-		-	-			-



* (M. NO. 048860)

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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			125,009	
	Total other non-current other assets		_		
	Total other Hon-current other assets		-	125,009	
8	Inventories*				
	Traded Goods		1	31 March 2025	31 March 2024
	rraded Goods		-	6,828 6,828	
			-	0,828	-
9	Trade receivable		Non-Current		Current
	Secured, considered good	31 March 2025	31 March 2024	31 March 2025	31 March 2024
	Unsecured				
	-Considered good			42 542	
	-Considered doubtful			42,512	
	Less-Allowance for bad and doubtful debts				
				42,512	
10	Cash and cash equivalents			ASSESSMENT OF THE SECOND	
	Balances with banks:		_	31 March 2025	31 March 2024
	On current accounts			304,732	
				304,732	
				316,815	
	Cash balances with bank same total and the same tot		_		
	Cash balances with bank earns interest at floating rates based on dai to three months, depending on the immediate cash requirements of	the Company, and e	arn interest at the re	espective short-term depos	it rates.
	The Company has pledged a part of its short-term deposits to fulfil co			and 28 for further details.	
	For the purpose of the statement of cash flows, cash and cash equ	ivalents comprise ti	ne following:		
	Cash and cash equivalents			31 March 2025	31 March 2024
	Balances with banks:		_		31 march 2024
	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		1		
	(a) Unsecured, considered good, unless otherwise stated		_	31 March 2025	31 March 2024
	Loans to related party				
			_	-	<u> </u>
	(b) Advances to annulus and the control of the cont		_		
	(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				
			4		
	(c) Security deposits:		1		
	Considered good				
	Considered doubtful			-	-
	Less: Allowance for bad and doubtful advances				
			_		<u>:</u>
1	(d) Other recievable:		_		
	Considered good				
	Considered doubtful				
1	Less: Allowance for bad and doubtful advances				
			_	-	
	Other loans	Λ	_		
	Secured considered good NESH NO	V			
		1.	4	*	
ı	oans with significant credit risk				
	오(***. NO. 048860) *		1		
	CHARA	\	1		
	TEARED ACCOUNTS	L	1		
	ACCO				

12 Other current assets

Advance recoverable in kind Balance with service tax authorities Prepaid expense Balance with tax authorities Total



