

Laboratoria Cuenca S.A

Financial Statements for the year ended 31st March 2025

New Report for LC (Amounts scaled to '0)

Balance Sheet	Note	LC - As at 31-Mar-2025 - V19	LC - As at 31-Mar-2024 - V19
		ARS	ARS
ASSETS			
Non-current assets			
(a) Property, Plant and Equipment	1.1	38,88,63,125.64	18,41,63,937.52
(b) Right of Use Assets		-	-
(c) Capital work-in-progress		3,99,11,408.91	2,56,42,161.40
(d) Investment Property	1.2	-	-
(e) Goodwill			
(i) Goodwill - acquired	1.3	-	-
(f) Other Intangible assets	1.4	16,00,76,916.05	3,48,10,493.44
(g) Intangible assets under development		-	-
(h) Biological Assets other than bearer plants		-	-
(i) Financial Assets (NC)			
(i) Non-current investments	2	9,34,11,787.98	13,50,25,901.24
(ii) Other Non Current Financial Assets	3	-	-
(iii) Others		-	-
		9,34,11,787.98	13,50,25,901.24
(j) Deferred tax assets (net)		1,23,09,59,192.56	1,96,45,41,847.83
(k) Other non-current assets	4	57,38,23,758.04	45,50,68,056.44
		2,48,70,46,189.18	2,79,92,52,397.87
Current assets			
(a) Inventories	6	7,14,75,83,500.51	3,63,47,76,880.03
(b) Financial Assets (C)			
(i) Current investments	5	3,28,35,11,613.62	1,08,02,09,186.22
(ii) Trade and other receivables	7	15,35,81,06,427.61	8,63,19,55,184.92
(iii) Cash and cash equivalents	8	56,08,00,988.63	1,31,77,13,903.20
(iv) Other Current Financial Assets	9	-	-
		19,20,24,19,029.86	11,02,98,78,274.34
(c) Assets for Current Tax (Net)		-	-
(d) Other current assets	10	2,85,35,95,438.57	88,92,38,687.11
		29,20,35,97,968.94	15,55,38,93,841.48
Non-current assets classified as held for sale		-	-
TOTAL		31,69,06,44,158.12	18,35,31,46,239.35
See accompanying notes to the financial statements			

EQUITY AND LIABILITIES**Equity**

(a) Equity Share capital	11	16,08,18,657.32	16,08,18,657.32
(b) Other Equity	12	19,22,95,57,651.60	9,76,14,44,875.79
Capital and reserves attributable to owners		19,39,03,76,308.92	9,92,22,63,533.11
Non-controlling interests		-	-
		19,39,03,76,308.92	9,92,22,63,533.11

Share application money pending allotment

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Non-current liabilities**(a) Financial Liabilities(NC)**

(i) Long-term borrowings	13	32,84,64,867.54	35,89,69,456.56
(ii) Other financial liabilities	15	-	-
		32,84,64,867.54	35,89,69,456.56
(b) Long-term provisions	16	36,35,14,632.00	27,09,84,714.00
(c) Deferred tax liabilities (Net)	14	-	-
(d) Other non-current liabilities		-	-
		69,19,79,499.54	62,99,54,170.56

Current liabilities**(a) Financial Liabilities (C)**

(i) Short Term Borrowings	17	-	-
(ii) Trade and other payables	18	6,86,87,11,873.18	5,60,61,57,436.80
(iii) Other financial liabilities	17	2,98,73,81,782.46	1,11,20,62,709.26
		9,85,60,93,655.64	6,71,82,20,146.06
(b) Other current liabilities	19	1,35,43,72,773.58	87,65,18,642.52
(c) Short-term provisions	20	39,78,21,920.44	20,61,89,747.10
(d) Liabilities for Current Tax (Net)		-	-
		11,60,82,88,349.66	7,80,09,28,535.68

Liabilities associated with group(s) of assets held for disposal

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TOTAL**31,69,06,44,158.12****18,35,31,46,239.35****Difference**

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UNMAPPED GL Codes

unmapped GLs of Retained earning Opg	(9,67,55,62,684.71)	(3,14,50,72,583.26)
Duplicate/unidentified GLs	-	-

New Report for LC (Amounts scaled to '0)

Profit and Loss	Note	LC - As at 31-Mar-2025 - V19 ARS	LC - As at 31-Mar-2024 - V19 ARS
I. Revenue from operations	21	59,98,06,14,469.85	22,87,38,43,646.81
II. Other Income	22	78,20,36,410.39	3,18,08,23,349.98
III. Total Revenue (I + II)		60,76,26,50,880.24	26,05,46,66,996.79
IV. Expenses:			
Cost of material consumed	23	18,22,29,68,261.09	6,89,99,36,138.99
Purchases of Stock-in-Trade		8,32,66,281.04	2,48,05,806.48
Changes in inventories of finished goods, work-in-progress and stock-in-Trade	24	(1,71,23,64,764.21)	(67,87,18,451.77)
Employee benefits expense	25	13,92,75,53,299.63	5,29,71,44,836.91
Finance costs	26	3,80,80,109.82	76,84,782.58
Depreciation and amortisation expense	30	6,34,87,976.41	4,27,68,971.25
Other expenses	27	19,16,28,15,610.57	9,39,88,41,715.55
Total expenses		49,78,58,06,774.35	20,99,24,63,799.99
V. Profit before exceptional items and tax (III - IV)		10,97,68,44,105.89	5,06,22,03,196.80
VI. Exceptional items		50,78,55,926.19	20,56,59,584.00
VII. Profit before tax (V-VI)		10,46,89,88,179.70	4,85,65,43,612.80
VIII. Tax expense:			
- Current tax		67,45,49,100.39	4,62,28,221.27
- Deferred tax		73,35,82,655.27	(1,72,01,74,709.92)
		1,40,81,31,755.66	(1,67,39,46,488.65)
IX. Profit (Loss) for the period from continuing operations		9,06,08,56,424.04	6,53,04,90,101.45
XII. Profit/(loss) from discontinued operations		-	-
XIII. Tax expense of discontinued operations		-	-
XIV. Profit/(loss) from discontinued operations (after tax) (XII - XIII)		-	-
XV. Profit(Loss) for the period (IX + X + XIV)		9,06,08,56,424.04	6,53,04,90,101.45
XVI. Other Comprehensive Income :			
A. Items that will not be reclassified to profit or loss			
B. Items that will be reclassified to profit or loss			
Total Comprehensive Income for the period (XV+XVI)		9,06,08,56,424.04	6,53,04,90,101.45
(Comprising Profit (Loss) & Other Comprehensive Income for the period)			
Net Profit attributable to :			
- Owners of the parent		9,06,08,56,424.04	6,53,04,90,101.45
- Non-Controlling interests		-	-
OCI attributable to :			
- Owners of the parent		-	-
- Non-Controlling interests		-	-
Earnings per Equity share (for continuing operations)			
1) Basic			
2) Diluted			
Earnings per Equity share (for discontinued operations)			
1) Basic			
2) Diluted			
Earnings per Equity share (for discontinued & Continuing operations)			
1) Basic			
2) Diluted			
A (i) Items that will not be reclassified to profit or loss		-	-
(ii) Income tax relating to item that will not be reclassified to profit or loss		-	-
B (i) Items that will be reclassified to profit or loss		-	-
B (ii) Income tax relating to item that will be reclassified to profit or loss		-	-

New Report for LC
LC - As at 31-Mar-2025 - V19: Amounts are
in ARS scaled to '0

Note 1.1 (Property, Plant and Equipment)	Freehold Land	Leasehold Land	Buildings	Plant & equipment	Furniture & fixtures	Vehicles	Office equipment	Lease Hold Improvement	Leased Vehicle	Others - Computers	Total
Gross Block											
Opening Balance	1,11,354.05	-	5,00,46,900.06	8,96,44,530.93	1,17,63,022.20	1,43,27,429.41	8,08,31,420.04	-		6,15,07,006.03	30,82,31,662.72
Additions	-	-	-	14,95,23,167.72	1,19,17,937.18	5,19,23,866.17	3,03,20,976.05	-		68,23,981.30	25,05,09,928.42
Disposals	-	-	-	75,01,816.70	5,18,305.20	-	12,26,576.48	-		-	92,46,698.38
Hyperinflationary Adjustment	-	-	-	-	-	-	-	-		-	-
Reclassification as held for sale	-	-	-	-	-	-	-	-		-	-
Transferred to investment property	-	-	-	-	-	-	-	-		-	-
Acquisitions through business combinations	-	-	-	-	-	-	-	-		-	-
Derecognised on disposal of a subsidiary	-	-	-	-	-	-	-	-		-	-
Effect of foreign currency exchange differences	-	-	-	-	-	-	-	-		-	-
Closing Balance	1,11,354.05	-	5,00,46,900.06	23,16,65,881.95	2,31,62,654.18	6,62,51,295.58	10,99,25,819.61	-		6,83,30,987.33	54,94,94,892.76
Accumulated Depreciation											
Opening Balance	-	-	1,34,29,767.37	3,04,34,054.41	61,23,261.83	62,97,502.34	1,93,46,612.67	-		4,84,36,526.58	12,40,67,725.20
Depreciation charged during the	-	-	18,33,491.11	1,61,51,790.27	17,65,130.54	95,18,980.04	87,87,177.51	-		77,54,170.83	4,58,10,740.30
Disposals	-	-	-	75,01,816.70	5,18,305.20	-	12,26,576.48	-		-	92,46,698.38
Additional depreciation due to hyperinflation	-	-	-	-	-	-	-	-		-	-
Impairment	-	-	-	-	-	-	-	-		-	-
Hyperinflationary Adjustment	-	-	-	-	-	-	-	-		-	-
Reclassification as held for sale	-	-	-	-	-	-	-	-		-	-
Transferred to investment property	-	-	-	-	-	-	-	-		-	-
Acquisitions through business combinations	-	-	-	-	-	-	-	-		-	-
Derecognised on disposal of a subsidiary	-	-	-	-	-	-	-	-		-	-
Effect of foreign currency exchange differences	-	-	-	-	-	-	-	-		-	-
Closing Balance	-	-	1,52,63,258.48	3,90,84,027.98	73,70,087.17	1,58,16,482.38	2,69,07,213.70	-		5,61,90,697.41	16,06,31,767.12
Net Block	1,11,354.05	-	3,47,83,641.58	19,25,81,853.97	1,57,92,567.01	5,04,34,813.20	8,30,18,605.91	-		1,21,40,289.92	38,88,63,125.64

