

Strength of Nature LLC

Financial Statements for the year ended 31st March 2025

New Report for SON (Amounts scaled to '0)

Balance Sheet		Note	SON - As at 31-Mar-2025 -	SON - As at 31-Mar-2024 -
			V19	V19
			USD	USD
ASSETS				
Non-current assets				
(a) Property, Plant and Equipment	1.1	1,56,69,296.95	1,76,36,036.64	
(b) Right of Use Assets		23,13,381.23	19,64,886.02	
(c) Capital work-in-progress		-	1,47,050.72	
(d) Investment Property	1.2	-	-	
(e) Goodwill				
(i) Goodwill - acquired	1.3	6,31,00,000.00	6,31,00,000.00	
		6,31,00,000.00	6,31,00,000.00	
(f) Other Intangible assets	1.4	8,90,68,948.03	8,90,38,171.72	
(g) Intangible assets under development		-	-	
(h) Biological Assets other than bearer plants		-	-	
(i) Financial Assets (NC)				
(i) Non-current investments	2	45,25,719.34	45,25,719.34	
(ii) Other Non Current Financial Assets	3	-	-	
(iii) Others		-	-	
		45,25,719.34	45,25,719.34	
(j) Deferred tax assets (net)		1,55,031.65	1,55,031.65	
(k) Other non-current assets	4	-	-	
		17,48,32,377.20	17,65,66,896.09	
Current assets				
(a) Inventories	6	1,41,10,980.30	98,26,171.43	
(b) Financial Assets (C)				
(i) Current investments	5	-	-	
(ii) Trade and other receivables	7	1,51,66,513.76	1,32,82,480.54	
(iii) Cash and cash equivalents	8	8,52,143.12	5,45,445.72	
(iv) Other Current Financial Assets	9	1,16,374.72	3,53,023.52	
		1,61,35,031.60	1,41,80,949.78	
(c) Assets for Current Tax (Net)		-	-	
(d) Other current assets	10	52,66,968.09	25,12,048.99	
		3,55,12,979.99	2,65,19,170.20	
Non-current assets classified as held for sale		-	-	
TOTAL		21,03,45,357.19	20,30,86,066.29	
See accompanying notes to the financial statements				

EQUITY AND LIABILITIES**Equity**

(a) Equity Share capital	11	-	-
(b) Other Equity	12	19,84,58,051.39	19,37,70,260.46
Capital and reserves attributable to owners		19,84,58,051.39	19,37,70,260.46
Non-controlling interests		-	-
		19,84,58,051.39	19,37,70,260.46

Share application money pending allotment

- -

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

(i) Long-term borrowings	13	-	-
(ii) Other financial liabilities	15	15,04,053.54	12,26,445.92
		15,04,053.54	12,26,445.92
(b) Long-term provisions	16	2,12,657.00	2,12,657.01
(c) Deferred tax liabilities (Net)	14	-	-
(d) Other non-current liabilities		-	-
		17,16,710.54	14,39,102.93

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

(i) Short Term Borrowings	17	-	12,00,000.00
(ii) Trade and other payables	18	69,25,321.65	37,66,697.00
(iii) Other financial liabilities	17	23,20,770.44	22,53,001.62
		92,46,092.09	72,19,698.62
(b) Other current liabilities	19	9,24,503.17	6,57,004.28
(c) Short-term provisions	20	-	-
(d) Liabilities for Current Tax (Net)		-	-
		1,01,70,595.26	78,76,702.90

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

- -

TOTAL**21,03,45,357.19** **20,30,86,066.29****Difference**

- -

UNMAPPED GL Codes

unmapped GLs of Retained earning Opg		4,03,48,242.22	(5,61,66,983.55)
Duplicate/unidentified GLs		-	-

New Report for SON (Amounts scaled to '0)

