INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF

Geosphere Glassworks GmbH

Report on the Audit of the Consolidated Financial Information

Opinion

We have audited for purposes of the audit of the consolidated financial statements of Borosil Renewables Limited ("BRL"), the financial information included in the accompanying financial reporting package of Geosphere Glassworks GmbH and its subsidiary ("Group") for the period ended 22nd December 2025. This financial information, consisting of balance sheet, statement of income, cashflow statement and statement of changes in equity ("Financial Information"), has been prepared solely to enable the BRL to prepare its consolidated financial statements.

In our opinion, the Financial Information for Geosphere Glassworks GmbH as of 22nd December, 2025, and for the period then ended have been prepared, on the basis of IFRS and the Group's accounting policies, so as to give a true and fair view of the financial position of the Group as at 22nd December, 2025 and of the financial performance, change in equity and cash flows of the Group for the year ended on that date.

Basis of Opinion

We conducted our audit of the Financial Information in accordance with the ISA. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Information section of our report.

We have complied with the International Code of Ethics for Professional Accountants (including International Independence Standards), issued by the International Ethics Standards Board for Accountants (IESBA Code), as well as the German General Professional Rules for Auditors as set forth in § 43 WPO [*Wirtschaftsprüferordnung* - German Professional Code of Auditors] as it relates to relevant ethical requirements, including independence.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. The conclusions reached in forming our opinion are based on the component performance materiality as agreed to by the Auditors of BRL, in the context of the audit of the consolidated financial statements of the BRL.

Management's Responsibility

Management is responsible for the preparation and presentation of the Financial Information on the basis of applicable IFRS and the Group's accounting policies, and for such internal control as management determines is necessary to enable the preparation of the financial information that is free from material misstatement, whether due to fraud or error.

Geosphere Glassworks GmbH filed for insolvency on 19th December, 2025. Management have therefore concluded that Geosphere Glassworks GmbH will not continue as a going concern. The financial information as of and for the period ended 22nd December, 2025, was accordingly prepared under the assumption that the going concern principle is no longer applicable.

Auditor’s Responsibility

Our objectives are to obtain reasonable assurance about whether the Financial Information 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 ISAs 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 Financial Information.

Restriction on Use and Distribution

The Financial Information has been prepared for purposes of providing information to the BRL to enable it to prepare its consolidated financial statements. The Financial Information is not a full set of financial statements in accordance with IFRS. The Financial Information may, therefore, not be suitable for another purpose.

This report is intended solely for the BRL and copy of the same can be shared with the Auditors of BRL and should not be used by or distributed to anyone or any other third party.

Cologne, 10 April 2026

Laufenberg Michels GmbH
Wirtschaftsprüfungsgesellschaft

Christian Schenk
Wirtschaftsprüfer [*Auditor*]
Steuerberater [*Tax Advisor*]

GEOSPHERE GLASSWORKS GMBH

CONSOLIDATED BALANCE SHEET AS AT 22ND DECEMBER, 2025

(EUR)

Particulars	Note No.	As at 22nd December, 2025		As at 31st March, 2025	
I. ASSETS					
1 Non-current Assets					
(a) Property, Plant and Equipment	6			7 569 230	
(b) Capital Work-in-Progress	6			12 705 850	
(c) Intangible Assets	7			33 938	
(d) Financial Assets					
(i) Investment					
(i) Loan	8	-		-	
(i) Others		-			
(e) Deferred Tax Asset (net)		-		-	
(d) Other Non-current Assets	8	-	-	248 558	**20 557 576**
2 Current Assets					
(a) Inventories	9	-		7 026 316	
(b) Financial Assets					
(i) Trade Receivables	10	-		113 142	
(ii) Cash and Cash Equivalents	11	5 578		2 367 531	
(iii) Bank Balances other than (ii) above	12	-		800 000	
(iv) Others	13	-		476 735	
(c) Current Tax Assets (net)		-		199 401	
(d) Other Current Assets	14	-	**5 578**	65 526	**11 048 652**
TOTAL ASSETS			**5 578**		**31 606 228**
II. EQUITY AND LIABILITIES					
EQUITY					
(a) Equity Share Capital	15	25 000		25 000	
(b) Other Equity	16	- 19 599 872		- 8 096 934	
Equity attributable to the Owners			**- 19 574 872**		**- 8 071 934**
Non-controlling Interest			-		**403 848**
Total Equity			**- 19 574 872**		**- 7 668 086**
LIABILITIES					
1 Non-Current Liabilities					
(a) Financial Liabilities					
(i) Borrowings	17	12 450 000		33 510 000	
(ii) Lease Liabilities		-		9 543	
(iii) Other Financial Liabilities	18	2 252 649		1 613 474	
(b) Provisions	19	-		5 500	
(c) Deferred Tax Liabilities (Net)		-	**14 702 649**	-	**35 138 516**
2 Current Liabilities					
(a) Financial Liabilities					
(i) Borrowings	20	60 000		-	
(i) Lease Liabilities		-		72 134	
(ii) Trade Payables	21	-		1 338 953	
(iii) Other Financial Liabilities	22	4 817 800		737 526	
(b) Other Current Liabilities	23	-		1 432 719	
(c) Provisions	24	-	**4 877 800**	554 464	**4 135 797**
(d) Current Tax Liabilities (net)		-		-	
TOTAL EQUITY AND LIABILITIES			**5 578**		**31 606 228**
Material Accounting Policies and Notes to the Consolidated Financial Statements	1 to 44				