LC - As at 31-Mar-2024 - V19: Amounts are
in ARS scaled to '0

Note 1.1 (Property, Plant and Equipment)	Freehold Land	Leasehold Land	Buildings	Plant & equipment	Furniture & fixtures	Vehicles	Office equipment	Lease Hold Improvement	Leased Vehicle	Others - Computers	Total
Gross Block											
Opening Balance	1,11,354.05	-	5,00,46,900.06	6,06,32,991.92	1,07,92,058.76	1,43,27,429.41	8,08,32,855.74	-		5,49,58,219.36	27,17,01,809.30
Additions	-	-	-	2,90,11,539.01	9,70,963.44	-	-	-		65,48,786.67	3,65,31,289.12
Disposals	-	-	-	-	-	-	1,435.70	-		-	1,435.70
Hyperinflationary Adjustment	-	-	-	-	-	-	-	-		-	-
Reclassification as held for sale	-	-	-	-	-	-	-	-		-	-
Transferred to investment property	-	-	-	-	-	-	-	-		-	-
Acquisitions through business combinations	-	-	-	-	-	-	-	-		-	-
Derecognised on disposal of a subsidiary	-	-	-	-	-	-	-	-		-	-
Effect of foreign currency exchange differences	-	-	-	-	-	-	-	-		-	-
Closing Balance	1,11,354.05	-	5,00,46,900.06	8,96,44,530.93	1,17,63,022.20	1,43,27,429.41	8,08,31,420.04	-		6,15,07,006.03	30,82,31,662.72
Accumulated Depreciation											
Opening Balance	-	-	1,15,96,276.26	2,46,73,873.23	48,17,789.10	34,94,954.06	1,13,78,287.19	-		3,59,03,882.37	9,18,65,062.21
Depreciation charged during the	-	-	18,33,491.11	57,60,181.18	13,05,472.73	28,02,548.28	79,69,761.18	-		1,27,53,950.24	3,24,25,404.72
Disposals	-	-	-	-	-	-	1,435.70	-		2,21,306.03	2,22,741.73
Additional depreciation due to hyperinflation	-	-	-	-	-	-	-	-		-	-
Impairment	-	-	-	-	-	-	-	-		-	-
Hyperinflationary Adjustment	-	-	-	-	-	-	-	-		-	-
Reclassification as held for sale	-	-	-	-	-	-	-	-		-	-
Transferred to investment property	-	-	-	-	-	-	-	-		-	-
Acquisitions through business combinations	-	-	-	-	-	-	-	-		-	-
Derecognised on disposal of a subsidiary	-	-	-	-	-	-	-	-		-	-
Effect of foreign currency exchange differences	-	-	-	-	-	-	-	-		-	-
Closing Balance	-	-	1,34,29,767.37	3,04,34,054.41	61,23,261.83	62,97,502.34	1,93,46,612.67	-		4,84,36,526.58	12,40,67,725.20
Net Block	1,11,354.05	-	3,66,17,132.69	5,92,10,476.52	56,39,760.37	80,29,927.07	6,14,84,807.37	-		1,30,70,479.45	18,41,63,937.52

New Report for LC (Amounts scaled to '0)

Note 1.1 (Property, Plant and Equipment)	Note	LC - As at 31-Mar-2025 - V19 ARS	LC - As at 31-Mar-2024 - V19 ARS
Freehold Land			
Gross Block			
Opening Balance		1,11,354.05	1,11,354.05
Additions		-	-
Disposals		-	-
Hyperinflationary Adjustment		-	-
Reclassification as held for sale		-	-
Transferred to investment property		-	-
Acquisitions through business combinations		-	-
Derecognised on disposal of a subsidiary		-	-
Effect of foreign currency exchange differences		-	-
Closing Balance		1,11,354.05	1,11,354.05
Accumulated Depreciation			
Opening Balance		-	-
Depreciation charged during the year		-	-
Disposals		-	-
Additional depreciation due to hyperinflation		-	-
Impairment		-	-
Hyperinflationary Adjustment		-	-
Reclassification as held for sale		-	-
Transferred to investment property		-	-
Acquisitions through business combinations		-	-
Derecognised on disposal of a subsidiary		-	-
Effect of foreign currency exchange differences		-	-
Closing Balance		-	-
Net Block		1,11,354.05	1,11,354.05
Leasehold Land			
Gross Block			
Opening Balance		-	-
Additions		-	-
Disposals		-	-
Hyperinflationary Adjustment		-	-
Reclassification as held for sale		-	-
Transferred to investment property		-	-
Acquisitions through business combinations		-	-
Derecognised on disposal of a subsidiary		-	-
Effect of foreign currency exchange differences		-	-
Closing Balance		-	-
Accumulated Depreciation			
Opening Balance		-	-
Depreciation charged during the year		-	-
Disposals		-	-
Additional depreciation due to hyperinflation		-	-
Impairment		-	-
Hyperinflationary Adjustment		-	-
Reclassification as held for sale		-	-
Transferred to investment property		-	-
Acquisitions through business combinations		-	-
Derecognised on disposal of a subsidiary		-	-
Effect of foreign currency exchange differences		-	-
Closing Balance		-	-
Net Block		-	-
Buildings			

Gross Block		
Opening Balance	5,00,46,900.06	5,00,46,900.06
Additions	-	-
Disposals	-	-
Hyperinflationary Adjustment	-	-
Reclassification as held for sale	-	-
Transferred to investment property	-	-
Acquisitions through business combinations	-	-
Derecognised on disposal of a subsidiary	-	-
Effect of foreign currency exchange differences	-	-
Closing Balance	5,00,46,900.06	5,00,46,900.06
Accumulated Depreciation		
Opening Balance	1,34,29,767.37	1,15,96,276.26
Depreciation charged during the year	18,33,491.11	18,33,491.11
Disposals	-	-
Additional depreciation due to hyperinflation	-	-
Impairment	-	-
Hyperinflationary Adjustment	-	-
Reclassification as held for sale	-	-
Transferred to investment property	-	-
Acquisitions through business combinations	-	-
Derecognised on disposal of a subsidiary	-	-
Effect of foreign currency exchange differences	-	-
Closing Balance	1,52,63,258.48	1,34,29,767.37
Net Block	3,47,83,641.58	3,66,17,132.69
Plant & equipment		
Gross Block		
Opening Balance	8,96,44,530.93	6,06,32,991.92
Additions	14,95,23,167.72	2,90,11,539.01
Disposals	75,01,816.70	-
Hyperinflationary Adjustment	-	-
Reclassification as held for sale	-	-
Transferred to investment property	-	-
Acquisitions through business combinations	-	-
Derecognised on disposal of a subsidiary	-	-
Effect of foreign currency exchange differences	-	-
Closing Balance	23,16,65,881.95	8,96,44,530.93
Accumulated Depreciation		
Opening Balance	3,04,34,054.41	2,46,73,873.23
Depreciation charged during the year	1,61,51,790.27	57,60,181.18
Disposals	75,01,816.70	-
Additional depreciation due to hyperinflation	-	-
Impairment	-	-
Hyperinflationary Adjustment	-	-
Reclassification as held for sale	-	-
Transferred to investment property	-	-
Acquisitions through business combinations	-	-
Derecognised on disposal of a subsidiary	-	-
Effect of foreign currency exchange differences	-	-
Closing Balance	3,90,84,027.98	3,04,34,054.41
Net Block	19,25,81,853.97	5,92,10,476.52

Furniture & fixtures**Gross Block**

Opening Balance	1,17,63,022.20	1,07,92,058.76
Additions	1,19,17,937.18	9,70,963.44
Disposals	5,18,305.20	-
Hyperinflationary Adjustment	-	-
Reclassification as held for sale	-	-
Transferred to investment property	-	-
Acquisitions through business combinations	-	-
Derecognised on disposal of a subsidiary	-	-
Effect of foreign currency exchange differences	-	-
Closing Balance	2,31,62,654.18	1,17,63,022.20

Accumulated Depreciation

Opening Balance	61,23,261.83	48,17,789.10
Depreciation charged during the year	17,65,130.54	13,05,472.73
Disposals	5,18,305.20	-
Additional depreciation due to hyperinflation	-	-
Impairment	-	-
Hyperinflationary Adjustment	-	-
Reclassification as held for sale	-	-
Transferred to investment property	-	-
Acquisitions through business combinations	-	-
Derecognised on disposal of a subsidiary	-	-
Effect of foreign currency exchange differences	-	-
Closing Balance	73,70,087.17	61,23,261.83

Net Block

1,57,92,567.01 **56,39,760.37**

Vehicles**Gross Block**

Opening Balance	1,43,27,429.41	1,43,27,429.41
Additions	5,19,23,866.17	-
Disposals	-	-
Hyperinflationary Adjustment	-	-
Reclassification as held for sale	-	-
Transferred to investment property	-	-
Acquisitions through business combinations	-	-
Derecognised on disposal of a subsidiary	-	-
Effect of foreign currency exchange differences	-	-
Closing Balance	6,62,51,295.58	1,43,27,429.41

Accumulated Depreciation

Opening Balance	62,97,502.34	34,94,954.06
Depreciation charged during the year	95,18,980.04	28,02,548.28
Disposals	-	-
Additional depreciation due to hyperinflation	-	-
Impairment	-	-
Hyperinflationary Adjustment	-	-
Reclassification as held for sale	-	-
Transferred to investment property	-	-
Acquisitions through business combinations	-	-
Derecognised on disposal of a subsidiary	-	-
Effect of foreign currency exchange differences	-	-
Closing Balance	1,58,16,482.38	62,97,502.34

Net Block

5,04,34,813.20 **80,29,927.07**

Office equipment**Gross Block**

Opening Balance	8,08,31,420.04	8,08,32,855.74
Additions	3,03,20,976.05	-
Disposals	12,26,576.48	1,435.70
Hyperinflationary Adjustment	-	-
Reclassification as held for sale	-	-
Transferred to investment property	-	-
Acquisitions through business combinations	-	-
Derecognised on disposal of a subsidiary	-	-
Effect of foreign currency exchange differences	-	-
Closing Balance	10,99,25,819.61	8,08,31,420.04