Profit and Loss	Note	SON - As at 31-Mar-2025 -	SON - As at 31-Mar-2024 -
		V19	V19
		USD	USD
I. Revenue from operations	21	7,75,35,743.21	7,96,92,344.93
II. Other Income	22	-	1,08,611.11
III. Total Revenue (I + II)		7,75,35,743.21	7,98,00,956.04
IV. Expenses:			
Cost of material consumed	23	3,22,95,816.50	3,28,46,275.17
Purchases of Stock-in-Trade		(10,23,780.38)	(2,46,878.85)
Changes in inventories of finished goods, work-in-progress and stock-in-Trade	24	(14,55,913.68)	31,34,954.31
Employee benefits expense	25	96,82,380.25	1,04,69,250.24
Finance costs	26	1,03,979.70	5,12,190.16
Depreciation and amortisation expense	30	31,55,818.54	50,08,415.33
Other expenses	27	2,77,34,651.35	2,63,94,427.85
Total expenses		7,04,92,952.28	7,81,18,634.21
V. Profit before exceptional items and tax (III - IV)		70,42,790.93	16,82,321.83
VI. Exceptional items		-	9,78,21,300.64
VII. Profit before tax (V-VI)		70,42,790.93	(9,61,38,978.81)
VIII. Tax expense:			
- Current tax		-	-
- Deferred tax		-	(13,13,753.04)
		-	(13,13,753.04)
IX. Profit (Loss) for the period from continuing operations		70,42,790.93	(9,48,25,225.77)
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)		70,42,790.93	(9,48,25,225.77)
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)		70,42,790.93	(9,48,25,225.77)
(Comprising Profit (Loss) & Other Comprehensive Income for the period)			
Net Profit attributable to :			
- Owners of the parent		70,42,790.93	(9,48,25,225.77)
- 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 SON
SON - As at 31-Mar-2025 - V19: Amounts
are in USD 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	16,85,807.00	-	64,97,540.94	1,97,27,628.49	1,15,209.00	50,948.42	1,09,032.53	12,72,979.00		2,81,987.55	2,97,41,132.93
Additions	-	-	-	78,861.53	-	-	-	-		34,668.84	1,13,530.37
Disposals	-	-	-	-	-	-	-	-		-	-
Hyperinflationary Adjustment	-	-	-	-	-	-	-	-		-	-
Reclassification as held for sale	-	-	-	-	-	-	-	-		-	-
Transferred to investment	-	-	-	-	-	-	-	-		-	-
Acquisitions through business combinations	-	-	-	-	-	-	-	-		-	-
Derecognised on disposal of a subsidiary	-	-	-	-	-	-	-	-		-	-
Effect of foreign currency exchange differences	-	-	-	-	-	-	-	-		-	-
Closing Balance	16,85,807.00	-	64,97,540.94	1,98,06,490.02	1,15,209.00	50,948.42	1,09,032.53	12,72,979.00		3,16,656.39	2,98,54,663.30
Accumulated Depreciation											
Opening Balance	-	-	10,73,379.88	93,78,490.41	40,898.76	50,948.42	35,393.82	12,72,979.00		2,53,006.00	1,21,05,096.29
Depreciation charged during the year	-	-	2,16,584.71	18,17,504.56	11,840.62	-	9,931.96	-		24,408.21	20,80,270.06
Disposals	-	-	-	-	-	-	-	-		-	-
Additional depreciation due to hyperinflation	-	-	-	-	-	-	-	-		-	-
Impairment	-	-	-	-	-	-	-	-		-	-
Hyperinflationary Adjustment	-	-	-	-	-	-	-	-		-	-
Reclassification as held for sale	-	-	-	-	-	-	-	-		-	-
Transferred to investment	-	-	-	-	-	-	-	-		-	-
Acquisitions through business combinations	-	-	-	-	-	-	-	-		-	-
Derecognised on disposal of a subsidiary	-	-	-	-	-	-	-	-		-	-
Effect of foreign currency exchange differences	-	-	-	-	-	-	-	-		-	-
Closing Balance	-	-	12,89,964.59	1,11,95,994.97	52,739.38	50,948.42	45,325.78	12,72,979.00		2,77,414.21	1,41,85,366.35
Net Block	16,85,807.00	-	52,07,576.35	86,10,495.05	62,469.62	-	63,706.75	-	-	39,242.18	1,56,69,296.95

SON - As at 31-Mar-2024 - V19: Amounts
are in USD 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	16,85,807.00	-	64,97,540.94	1,94,96,864.57	1,10,903.27	50,948.42	1,09,032.53	12,72,979.00		2,73,536.25	2,94,97,611.98
Additions	-	-	-	2,30,763.92	4,305.73	-	-	-		8,451.30	2,43,520.95
Disposals	-	-	-	-	-	-	-	-		-	-
Hyperinflationary Adjustment	-	-	-	-	-	-	-	-		-	-
Reclassification as held for sale	-	-	-	-	-	-	-	-		-	-
Transferred to investment	-	-	-	-	-	-	-	-		-	-
Acquisitions through business combinations	-	-	-	-	-	-	-	-		-	-
Derecognised on disposal of a subsidiary	-	-	-	-	-	-	-	-		-	-
Effect of foreign currency exchange differences	-	-	-	-	-	-	-	-		-	-
Closing Balance	16,85,807.00	-	64,97,540.94	1,97,27,628.49	1,15,209.00	50,948.42	1,09,032.53	12,72,979.00		2,81,987.55	2,97,41,132.93
Accumulated Depreciation											
Opening Balance	-	-	8,56,795.17	77,05,836.22	29,082.88	39,060.45	21,376.23	12,72,979.00		2,09,088.02	1,01,34,217.97
Depreciation charged during the year	-	-	2,16,584.71	16,94,576.38	11,815.88	11,887.97	14,017.59	-		43,917.98	19,92,800.51
Disposals	-	-	-	21,922.19	-	-	-	-		-	21,922.19
Additional depreciation due to hyperinflation	-	-	-	-	-	-	-	-		-	-
Impairment	-	-	-	-	-	-	-	-		-	-
Hyperinflationary Adjustment	-	-	-	-	-	-	-	-		-	-
Reclassification as held for sale	-	-	-	-	-	-	-	-		-	-
Transferred to investment	-	-	-	-	-	-	-	-		-	-
Acquisitions through business combinations	-	-	-	-	-	-	-	-		-	-
Derecognised on disposal of a subsidiary	-	-	-	-	-	-	-	-		-	-
Effect of foreign currency exchange differences	-	-	-	-	-	-	-	-		-	-
Closing Balance	-	-	10,73,379.88	93,78,490.41	40,898.76	50,948.42	35,393.82	12,72,979.00		2,53,006.00	1,21,05,096.29
Net Block	16,85,807.00	-	54,24,161.06	1,03,49,138.08	74,310.24	-	73,638.71	-	-	28,981.55	1,76,36,036.64