For and on behalf of the Board of Directors

Sven Diekhof
Managing Director

Date : 10th January, 2026
Place : Berlin, Germany

GEOSPHERE GLASSWORKS GMBH

STATEMENT OF CONSOLIDATED PROFIT AND LOSS FOR THE PERIOD ENDED 22ND DECEMBER, 2025

(EUR)

	Particulars	Note No.	For the Period Ended 22nd December, 2025	For the Year Ended 31st March, 2025
I.	**Income**			
	Revenue from Operations	25	794 404	36 055 780
	Other Income	26	114 605	2 037 181
	Total Income (I)		**909 010**	**38 092 961**
II.	**Expenses:**			
	Cost of Materials Consumed		7 238	7 115 618
	Changes in Inventories of Work-in-Progress and Finished Goods	27	913 755	4 015 724
	Employee Benefits Expense	28	1 636 661	13 732 638
	Finance Costs	29	1 002 234	1 379 353
	Depreciation and Amortisation Expense	30	777 295	2 247 377
	Other Expenses	31	726 787	22 850 874
	Total Expenses (II)		**5 063 968**	**51 341 583**
III.	**Loss Before Tax and Exceptional Items (I - II)**		**- 4 154 959**	**- 13 248 622**
IV.	Exceptional Items	32	7 347 979	-
V.	**Loss Before Tax (III - IV)**		**- 11 502 938**	**- 13 248 622**
VI.	**Tax Expense:**	0		
	(1) Current Tax		-	
	(2) Deferred Tax		-	-
	Total Tax Expenses		-	-
VII.	**Loss for the period/year (V-VI)**		**- 11 502 938**	**- 13 248 622**
VIII.	**Other Comprehensive Income (OCI)**			
	i) Items that will not be reclassified to profit or loss:			
	Re-measurement gains / (losses) on Defined Benefit Plans		-	-
	Income Tax effect on above		-	-
	Total Other Comprehensive Income		-	-
IX.	**Total Comprehensive Income for the period/year (VII + VIII)**		**- 11 502 938**	**- 13 248 622**
X.	**Loss attributable to**			
	Owners of the Company		- 11 502 938	- 11 454 885
	Non-controlling Interest		-	- 1 793 737
			- 11 502 938	**- 13 248 622**
XI.	**Other Comprehensive Income attributable to**			
	Owners of the Company		-	-
	Non-controlling Interest		-	-
			-	-
XII.	**Total Comprehensive Income attributable to**			
	Owners of the Company		- 11 502 938	- 11 454 885
	Non-controlling Interest		-	- 1 793 737
			- 11 502 938	**- 13 248 622**
XIII.	**Earnings per Equity Share of EUR 1/- each (in EUR)**	33		
	- Basic		**-460,12**	**-529,94**
	- Diluted		**-460,12**	**-529,94**
	Material Accounting Policies and Notes to the Consolidated Financial Statements	1 to 44		

For and on behalf of the Board of Directors

Sven Diekhof
Managing Director

Date : 10th January, 2026
Place : Berlin, Germany

GEOSPHERE GLASSWORKS GMBH
CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD ENDED 22ND DECEMBER, 2025

A. Equity Share Capital

(EUR)