Accumulated Depreciation

Opening Balance	1,93,46,612.67	1,13,78,287.19
Depreciation charged during the year	87,87,177.51	79,69,761.18
Disposals	12,26,576.48	1,435.70
Additional depreciation due to hyperinflation	-	-
Impairment	-	-
Hyperinflationary Adjustment	-	-
Reclassification as held for sale	-	-
Transferred to investment property	-	-
Acquisitions through business combinations	-	-
Derecognised on disposal of a subsidiary	-	-
Effect of foreign currency exchange differences	-	-
Closing Balance	2,69,07,213.70	1,93,46,612.67

Net Block

8,30,18,605.91 **6,14,84,807.37**

Lease Hold Improvement**Gross Block**

Opening Balance	-	-
Additions	-	-
Disposals	-	-
Hyperinflationary Adjustment	-	-
Reclassification as held for sale	-	-
Transferred to investment property	-	-
Acquisitions through business combinations	-	-
Derecognised on disposal of a subsidiary	-	-
Effect of foreign currency exchange differences	-	-
Closing Balance	-	-

Accumulated Depreciation

Opening Balance	-	-
Depreciation charged during the year	-	-
Disposals	-	-
Additional depreciation due to hyperinflation	-	-
Impairment	-	-
Hyperinflationary Adjustment	-	-
Reclassification as held for sale	-	-
Transferred to investment property	-	-
Acquisitions through business combinations	-	-
Derecognised on disposal of a subsidiary	-	-
Effect of foreign currency exchange differences	-	-
Closing Balance	-	-

Net Block

- -

Leased Vehicle**Gross Block****Accumulated Depreciation**

Others - Computers**Gross Block**

Opening Balance	6,15,07,006.03	5,49,58,219.36
Additions	68,23,981.30	65,48,786.67
Disposals	-	-
Hyperinflationary Adjustment	-	-
Reclassification as held for sale	-	-
Transferred to investment property	-	-
Acquisitions through business combinations	-	-
Derecognised on disposal of a subsidiary	-	-
Effect of foreign currency exchange differences	-	-
Closing Balance	6,83,30,987.33	6,15,07,006.03

Accumulated Depreciation

Opening Balance	4,84,36,526.58	3,59,03,882.37
Depreciation charged during the year	77,54,170.83	1,27,53,950.24
Disposals	-	2,21,306.03
Additional depreciation due to hyperinflation	-	-
Impairment	-	-
Hyperinflationary Adjustment	-	-
Reclassification as held for sale	-	-
Transferred to investment property	-	-
Acquisitions through business combinations	-	-
Derecognised on disposal of a subsidiary	-	-
Effect of foreign currency exchange differences	-	-
Closing Balance	5,61,90,697.41	4,84,36,526.58

Net Block

1,21,40,289.92 1,30,70,479.45

Total**Gross Block**

Opening Balance	30,82,31,662.72	27,17,01,809.30
Additions	25,05,09,928.42	3,65,31,289.12
Disposals	92,46,698.38	1,435.70
Hyperinflationary Adjustment	-	-
Reclassification as held for sale	-	-
Transferred to investment property	-	-
Acquisitions through business combinations	-	-
Derecognised on disposal of a subsidiary	-	-
Effect of foreign currency exchange differences	-	-
Closing Balance	54,94,94,892.76	30,82,31,662.72

Accumulated Depreciation

Opening Balance	12,40,67,725.20	9,18,65,062.21
Depreciation charged during the year	4,58,10,740.30	3,24,25,404.72
Disposals	92,46,698.38	2,22,741.73
Additional depreciation due to hyperinflation	-	-
Impairment	-	-
Hyperinflationary Adjustment	-	-
Reclassification as held for sale	-	-
Transferred to investment property	-	-
Acquisitions through business combinations	-	-
Derecognised on disposal of a subsidiary	-	-
Effect of foreign currency exchange differences	-	-
Closing Balance	16,06,31,767.12	12,40,67,725.20

Net Block

38,88,63,125.64 18,41,63,937.52

New Report for LC

LC - As at 31-Mar-2025 - V19: Amounts are in ARS scaled to '0

Right of Use Asset	Land and Building	Plant & equipment	Others	Total
Gross Block				
Opening Balance	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Reclassification as held for sale	-	-	-	-
Transferred to investment property	-	-	-	-
Acquisitions through business combinations	-	-	-	-
Derecognised on disposal of a subsidiary	-	-	-	-
Effect of foreign currency exchange differences	-	-	-	-
Closing Balance	-	-	-	-
Accumulated Depreciation				
Opening Balance	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Reclassification as held for sale	-	-	-	-
Transferred to investment property	-	-	-	-
Acquisitions through business combinations	-	-	-	-
Derecognised on disposal of a subsidiary	-	-	-	-
Effect of foreign currency exchange differences	-	-	-	-
Closing Balance	-	-	-	-
Net Block	-	-	-	-

LC - As at 31-Mar-2024 - V19: Amounts are in ARS scaled to '0

Right of Use Asset	Land and Building	Plant & equipment	Others	Total
Gross Block				
Opening Balance	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Reclassification as held for sale	-	-	-	-
Transferred to investment property	-	-	-	-
Acquisitions through business combinations	-	-	-	-
Derecognised on disposal of a subsidiary	-	-	-	-
Effect of foreign currency exchange differences	-	-	-	-
Closing Balance	-	-	-	-
Accumulated Depreciation				
Opening Balance	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Reclassification as held for sale	-	-	-	-
Transferred to investment property	-	-	-	-
Acquisitions through business combinations	-	-	-	-
Derecognised on disposal of a subsidiary	-	-	-	-
Effect of foreign currency exchange differences	-	-	-	-
Closing Balance	-	-	-	-
Net Block	-	-	-	-

New Report for LC (Amounts scaled to '0)

Right of Use Asset	Note	LC - As at 31-Mar-2025 - V19 ARS	LC - As at 31-Mar-2024 - V19 ARS
Land and Building			
Gross Block			
Opening Balance		-	-
Additions		-	-
Disposals		-	-
Reclassification as held for sale		-	-
Transferred to investment property		-	-
Acquisitions through business combinations		-	-
Derecognised on disposal of a subsidiary		-	-
Effect of foreign currency exchange differences		-	-
Closing Balance		-	-
Accumulated Depreciation			
Opening Balance		-	-
Additions		-	-
Disposals		-	-
Reclassification as held for sale		-	-
Transferred to investment property		-	-
Acquisitions through business combinations		-	-
Derecognised on disposal of a subsidiary		-	-
Effect of foreign currency exchange differences		-	-
Closing Balance		-	-
Net Block		-	-
Plant & equipment			
Gross Block			
Opening Balance		-	-
Additions		-	-
Disposals		-	-
Reclassification as held for sale		-	-
Transferred to investment property		-	-
Acquisitions through business combinations		-	-
Derecognised on disposal of a subsidiary		-	-
Effect of foreign currency exchange differences		-	-
Closing Balance		-	-
Accumulated Depreciation			
Opening Balance		-	-
Additions		-	-
Disposals		-	-
Reclassification as held for sale		-	-
Transferred to investment property		-	-
Acquisitions through business combinations		-	-
Derecognised on disposal of a subsidiary		-	-
Effect of foreign currency exchange differences		-	-
Closing Balance		-	-
Net Block		-	-

Others**Gross Block**

Opening Balance	-	-
Additions	-	-
Disposals	-	-
Reclassification as held for sale	-	-
Transferred to investment property	-	-
Derecognised on disposal of a subsidiary	-	-
Effect of foreign currency exchange differences	-	-
Closing Balance	-	-

Accumulated Depreciation

Opening Balance	-	-
Additions	-	-
Disposals	-	-
Reclassification as held for sale	-	-
Transferred to investment property	-	-
Acquisitions through business combinations	-	-
Derecognised on disposal of a subsidiary	-	-
Effect of foreign currency exchange differences	-	-
Closing Balance	-	-

Net Block

- -

Total**Gross Block**

Opening Balance	-	-
Additions	-	-
Disposals	-	-
Reclassification as held for sale	-	-
Transferred to investment property	-	-
Acquisitions through business combinations	-	-
Derecognised on disposal of a subsidiary	-	-
Effect of foreign currency exchange differences	-	-
Closing Balance	-	-

Accumulated Depreciation

Opening Balance	-	-
Additions	-	-
Disposals	-	-
Reclassification as held for sale	-	-
Transferred to investment property	-	-
Acquisitions through business combinations	-	-
Derecognised on disposal of a subsidiary	-	-
Effect of foreign currency exchange differences	-	-
Closing Balance	-	-

Net Block

- -

New Report for LC

LC - As at 31-Mar-2025 - V19: Amounts are in ARS scaled to '0

Note 1.2 (Investment Property)	Land	Buildings	Total
Gross Block			
Opening Balance	-	-	-
Additions	-	-	-
Disposals	-	-	-
Reclassification as held for sale	-	-	-
Transferred to investment property	-	-	-
Acquisitions through business combinations	-	-	-
Derecognised on disposal of a subsidiary	-	-	-
Effect of foreign currency exchange differences	-	-	-
Closing Balance	-	-	-
Accumulated Depreciation			
Opening Balance	-	-	-
Additions	-	-	-
Disposals	-	-	-
Reclassification as held for sale	-	-	-
Transferred to investment property	-	-	-
Acquisitions through business combinations	-	-	-
Derecognised on disposal of a subsidiary	-	-	-
Effect of foreign currency exchange differences	-	-	-
Closing Balance	-	-	-
Net Block	-	-	-

LC - As at 31-Mar-2024 - V19: Amounts are in ARS scaled to '0

Note 1.2 (Investment Property)	Land	Buildings	Total
Gross Block			
Opening Balance	-	-	-
Additions	-	-	-
Disposals	-	-	-
Reclassification as held for sale	-	-	-
Transferred to investment property	-	-	-
Acquisitions through business combinations	-	-	-
Derecognised on disposal of a subsidiary	-	-	-
Effect of foreign currency exchange differences	-	-	-
Closing Balance	-	-	-
Accumulated Depreciation			
Opening Balance	-	-	-
Additions	-	-	-
Disposals	-	-	-
Reclassification as held for sale	-	-	-
Transferred to investment property	-	-	-
Acquisitions through business combinations	-	-	-
Derecognised on disposal of a subsidiary	-	-	-
Effect of foreign currency exchange differences	-	-	-
Closing Balance	-	-	-
Net Block	-	-	-

New Report for LC (Amounts scaled to '0)

Note 1.2 (Investment Property)	Note	LC - As at 31-Mar-2025 - V19 ARS	LC - As at 31-Mar-2024 - V19 ARS
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Land