New Report for SON (Amounts scaled to '0)

Note 1.1 (Property, Plant and Equipment)	Note	SON - As at 31-Mar-2025 - V19 USD	SON - As at 31-Mar-2024 - V19 USD
Freehold Land			
Gross Block			
Opening Balance		16,85,807.00	16,85,807.00
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		16,85,807.00	16,85,807.00
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		16,85,807.00	16,85,807.00
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	64,97,540.94	64,97,540.94
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	64,97,540.94	64,97,540.94
Accumulated Depreciation		
Opening Balance	10,73,379.88	8,56,795.17
Depreciation charged during the year	2,16,584.71	2,16,584.71
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	12,89,964.59	10,73,379.88
Net Block	52,07,576.35	54,24,161.06
Plant & equipment		
Gross Block		
Opening Balance	1,97,27,628.49	1,94,96,864.57
Additions	78,861.53	2,30,763.92
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	1,98,06,490.02	1,97,27,628.49
Accumulated Depreciation		
Opening Balance	93,78,490.41	77,05,836.22
Depreciation charged during the year	18,17,504.56	16,94,576.38
Disposals	-	21,922.19
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	1,11,95,994.97	93,78,490.41
Net Block	86,10,495.05	1,03,49,138.08
Furniture & fixtures		
Gross Block		
Opening Balance	1,15,209.00	1,10,903.27
Additions	-	4,305.73
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	1,15,209.00	1,15,209.00
Accumulated Depreciation		
Opening Balance	40,898.76	29,082.88
Depreciation charged during the year	11,840.62	11,815.88
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	52,739.38	40,898.76
Net Block	62,469.62	74,310.24
Vehicles		
Gross Block		
Opening Balance	50,948.42	50,948.42
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	50,948.42	50,948.42
Accumulated Depreciation		
Opening Balance	50,948.42	39,060.45
Depreciation charged during the year	-	11,887.97
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	50,948.42	50,948.42
Net Block	-	-
Office equipment		
Gross Block		
Opening Balance	1,09,032.53	1,09,032.53
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	1,09,032.53	1,09,032.53
Accumulated Depreciation		

Opening Balance	35,393.82	21,376.23
Depreciation charged during the year	9,931.96	14,017.59
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	45,325.78	35,393.82
Net Block	63,706.75	73,638.71
Lease Hold Improvement		
Gross Block		
Opening Balance	12,72,979.00	12,72,979.00
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	12,72,979.00	12,72,979.00
Accumulated Depreciation		
Opening Balance	12,72,979.00	12,72,979.00
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	12,72,979.00	12,72,979.00
Net Block	-	-
Leased Vehicle		
Gross Block		
Accumulated Depreciation		
Others - Computers		
Gross Block		
Opening Balance	2,81,987.55	2,73,536.25
Additions	34,668.84	8,451.30
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	3,16,656.39	2,81,987.55
Accumulated Depreciation		
Opening Balance	2,53,006.00	2,09,088.02
Depreciation charged during the year	24,408.21	43,917.98
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	2,77,414.21	2,53,006.00
Net Block	39,242.18	28,981.55
Total		
Gross Block		
Opening Balance	2,97,41,132.93	2,94,97,611.98
Additions	1,13,530.37	2,43,520.95
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	2,98,54,663.30	2,97,41,132.93
Accumulated Depreciation		
Opening Balance	1,21,05,096.29	1,01,34,217.97
Depreciation charged during the year	20,80,270.06	19,92,800.51
Disposals	-	21,922.19
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	1,41,85,366.35	1,21,05,096.29
Net Block	1,56,69,296.95	1,76,36,036.64

New Report for SON

SON - As at 31-Mar-2025 - V19: Amounts are in USD scaled to '0

Right of Use Asset	Land and Building	Plant & equipment	Others	Total
Gross Block				
Opening Balance	48,00,870.13	6,32,946.88	5,76,761.61	60,10,578.62
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	13,126.07	7,94,925.53	(1,14,162.90)	6,93,888.70
Closing Balance	48,13,996.20	14,27,872.41	4,62,598.71	67,04,467.32
Accumulated Depreciation				
Opening Balance	32,92,019.63	6,03,242.89	1,50,430.08	40,45,692.60
Additions	6,82,286.43	2,21,637.04	32,200.60	9,36,124.07
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	13,70,220.66	(57,521.79)	(31,181.31)	12,81,517.56
Closing Balance	39,79,953.86	3,24,084.06	87,048.17	43,91,086.09
Net Block	8,34,042.34	11,03,788.35	3,75,550.54	23,13,381.23

