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126, Mathuradas Mills Compound,
N. M. Joshi Marg, Lower Parel (W),
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GBCA
& Associates LLP
Chartered Accountants

**To**
**The Board of Directors,**
**Alchemie Europe Limited**

## Report on the Audit of the Special purpose financial Statements

### Opinion

1. We have audited the accompanying Special purpose financial statements of Alchemie Europe Limited ('the Company'), which comprise the Balance Sheet as at 31st March, 2026, the Statement of Profit and Loss (including Other Comprehensive Income), and notes to Special Purpose standalone financial statements, including a summary of the significant accounting policies and other explanatory information (hereinafter referred to as 'special purpose standalone financial statement). These Special purpose financial Statements have been prepared for the purpose of preparation of consolidated financial statements of Aarti Industries Limited (Holding Company).

2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid special purpose standalone financial statements, which have been prepared by the management of the company for their internal use, give a true and fair view of state of affairs of the company as at 31st March, 2026, and profit / loss for the period 1st April 2025 to 31st March 2026, in accordance with the basis of accounting specified in Note 1.2.1. of the special purpose standalone financials statements.

### Basis of Opinion

3. We conducted our audit in accordance with the Standards on Auditing ('SAs') and other authoritative pronouncements issued by the institute of chartered Accountants of India (ICAI). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Special purpose financial Statements section of our report.

   We are independent of the Company in accordance with the Code of Ethics issued by the ICAI together with the ethical requirements that are relevant to our audit of the Special purpose financial Statements under the provisions of the Act and the Rules thereunder; and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the Special purpose standalone financial Statements.

### Responsibility of Management for Special purpose financial Statements

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4. The Board of Directors of the Company is responsible for the preparation and presentation of the special purpose financial Statements that give a true and fair view of the state of affairs and results of operations of the Company in accordance with the accounting principles generally accepted in India as well as the group reporting

instructions received from the holding company, this includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the special purpose financial information that give a true and fair view and are free from material misstatement, whether due to fraud or error.

5. In preparing the special purpose financial statements, the Board of Directors of the Company are also responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

6. The Board of Directors of the Company is also responsible for overseeing the Company's financial reporting process.

**Auditor's Responsibilities for the Audit of the Special purpose financial Statements**

7. Our objectives are to obtain reasonable assurance about whether the Special purpose financial Statements, as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Special purpose financial statements.

8. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

   a. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

   b. Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.

   c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

   d. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures

GBCA & ASSOCIATES LLP MUMBAI Chartered Accountants are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

e. Evaluate the overall presentation, structure and content of the special purpose financial statements, including the disclosures, and whether these special purpose financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

f. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

9. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**Other Matter**

10. The comparative figures for the previous year included in these Special Purpose Financial Statements have been prepared by the Management based on the underlying books of account and other relevant records and are unaudited. We have relied on the information and representations provided by the Management in respect of these comparative figures and have not performed an audit or review of such figures. However, we have performed the necessary audit procedures as required by Standards of Auditing ("SA") 510 – Initial Audit Engagements – Opening Balances, issued by the Institute of Chartered Accountants of India ("ICAI").

**Restriction on Use and Distribution**

11. The Special purpose financial statements are prepared to enable the Parent Company to prepare its consolidated financial statements for inclusion in the Consolidated Financial statements of the Parent Company. The Special purpose financial Statements may, therefore, not be suitable for another purpose. Our report is intended solely for the use by the Board of Directors of the Company and the Group in the preparation of the consolidated financial statements and should not be distributed to or used by other parties.