Gross Block

Opening Balance	-	-
Additions	-	-
Disposals	-	-
Reclassification as held for sale	-	-
Transferred to investment property	-	-
Acquisitions through business combinations	-	-
Derecognised on disposal of a subsidiary	-	-
Effect of foreign currency exchange differences	-	-
Closing Balance	-	-

Accumulated Depreciation

Opening Balance	-	-
Additions	-	-
Disposals	-	-
Reclassification as held for sale	-	-
Transferred to investment property	-	-
Acquisitions through business combinations	-	-
Derecognised on disposal of a subsidiary	-	-
Effect of foreign currency exchange differences	-	-
Closing Balance	-	-

Net Block

Buildings

Gross Block

Opening Balance	-	-
Additions	-	-
Disposals	-	-
Reclassification as held for sale	-	-
Transferred to investment property	-	-
Acquisitions through business combinations	-	-
Derecognised on disposal of a subsidiary	-	-
Effect of foreign currency exchange differences	-	-
Closing Balance	-	-

Accumulated Depreciation

Opening Balance	-	-
Additions	-	-
Disposals	-	-
Reclassification as held for sale	-	-
Transferred to investment property	-	-
Acquisitions through business combinations	-	-
Derecognised on disposal of a subsidiary	-	-
Effect of foreign currency exchange differences	-	-
Closing Balance	-	-

Net Block

Total

Gross Block

Opening Balance	-	-
Additions	-	-
Disposals	-	-
Reclassification as held for sale	-	-
Transferred to investment property	-	-
Acquisitions through business combinations	-	-
Derecognised on disposal of a subsidiary	-	-

Effect of foreign currency exchange differences	-	-
Closing Balance	-	-
Accumulated Depreciation		
Opening Balance	-	-
Additions	-	-
Disposals	-	-
Reclassification as held for sale	-	-
Transferred to investment property	-	-
Acquisitions through business combinations	-	-
Derecognised on disposal of a subsidiary	-	-
Effect of foreign currency exchange differences	-	-
Closing Balance	-	-
Net Block	-	-

New Report for LC (Amounts scaled to '0)

Note 1.3 (Goodwill)	Note	LC - As at 31-Mar-2025 -	LC - As at 31-Mar-2024 -
		V19	V19
		ARS	ARS
Gross Block			
Opening Balance		-	-
Additions		-	-
Disposals		-	-
Acquisitions through business combinations		-	-
Derecognised on disposal of a subsidiary		-	-
Effect of foreign currency exchange differences		-	-
Closing Balance		-	-
Accumulated Depreciation			
Opening Balance		-	-
Additions		-	-
Disposals		-	-
Acquisitions through business combinations		-	-
Derecognised on disposal of a subsidiary		-	-
Effect of foreign currency exchange differences		-	-
Closing Balance		-	-
Net Block		-	-

New Report for LC

LC - As at 31-Mar-2025 - V19: Amounts are in ARS scaled to '0

Note 1.4 (Intangible assets)	Brands/Trademarks	Computer Software	Others - Technical knowhow	Total
Gross Block				
Opening Balance	1,09,39,930.94	8,44,48,648.50	-	9,53,88,579.44
Additions	-	14,29,43,658.72	-	14,29,43,658.72
Disposals	-	2,75,55,149.79	-	2,75,55,149.79
Acquisitions through business combinations	-	-	-	-
Derecognised on disposal of a subsidiary	-	-	-	-
Hyperinflationary Adjustment	-	-	-	-
Effect of foreign currency exchange differences	-	-	-	-
Closing Balance	1,09,39,930.94	19,98,37,157.43	-	21,07,77,088.37
Accumulated Depreciation				
Opening Balance	1,01,19,772.84	5,04,58,313.16	-	6,05,78,086.00
Amortization during the year	78,125.78	1,75,99,110.33	-	1,76,77,236.11
Additional amortization due to hyperinflation	-	-	-	-
Disposals	-	2,75,55,149.79	-	2,75,55,149.79
Acquisitions through business combinations	-	-	-	-
Derecognised on disposal of a subsidiary	-	-	-	-
Impairment	-	-	-	-
Hyperinflationary Adjustment	-	-	-	-
Effect of foreign currency exchange differences	-	-	-	-
Closing Balance	1,01,97,898.62	4,05,02,273.70	-	5,07,00,172.32
Net Block	7,42,032.32	15,93,34,883.73	-	16,00,76,916.05

LC - As at 31-Mar-2024 - V19: Amounts are in ARS scaled to '0

Note 1.4 (Intangible assets)	Brands/Trademarks	Computer Software	Others - Technical knowhow	Total
Gross Block				
Opening Balance	1,09,39,930.94	7,67,92,053.30	-	8,77,31,984.24
Additions	-	76,56,595.20	-	76,56,595.20
Disposals	-	-	-	-
Acquisitions through business combinations	-	-	-	-
Derecognised on disposal of a subsidiary	-	-	-	-
Hyperinflationary Adjustment	-	-	-	-
Effect of foreign currency exchange differences	-	-	-	-
Closing Balance	1,09,39,930.94	8,44,48,648.50	-	9,53,88,579.44
Accumulated Depreciation				
Opening Balance	98,08,570.13	4,04,25,949.34	-	5,02,34,519.47
Amortization during the year	3,11,202.71	1,00,32,363.82	-	1,03,43,566.53
Additional amortization due to hyperinflation	-	-	-	-
Disposals	-	-	-	-
Acquisitions through business combinations	-	-	-	-
Derecognised on disposal of a subsidiary	-	-	-	-
Impairment	-	-	-	-
Hyperinflationary Adjustment	-	-	-	-
Effect of foreign currency exchange differences	-	-	-	-
Closing Balance	1,01,19,772.84	5,04,58,313.16	-	6,05,78,086.00
Net Block	8,20,158.10	3,39,90,335.34	-	3,48,10,493.44

New Report for LC (Amounts scaled to '0)

Note 1.4 (Intangible assets)	Note	LC - As at 31-Mar-2025 - V19 ARS	LC - As at 31-Mar-2024 - V19 ARS
Brands/Trademarks			
Gross Block			
Opening Balance		1,09,39,930.94	1,09,39,930.94
Additions		-	-
Disposals		-	-
Acquisitions through business combinations		-	-
Derecognised on disposal of a subsidiary		-	-
Hyperinflationary Adjustment		-	-
Effect of foreign currency exchange differences		-	-
Closing Balance		1,09,39,930.94	1,09,39,930.94
Accumulated Depreciation			
Opening Balance		1,01,19,772.84	98,08,570.13
Amortization during the year		78,125.78	3,11,202.71
Additional amortization due to hyperinflation		-	-
Disposals		-	-
Acquisitions through business combinations		-	-
Derecognised on disposal of a subsidiary		-	-
Impairment		-	-
Hyperinflationary Adjustment		-	-
Effect of foreign currency exchange differences		-	-
Closing Balance		1,01,97,898.62	1,01,19,772.84
Net Block		7,42,032.32	8,20,158.10
Computer Software			
Gross Block			
Opening Balance		8,44,48,648.50	7,67,92,053.30
Additions		14,29,43,658.72	76,56,595.20
Disposals		2,75,55,149.79	-
Acquisitions through business combinations		-	-
Derecognised on disposal of a subsidiary		-	-
Hyperinflationary Adjustment		-	-
Effect of foreign currency exchange differences		-	-
Closing Balance		19,98,37,157.43	8,44,48,648.50
Accumulated Depreciation			
Opening Balance		5,04,58,313.16	4,04,25,949.34
Amortization during the year		1,75,99,110.33	1,00,32,363.82
Additional amortization due to hyperinflation		-	-
Disposals		2,75,55,149.79	-
Acquisitions through business combinations		-	-
Derecognised on disposal of a subsidiary		-	-
Impairment		-	-
Hyperinflationary Adjustment		-	-
Effect of foreign currency exchange differences		-	-
Closing Balance		4,05,02,273.70	5,04,58,313.16
Net Block		15,93,34,883.73	3,39,90,335.34
Others - Technical knowhow			
Gross Block			
Opening Balance		-	-
Additions		-	-
Disposals		-	-
Acquisitions through business combinations		-	-
Derecognised on disposal of a subsidiary		-	-
Hyperinflationary Adjustment		-	-
Effect of foreign currency exchange differences		-	-

Closing Balance	-	-
Accumulated Depreciation		
Opening Balance	-	-
Amortization during the year	-	-
Additional amortization due to hyperinflation	-	-
Disposals	-	-
Acquisitions through business combinations	-	-
Derecognised on disposal of a subsidiary	-	-
Impairment	-	-
Hyperinflationary Adjustment	-	-
Effect of foreign currency exchange differences	-	-
Closing Balance	-	-
Net Block	-	-
Total		
Gross Block		
Opening Balance	9,53,88,579.44	8,77,31,984.24
Additions	14,29,43,658.72	76,56,595.20
Disposals	2,75,55,149.79	-
Acquisitions through business combinations	-	-
Derecognised on disposal of a subsidiary	-	-
Hyperinflationary Adjustment	-	-
Effect of foreign currency exchange differences	-	-
Closing Balance	21,07,77,088.37	9,53,88,579.44
Accumulated Depreciation		
Opening Balance	6,05,78,086.00	5,02,34,519.47
Amortization during the year	1,76,77,236.11	1,03,43,566.53
Additional amortization due to hyperinflation	-	-
Disposals	2,75,55,149.79	-
Acquisitions through business combinations	-	-
Derecognised on disposal of a subsidiary	-	-
Impairment	-	-
Hyperinflationary Adjustment	-	-
Effect of foreign currency exchange differences	-	-
Closing Balance	5,07,00,172.32	6,05,78,086.00
Net Block	16,00,76,916.05	3,48,10,493.44

New Report for LC (Amounts scaled to '0)