SON - As at 31-Mar-2024 - V19: Amounts are in USD scaled to '0

Right of Use Asset	Land and Building	Plant & equipment	Others	Total
Gross Block				
Opening Balance	48,00,870.13	6,32,946.88	5,57,847.05	59,91,664.06
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	-	-	18,914.56	18,914.56
Closing Balance	48,00,870.13	6,32,946.88	5,76,761.61	60,10,578.62
Accumulated Depreciation				
Opening Balance	26,05,995.11	4,20,444.66	99,567.32	31,26,007.09
Additions	7,11,556.43	1,82,798.23	50,862.76	9,45,217.42
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	13,97,580.95	3,65,596.46	1,01,725.52	18,64,902.93
Closing Balance	32,92,019.63	6,03,242.89	1,50,430.08	40,45,692.60
Net Block	15,08,850.50	29,703.99	4,26,331.53	19,64,886.02

New Report for SON (Amounts scaled to '0)

Right of Use Asset	Note	SON - As at 31-Mar-2025 -	SON - As at 31-Mar-2024 -
		V19	V19
		USD	USD
Land and Building			
Gross Block			
Opening Balance		48,00,870.13	48,00,870.13
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		13,126.07	-
Closing Balance		48,13,996.20	48,00,870.13
Accumulated Depreciation			
Opening Balance		32,92,019.63	26,05,995.11
Additions		6,82,286.43	7,11,556.43
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		13,70,220.66	13,97,580.95
Closing Balance		39,79,953.86	32,92,019.63
Net Block		8,34,042.34	15,08,850.50
Plant & equipment			
Gross Block			
Opening Balance		6,32,946.88	6,32,946.88
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		7,94,925.53	-
Closing Balance		14,27,872.41	6,32,946.88
Accumulated Depreciation			
Opening Balance		6,03,242.89	4,20,444.66
Additions		2,21,637.04	1,82,798.23
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		(57,521.79)	3,65,596.46
Closing Balance		3,24,084.06	6,03,242.89
Net Block		11,03,788.35	29,703.99
Others			
Gross Block			
Opening Balance		5,76,761.61	5,57,847.05
Additions		-	-
Disposals		-	-
Reclassification as held for sale		-	-
Transferred to investment property		-	-
Derecognised on disposal of a subsidiary		-	-
Effect of foreign currency exchange differences		(1,14,162.90)	18,914.56

Closing Balance	4,62,598.71	5,76,761.61
Accumulated Depreciation		
Opening Balance	1,50,430.08	99,567.32
Additions	32,200.60	50,862.76
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	(31,181.31)	1,01,725.52
Closing Balance	87,048.17	1,50,430.08
Net Block	3,75,550.54	4,26,331.53
Total		
Gross Block		
Opening Balance	60,10,578.62	59,91,664.06
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	6,93,888.70	18,914.56
Closing Balance	67,04,467.32	60,10,578.62
Accumulated Depreciation		
Opening Balance	40,45,692.60	31,26,007.09
Additions	9,36,124.07	9,45,217.42
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	12,81,517.56	18,64,902.93
Closing Balance	43,91,086.09	40,45,692.60
Net Block	23,13,381.23	19,64,886.02

New Report for SON

SON - As at 31-Mar-2025 - V19: Amounts are in USD 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	-	-	-

SON - As at 31-Mar-2024 - V19: Amounts are in USD 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 SON (Amounts scaled to '0)

Note 1.2 (Investment Property)	Note	SON - As at 31-Mar-2025 -	SON - As at 31-Mar-2024 -
		V19	V19
		USD	USD
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 SON (Amounts scaled to '0)

Note 1.3 (Goodwill)	Note	SON - As at 31-Mar-2025 -	SON - As at 31-Mar-2024 -
		V19	V19
		USD	USD
Gross Block			
Opening Balance		6,31,00,000.00	6,31,00,000.00
Additions		-	-
Disposals		-	-
Acquisitions through business combinations		-	-
Derecognised on disposal of a subsidiary		-	-
Effect of foreign currency exchange differences		-	-
Closing Balance		6,31,00,000.00	6,31,00,000.00
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		6,31,00,000.00	6,31,00,000.00

New Report for SON

SON - As at 31-Mar-2025 - V19: Amounts are in USD scaled to '0

Note 1.4 (Intangible assets)	Brands/Trademarks	Computer Software	Others - Technical knowhow	Total
Gross Block				
Opening Balance	19,98,90,507.67	36,82,349.09	-	20,35,72,856.76
Additions	-	23,150.00	-	23,150.00
Disposals	-	-	-	-
Acquisitions through business combinations	-	-	-	-
Derecognised on disposal of a subsidiary	-	-	-	-
Hyperinflationary Adjustment	-	-	-	-
Effect of foreign currency exchange differences	-	-	-	-
Closing Balance	19,98,90,507.67	37,05,499.09	-	20,35,96,006.76
Accumulated Depreciation				
Opening Balance	11,10,03,802.11	35,30,882.93	-	11,45,34,685.04
Amortization during the year	58,856.29	80,568.12	-	1,39,424.41
Additional amortization due to hyperinflation	-	-	-	-
Disposals	-	-	-	-
Acquisitions through business combinations	-	-	-	-
Derecognised on disposal of a subsidiary	-	-	-	-
Impairment	(1,47,050.72)	-	-	(1,47,050.72)
Hyperinflationary Adjustment	-	-	-	-
Effect of foreign currency exchange differences	-	-	-	-
Closing Balance	11,09,15,607.68	36,11,451.05	-	11,45,27,058.73
Net Block	8,89,74,899.99	94,048.04	-	8,90,68,948.03