	-
	31 March 2024
762	
	-
-	-
762	



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

Authorized	(Amo	unt in INR thousands, unless otherwise stated)						
Authorized 300 opply shares Securitization of equity shares outstanding at the beginning of the beginning of the the price of fire year.	13	Share capital						
Authorized 300 ceptly shares of his	(a)	Equity shares						
Society shares have displayed and paid to get the properties of the grant of the gr		Authorizad				31 March 2025	31 March 2024	_
Staads, biblior/thed and raidful op 1 equity phares of Rs						3,915,023		
1 equity shares of Ria_each Total 8. Reconciliation of equity shares outstanding at the beginning of the the year Act the early of the year Act the selection of the year Ye		leaved subscribed and anid						_
Second continue to the properties of the year and standing at the end of the year Sample						3 915 022		_
Outstanding at the end of the year Additional during the pajor (and utually the period of the perio		Total						-
Outstanding at the end of the year Additional during the pajor (and utually the period of the perio	(b	Reconciliation of equity shares outstanding at the						-
Outstanding at the beginning of the year Addit lixed drip they and the end of the year Addit lixed with end of the year beared of process of year of the end of the year shared processed by the Board of Directors is subject to the approval of the shareholders in entitled to one vote per share held. Dividend if any declare is payable in Indian Rupses. The driving has only one class of equity shares having par value of [Face value] per share. Each shareholders is entitled to one vote per share held. Dividend if any declare is payable in lotin Rupses. The driving and weeting. In the event of liquidation of the company, the holders of equity shares held by the shareholders. Outside of shareholder is not the proportion to the number of equity shares held by the shareholders. Name of the shareholder Name of shares Name of shares is the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders. Name of shares have been been been been the shareholder holder of shares in the Company All March 2025 Name of shares have been insued as bonus shares or for consideration other than cash by the Company during the period of five years immediately preceding the current year end. No class of shares have been insued as bonus shares or for consideration other than cash by the Company during the period of five years immediately preceding the current year end. No class of shares have been bought back by the Company during the period of five years immediately preceding the current year end. On the requirity Add : Securities premium (SP*) Opening balance Add: Securities premium cellized on share issue Add : Securities premium cellized on share issue Add : Securities premium cellized on share issue Add: Lixed palance Opening balance 11 March 2025 11 March 2025 13 March 2025 13 March 2025 14 March 2025 15 March 2025 15 March 2025 16 Professor					31 Marc	th 2025	31 Marc	th 2024
Add/Less: Foreign currency translation adjustment. Outstanding at the end of the year (Add/Less: Foreign currency translation adjustment. Outstanding at the end of the year (Add/Less: Foreign currency translation adjustment having par value of [Face value] per share. Such shareholder is entitled to one vote per share held. Dividend if any declare is papable in inclant Riposes. The dividend prosposed by the Board of Pirochos is subject to the sporwal of the shareholders in the event of illudation of the company, the holders of early shares will be entitled to receive remaining assets of the company, after distribution will be in proportion to the number of equity shares held by the shareholders in the entitle day that the shareholders in the entitle of the entitle of the e		Outstanding at the beginning of the year			Number of shares	Amount	Number of shares	Amount
Outstanding at the end of the year (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 declare is spatial in Indian Rupees. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual Ceneral Meeting. distribution will be in proportion to the number 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. (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 pricoeding 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. (g) Other equity (g) Association promise credited on share issue Addi (Less): Foreign currency translation adjustment Closing balance Add: Securities premium credited on share issue Addi (Less): Foreign currency translation adjustment Closing balance (g) Provision for graciny Translation Reserve								
(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 declare is payable in horizon Rupese. The dividendy prosposed by the Board of Directors is subject to the approval of the shareholders in the ensuring Annual General Asecting. In the event of Higdelition of the company, the holders of equity shares have 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. As of holding in the company of the company							_	
Equity Shares: The Company has only one class of equity shares having par value of [Face value] per share. Each shareholder is estitled to one vote per share held. Dividend fit any declare is payable in Indian Rupeer. The dividend proposed by the Board of Prectors is subject to the approved of the shareholders in the ensuring Germal Meeting. In the event of liquidation with be in 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 2024 31 March 2025 31 March 2024 4 4 5 4 100% 147								
Name of the shareholder Number of shares Numbe	(c)	Equity Shares: The Company has only one class of equity is payable in Indian Rupees. The dividend proposed by th In the event of liquidation of the company, the holders distribution will be in proportion to the number of equity	shares having par value ie Board of Directors is s of equity shares will b y shares held by the shares	e entitled to receive reholders.	rat of the shareholders in e remaining assets of the	the enciring Apprint Ca	manual Atanahan	