GBCA & ASSOCIATES LLP
MUMBAI
Chartered Accountants

For **G B C A & Associates LLP**
Chartered Accountants
Firm Registration No.: 103142W/W100292

**Viral P. Maru**
Partner
Membership No.: 112775
UDIN:- 26112775XUEZGX8377

Place: Mumbai
Date: 3rd May 2026

Alchemie Europe Limited
Balance sheet as at March 31, 2026
(All amounts are in Lakhs, unless otherwise stated)

| Particulars | Notes | As at March 31, 2026 | As at March 31, 2025 |
|---|---|---|---|
| **Assets** | | | |
| **Non-Current Assets** | | | |
| (a) Property, Plant and Equipment | 3 | 11.13 | 17.81 |
| (b) Capital Work-in-Progress | | - | - |
| (c) Financial Assets | | | |
| (i) Investments | 4A | 465.39 | 465.39 |
| (d) Deferred Tax Assets (Net) | | - | - |
| (e) Other Non-Current Assets | | - | - |
| **Total Non Current Assets** | | 476.52 | 483.20 |
| **Current Assets** | | | |
| (a) Inventories | 4B | 382.84 | 701.13 |
| (b) Financial Assets | | | |
| (i) Investments | | | - |
| (ii) Trade Receivables | 4C | 1,602.91 | 1,669.76 |
| (iii) Cash and Cash Equivalents | 4D | 175.88 | 60.24 |
| (iv) Bank Balances other than (iii) above | | - | - |
| (c) Other Current Assets | 4E | 65.14 | 8.99 |
| (d) Assets Classified as Held for Sale | | - | - |
| (e) Current Tax Assets | | - | - |
| **Total Current Assets** | | 2,226.78 | 2,440.13 |
| **Total Assets** | | 2,703.30 | 2,923.33 |
| **Equity and Liabilities** | | | |
| **Equity** | | | |
| (a) Equity Share Capital | 5 | 91.85 | 91.85 |
| (b) Other Equity | 6 | (743.72) | (582.80) |
| **Total Equity** | | (651.87) | (490.94) |
| **Labilities** | | | |
| **Non-Current Liabilities** | | | |
| (a) Financial Liabilities | | | |
| (i) Borrowings | | - | - |
| (ii) Trade Payables | | | |
| Total Outstanding dues of Micro and Small Enterprises | | - | - |
| Total Outstanding dues other than Micro and Small Enterprises | | - | - |
| (iii) Lease Liability | | - | - |
| (iv) Other Financial Liabilities | | - | - |
| (b) Provisions | | - | - |
| (c) Employee Benefits Obligations | | - | - |
| (d) Deferred Tax Liabilities | | - | - |
| (e) Other Non Current Liabilities | | - | - |
| **Total Non Current Liabilities** | | - | - |
| **Current liabilities** | | | |
| (a) Financial Liabilities | | | |
| (i) Borrowings | | - | - |
| (ii) Trade Payables | 7 | | |
| Total Outstanding dues of Micro and Small Enterprises | | - | - |
| Total Outstanding dues other than Micro and Small Enterprises | | 3,354.00 | 3,414.27 |
| (iii) Lease Liability | | - | - |
| (iv) Other Financial Liabilities | | - | - |
| (b) Provisions | | | |
| (c) Employee Benefits Obligations | | - | - |
| (d) Other Current Liabilities | 8 | 1.16 | - |
| **Total Current Liabilities** | | 3,355.17 | 3,414.27 |
| **Total Equity and Liabilities** | | 2,703.30 | 2,923.32 |
| Significant Accounting Policies of Financial statements | 2 | | |

The accompanying notes are an integral part of the Ind AS financial statements.
In terms of our Report of even date attached

**For GBCA & Associates LLP**
**Chartered Accountants**
**Firm Registration No. 103142W/ W100292**

**Viral P. Maru**
Partner
Membership No. : 112775

Place: Mumbai
Date: 3rd May, 2026

GBCA & Associates LLP MUMBAI Chartered Accountants

**For and on Behalf of the Board of Directors**

**Rajendra Gogri**
**(Director)**
**DIN: 00061003**

Place: Mumbai
Date: 3rd May, 2026

**Alchemie Europe Limited**

**Statement of Profit and loss for the year ended March 31, 2026**

(All amounts are in Lakhs, unless otherwise stated)