SON - As at 31-Mar-2024 - V19: Amounts are in USD scaled to '0

Note 1.4 (Intangible assets)	Brands/Trademarks	Computer Software	Others - Technical knowhow	Total
Gross Block				
Opening Balance	19,98,90,507.67	36,37,328.47	-	20,35,27,836.14
Additions	-	45,020.62	-	45,020.62
Disposals	-	-	-	-
Acquisitions through business combinations	-	-	-	-
Derecognised on disposal of a subsidiary	-	-	-	-
Hyperinflationary Adjustment	-	-	-	-
Effect of foreign currency exchange differences	-	-	-	-
Closing Balance	19,98,90,507.67	36,82,349.09	-	20,35,72,856.76
Accumulated Depreciation				
Opening Balance	1,58,89,577.18	32,10,114.27	-	1,90,99,691.45
Amortization during the year	17,49,628.74	3,20,768.66	-	20,70,397.40
Additional amortization due to hyperinflation	-	-	-	-
Disposals	-	-	-	-
Acquisitions through business combinations	-	-	-	-
Derecognised on disposal of a subsidiary	-	-	-	-
Impairment	9,33,64,596.19	-	-	9,33,64,596.19
Hyperinflationary Adjustment	-	-	-	-
Effect of foreign currency exchange differences	-	-	-	-
Closing Balance	11,10,03,802.11	35,30,882.93	-	11,45,34,685.04
Net Block	8,88,86,705.56	1,51,466.16	-	8,90,38,171.72

New Report for SON (Amounts scaled to '0)

Note 1.4 (Intangible assets)	Note	SON - As at 31-Mar-2025 - V19 USD	SON - As at 31-Mar-2024 - V19 USD
Brands/Trademarks			
Gross Block			
Opening Balance		19,98,90,507.67	19,98,90,507.67
Additions		-	-
Disposals		-	-
Acquisitions through business combinations		-	-
Derecognised on disposal of a subsidiary		-	-
Hyperinflationary Adjustment		-	-
Effect of foreign currency exchange differences		-	-
Closing Balance		19,98,90,507.67	19,98,90,507.67
Accumulated Depreciation			
Opening Balance		11,10,03,802.11	1,58,89,577.18
Amortization during the year		58,856.29	17,49,628.74
Additional amortization due to hyperinflation		-	-
Disposals		-	-
Acquisitions through business combinations		-	-
Derecognised on disposal of a subsidiary		-	-
Impairment		(1,47,050.72)	9,33,64,596.19
Hyperinflationary Adjustment		-	-
Effect of foreign currency exchange differences		-	-
Closing Balance		11,09,15,607.68	11,10,03,802.11
Net Block		8,89,74,899.99	8,88,86,705.56
Computer Software			
Gross Block			
Opening Balance		36,82,349.09	36,37,328.47
Additions		23,150.00	45,020.62
Disposals		-	-
Acquisitions through business combinations		-	-
Derecognised on disposal of a subsidiary		-	-
Hyperinflationary Adjustment		-	-
Effect of foreign currency exchange differences		-	-
Closing Balance		37,05,499.09	36,82,349.09
Accumulated Depreciation			
Opening Balance		35,30,882.93	32,10,114.27
Amortization during the year		80,568.12	3,20,768.66
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		36,11,451.05	35,30,882.93
Net Block		94,048.04	1,51,466.16
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	20,35,72,856.76	20,35,27,836.14
Additions	23,150.00	45,020.62
Disposals	-	-
Acquisitions through business combinations	-	-
Derecognised on disposal of a subsidiary	-	-
Hyperinflationary Adjustment	-	-
Effect of foreign currency exchange differences	-	-
Closing Balance	20,35,96,006.76	20,35,72,856.76
Accumulated Depreciation		
Opening Balance	11,45,34,685.04	1,90,99,691.45
Amortization during the year	1,39,424.41	20,70,397.40
Additional amortization due to hyperinflation	-	-
Disposals	-	-
Acquisitions through business combinations	-	-
Derecognised on disposal of a subsidiary	-	-
Impairment	(1,47,050.72)	9,33,64,596.19
Hyperinflationary Adjustment	-	-
Effect of foreign currency exchange differences	-	-
Closing Balance	11,45,27,058.73	11,45,34,685.04
Net Block	8,90,68,948.03	8,90,38,171.72

New Report for SON (Amounts scaled to '0)