(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. (7) No class of shares have been bought back by the Company during the period of five years immediately preceding the current year end. (8) Securities premium (SP)* (9) Securities premium (SP)* (9) Securities premium credited on share issue Add (Less): Foreign currency translation adjustment (1) Closing balance Add (Less): Foreign currency translation adjustment (1) Closing balance Add (Less): Foreign currency translation adjustment (2) 422,016) (2) Foreign currency translation adjustment (3) March 2025 (4) All March 2025 (5) March 2024 (6) Securities premium (SP)* (7) Add (Less): Foreign currency translation adjustment (8) Surplus/(defficit) in the Statement of Profit and Loss (8) Surplus/(defficit) in the Statement of Profit and Loss (9) Foreign currency translation adjustment (1) Foreign currency translation Reserve - 4s at beginning of year - 5s at b	(d)	Details of shares held by shareholders holding more the Name of the shareholder				h 2024		
GRB 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. (g) No class of shares have been bought back by the Company during the period of five years immediately preceding the current year end. (g) Securities premium (SP)* Opening balance Add ((Less): Foreign currency translation adjustment Closing balance Add ((Less): Foreign currency translation adjustment Closing balance Add ((Less): Foreign currency translation adjustment Closing balance (g, 422,016) (g, 422,0			Number of shares	7 - C - C - C - C - C - C - C - C - C -	Number of shares			
(f) No class of shares have been bought back by the Company during the period of five years immediately preceding the current year end. 31 March 2025 31 March 2022 31 March 2024 31 March 2025 31 March 2024 31 March 2025 31 March 2024 31 March 2025 31 March 2024 31 Ma		GKB Ophthalmics Products FZE	147		147		-	
A) Securities premium (SP)* 31 March 2025 31 March 2024	(f)	No class of shares have been bought back by the Compar	ny during the period of f	ive years immediate	y preceding the current	year end.		
Add (Less): Foreign currency translation adjustment Closing balance Closing balance Foreign currency Translation Reserve - As at beginning of year - Addition/(deletion) during the period Closing balance Total other equity Employee benefit obligations Long term Short term 31 March 2025 31 March 2024	14	Other equity						
Add : Securities premium credited on share issue Add/(Less): Foreign currency translation adjustment Closing balance B) Surplus/(deficit) in the Statement of Profit and Loss Opening balance Add: Net loss/profit for the current year Add: (2,422,016) Add/(Less): Foreign currency translation adjustment Closing balance C) Foreign Currency Translation Reserve -As at beginning of year -Addition/(deletion) during the period Closing balance Total other equity Long term 31 March 2025 31 March 2024 Provision for employee benefits Provision for employee benefits Provision for employee benefits Provision for employee benefits Provisions Add /(Less): Foreign currency translation adjustment (2,422,016)	(A)						31 March 2025	31 March 2024
Add/(Less): Foreign currency translation adjustment Closing balance 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 Closing balance Add: Net loss/profit for the current year Add/(Less): Foreign currency translation adjustment Closing balance Closing balance As at beginning of year Addition/(deletion) during the period Closing balance Total other equity Employee benefit obligations Long term 31 March 2024 31 March 2024 31 March 2024 31 March 2024 31 March 2025 31 March 2024								
Closing balance 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 C) Foreign Currency Translation Reserve -As at beginning of year -Addition/(deletion) during the period Closing balance Total other equity Long term 31 March 2025 Short term 31 March 2024 Provision for employee benefits Provision for gratuity (unfunded)								-
Opening balance Add: Net loss/profit for the current year (2,422,016)								
Opening balance Add: Net loss/profit for the current year (2,422,016)	D)	Sumbutted day to the Sum						
Add: Net loss/profit for the current year Add/(Less): Foreign currency translation adjustment Closing balance C) Foreign Currency Translation Reserve -As at beginning of year -Addition/(deletion) during the period Closing balance Total other equity 15 Employee benefit obligations Long term 31 March 2024 21,178 Long term 31 March 2025 31 March 2024 Short term 31 March 2025 31 March 2024 31 March 2025 31 March 2024 Provision for employee benefits Provision for gratuity (unfunded) Total Provisions Total Provisions Provision for gratuity (unfunded) Total Provisions	0,	Surplus/(deficit) in the Statement of Profit and Loss						2001 1000
Add/(Less): Foreign currency translation adjustment Closing balance (2,422,016) (2,422,016) Foreign Currency Translation Reserve -As at beginning of year -Addition/(deletion) during the period Closing balance Total other equity (2,394,838) 15 Employee benefit obligations Long term 31 March 2024 Provision for employee benefits Provision for gratuity (unfunded) Total Provisions Provision for gratuity (unfunded) Total Provisions						S17	31 March 2025	31 March 2024
Closing balance (2,422,016)							(2,422,016)	
C Foreign Currency Translation Reserve								
-As at beginning of year -Addition/(deletion) during the period Closing balance Total other equity 27,178 27,178 27,178 (2,394,838) 15 Employee benefit obligations Long term 31 March 2025 31 March 2024 Provision for employee benefits Provision for gratuity (unfunded) Total Provisions NESHA 226,683 Provisions							(2,422,016)	
Addition/ (deletion) during the period 27,178 -	C)	Foreign Currency Translation Reserve -As at beginning of year					31 March 2025	31 March 2024
27,178		-Addition/(deletion) during the period					27 179	
C2,394,838 C2,394,838 C2,394,838 C3,94,838 C3,94,838 C4,394,838 C4		Closing balance				-		
15 Employee benefit obligations Long term 31 March 2025 31 March 2024 - 31 March 2025 31 March 2024 Provision for employee benefits Provision for gratuity (unfunded) Total Provisions NESH 4 226.683		Total other equity					(2 394 939)	
Long term Short term 31 March 2025 31 March 2024 - 31 March 2025 31 March 2024						-	(2,374,638)	-
Provision for employee benefits Provision for gratuity (unfunded) Total Provisions 226,683 226,683 226,683	15	Employee benefit obligations						
Provision for employee benefits Provision for gratuity (unfunded) Total Provisions 226,683 226,683		:-	24 Harris 2000				Short term	
Provision for gratuity (unfunded) Total Provisions NESH & 226.683		_	JI March 2025	31 March 2024	-	31 March 2025	31 March 2024	
Total Provisions NESH & 226.683	1	Provision for gratuity (unfunded)	226,683					
*		Total Provisions	226,683		-	-	<u> </u>	
		(*/ Co	1	/				