| **Particulars** | **Note** | **Year ended March 31, 2026** | **Year ended March 31, 2025** |
|---|---|---|---|
| Income | | | |
| I. Revenue from Operations | 9 | 4,543.59 | 4,097.45 |
| **II. Total Income (I)** | | **4,543.59** | **4,097.45** |
| **III. Expenses** | | | |
| (a) Change in inventories of Stock-in-Trade | 10 | 4,095.46 | 3,867.74 |
| (b) Employee Benefits Expense | 11 | 16.30 | 32.89 |
| (c) Depreciation and Amortization Expense | 3A | 6.68 | 6.68 |
| (d) Finance Costs | 12 | 1.50 | 0.20 |
| (e) Other Expenses | 13 | 451.98 | 474.22 |
| **IV. Total Expenses (III)** | | **4,571.92** | **4,381.72** |
| **V. (Loss) Before Exceptional and Extraordinary Items and Tax (II-IV)** | | **(28.33)** | **(284.27)** |
| VI. Exceptional Items Expense/ (Income) | | - | - |
| **VII. (Loss) before tax (V-VI)** | | **(28.33)** | **(284.27)** |
| VIII. Tax Expense | | | |
| - Current Tax | | - | - |
| - Deferred Tax | | - | - |
| - Short Excess Provision for Earlier Years | | - | (49.35) |
| Total Tax Expenses | | - | (49.35) |
| **X. (Loss) for the year (VIII-IX)** | | **(28.33)** | **(234.91)** |
| **XI. Other Comprehensive Income (OCI)** | | | |
| i. Change in Foreign Currency Translation Reserve | | (132.59) | (61.05) |
| **Other comprehensive income for the year, net of tax** | | **(132.59)** | **(61.05)** |
| **Total Comprehensive Income (X+XI)** | | **(160.92)** | **(295.97)** |
| **Earnings Per Share** | 14 | | |
| Basic and Diluted Earnings Per Equity Share Nominal Value of Equity Shares 1 GBP Each | | **(178.80)** | **(328.85)** |
| Significant Accounting Policies of Financial statements | 2 | | |

The accompanying notes are an integral part of the Ind AS financial statements.
In terms of our Report of even date attached

**For GBCA & Associates LLP**
Chartered Accountants
Firm Registration No. 103142W/ W100292

**Viral P. Maru**
Partner
Membership No. : 112775

Place: Mumbai
Date: 3rd May, 2026

GBCA & ASSOCIATES LLP MUMBAI Chartered Accountants

**For and on Behalf of the Board of Directors**

**Rajendra Gogri**
(Director)
DIN: 00061003

Place: Mumbai
Date: 3rd May, 2026

**Alchemie Europe Limited**
**Statement of Changes in Equity as at 31 March 2026**
(All amounts are in Lakhs, unless otherwise stated)

**A. Equity Share Capital**

**Equity Shares of GBP 1 each, Issued, Subscribed and Fully Paid**

| | No. of Shares | Amount |
|---|---|---|
| **Balance as on March 31, 2024** | 90,000.00 | 91,85,330.00 |
| Changes in equity share capital during the year | - | - |
| **Balance as on March 31, 2025** | 90,000.00 | 91,85,330.00 |
| Changes in equity share capital during the year | - | - |
| **Balance as on March 31, 2026** | 90,000.00 | 91,85,330.00 |

**B. Other Equity**

| Particulars | Reserves & Surplus | Other Comprehensive Income | Total Equity |
|---|---|---|---|
| | Retained Earnings | Foreign Currency Translation Reserve | |
| **Balance as on March 31, 2024** | (236.05) | (50.78) | (286.83) |
| Loss for the year | (234.91) | - | (234.91) |
| Other comprehensive income | - | (61.05) | (61.05) |
| **Balance as on March 31, 2025** | (470.97) | (111.83) | (582.80) |
| Loss for the year | (28.33) | - | (28.33) |
| Other comprehensive income | - | (132.59) | (132.59) |
| **Balance as on March 31, 2026** | (499.30) | (244.42) | (743.72) |

The accompanying notes are an integral part of the standalone Ind AS financial statements.
In terms of our Report of even date attached