Note 2 (Non-Current Investments)	Note	SON - As at 31-Mar-2025 -	SON - As at 31-Mar-2024 -
		V19	V19
		USD	USD
Non-Current Investments			
Trade Investments			
Investments in Deposits with Non-Banking Financial Companies		-	-
Investments in Equity Instruments(Trade Inv)		45,25,719.34	45,25,719.34
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		-	-
		45,25,719.34	45,25,719.34
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		-	-
		-	-
		45,25,719.34	45,25,719.34
Less : Provision for diminution in the value of Investments		-	-
Total Non Current Investment		45,25,719.34	45,25,719.34

New Report for SON (Amounts scaled to '0)

Note 3 (Long-Term Loans & Advances)	Note	SON - As at 31-Mar-2025 -	SON - As at 31-Mar-2024 -
		V19	V19
		USD	USD
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 SON (Amounts scaled to '0)

Note 4 (Other Non-current Assets)	Note	SON - As at 31-Mar-2025 - SON - As at 31-Mar-2024 -	
		V19	V19
		USD	USD

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))	-	-
Unsecured, considered good(Related Parties)	-	-
Doubtful(Related Parties ESOP Trust)	-	-
Less: Provision for doubtful debts(Related Parties)	-	-
	-	-

Others

Unsecured, considered good(Misc Loans and Advances)	-	-
Misc Loans and Advances (Doubtful)	-	-
Less: Provision for Other doubtful debts(Other)	-	-
	-	-
	-	-

New Report for SON (Amounts scaled to '0)

Note 5 (Current Investments)	Note	SON - As at 31-Mar-2025 -	SON - As at 31-Mar-2024 -
		V19	V19
		USD	USD
Current Investments			
Investments in Equity Instruments		-	-
Investment in Preference Shares		-	-
Investments in Government or Trust securities		-	-
Investments in Debentures or bonds		-	-
Investments in Mutual Funds		-	-
Investments in Deposits with Non-Banking Financial Companies		-	-
		-	-
Less : Provision for dimunition in the value of Investments		-	-
Total Current Investment		-	-

New Report for SON (Amounts scaled to '0)

Note 6 (Inventories)	Note	SON - As at 31-Mar-2025 -	SON - As at 31-Mar-2024 -
		V19	V19
		USD	USD
Inventories			
Raw Materials & Goods In Transit			
Raw Materials and components		95,38,088.66	75,09,381.67
Less : Provision for Raw Material and components		(39,88,435.80)	(47,88,624.00)
Goods-in Transit		-	-
		55,49,652.86	27,20,757.67
Work-in-Progress		20,27,696.81	20,16,440.10
Less : Provision for Work-in-progress		(6,29,388.25)	(5,55,228.00)
		13,98,308.56	14,61,212.10
Finished Goods		69,17,248.56	46,26,805.35
Less : Provision for Finished goods		(9,19,924.61)	(11,72,079.00)
		59,97,323.95	34,54,726.35
Stock-in-Trade		11,65,694.93	21,89,475.31
Less : Provision for Stock-in-Trade		-	-
		11,65,694.93	21,89,475.31
Stores and spares		-	-
Less : Provision for Stores and spares		-	-
Loose Tools		-	-
		1,41,10,980.30	98,26,171.43

New Report for SON (Amounts scaled to '0)

Note 7 (Trade Receivables)	Note	SON - As at 31-Mar-2025 - V19 USD	SON - As at 31-Mar-2024 - V19 USD
Trade Receivables		1,51,66,513.76	1,32,82,480.54
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)		5,33,973.27	5,08,995.08
		(5,33,973.27)	(5,08,995.08)
Trade Receivables Others			
Secured, considered good (Others)		-	-
Unsecured, considered good (Others)		1,57,00,487.03	1,37,91,475.62
Doubtful (Others)		-	-
Less : Provision for Doubtful Debts (Others)		-	-
		(1,57,00,487.03)	(1,37,91,475.62)

New Report for SON (Amounts scaled to '0)

Note 8 (Cash and Cash Equivalents)	Note	SON - As at 31-Mar-2025 -	SON - As at 31-Mar-2024 -
		V19	V19
		USD	USD
Cash and Cash Equivalents			
Balances with Banks			
Current Accounts		8,52,143.12	5,45,445.72
Deposits with maturity less than 3 months		-	-
Unpaid Dividend		-	-
		8,52,143.12	5,45,445.72
Cheques, drafts on hand		-	-
Cash on hand		-	-
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		-	-
		-	-
		8,52,143.12	5,45,445.72

New Report for SON (Amounts scaled to '0)

Note 9 (Short-Term Loans and Advances)	Note	SON - As at 31-Mar-2025 -	SON - As at 31-Mar-2024 -
		V19	V19
		USD	USD
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)		1,16,374.72	3,53,023.52
Insurance claim receivable		-	-
Doubtful(Misc Loans and Advances short Term)		-	-
Less: Provision for doubtful loans and advances(Misc Loans and Advances Short Term)		-	-
		1,16,374.72	3,53,023.52
		1,16,374.72	3,53,023.52

New Report for SON (Amounts scaled to '0)