P

			Non - Current		Current	
16	Trade payables	31 March 2025	31 March 2024	31 March 2025	31 March 2024	
	Total outstanding dues of micro enterprises a enterprises	and small				
	Total outstanding dues of creditors other that enterprises and small enterprises*					
	Total trade payables (II)			119,885		
	Total trade payables (II)		-	119,885		
100	Other current liabilities Revenue received in advance			-	31 March 2025	31 March 2024
	Statutory due payable					-
	Advance from customer					-
	Employee benefits payable					
	Dividend payable					
	Provision for Expense					
	Duties & Taxes					
	Total other current liabilities			_		



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Interest Expense on lease trability

M. NO. 048860

Total finance costs

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

1	8 Revenue from operations	31 March 2025
	Sale of goods (inclusive of excise duty)	42.00
	Sale of services	42,99
	Total revenue from operations	42,993
1	9 Other income	31 March 2025
	Commission on sale	
	Liabilities written back	
	Miscellaneous income	· ·
	Total other income	
	Total other income	-
20	Cost of revenue	
		31 March 2025
	Inventory at the beginning of the year	
	Add: Purchases	
	Less: Inventory at the end of the year	
		-
21	Purchase of Stock-in-trade	
21	Trading Purchases	31 March 2025
	→	34,767 34,767
		34,767
22	Changes in inventories of finished goods, stock-in-trade and work-in-progress	
	Inventories at the harianian of the	31 March 2025
	Inventories at the beginning of the year -Finished goods	
	-Work-in-progress	
	-Stock-in-trade	
	Late: Inventories at the end of the	
	Less: Inventories at the end of the year -Finished goods	
	-Work-in-progress	
	-Stock-in-trade	6,828
		6,828
	Net decrease/ (increase)	
		(6,828)
23	Employee benefits expense	31 March 2025
	Salaries, wages, bonus and other allowances	
	Contribution to Provident Fund and ESI	942,754
	Gratuity and compensated absences expenses (Refer note 44)	1:
	Employee stock option scheme compensation (Refer note 45) Staff welfare expenses	
	Total employee benefits expense	7,057
	and the second of the second o	949,811
24	Finance costs	31 Harris 2025
		31 March 2025
	Interest on borrowing	
	Interest on delay in payment of taxes	1.
	Finance charges payable under finance leases Interest Expense on lease trability (14,410

7,057 49,811 2025 31 March 2024 14,410 14,410

31 March 2024

42,993

42,993

25 Depreciation and amortization expense

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

26 Other expenses

Electricity and water Recruitment and training Repairs and maintenance - others Rates and taxes Telephone and telex 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
30,095	
30,095	
30,073	
31 March 2025	31 March 2024
60,160	
295,012	
39,992	
9,788	
11,487	
225,351	
12,732	
20,174	
541,878	
77,155	
105,049	
100	
1 442 754	
1,442,754	

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