**For GBCA & Associates LLP**
**Chartered Accountants**
**Firm Registration No. 103142W/ W100292**

**Viral P. Maru**
Partner
Membership No. : 112775

Place: Mumbai
Date: 3rd May, 2026

**For and on Behalf of the Board of Directors**

**Rajendra Gogri**
**(Director)**
**DIN: 00061003**

Place: Mumbai
Date: 3rd May, 2026

**Alchemie Europe Limited**
**Notes to financial statements for the year ended March 31, 2026**
(All amounts are in Lakhs, unless otherwise stated)

**3. Property, Plant and Equipment**

| Particulars | Office Equipment | Total |
|---|---|---|
| **Gross Carrying Value** | | |
| Gross Carrying Value as at 01.04.2024 | 61.61 | 61.61 |
| Additions | - | - |
| Disposals/deletions | - | - |
| **Gross Carrying Value as at 31.03.2025** | **61.61** | **61.61** |
| **Accumulated Depreciation** | | |
| Accumulated Depreciation as at 01.04.2024 | 37.13 | 37.13 |
| Depreciation Charged for the year | 6.68 | 6.68 |
| Disposals/deletions | | - |
| **Accumulated Depreciation as at 31.03.2025** | **43.80** | **43.80** |
| **Net Carrying Value** | | |
| **as at March 31, 2025** | **17.81** | **17.81** |
| **Gross Carrying Value** | | |
| Gross Carrying Value as at 01.04.2025 | 61.61 | 61.61 |
| Additions | | - |
| Disposals/deletions | | - |
| **Gross Carrying Value as at 31.03.2026** | **61.61** | **61.61** |
| **Accumulated Depreciation** | | |
| Accumulated Depreciation as at 01.04.2025 | 43.80 | 43.80 |
| Depreciation Charged for the year | 6.68 | 6.68 |
| Disposals/deletions | | - |
| **Accumulated Depreciation as at 31.03.2026** | **50.48** | **50.48** |
| **Net Carrying Value** | | |
| **as at March 31, 2026** | **11.13** | **11.13** |

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Chartered Accountants

(All amounts are in Lakhs, unless otherwise stated)

**4A Financial Assets - Investments**

| | As at March 31, 2026 | As at March 31, 2025 |
|---|---|---|
| Investment in Specifix Inc | 465 39 | 465.39 |
| Total | 465.39 | 465.39 |

**4B Inventories**

| | As at March 31, 2026 | As at March 31, 2025 |
|---|---|---|
| Closing Stock | 382.84 | 701.13 |
| **Total** | 382.84 | 701.13 |

**4C Trade receivables**

| | As at March 31, 2026 | As at March 31, 2025 |
|---|---|---|
| **Trade receivables from:** | | |
| i) Others | | |
| ii) Related parties | 1,602.91 | 1,669.76 |
| Less Loss allowance | - | - |
| | - | - |
| | 1,602.91 | 1,669.76 |
| Current portion | 1,602 91 | 1,669 76 |

**4D Cash and Cash Equivalent**

| | As at March 31, 2026 | As at March 31, 2025 |
|---|---|---|
| **Balances with Banks:** | | |
| - In Current Accounts | 175.84 | 60 04 |
| - Cash on hand | 0.04 | 0.19 |
| **Total** | 175.88 | 60.24 |

**4E Other assets**

| | As at March 31, 2026 | As at March 31, 2025 |
|---|---|---|
| **Current Assets** | | |
| Prepaid Expenses | 35.46 | 1.52 |
| Balances with Statutory/ Government Authorities | 2.43 | 7 47 |
| Other Current Assets | 27.24 | - |
| **Total** | 65.14 | 8.99 |

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MUMBAI
Chartered Accountants

(All amounts are in Lakhs, unless otherwise stated)