Note 10 (Other Current Assets)	Note	SON - As at 31-Mar-2025 -	SON - As at 31-Mar-2024 -
		V19	V19
		USD	USD
Other Current Assets			
Unsecured, considered good(Misc Loans and Advances Short Term)		4,83,632.83	4,49,480.14
Less: Provision for doubtful loans and advances(Misc Loans and Advances Short Term)		-	-
Right to Receive Inventory (Asset)		-	-
Unsecured, considered good (xcise and VAT Receivables Short Term)		-	-
Income receivable		-	-
Insurance claim receivable		-	-
Others		47,83,335.26	20,62,568.85
		52,66,968.09	25,12,048.99

New Report for SON (Amounts scaled to '0)

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

New Report for SON (Amounts scaled to '0)

Note 12. Reserves and Surplus	Note	SON - As at 31-Mar-2025 -	SON - As at 31-Mar-2024 -
		V19	V19
		USD	USD
Securities Premium			
Opening Balance		23,41,18,502.68	23,41,18,502.68
Additions during the period		-	-
Closing Balance		23,41,18,502.68	23,41,18,502.68
Closing Balance -Net of NCI		23,41,18,502.68	23,41,18,502.68
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		(4,03,48,242.22)	5,61,66,983.55
Restated Opening Balance		(4,03,48,242.22)	5,61,66,983.55
Net Profit for the year		70,42,790.93	(9,48,25,225.77)
Total comprehensive income		70,42,790.93	(9,48,25,225.77)
Dividends distributed		(23,55,000.00)	(16,90,000.00)
Closing Balance		(3,56,60,451.29)	(4,03,48,242.22)
Closing Balance Net after NCI		(3,56,60,451.29)	(4,03,48,242.22)
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		19,84,58,051.39	19,37,70,260.46

New Report for SON (Amounts scaled to '0)

Note 13 (Long Term Borrowings)	Note	SON - As at 31-Mar-2025 -	SON - As at 31-Mar-2024 -
		V19	V19
		USD	USD
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 (Unsecured)			
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)		-	-
Long term maturities of finance lease obligations(Unsecured)		-	-
		-	-
Long term maturities of lease liability		-	-
Other Loans and Advances (Unsecured)		-	-
Total Unsecured (b)		-	-
Total Long-Term borrowings (a+b)		-	-

New Report for SON (Amounts scaled to '0)

Note 14 (Deferred Tax Liability)	Note	SON - As at 31-Mar-2025 -		SON - As at 31-Mar-2024 -	
		V19		V19	
		USD		USD	
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 SON (Amounts scaled to '0)

Note 15 (Other Long Term Liabilities)	Note	SON - As at 31-Mar-2025 -	SON - As at 31-Mar-2024 -
		V19	V19
		USD	USD
Other Long Term Liabilities			
Trade payables		-	-
Security Deposit Received		-	-
Long Term Lease Liabilities		15,04,053.54	12,26,445.92
Others (Long term Liabilities)		-	-
		15,04,053.54	12,26,445.92

New Report for SON (Amounts scaled to '0)

Note 16 (Long Term Provisions)	Note	SON - As at 31-Mar-2025 -	SON - As at 31-Mar-2024 -
		V19	V19
		USD	USD
Long-term provisions			
Provision for Employee Benefits			
Superannuation (unfunded)		-	-
Gratuity (unfunded)		-	-
Leave Encashment (unfunded)		-	-
		-	-
Others (Long term provisions)		2,12,657.00	2,12,657.01
		2,12,657.00	2,12,657.01

New Report for SON (Amounts scaled to '0)

Note 17 (Short Term Borrowings)	Note	SON - As at 31-Mar-2025 - SON - As at 31-Mar-2024 -	
		V19	V19
		USD	USD

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	-	12,00,000.00
USD Overdraft from banks	-	-
Overdraft from banks-non USD	-	-
Unsecured Loans from other	-	-
Total Unsecured (b)	-	12,00,000.00
Total Short-Term borrowings (=a+b)	-	12,00,000.00

New Report for SON (Amounts scaled to '0)

Note 19 (Other Current Liabilities)	Note	SON - As at 31-Mar-2025 -	SON - As at 31-Mar-2024 -
		V19	V19
		USD	USD
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		29,103.24	1,33,445.21
Security Deposits Received		-	-
Other Current financial liability		-	-
Unpaid matured debentures and interest accrued thereon		-	-
Taxes, Duties and Other Levies Payable		-	-
Interim Dividend Payable		-	-
Other payables		8,95,399.93	5,23,559.07
		9,24,503.17	6,57,004.28

New Report for SON (Amounts scaled to '0)

Note 18 (Trade Payables)	Note	SON - As at 31-Mar-2025 -	SON - As at 31-Mar-2024 -
		V19	V19
		USD	USD
Trade Payables			
(a) Due to Micro, Small and Medium Enterprises - Trade Payable		-	-
(b) Others - Trade Payable		69,25,321.65	37,66,697.00
Structured Financing		-	-
		69,25,321.65	37,66,697.00

New Report for SON (Amounts scaled to '0)

Note 20 (Short - Term Provisions)	Note	SON - As at 31-Mar-2025 -		SON - As at 31-Mar-2024 -	
		V19		V19	
		USD		USD	

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	-	-
Provision for Sales returns	-	-
	-	-

New Report for SON (Amounts scaled to '0)