Note 2 (Non-Current Investments)	Note	LC - As at 31-Mar-2025 - V19 ARS	LC - As at 31-Mar-2024 - V19 ARS
Non-Current Investments			
Trade Investments			
Investments in Deposits with Non-Banking Financial Companies		-	-
Investments in Equity Instruments(Trade Inv)		9,34,11,787.98	13,50,25,901.24
Investments in preference shares(Trade Inv)		-	-
Investments in Government or trust securities(Trade Inv)		-	-
Investments in debentures or bonds(Trade Inv)		-	-
Investments in Mutual Funds(Trade Inv)		-	-
Investments in Equity Instruments of Associate Company		-	-
		9,34,11,787.98	13,50,25,901.24
Other Investments			
Investment Properties(Other Inv)		-	-
Investment in Equity instruments(Other Inv)		-	-
Investments in preference shares(Other Inv)		-	-
Investments in Government or Trust securities(Other Inv)		-	-
Investments in debentures or bonds(Other Inv)		-	-
Investments in Mutual Funds(Other Inv)		-	-
Investments in debentures or bonds in associates		-	-
		-	-
		9,34,11,787.98	13,50,25,901.24
Less : Provision for diminution in the value of Investments		-	-
Total Non Current Investment		9,34,11,787.98	13,50,25,901.24

New Report for LC (Amounts scaled to '0)

Note 3 (Long-Term Loans & Advances)	Note	LC - As at 31-Mar-2025 - V19 ARS	LC - As at 31-Mar-2024 - V19 ARS
Long-Term Loans & Advances			
Capital Advances			
Secured, considered good (Capital Advances)		-	-
Unsecured, considered good (Capital Advances)		-	-
Doubtful (Capital Advances)		-	-
Less : Provision for Doubtful Debts (Capital Advances)		-	-
		-	-
Security Deposits			
Secured, considered good (Security Deposits)		-	-
Unsecured, considered good (Security Deposits)		-	-
Doubtful (Security Deposits)		-	-
Less : Provision for Doubtful Debts (Security Deposits)		-	-
		-	-
Loans and Advances to Related Parties			
Secured, considered good (Related Parties)		-	-
Unsecured, considered good (Related Parties)		-	-
Doubtful (Related Parties)		-	-
Less : Provision for Doubtful Debts (Related Parties)		-	-
		-	-
Other Loans and Advances			
Secured, Considered Good (Other Loan & Adv)		-	-
Unsecured, Considered Good (Other Loan & Adv)		-	-
Doubtful (Other Loan & Adv)		-	-
Less: Provision for Other doubtful loans and advances (Other Loan & Adv)		-	-
		-	-
Amount due from ESOP Trust			
Secured, considered good (ESOP Trust)		-	-
Unsecured, considered good (ESOP Trust)		-	-
Doubtful (ESOP Trust)		-	-
Less: Provision for doubtful loans and advances (ESOP Trust)		-	-
		-	-
Excise and VAT Receivables			
Secured, considered good (Excise and VAT Receivable)		-	-
Unsecured, considered good (xcise and VAT Receivables)		-	-
Doubtful (Excise and VAT Receivables)		-	-
Less: Provision for doubtful loans and advances (Excise and VAT Rece)		-	-
		-	-
Advance Tax (net of Provisions)			
Secured, considered good(Adv. Tax (net of Provisions))		-	-
Unsecured, considered good (Adv. Tax (net of Provisions))		-	-
Doubtful (Adv. Tax (net of Provisions))		-	-
Less: Provision for doubtful loans and advances (Adv. Tax (net of Provisions))		-	-
		-	-
Misc Loans and Advances			
Secured, considered good(Misc Loans and Advances)		-	-
Unsecured, considered good (Misc Loans and Advances)		-	-
Doubtful(Misc Loans and Advances)		-	-
Less: Provision for doubtful loans and advances (Misc Loans and Advances)		-	-

New Report for LC (Amounts scaled to '0)

Note	LC - As at 31-Mar-2025 - V19 ARS	LC - As at 31-Mar-2024 - V19 ARS
Other Non-Current Assets		
Long Term Trade Receivables		
Unsecured, considered good (Capital Advances)	-	-
Unsecured, considered good (Excise and VAT Receivables)	-	-
Less: Provision for doubtful loans and advances (Excise and VAT Rece)	-	-
	-	-
Amount Due from ESOP Trust		
Unsecured, considered good (Adv. Tax (net of Provisions))	57,38,23,758.04	45,50,68,056.44
Unsecured, considered good(Related Parties)	-	-
Doubtful(Related Parties ESOP Trust)	-	-
Less: Provision for doubtful debts(Related Parties)	-	-
	57,38,23,758.04	45,50,68,056.44
Others		
Unsecured, considered good(Misc Loans and Advances)	-	-
Misc Loans and Advances (Doubtful)	-	-
Less: Provision for Other doubtful debts(Other)	-	-
	-	-
	57,38,23,758.04	45,50,68,056.44

New Report for LC (Amounts scaled to '0)

Note 5 (Current Investments)	Note	LC - As at 31-Mar-2025 - V19 ARS	LC - As at 31-Mar-2024 - V19 ARS
Current Investments			
Investments in Equity Instruments		-	-
Investment in Preference Shares		-	-
Investments in Government or Trust securities		-	(0.01)
Investments in Debentures or bonds		-	-
Investments in Mutual Funds		3,28,35,11,613.62	1,08,02,09,186.23
Investments in Deposits with Non-Banking Financial Companies		-	-
		3,28,35,11,613.62	1,08,02,09,186.22
Less : Provision for diminution in the value of Investments		-	-
Total Current Investment		3,28,35,11,613.62	1,08,02,09,186.22

New Report for LC (Amounts scaled to '0)

Note	LC - As at 31-Mar-2025 - V19 ARS	LC - As at 31-Mar-2024 - V19 ARS
Inventories		
Raw Materials & Goods In Transit		
Raw Materials and components	4,13,25,88,468.22	2,23,99,59,860.33
Less : Provision for Raw Material and components	(8,47,88,632.40)	(3,78,38,743.63)
Goods-in Transit	7,02,23,801.46	26,51,37,083.64
	4,11,80,23,637.28	2,46,72,58,200.34
Work-in-Progress	26,85,29,394.07	13,36,41,779.72
Less : Provision for Work-in-progress	(1,35,05,699.34)	(2,03,470.14)
	25,50,23,694.73	13,34,38,309.58
Finished Goods	2,57,99,48,834.46	92,68,12,469.88
Less : Provision for Finished goods	(8,94,89,453.58)	(2,71,32,468.06)
	2,49,04,59,380.88	89,96,80,001.82
Stock-in-Trade	-	-
Less : Provision for Stock-in-Trade	-	-
Stores and spares	31,53,52,927.05	15,02,06,679.97
Less : Provision for Stores and spares	(3,12,76,139.43)	(1,58,06,311.68)
	28,40,76,787.62	13,44,00,368.29
Loose Tools	-	-
	7,14,75,83,500.51	3,63,47,76,880.03

New Report for LC (Amounts scaled to '0)

Note 7 (Trade Receivables)	Note	LC - As at 31-Mar-2025 - V19	LC - As at 31-Mar-2024 - V19
		ARS	ARS
Trade Receivables		15,35,81,06,427.61	8,63,19,55,184.92
Trade Receivables outstanding for a period exceeding six months from the due date of Payment			
Secured, considered good(exceeding Six Months)		-	-
Unsecured considered good(exceeding Six Months)		-	-
Doubtful(exceeding Six Months)		-	-
Less : Provision for Doubtful Debts(exceeding Six Months)		7,87,21,149.84	9,25,09,371.24
		(7,87,21,149.84)	(9,25,09,371.24)
Trade Receivables Others			
Secured, considered good (Others)		-	-
Unsecured, considered good (Others)		15,43,68,27,577.45	8,72,44,64,556.16
Doubtful (Others)		-	-
Less : Provision for Doubtful Debts (Others)		-	-
		(15,43,68,27,577.45)	(8,72,44,64,556.16)

New Report for LC (Amounts scaled to '0)

Note 8 (Cash and Cash Equivalents)	Note	LC - As at 31-Mar-2025 - V19 ARS	LC - As at 31-Mar-2024 - V19 ARS
Cash and Cash Equivalents			
Balances with Banks			
Current Accounts		50,24,62,913.93	92,28,19,410.45
Deposits with maturity less than 3 months		-	-
Unpaid Dividend		-	-
		50,24,62,913.93	92,28,19,410.45
Cheques, drafts on hand		-	-
Cash on hand		5,83,38,074.70	39,48,94,492.75
Other Bank Balances			
Accrued Interest		-	-
Security against borrowings		-	-
Deposit against Bank Guarantees		-	-
Other Commitments		-	-
Deposits with maturity more than 3 months but less than 12 months		-	-
Deposits with maturity more than 12 months		-	-
		56,08,00,988.63	1,31,77,13,903.20

New Report for LC (Amounts scaled to '0)

Note	LC - As at 31-Mar-2025 - V19 ARS	LC - As at 31-Mar-2024 - V19 ARS
Short-Term Loans and Advances		
Loans and Advances to Related Parties -Short Term		
Secured, considered good(Related Parties)	-	-
Unsecured considered good(Related Parties)	-	-
Doubtful(Related parties)	-	-
Less : Provision for Doubtful Debts(Related Parties)	-	-
	-	-
Security Deposits - Short Term Loan		
Secured, considered good (Security Deposits - Short Term)	-	-
Unsecured considered good (Security Deposits - Short Term)	-	-
Doubtful (Security Deposits - Short Term)	-	-
Less : Provision for Doubtful Debts (Security Deposits - Short Term)	-	-
	-	-
Amount due from ESOP Trust		
Accrued Interest	-	-
Derivative Asset	-	-
Doubtful (ESOP Trust Short Term)	-	-
Less: Provision for doubtful loans and advances (ESOP Trust Short Term)	-	-
	-	-
Excise and VAT Receivables		
Secured, considered good (Excise and VAT Receivable- Short Term)	-	-
Unsecured, considered good (xcise and VAT Receivables Short Term)	-	-
Doubtful (Excise and VAT Receivables Short Term)	-	-
Less: Provision for doubtful loans and advances (Excise and VAT Rece Short Term)	-	-
	-	-
Secured, considered good(Adv. Tax (net of Provisions Short Term))	-	-
Misc Loans and Advances		
Secured, considered good(Misc Loans and Advances Short Term)	-	-
Insurance claim receivable	-	-
Doubtful(Misc Loans and Advances short Term)	-	-
Less: Provision for doubtful loans and advances(Misc Loans and Advances Short Term)	-	-
	-	-
	-	-

New Report for LC (Amounts scaled to '0)