Particulars	As at 1st April, 2024	Changes during year	As at 31st March, 2025	Changes during period	As at 22nd December, 2025
Equity Share Capital	25 000	-	25 000	-	25 000

B. Other Equity

(EUR)

Particulars	Attributable to equity owners	Non-controlling Interest	Total
	Reserves and Surplus		
	Retained Earnings		
Balance as at 1st April, 2024	3 357 952	2 197 585	5 555 537
Total Comprehensive Income	- 11 454 885	- 1 793 737	- 13 248 622
As at 31st March, 2025	**- 8 096 934**	**403 848**	**- 7 693 086**
Balance as at 1st April, 2025	- 8 096 934	403 848	- 7 693 086
Total Comprehensive Income	- 11 502 938	-	- 11 502 938
Deconsolidation od Minority Interest	-	- 403 848	- 403 848
As at 22nd December, 2025	**- 19 599 872**	**-**	**- 19 599 872**

For and on behalf of the Board of Directors

Date : 10th January, 2026
Place : Berlin, Germany

Sven Diekhof
Managing Director

GEOSPHERE GLASSWORKS GMBH

STATEMENT OF CONSOLIDATED CASH FLOWS FOR THE PERIOD ENDED 22ND DECEMBER, 2025

(EUR)

	Particulars	For the Period Ended 22nd December, 2025		For the Year Ended 31st March, 2025	
A.	**Cash Flow from Operating Activities**				
	Loss Before Tax as per Statement of Profit and Loss		**- 11 502 938**		**- 13 248 622**
	Adjusted for :				
	Depreciation and Amortisation Expense	777 295		2 247 377	
	Interest Income	- 15 799		- 142 659	
	Provision for credit impaired on Assets and liabilities	7 347 979		-	
	Loss on discard of Property, Plant and Equipment	-		- 830	
	Finance Costs	1 002 234	9 111 708	1 379 353	3 483 241
	Operating Profit before Working Capital Changes		**- 2 391 229**		**- 9 765 381**
	Adjusted for :				
	Trade and Other Receivables	219 564		3 755 854	
	Inventories	930 586		3 797 987	
	Trade and Other Payables	- 1 699 403	- 549 253	- 2 336 571	5 217 271
	Cash generated from operations		**- 2 940 483**		**- 4 548 110**
	Direct Taxes Paid (net)		79 212		8 762
	Net Cash from/(used in) Operating Activities		**- 2 861 271**		**- 4 539 348**
B	**Cash Flow from Investing Activities**				
	Addition in Property, Plant and Equipment		- 85 496		- 5 420 782
	Sale of Property, Plant and Equipment		-		1 000
	Interest received		15 799		142 659
	Net Cash from/(used in) Investing Activities		**- 69 697**		**- 5 277 123**
C.	**Cash Flow from Financing Activities**				
	Proceeds from Non-current Borrowings		-		60 000
	Repayment of Non-current Borrowings		-		- 3 000 000
	Proceeds from Non-current Borrowings		-		3 600 000
	Margin Money (net)		800 000		- 600 000
	Interest Paid		-		- 1 433 611
	Lease Payment		- 28 402		- 291 398
	Government Grant Received		-		4 836 800
	Net Cash flow/(used in) from Financing Activities		**771 598**		**3 171 791**
	Net Increase in Cash and Cash Equivalents (A+B+C)		**- 2 159 370**		**- 6 644 681**
	Opening Balance of Cash and Cash Equivalents		**2 367 531**		**9 012 212**
	Deconsolidation of Cash and Cash Equivalents		**- 202 583**		**-**
	Closing Balance of Cash and Cash Equivalents		**5 578**		**2 367 531**

Note - 6 Property, Plant and Equipment (EUR)