**5 Equity Share Capital**

| | As at March 31, 2026 | | As at March 31, 2025 | |
|---|---|---|---|---|
| | Nos. | INR | Nos. | INR |
| **Authorised equity share Capital** | | | | |
| Equity Shares of 1 GBP each | 90,000 | 91.85 | 90,000 | 91.85 |
| **Total Authorised equity share Capital** | **90,000** | **91.85** | **90,000** | **91.85** |
| **Issued, subscribed and fully paid up shares** | | | | |
| Equity Shares of 1 GBP each, fully paid up | 90,000 | 91.85 | 90,000 | 91.85 |
| **Total Issued, Subscribed and Fully Paid-up Share Capital** | **90,000** | **91.85** | **90,000** | **91.85** |

**a. Reconciliation of the shares outstanding at the beginning and at the end of the reporting period:**

| | As at March 31, 2026 | | As at March 31, 2025 | |
|---|---|---|---|---|
| | Nos. | INR | Nos. | INR |
| Shares outstanding at the beginning of the year | 90,000 | 92 | 90,000 | 92 |
| Shares issued during the year | | | | |
| **Shares outstanding at the end of the year** | **90,000** | **91.85** | **90,000** | **91.85** |

**b. Terms/Rights attached to Equity Shares**

The Company has only one class of equity shares having a par value of GBP. 1/- per share. Each shareholder is eligible for one vote per share held and ranks pari passu

**c. Shares held by holding/ultimate holding company and/or their subsidiaries/associates**

| | As at March 31, 2026 | As at March 31, 2025 |
|---|---|---|
| **Aarti Industries Limited, Holding Company** | | |
| 80,001 equity shares of 1 GBP each fully paid | 80,001.0000 | 80,001.0000 |

**d. Details of shareholders holding more than 5% shares in the Company**

| Name of the shareholder | As at March 31, 2026 | | As at March 31, 2025 | |
|---|---|---|---|---|
| | Nos. | % of holding | Nos. | % of holding |
| **Equity shares of 1 GBP each fully paid** | | | | |
| Aarti Industries Limited, Holding Company | 80,001 | 88.89% | 80,001 | 88.89% |
| Gautam Ravat | 9,999 | 11.11% | 9,999 | 11.11% |

**e. Details of shareholding of promoters:**

| Name of the promoter | No. of Shares at the beginning of the year | No. of Shares at the end of the period | % of total shares | % Change during the year |
|---|---|---|---|---|
| Aarti Industries Limited, Holding Company | 80001 | 80001 | 88.89% | - |
| Total | 80,001 | 80,001 | 88.89% | - |

Note 2.5 No shares have been allotted for consideration other than cash or has been bought back by the company during the period of 5 years preceding the year as at which the balance sheet is prepared.

Note 2.6No bonus shares have been allotted by the company during the period of 5 years preceding the year as at which the balance sheet is prepared.

Note 2.7 No calls are unpaid by any Director or Officer of the company during the period.

Note 2.8 No amount are Forfeited on Shares issued

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(All amounts are in Lakhs, unless otherwise stated)

## 6 Other Equity

| | As at March 31, 2026 | As at March 31, 2025 |
|---|---|---|
| **a) Retained earnings** | | |
| **Balance as at the beginning of the year** | (470.97) | (236.05) |
| Add (Loss) for the year | | |
| From statement of profit and loss account | (28.33) | (234.91) |
| **Balance as at the end of the year** | **(499.30)** | **(470.97)** |
| **b) Foreign Currency Translation Reserve** | | |
| **Balance as at the beginning of the year** | (111.83) | (50.78) |
| Add (Loss) for the year | | |
| From Other Comprehensive Income | (132.59) | (61.05) |
| **Balance as at the end of the year** | **(244.42)** | **(111.83)** |
| **Total** | **(743.72)** | **(582.80)** |

## 7 Trade Payable

| | As at March 31, 2026 | As at March 31, 2025 |
|---|---|---|
| **Current** | | |
| - Total Outstanding dues of Micro and Small Enterprises | - | - |
| - Total Outstanding dues other than Micro and Small Enterprises | 3,354.00 | 3,414.27 |
| **Total** | **3,354.00** | **3,414.27** |