Note 10 (Other Current Assets)	Note	LC - As at 31-Mar-2025 - V19 ARS	LC - As at 31-Mar-2024 - V19 ARS
Other Current Assets			
Unsecured, considered good(Misc Loans and Advances Short Term)		2,08,37,08,534.75	78,65,57,098.26
Less: Provision for doubtful loans and advances(Misc Loans and Advances Short Term)		(14,37,98,880.30)	(15,46,61,063.70)
Right to Receive Inventory (Asset)		5,33,24,181.66	96,88,489.71
Unsecured, considered good (xcise and VAT Receivables Short Term)		86,03,61,602.46	24,76,54,162.84
Income receivable		-	-
Insurance claim receivable		-	-
Others		-	-
		2,85,35,95,438.57	88,92,38,687.11

New Report for LC (Amounts scaled to '0)

Note 11 (Equity Share Capital)	Note	LC - As at 31-Mar-2025 - V19 ARS	LC - As at 31-Mar-2024 - V19 ARS
Balance at the beginning of the reporting period balance		16,08,18,657.32	16,08,18,657.32
Changes in equity share capital during the year		-	-
Balance at the end of the reporting period Before MI		16,08,18,657.32	16,08,18,657.32
Less : Minority Interest share capital		-	-
Balance at the end of the reporting period		16,08,18,657.32	16,08,18,657.32

New Report for LC (Amounts scaled to '0)

Note 12. Reserves and Surplus	Note	LC - As at 31-Mar-2025 - V19 ARS	LC - As at 31-Mar-2024 - V19 ARS
Securities Premium			
Opening Balance		4,51,13,115.00	4,51,13,115.00
Additions during the period		-	-
Closing Balance		4,51,13,115.00	4,51,13,115.00
Closing Balance -Net of NCI		4,51,13,115.00	4,51,13,115.00
General Reserve			
Opening Balance		-	-
Additions during the period		-	-
Transfer to retained earnings		-	-
Closing Balance		-	-
Closing Balance -Net of NCI		-	-
Capital Redemption Reserve			
Opening Balance		-	-
Additions during the period		-	-
Closing Balance		-	-
Closing Balance -Net of NCI		-	-
Employee Stock Options Reserve			
Opening Balance		-	-
Addition during the period		-	-
Closing Balance		-	-
Closing Balance -Net of NCI		-	-
Capital Investment Subsidy Reserve			
Opening Balance		-	-
Additions during the period		-	-
Closing Balance		-	-
Closing Balance -Net of NCI		-	-
Retained Earnings			
Opening Balance - Retained Earnings		9,71,63,31,760.79	3,18,58,41,659.34
Restated Opening Balance		9,71,63,31,760.79	3,18,58,41,659.34
Net Profit for the year		9,06,08,56,424.04	6,53,04,90,101.45
Total comprehensive income		9,06,08,56,424.04	6,53,04,90,101.45
Dividends distributed		40,72,56,351.77	
Closing Balance		19,18,44,44,536.60	9,71,63,31,760.79
Closing Balance Net after NCI		19,18,44,44,536.60	9,71,63,31,760.79
Effective portion of Cash Flow Hedges			
Opening Balance		-	-
Changes during the period		-	-
Closing Balance		-	-
Closing Balance Net of NCI		-	-
Foreign Currency Translation Reserve			
Opening Balance		-	-
Exchange Difference for the period		-	-
Closing Balance		-	-
Closing Balance -Net of NCI		-	-
Summary Position			
Net Reserves Carried to Balance Sheet		19,22,95,57,651.60	9,76,14,44,875.79

New Report for LC (Amounts scaled to '0)

Note 13 (Long Term Borrowings)	Note	LC - As at 31-Mar-2025 -	LC - As at 31-Mar-2024 -
		V19	V19
		ARS	ARS
Long-Term Borrowings			
Secured:			
Bonds/debentures		-	-
Term Loans			
Term loans from banks (Secured)		-	-
Term loans from others Parties (Secured)		-	-
		-	-
Deferred Payment Liabilities(Secured)		-	-
Deposits (long term Secured)		-	-
Loans and Advances from Related Parties(Secured)		-	-
Long term maturities of finance lease obligations(Secured)		-	-
Long term maturities of lease liability		-	-
Other Loans and Advances (Long term borr. Secured)		-	-
Total Secured (a)		-	-
Unsecured:			
Bonds/debentures (Unseured)			
2000 Unsecured, Redeemable, Zero Coupon, Non-Convertible Debentures of ₹ 10.00 lac each		-	-
Premium on Redemption thereon		-	-
		-	-
Term Loans (Unsecured)			
Term Loans from Banks (Unsecured)-USD		-	-
Term Loans from Others Parties (Unsecured)		-	-
		-	-
Term Loans from Banks (non USD)		-	-
Deposits (Unsecured)		-	-
Loans and Advances from Related Parties(Unsecured)		32,84,64,867.54	35,89,69,456.56
Long term maturities of finance lease obligations(Unsecured)		-	-
		-	-
Long term maturities of lease liability		-	-
Other Loans and Advances (Unsecured)		-	-
Total Unsecured (b)		32,84,64,867.54	35,89,69,456.56
Total Long-Term borrowings (a+b)		32,84,64,867.54	35,89,69,456.56

New Report for LC (Amounts scaled to '0)

Note 14 (Deferred Tax Liability)	Note	LC - As at 31-Mar-2025 - V19 ARS	LC - As at 31-Mar-2024 - V19 ARS
1. Deferred Tax Liability			
(a) Depreciation- Deferred tax liability		-	-
(b) Share in Jointly Controlled Entity - Deferred tax liability		-	-
(c) Others - Deferred Tax Liability		-	-

New Report for LC (Amounts scaled to '0)

Note 15 (Other Long Term Liabilities)	Note	LC - As at 31-Mar-2025 -	LC - As at 31-Mar-2024 -
		V19	V19
		ARS	ARS
Other Long Term Liabilities			
Trade payables		-	-
Security Deposit Received		-	-
Long Term Lease Liabilities		-	-
Others (Long term Liabilities)		-	-
		-	-

New Report for LC (Amounts scaled to '0)

Note 16 (Long Term Provisions)	Note	LC - As at 31-Mar-2025 - V19 ARS	LC - As at 31-Mar-2024 - V19 ARS
Long-term provisions			
Provision for Employee Benefits			
Superannuation (unfunded)		-	-
Gratuity (unfunded)		-	-
Leave Encashment (unfunded)		-	-
		-	-
Others (Long term provisions)		36,35,14,632.00	27,09,84,714.00
		36,35,14,632.00	27,09,84,714.00

New Report for LC (Amounts scaled to '0)

Note 17 (Short Term Borrowings)	Note	LC - As at 31-Mar-2025 -	LC - As at 31-Mar-2024 -
		V19	V19
		ARS	ARS

Short-Term Borrowings

Secured:

Loans repayable on demand from banks (Secured)	-	-
Loans repayable on demand from other parties (Secured)	-	-
Loans and advances from related parties (Secured)	-	-
Deposits (short term Secured)	-	-
Other Loans and Advances (short term borr. Secured)	-	-

Total Secured (a)

- -

Unsecured:

Loans repayable on demand from banks	-	-
Loans repayable on demand from other parties	-	-
Loans and advances from related parties	-	-
USD Overdraft from banks	-	-
Overdraft from banks-non USD	-	-
Unsecured Loans from other	-	-

Total Unsecured (b)

- -

Total Short-Term borrowings (=a+b)

- -

New Report for LC (Amounts scaled to '0)

Note 19 (Other Current Liabilities)	Note	LC - As at 31-Mar-2025 -	LC - As at 31-Mar-2024 -
		V19	V19
		ARS	ARS
Other Current Liabilities			
Current maturities of long-term debt;		-	-
Current maturities of finance lease obligations;		-	-
Interest accrued but not due on borrowings;		-	-
Interest accrued and due on borrowings;		-	-
Income received in Advance;		-	-
Advance from customers		-	-
Security Deposits Received		-	-
Other Current financial liability		-	-
Unpaid matured debentures and interest accrued thereon		-	-
Taxes, Duties and Other Levies Payable		34,49,66,342.74	33,75,57,137.78
Interim Dividend Payable		8,84,937.32	10,85,689.99
Other payables		1,00,85,21,493.52	53,78,75,814.75
		1,35,43,72,773.58	87,65,18,642.52

New Report for LC (Amounts scaled to '0)

Note 18 (Trade Payables)	Note	LC - As at 31-Mar-2025 -	LC - As at 31-Mar-2024 -
		V19	V19
		ARS	ARS

Trade Payables

(a) Due to Micro, Small and Medium Enterprises - Trade Payable	-	-
(b) Others - Trade Payable	6,86,87,11,873.18	5,60,61,57,436.80
Structured Financing	-	-
	6,86,87,11,873.18	5,60,61,57,436.80

New Report for LC (Amounts scaled to '0)

Note 20 (Short - Term Provisions)	Note	LC - As at 31-Mar-2025 -	LC - As at 31-Mar-2024 -
		V19	V19
		ARS	ARS
Short-term provisions			
Provision for Employee Benefits			
Salary & Reimbursements		-	-
Contribution to PF		-	-
Gratuity (Funded)		-	-
Leave Encashment (funded)		-	-
Superannuation (funded)		-	-
		-	-
Provision for Taxes (Net of Advance Payment of Taxes)		-	-
Provision for Tax on Distributed Profits		-	-
Others		20,25,92,458.13	15,31,53,431.04
Provision for Sales returns		19,52,29,462.31	5,30,36,316.06
		39,78,21,920.44	20,61,89,747.10

New Report for LC (Amounts scaled to '0)

Note 21 (Revenue from Operations)	Note	LC - As at 31-Mar-2025 - V19 ARS	LC - As at 31-Mar-2024 - V19 ARS
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Revenue from Operations

Net Sale of Products

Gross Sale of Products

85,97,92,54,011.51

30,93,98,05,463.17

Less : Temporary Price reductions (TPR)

(19,81,00,05,545.58)

(6,39,34,72,067.47)

Less : Discounts / rebates

(6,66,79,22,659.44)

(1,79,72,45,433.48)

Less : Sales returns

(14,21,93,145.54)

(1,29,69,745.07)

Excise Duty

-

-

59,35,91,32,660.95

22,73,61,18,217.15

Sale of Services

-

-

Other Operating Revenues

Royalty & Technical Fees

-

57,10,477.50

Business Support Fees

-

-

Export Incentives

61,65,13,643.52

13,08,82,117.84

Note 21 Claim Received

-

-

Miscellaneous Income

49,68,165.38

11,32,834.32

62,14,81,808.90

13,77,25,429.66

59,98,06,14,469.85

22,87,38,43,646.81

New Report for LC (Amounts scaled to '0)