Particulars	Right to use	Land - Freehold	Buildings	Plant and Equipment	Furniture and Fixtures	Vehicles	Office Equipment	Total	Capital Work-in-Progress
GROSS BLOCK									
As at 1st April, 2024	**836 295**	**1 343 880**	**620 268**	**7 098 678**	**240 551**	**384 987**	**721 885**	**11 246 544**	
Additions	33 041	-	98 627	566 968	-	2 139	88 195	788 970	
Government Grant	-	-	-	-	-	-	-	-	
Disposals/Adjustment	150 926	-	-	205	-	-	-	151 131	
As at 31st March, 2025	**718 410**	**1 343 880**	**718 895**	**7 665 442**	**240 551**	**387 126**	**810 080**	**11 884 383**	
Additions	-	-	285 177	198 844	-	-	37 561	521 583	
Government Grant	-	-	-	-	-	-	-	-	
Disposals/Impairment	-	-	73 415	1 583 022	159 886	209 814	420 701	2 446 837	
Deconsolidation	718 410	1 343 880	930 657	6 281 264	80 666	177 311	426 941	9 959 129	
As at 22nd December, 2025	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
DEPRECIATION									
As at 1st April, 2024	**368 903**	**-**	**38 345**	**1 348 359**	**43 560**	**71 275**	**218 356**	**2 088 799**	
Depreciation	272 166	-	30 404	1 704 831	29 827	51 601	137 560	2 226 389	
Disposals	-	-	-	35	-		-	35	
As at 31st March, 2025	**641 070**	**-**	**68 749**	**3 053 155**	**73 387**	**122 876**	**355 916**	**4 315 153**	
Depreciation	26 347	-	162 708	474 020	7 278	12 897	71 025	754 275	
Disposals	-	-	-		-	-	-	-	
Deconsolidation	667 416	-	231 457	3 527 175	80 666	135 772	426 941	5 069 428	
As at 22nd December, 2025	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
NET BLOCK:									
As at 31st March, 2025	**77 340**	**1 343 880**	**650 145**	**4 612 287**	**167 164**	**264 250**	**454 164**	**7 569 230**	**12 705 850**
As at 22nd December, 2025	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 22ND DECEMBER, 2025

Note - 7 Other Intangible Assets

	(EUR)
Particulars	**Computer Software**
GROSS BLOCK:	
As at 1st April, 2024	**268 412**
Additions	-
Disposals	-
As at 31st March, 2025	**268 412**
Additions	18 311
Government Grant	
Disposals/Impairment	29 228
Deconsolidation	257 494
As at 22nd December, 2025	
AMORTISATION:	
As at 1st April, 2024	**213 487**
Amortisation	20 988
Disposals	-
As at 31st March, 2025	**234 474**
Amortisation	23 020
Disposals	-
Deconsolidation	257 494
As at 22nd December, 2025	
NET BLOCK:	
As at 31st March, 2025	**33 938**
As at 22nd December, 2025	**-**

* Other than self generated.

Note - 8 Non-current Financial Assets - Other

(EUR)

Particulars	As at 22nd December, 2025	As at 31st March, 2025
Unsecured, Considered Good :		
Capital Advances	-	248 558
Total	**-**	**248 558**

Note - 9 Inventories

(EUR)

Particulars	As at 22nd December, 2025	As at 31st March, 2025
Raw Materials	-	596 116
Work-in-Progress	-	533 412
Finished Goods	-	2 472 169
Stores, Spares and Consumables	-	2 288 476
Packing Material	-	451 212
Scrap (Cullet) and Rejected Glass	-	684 932
Total	**-**	**7 026 316**

Note - 10 Current Financial Assets - Trade Receivables

(EUR)

Particulars	As at 22nd December, 2025	As at 31st March, 2025
Unsecured :		
Trade Receivables considered Good	-	113 142
Total	**-**	**113 142**

Note - 11 Cash and Cash Equivalents

(EUR)

Particulars	As at 22nd December, 2025	As at 31st March, 2025
Balances with Banks in current accounts	5 578	2 365 775
Cash on Hand	-	1 756
Total	**5 578**	**2 367 531**

11.1 For the purpose of the statement of Cash flow, cash and cash equivalents comprise the followings:

(EUR)

Particulars	As at 22nd December, 2025	As at 31st March, 2025
Balances with Banks in current accounts	5 578	2 365 775
Cash on Hand	-	1 756
Total	**5 578**	**2 367 531**

Note - 12 Current Financial Assets - Loans

(EUR)

Particulars	As at 22nd December, 2025	As at 31st March, 2025
Fixed deposit pledged with Banks (Refer Note No. 12.1)	-	800 000
	-	**800 000**

12.1 The above deposits with banks was pledged as margin money against Debts Service Reserve Account.

Note - 13 Current Financial Assets - Others

(EUR)

Particulars	As at 22nd December, 2025	As at 31st March, 2025
Unsecured, Considered Good:		
Others	-	476 735
	-	**476 735**

13.1 Other includes claim receivables from Energy.

Note - 14 Other Current Assets

(EUR)