## 8 Other Current Liabilities

| | As at March 31, 2026 | As at March 31, 2025 |
|---|---|---|
| Provision for Expenses | 1.16 | - |
| **Total** | **1.16** | **-** |

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MUMBAI
Chartered Accountants

Alchemie Europe Limited
Notes to financial statements for the year ended March 31, 2025
(All amounts are in Lakhs, unless otherwise stated)

## 9 Revenue from operations

| | Year ended March 31, 2026 | Year ended March 31, 2025 |
|---|---|---|
| **Revenue from contracts with customers** | | |
| Sale of products | 4,543.59 | 4,097.45 |
| **Total revenue** | **4,543.59** | **4,097.45** |

**Disaggregated revenue information**

Set out below is the disaggregation of the Companies revenue from contracts with customers

| | Year ended March 31, 2026 | Year ended March 31, 2025 |
|---|---|---|
| **Timing of revenue recognition** | | |
| Goods transferred at a point in time | 4,543.59 | 4,097.45 |
| **Total revenue from contract with customers** | **4,543.59** | **4,097.45** |

| | | |
|---|---|---|
| **Reconciling the amount of revenue recognised in the statement of profit and loss with the contracted price** | | |
| Revenue as per operations | 4,543.59 | 4,097.45 |
| **Adjustments** | | |
| Provision for sales return | - | - |
| **Revenue from contract with customers** | **4,543.59** | **4,097.45** |

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**Alchemie Europe Limited**
**Notes to financial statements for the year ended March 31, 2025**
(All amounts are in Lakhs, unless otherwise stated)

## 10 Change in inventories of Stock-in-Trade

| | Year ended March 31, 2026 | Year ended March 31, 2025 |
|---|---|---|
| Inventory at the beginning of the year | 748.36 | 902.32 |
| Add: Purchases | 3,003.14 | 3,292.05 |
| Add; Purchase Cost | 704.09 | 374.50 |
| | **4,455.58** | **4,568.87** |
| Less: Inventory at the end of the year | 360.12 | 701.13 |
| **Change in inventories of Stock-in-Trade** | **4,095.46** | **3,867.74** |

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MUMBAI
Chartered Accountants

**Alchemie Europe Limited**
**Notes to financial statements for the year ended March 31, 2026**
(All amounts are in Lakhs, unless otherwise stated)

## 11 Employee Benefits Expense

| | Year ended March 31, 2026 | Year ended March 31, 2025 |
|---|---|---|
| Salaries, Wages and Bonus | 12.60 | 29.40 |
| Contribution to Provident Fund and Other Funds | 3.70 | 3.48 |
| **Total** | **16.30** | **32.89** |

## 12 Finance Costs

| | Year ended March 31, 2026 | Year ended March 31, 2025 |
|---|---|---|
| Bank Charges | 1.50 | 0.20 |
| **Total** | **1.50** | **0.20** |

## 13 Other Expenses

| | Year ended March 31, 2026 | Year ended March 31, 2025 |
|---|---|---|
| Advertisement and Business Promotion Expenses | 111.04 | 49.80 |
| Communication Expenses | 1.16 | 1.34 |
| Legal and professional fees | 29.34 | 2.16 |
| Other Expenses | 0.60 | 0.78 |
| Bad debts written off | - | 225.65 |
| Exchange difference loss | 291.65 | 188.52 |
| Insurance | 11.70 | - |
| Rent | 6.50 | 5.97 |
| **Total** | **451.98** | **474.22** |

## 14 Earnings Per Share (EPS)

Basic EPS amounts are calculated by dividing the (loss) for the year attributable to equity holders of the Company by weighted average number of equity shares outstanding during the year.

| | Year ended March 31, 2026 | Year ended March 31, 2025 |
|---|---|---|
| Net (loss) after tax as per Statement of Profit and Loss attributable to Equity Shareholders | (160.92) | (295.97) |
| Weighted Average number of Equity Shares of Rs. 1 each | 90,000.00 | 90,000.00 |
| Basic and Diluted Earnings Per Equity Share (in Rupees) | (178.80) | (328.85) |

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Chartered Accountants