Note 22 (Other Income)	Note	LC - As at 31-Mar-2025 - V19 ARS	LC - As at 31-Mar-2024 - V19 ARS
Interest Income			
a. On Investments		-	-
b. On Advances & Deposits		57,83,41,893.13	2,26,49,43,021.29
c. On Right Issue Proceeds		-	-
d. On Non-convertible debentures and fixed deposits with Non-Banking Financial Companies at amortised cost		-	-
e. On Income Tax Refund		-	-
		57,83,41,893.13	2,26,49,43,021.29
Dividend Income			
a. From Subsidiaries		3,95,98,282.90	89,34,99,711.86
b. From Others		-	-
		3,95,98,282.90	89,34,99,711.86
Net Gain on Sale of Investments		-	-
Net Gain on Foreign Currency Translations and Transcations		10,99,63,598.77	-
Profit on Sale of Fixed Assets		0.01	-
Note 22 - Claim Received		-	-
Misc Non-operating Income		5,41,32,635.58	2,23,80,616.83
Gain/Loss on Purchase Sale Transaction		-	-
Gain/Loss on Purchase Sale Transaction (Computed)		-	-
Gain/Loss on Purchase Sale Transaction (Mapped)		-	-
Other Income		78,20,36,410.39	3,18,08,23,349.98

New Report for LC (Amounts scaled to '0)

Note 23 (Material Consumed & Purchase of Traded Goods)	Note	LC - As at 31-Mar-2025 - V19 ARS	LC - As at 31-Mar-2024 - V19 ARS
Materials Consumed And Purchase Of Goods			
1. Raw Materials Consumed			
Opening Inventory		2,46,72,58,200.34	73,44,77,518.47
Add: Purchases		19,72,69,94,520.74	8,57,44,45,539.08
Add : Provision for raw materials, work in progress & finished goods		14,67,39,177.29	5,82,71,281.78
Less: Closing Inventory		(4,11,80,23,637.28)	(2,46,72,58,200.34)
Raw material consumed during the year		-	-
		18,22,29,68,261.09	6,89,99,36,138.99
2. Purchase of Goods			
Opening Balance		-	-
Purchase of Goods for Resale		-	-
Net Provision for Traded Goods		8,32,66,281.04	2,48,05,806.48
Closing Balance		-	-
		8,32,66,281.04	2,48,05,806.48
3. Share in Jointly Controlled Entity			
		18,30,62,34,542.13	6,92,47,41,945.47
Raw Material FG		2,49,04,59,380.88	89,96,80,001.82
Raw Material WIP		25,50,23,694.73	13,34,38,309.58
Raw Material FG-Opening		89,96,80,001.82	30,35,23,162.23
Raw Material WIP - Opening		13,34,38,309.58	5,08,76,697.40
Provisions included above			
Provision for raw materials		10,97,76,246.51	5,40,35,919.64
Write off of raw materials		-	5,17,206.98
Total for raw materials		10,97,76,246.51	5,45,53,126.62
Provision for WIP		3,69,62,930.78	37,18,155.16
Write off of WIP		-	-
Total for WIP		3,69,62,930.78	37,18,155.16
Provision for finished Goods		-	-
Write off of finished Goods		-	-
Total for finished Goods		-	-
Provision for Traded Goods		8,32,66,281.04	2,48,05,806.48
Write off of traded Goods		-	-
Total for traded Goods		8,32,66,281.04	2,48,05,806.48

New Report for LC (Amounts scaled to '0)

Note 24 (Inventory Change)	Note	LC - As at 31-Mar-2025 - V19 ARS	LC - As at 31-Mar-2024 - V19 ARS
Inventory Change			
Opening Inventory			
Finished Goods (Opening Inv)		89,96,80,001.82	30,35,23,162.23
Traded goods		-	-
Work-In-Progress (Opening Inv)		13,34,38,309.58	5,08,76,697.40
		1,03,31,18,311.40	35,43,99,859.63
Closing Inventory			
Closing - Finished goods		2,49,04,59,380.88	89,96,80,001.82
Closing - Traded goods		-	-
Closing - Work-in-Progress		25,50,23,694.73	13,34,38,309.58
		2,74,54,83,075.61	1,03,31,18,311.40
Increase/Decrease in Inventory		(1,71,23,64,764.21)	(67,87,18,451.77)

New Report for LC (Amounts scaled to '0)

Note 25 (Employees Benefits Expenses)	Note	LC - As at 31-Mar-2025 - V19 ARS	LC - As at 31-Mar-2024 - V19 ARS
Employees Benefits Expenses			
a. Salaries and Wages		12,71,38,98,458.76	4,89,53,38,208.32
b. Contribution to Provident and Other Funds		-	-
c. Expense on Employee Stock Option Scheme (ESGS)		-	-
d. Staff Welfare Expense		1,21,36,54,840.87	40,18,06,628.59
e. PLVR (I)		-	-
f. PLVR (C)		-	-
		13,92,75,53,299.63	5,29,71,44,836.91

New Report for LC (Amounts scaled to '0)

Note 26 (Finance Cost)	Note	LC - As at 31-Mar-2025 - V19 ARS	LC - As at 31-Mar-2024 - V19 ARS
Finance Costs			
Interest Expense		3,80,80,109.82	76,84,782.58
Other Borrowing Costs		-	-
Bill Discounting Charges		-	-
Interest on lease liability		-	-
Unwinding of interest on liabilities		-	-
Net Monetary gain on account of Hyperinflation		-	-
		3,80,80,109.82	76,84,782.58

New Report for LC (Amounts scaled to '0)

Note	Note	LC - As at 31-Mar-2025 - V19 ARS	LC - As at 31-Mar-2024 - V19 ARS
Other Expenses			
Consumption of Stores and Spare Parts		6,47,05,160.81	1,02,62,800.45
Power and Fuel		23,20,87,948.20	6,27,67,493.90
Rent		1,03,414.88	-
Repairs and Maintenance			
- Plant and machinery		18,01,53,440.34	7,86,28,687.09
- Buildings		27,68,80,440.78	5,31,55,193.64
- Others		58,02,59,385.31	23,83,29,606.12
		1,03,72,93,266.43	37,01,13,486.85
Insurance		7,46,84,942.87	2,60,89,933.34
Rates and Taxes		1,54,12,84,323.52	62,81,73,295.00
Miscellaneous Expenses		1,24,88,19,730.23	50,89,74,028.93
Processing and Other Manufacturing Charges		2,49,24,95,923.16	63,70,40,762.81
Excise Duty Provision on Inventory			
Excise Duty Provision		-	-
Excise Duty (On Sale)		-	-
		-	-
Establishment Expenses		-	-
Travelling and Conveyance Expenses		58,87,38,281.02	20,10,43,916.40
Payment to Auditors			
As Auditor		8,29,18,332.03	10,56,36,860.37
For Taxation Matters		-	-
For Company Law Matters		-	-
For Management Services		-	-
For Other Services		-	-
For Reimbursement of Expenses		-	-
		8,29,18,332.03	10,56,36,860.37
Legal and Professional Charges		57,59,82,337.04	17,88,89,759.66
Donations		1,53,95,544.32	23,23,621.28
Sales Promotion		1,11,96,50,044.30	43,03,09,164.17
Advertising and Publicity		3,17,25,43,818.23	1,11,64,99,340.52
Selling and Distribution Expenses		3,51,61,39,979.79	1,04,98,83,693.32
Freight		2,79,58,11,401.98	93,14,58,369.29
Bank Charges		25,99,18,595.41	9,60,93,918.39
Royalty Expense		-	-
Commission		34,42,42,566.35	11,59,71,667.82
Discount		-	-
Net Loss on Sale of Fixed Assets		-	1,03,996.80
Net Loss on Sale of Investments		-	-
Net Loss on Foreign Currency Translations and Transcations		-	2,87,29,07,517.82
Bad Debts Written Off		-	-
Provision for Losses of Subsidiary Companies		-	-
Provision for Doubtful Debts / Advances		-	5,42,98,088.43
		19,16,28,15,610.57	9,39,88,41,715.55

New Report for LC (Amounts scaled to '0)

Note	LC - As at 31-Mar-2025 - V19 ARS	LC - As at 31-Mar-2024 - V19 ARS
Exceptional Items		
License Agreement Termination Compensation	(50,78,55,926.19)	(20,56,59,584.00)
Less : Tax Thereon	-	-
	50,78,55,926.19	20,56,59,584.00

New Report for LC (Amounts scaled to '0)

Note 30 (Depreciation and Amortisation)	Note	LC - As at 31-Mar-2025 -	LC - As at 31-Mar-2024 -
		V19	V19
		ARS	ARS
Depreciation and amortization expense			
Depreciation - Freehold Land		-	-
Depreciation - Leasehold Land		-	-
Depreciation - Office Building		18,33,491.11	18,33,491.11
Depreciation - Plant and Machinery		1,61,51,790.27	57,60,181.18
Depreciation - Furniture and Fixtures		17,65,130.54	13,05,472.73
Depreciation - Vehicles		95,18,980.04	28,02,548.28
Depreciation-Lease improvement		-	-
Depreciation-Office Equipment		87,87,177.51	79,69,761.18
Depreciation - Computers		77,54,170.83	1,27,53,950.24
Depreciation - Brands/Trademarks		78,125.78	3,11,202.71
Depreciation-Computer Software		1,75,99,110.33	1,00,32,363.82
Depreciation - Technical knowhow		-	-
Depreciation-Leased Vehicles - DO NOT MAP		-	-
Depreciation - Goodwill		-	-
Depreciation - Assets taken under Finance Lease		-	-
Depreciation - Leased Vehicle		-	-
Depreciation - ROU assets		-	-
		6,34,87,976.41	4,27,68,971.25

New Report for LC (Amounts scaled to '0)

Schedule (Other Long Term Financial Liabilities)	Note	LC - As at 31-Mar-2025 -		LC - As at 31-Mar-2024 -	
		V19		V19	
		ARS		ARS	
Other Long Term Financial Liabilities-OLTFL		-		-	
Trade payables-OLTFL		-		-	
Due to Subsidiaries-OLTFL		-		-	
Others Liabilites-OLTFL		-		-	

New Report for LC (Amounts scaled to '0)