Particulars	As at 22nd December, 2025	As at 31st March, 2025
Unsecured, Considered Good :		
VAT Balance	-	-
Others	-	65 526
Total	**-**	**65 526**

14.1 Other includes prepaid insurance etc.

Note - 15 Equity Share Capital

(EUR)

Particulars	As at 22nd December, 2025	As at 31st March, 2025
Authorised		
Equity Share Capital		
25'000 Equity Shares of EUR 1/- each fully paid up	25 000	25 000
Total	**25 000**	**25 000**
Issued, Subscribed & Fully Paid up		
25'000 Equity Shares of EUR 1/- each fully paid up	25 000	25 000
Total	**25 000**	**25 000**

15.1 Reconciliation of number of Equity Shares outstanding at the beginning of the year and for the period ended:

Particulars	As at 22nd December, 2025 (in Nos.)	As at 31st March, 2025 (in Nos.)
Shares outstanding at the beginning of the year	25 000	25 000
Share Issued during the year	-	-
Shares outstanding at the end of the year	**25 000**	**25 000**

15.2 Terms/Rights attached to Equity Shares :

The Company has only one class of shares referred to as equity shares having a par value of EUR 1/- per share. Holders of equity shares are entitled to one vote per share. The company declares and pays dividends in EUR.

Note - 16 Other Equity

(EUR)

Particulars	As at 22nd December, 2025		As at 31st March, 2025	
Retained Earnings				
As per Last Balance Sheet	- 8 096 934		3 357 952	
Profit for the period/year	- 11 502 938		- 11 454 885	
Amount available for appropriation	**- 19 599 872**	**- 19 599 872**	**- 8 096 934**	**- 8 096 934**
Deconsolidation of Other equity		-		-
Total		**- 19 599 872**		**- 8 096 934**

16.1 Nature and Purpose of Reserve

I Retained Earnings

Retained earnings represents the accumulated profits / (losses) made by the Company over the years.

Note - 17 Non-current financial liabilities - Borrowings

(EUR)

Particulars	As at 22nd December, 2025	As at 31st March, 2025
Unsecured		
Borrowings from Borosil Renewables Limited (Holding Company)	-	33 450 000
Borrowing from Laxman AG (Follow Subsidiary Company)	-	60 000
Total	**-**	**33 510 000**

Note - 18 Non-current Financial Liabilities

(EUR)

Particulars	As at 22nd December, 2025	As at 31st March, 2025
Interest accrued but not due on	-	1 613 474
Total	**-**	**1 613 474**

Note - 19 Non-current Financial Liabilities - Provisions

(EUR)

Particulars	As at 22nd December, 2025	As at 31st March, 2025
Non-current Financial Liabilities - Provisions	-	5 500
Total	**-**	**5 500**

Note - 20 Current financial liabilities - Borrowings

(EUR)

Particulars	As at 22nd December, 2025	As at 31st March, 2025
Unsecured		
Borrowings from Borosil Renewables Limited (Holding Company)	12 450 000	-
Borrowing from Laxman AG (Follow Subsidiary Company)	60 000	-
Total	**12 510 000**	**-**

Note - 21 Current Financial Liabilities - Trade Payables

(EUR)

Particulars	As at 22nd December, 2025	As at 31st March, 2025
Trade Payables	-	1 338 953
Total	**-**	**1 338 953**

Note - 22 Current Financial Liabilities - Others

(EUR)

Particulars	As at 22nd December, 2025	As at 31st March, 2025
Interest accrued but not due on borrowings	2 260 349	-
Creditors for Capital Goods	-	252 150
Deposits	-	1 977
Unamortised Grants liability	4 810 100	-
Other Payables	-	483 400
	7 070 449	**737 526**

22.1 Other includes mainly liabilities towards employees and provision for energy cost.

Note - 23 Other Current Liabilities

(EUR)

Particulars	As at 22nd December, 2025	As at 31st March, 2025
Advance from Customers	-	1 239 857
Statutory liabilities	-	192 862
Total	**-**	**1 432 719**

Note - 24 Current Provisions

(EUR)

Particulars	As at 22nd December, 2025	As at 31st March, 2025
Provisions for Employee Benefits	-	549 464
Provisions for others	-	5 000
Total	**-**	**554 464**

Note - 25 Revenues from Operations

(EUR)

Particulars	For the Period Ended 22nd December, 2025	For the Year Ended 31st March, 2025
Sale of Products	794 404	36 053 178
Other Operating Revenue	-	2 602
Revenue from Operations	**794 404**	**36 055 780**

Note - 26 Other Income

(EUR)

Particulars	For the Period Ended 22nd December, 2025	For the Year Ended 31st March, 2025
Interest Income from Financial Assets measured at amortised cost		
- Others	15 799	142 659
Government Grant	-	-
Profit on sale/discarding of Property, Plant and Equipment	-	830
Sale of old platinum	-	822 484
Reversal of Deferred Consideration resulting Bargain Purchase	-	343 813
Miscellaneous Income	98 806	727 395
Total	**114 605**	**2 037 181**

Note - 27 Changes in Inventories of Work-in-progress and Finished Goods

(EUR)

Particulars	For the Period Ended 22nd December, 2025	For the Year Ended 31st March, 2025
At the end of the Period		
Work-in-Progress	-	533 412
Finished Goods	-	2 472 169
	-	**3 005 581**
At the beginning of the Year		
Work-in-Progress	533 412	1 380 586
Finished Goods	2 472 169	5 640 719
	3 005 581	**7 021 305**
Less: Provision for Impairment	1 694 497	**-**
Less: Deconsolidation of GMB Inventories	397 329	**-**
(Increase)/Decrease in Inventories	**913 755**	**4 015 724**

Note - 28 Employee Benefits Expense

(EUR)

Particulars	For the Period Ended 22nd December, 2025	For the Year Ended 31st March, 2025
Salaries, Wages & allowances	874 678	11 004 160
Staff Welfare Expenses	761 983	2 728 477
Total	**1 636 661**	**13 732 638**

Note - 29 Finance Cost

(EUR)

Particulars	For the Period Ended 22nd December, 2025	For the Year Ended 31st March, 2025
Interest Expenses on financial liabilities measured at amortised cost	1 001 327	1 368 682
Interest Expenses on Finance lease liabilities	907	10 671
Total	**1 002 234**	**1 379 353**

Note - 30 Depreciation and amortisation Expenses

(EUR)

Particulars	For the Period Ended 22nd December, 2025	For the Year Ended 31st March, 2025
Depreciation of Property, Plant and Equipment (Refer Note No. 6)	754 275	2 226 389
Amortisation of intangible assets (Refer Note No. 7)	23 020	20 988
Total	**777 295**	**2 247 377**

Note - 31 Other Expenses

(EUR)

Particulars	For the Period Ended 22nd December, 2025	For the Year Ended 31st March, 2025
Manufacturing and Other Expenses		
Consumption of Stores and Spares	45 762	938 182
Power & Fuel	263 020	14 954 731
Packing Materials Consumed	300	1 768 216
Contract Labour Expenses	-	830 635
Job Processing Charges	2 089	25 732
Repairs to Machinery	53 136	1 414 942
Repairs to Buildings	-	46 338
Selling and Distribution Expenses		
Sales Promotion and Advertisement Expenses	300	122 310
Administrative and General Expenses		
Rent	24 059	92 506
Rates and Taxes	36 072	187 664
Insurance	70 507	434 921
Legal and Professional Fees	27 918	545 624
Travelling	42 995	136 609
Payment to Auditors	31 239	105 224
Donation	-	1 195
Miscellaneous Expenses	129 390	1 246 046
Total	**726 787**	**22 850 874**

Note - 32 Exceptional Items

(EUR)

Particulars	For the Period Ended 22nd December, 2025	For the Year Ended 31st March, 2025
Provision for credit impaired on Assets and liabilities	7 347 979	-
	7 347 979	**-**

Note - 33 Earnings Per Equity share (EPS)

(EUR)

Particulars	For the Period Ended 22nd December, 2025	For the Year Ended 31st March, 2025
Net loss for the period/year attributable to Equity Shareholders for Basic EPS (EUR)	- 11 502 938	- 13 248 622
Weighted average number of equity shares outstanding during the year for Basic EPS (in Nos.)	25 000	25 000
Weighted average number of equity shares outstanding during the year for Diluted EPS (in Nos.)	25 000	25 000
Earnings per share of EUR 1 each (EUR)		
- Basic	-460.12	-529.94
- Diluted	-460.12	-529.94
Face value per equity share (EUR)	1.00	1.00