Schedule (Trade payable and Other Short Term Financial Liabilities)	Note	LC - As at 31-Mar-2025 -	LC - As at 31-Mar-2024 -
		V19	V19
		ARS	ARS
Trade payables		-	-
Other Short Term Financial Liabilities			
Current maturities of long-term debt-USD		-	-
Current maturities of lease liability		-	-
Capital Creditors		-	-
Accrued Salaries and benefits		2,98,67,09,633.96	1,11,20,62,709.26
Current maturities of long-term debt-Non USD		-	-
Security Deposits Received		-	-
Other Current financial liability		-	-
Other payables		6,72,148.50	-
Due to related parties		-	-
Derivative liability		-	-
Unpaid Dividends		-	-
Interest accrued but not due on borrowings		-	-
		2,98,73,81,782.46	1,11,20,62,709.26

New Report for LC (Amounts scaled to '0)

Schedule (Other Non Current Financial Assets)	Note	LC - As at 31-Mar-2025 - V19 ARS	LC - As at 31-Mar-2024 - V19 ARS
Other Non-Current Financial Asset (OLFA)			
Secured, considered good;-SLLA			
Security Deposits;-SLLA		-	-
Less: Allowance for bad & doubtful loans & advances (Security Deposit)-SLLA		-	-
Security Deposits(net)-SLLA		-	-
Loans and advances to related parties (giving details thereof)-SLLA		-	-
Less: Allowance for bad & doubtful loans & advances (RP)-SLLA		-	-
Loans and advances to related parties (net)-SLLA		-	-
Intercorporate Deposits-SLLA		-	-
		-	-
Unsecured, considered good;-ULLA			
Security Deposits;-ULLA		-	-
Less: Allowance for bad & doubtful loans & advances (Security Deposit)-ULLA		-	-
Security Deposits(net)-ULLA		-	-
Loans and advances to related parties (giving details thereof)-ULLA		-	-
Less: Allowance for bad & doubtful loans & advances (RP)-ULLA		-	-
Loans and advances to related parties (net)-ULLA		-	-
Intercorporate Deposits-ULLA		-	-
		-	-
Doubtful.-DLLA			
Capital Advances-DLLA		-	-
Less: Allowance for bad & doubtful loans & advances (Capital Advance)-DLLA		-	-
Capital Advances-(net)-DLLA		-	-
Security Deposits;-DLLA		-	-
Less: Allowance for bad and doubtful loans and advances (Security Deposit)-DLLA		-	-
Security Deposits(net)-DLLA		-	-
Loans and advances to related parties (giving details thereof)-DLLA		-	-
Less: Allowance for bad and doubtful loans and advances (RP)-DLLA		-	-
Loans and advances to related parties (net)-DLLA		-	-
Intercorporate Deposits-DLLA		-	-
		-	-
Other NCFA (Specify)			
Balances with central excise authorities		-	-
Loans to employees - Non Current		-	-
Gratuity		-	-
Interest accrued on loans/deposits		-	-
WEOMA Trust (NCFA)		-	-
Other loans and advances (specify nature)		-	-
Deposits with statutory/government authorities (NC)		-	-
		-	-
		-	-

New Report for LC (Amounts scaled to '0)

Schedule (Other Current Financial Assets)	Note	LC - As at 31-Mar-2025 - V19 ARS	LC - As at 31-Mar-2024 - V19 ARS
Current Loans and advances			
Loans and advances to related parties-Current			
Secured, considered good (Related Parties)-Current		-	-
Unsecured, considered good(Related Parties)-Current		-	-
Doubtful(Related Parties)-Current		-	-
Loans and advances to related parties (Gross)-Current		-	-
Less : Allowance for bad/doubtful Loans and advances (Related Parties)		-	-
		-	-
Others (specify nature).-STLA			
Secured, considered good-Others-STLA		-	-
Unsecured, considered good-Others-STLA			
Advances To Employees - OUSTLA		-	-
Advances to Vendors and others - OUSTLA		-	-
WEOMA Trust (CFA)		-	-
Deposits with statutory/government authorities - OUSTLA		-	-
Electricity, Telephone & Rental Deposits - OUSTLA		-	-
Other Deposits - OUSTLA		-	-
Others - OUSTLA		-	-
Interest accrued and due on loans / deposits		-	-
Insurance Receivable		-	-
Doubtful-Others-STLA		-	-
Short term Loans and advances to Others (Gross)-STLA		-	-
Less : Allowance for bad and doubtful short term loans and advances - Others-STLA		-	-
Forward/ derivative contracts receivables		-	-
		-	-
		-	-
		-	-

New Report for LC

LC - As at 31-Mar-2025 - V19:

Amounts are in ARS scaled to '0

Statement of Changes in Equity	Securities Premium	General Reserve	Capital Redemption Reserve	Employee Stock Option Reserve	Capital Investment Subsidy Reserve	Retained earning	Effective portion of Cashflow Hedges	Foreign Currency Translation Reserve	Total Attributable to Owners	Non Controlling Interest	Total
Opening Balance	4,51,13,115.00					9,71,63,31,760.79			9,76,14,44,875.79		9,76,14,44,875.79
Change in Opening Balance due to change in Accounting policy											
Net Profit for the period						9,06,08,56,424.04			9,06,08,56,424.04		9,06,08,56,424.04
Remeasurement of Defined benefit obligation											
Exchange Difference for the period											
Total Comprehensive Income						9,06,08,56,424.04			9,06,08,56,424.04		9,06,08,56,424.04
Other Additions during the period											
Dividend distribution						40,72,56,351.77			40,72,56,351.77		40,72,56,351.77
Dividend distribution tax											
Transfer from / to other reserves											
Balance at the end of the period	4,51,13,115.00					19,18,44,44,536.60			19,22,95,57,651.60		19,22,95,57,651.60

LC - As at 31-Mar-2024 - V19:

Amounts are in ARS scaled to '0

Statement of Changes in Equity	Securities Premium	General Reserve	Capital Redemption Reserve	Employee Stock Option Reserve	Capital Investment Subsidy Reserve	Retained earning	Effective portion of Cashflow Hedges	Foreign Currency Translation Reserve	Total Attributable to Owners	Non Controlling Interest	Total
Opening Balance	4,51,13,115.00					3,18,58,41,659.34			3,23,09,54,774.34		3,23,09,54,774.34
Change in Opening Balance due to change in Accounting policy											
Net Profit for the period						6,53,04,90,101.45			6,53,04,90,101.45		6,53,04,90,101.45
Remeasurement of Defined benefit obligation											
Exchange Difference for the period											
Total Comprehensive Income						6,53,04,90,101.45			6,53,04,90,101.45		6,53,04,90,101.45
Other Additions during the period											
Dividend distribution											
Dividend distribution tax											
Transfer from / to other reserves											
Balance at the end of the period	4,51,13,115.00					9,71,63,31,760.79			9,76,14,44,875.79		9,76,14,44,875.79

New Report for LC (Amounts scaled to '0)

Statement of Changes in Equity	Note	LC - As at 31-Mar-2025 - V19 ARS	LC - As at 31-Mar-2024 - V19 ARS
Securities Premium			
Opening Balance		4,51,13,115.00	4,51,13,115.00
Change in Opening Balance due to change in Accounting policy			
Net Profit for the period			
Remeasurement of Defined benefit obligation			
Exchange Difference for the period			
Total Comprehensive Income			
Dividend distribution			
Dividend distribution tax			
Balance at the end of the period		4,51,13,115.00	4,51,13,115.00
General Reserve			
Change in Opening Balance due to change in Accounting policy			
Net Profit for the period			
Remeasurement of Defined benefit obligation			
Exchange Difference for the period			
Total Comprehensive Income			
Dividend distribution			
Dividend distribution tax			
Capital Redemption Reserve			
Change in Opening Balance due to change in Accounting policy			
Net Profit for the period			
Remeasurement of Defined benefit obligation			
Exchange Difference for the period			
Total Comprehensive Income			
Dividend distribution			
Dividend distribution tax			
Employee Stock Option Reserve			
Change in Opening Balance due to change in Accounting policy			
Net Profit for the period			
Remeasurement of Defined benefit obligation			
Exchange Difference for the period			
Total Comprehensive Income			
Dividend distribution			
Dividend distribution tax			
Capital Investment Subsidy Reserve			
Change in Opening Balance due to change in Accounting policy			
Net Profit for the period			
Remeasurement of Defined benefit obligation			
Exchange Difference for the period			
Total Comprehensive Income			
Dividend distribution			
Dividend distribution tax			
Transfer from / to other reserves			
Retained earning			
Opening Balance		9,71,63,31,760.79	3,18,58,41,659.34
Net Profit for the period		9,06,08,56,424.04	6,53,04,90,101.45
Exchange Difference for the period			
Total Comprehensive Income		9,06,08,56,424.04	6,53,04,90,101.45
Other Additions during the period			
Dividend distribution		40,72,56,351.77	
Balance at the end of the period		19,18,44,44,536.60	9,71,63,31,760.79

Effective portion of Cashflow Hedges

Change in Opening Balance due to change in Accounting policy

Net Profit for the period

Remeasurement of Defined benefit obligation

Exchange Difference for the period

Total Comprehensive Income

Dividend distribution

Dividend distribution tax

Transfer from / to other reserves

Foreign Currency Translation Reserve

Change in Opening Balance due to change in Accounting policy

Net Profit for the period

Remeasurement of Defined benefit obligation

Total Comprehensive Income

Other Additions during the period

Dividend distribution

Dividend distribution tax

Transfer from / to other reserves

Total Attributable to Owners

Opening Balance	9,76,14,44,875.79	3,23,09,54,774.34
Net Profit for the period	9,06,08,56,424.04	6,53,04,90,101.45
Total Comprehensive Income	9,06,08,56,424.04	6,53,04,90,101.45
Dividend distribution	40,72,56,351.77	
Balance at the end of the period	19,22,95,57,651.60	9,76,14,44,875.79

Non Controlling Interest

Change in Opening Balance due to change in Accounting policy

Net Profit for the period

Remeasurement of Defined benefit obligation

Exchange Difference for the period

Total Comprehensive Income

Other Additions during the period

Dividend distribution

Dividend distribution tax

Transfer from / to other reserves

Total

Opening Balance	9,76,14,44,875.79	3,23,09,54,774.34
Net Profit for the period	9,06,08,56,424.04	6,53,04,90,101.45
Total Comprehensive Income	9,06,08,56,424.04	6,53,04,90,101.45
Dividend distribution	40,72,56,351.77	
Balance at the end of the period	19,22,95,57,651.60	9,76,14,44,875.79