Note 21 (Revenue from Operations)	Note	SON - As at 31-Mar-2025 - V19 USD	SON - As at 31-Mar-2024 - V19 USD
Revenue from Operations			
Net Sale of Products			
Gross Sale of Products		8,56,19,780.64	8,70,79,364.41
Less : Temporary Price reductions (TPR)		-	-
Less : Discounts / rebates		(82,16,461.30)	(74,38,350.03)
Less : Sales returns		-	-
Excise Duty		-	-
		7,74,03,319.34	7,96,41,014.38
Sale of Services			
		-	-
Other Operating Revenues			
Royalty & Technical Fees		-	-
Business Support Fees		-	-
Export Incentives		-	-
Note 21 Claim Received		-	-
Miscellaneous Income		1,32,423.87	51,330.55
		1,32,423.87	51,330.55
		7,75,35,743.21	7,96,92,344.93

New Report for SON (Amounts scaled to '0)

Note 22 (Other Income)	Note	SON - As at 31-Mar-2025 - V19 USD	SON - As at 31-Mar-2024 - V19 USD
Interest Income			
a. On Investments		-	-
b. On Advances & Deposits		-	1,08,611.11
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		-	-
		-	1,08,611.11
Dividend Income			
a. From Subsidiaries		-	-
b. From Others		-	-
		-	-
Net Gain on Sale of Investments		-	-
Net Gain on Foreign Currency Translations and Transcations		-	-
Profit on Sale of Fixed Assets		-	-
Note 22 - Claim Received		-	-
Misc Non-operating Income		-	-
Gain/Loss on Purchase Sale Transaction		-	-
Gain/Loss on Purchase Sale Transaction (Computed)		-	-
Gain/Loss on Purchase Sale Transaction (Mapped)		-	-
Other Income		-	1,08,611.11

New Report for SON (Amounts scaled to '0)

Note 23 (Material Consumed & Purchase of Traded Goods)	Note	SON - As at 31-Mar-2025 - V19 USD	SON - As at 31-Mar-2024 - V19 USD
Materials Consumed And Purchase Of Goods			
1. Raw Materials Consumed			
Opening Inventory		27,20,757.67	81,44,091.74
Add: Purchases		3,56,99,100.92	2,45,72,746.15
Add : Provision for raw materials, work in progress & finished goods		(5,74,389.23)	28,50,194.95
Less: Closing Inventory		(55,49,652.86)	(27,20,757.67)
Raw material consumed during the year		-	-
		3,22,95,816.50	3,28,46,275.17
2. Purchase of Goods			
Opening Balance		(21,89,475.31)	(24,36,354.16)
Purchase of Goods for Resale		-	-
Net Provision for Traded Goods		-	-
Closing Balance		11,65,694.93	21,89,475.31
		(10,23,780.38)	(2,46,878.85)
3. Share in Jointly Controlled Entity			
		-	-
		3,12,72,036.12	3,25,99,396.32
Raw Material FG		59,97,323.95	34,54,726.35
Raw Material WIP		13,98,308.56	14,61,212.10
Raw Material FG-Opening		34,54,726.35	55,83,330.99
Raw Material WIP - Opening		14,61,212.10	22,20,682.92
Provisions included above			
Provision for raw materials		(9,78,182.34)	10,33,150.26
Write off of raw materials		1,45,982.32	9,45,188.20
Total for raw materials		(8,32,200.02)	19,78,338.46
Provision for WIP		-	-
Write off of WIP		1,15,784.26	2,91,875.24
Total for WIP		1,15,784.26	2,91,875.24
Provision for finished Goods		-	-
Write off of finished Goods		1,42,026.53	5,79,981.25
Total for finished Goods		1,42,026.53	5,79,981.25
Provision for Traded Goods		-	-
Write off of traded Goods		-	-
Total for traded Goods		-	-

New Report for SON (Amounts scaled to '0)

Note 24 (Inventory Change)	Note	SON - As at 31-Mar-2025 -	SON - As at 31-Mar-2024 -
		V19	V19
		USD	USD
Inventory Change			
Opening Inventory			
Finished Goods (Opening Inv)		34,54,726.35	55,83,330.99
Traded goods		21,89,475.31	24,36,354.16
Work-In-Progress (Opening Inv)		14,61,212.10	22,20,682.92
		71,05,413.76	1,02,40,368.07
Closing Inventory			
Closing - Finished goods		59,97,323.95	34,54,726.35
Closing - Traded goods		11,65,694.93	21,89,475.31
Closing - Work-in-Progress		13,98,308.56	14,61,212.10
		85,61,327.44	71,05,413.76
Increase/Decrease in Inventory		(14,55,913.68)	31,34,954.31

New Report for SON (Amounts scaled to '0)

Note 25 (Employees Benefits Expenses)	Note	SON - As at 31-Mar-2025 -	SON - As at 31-Mar-2024 -
		V19	V19
		USD	USD
Employees Benefits Expenses			
a. Salaries and Wages		88,60,432.49	93,86,491.28
b. Contribution to Provident and Other Funds		-	-
c. Expense on Employee Stock Option Scheme (ESGS)		-	-
d. Staff Welfare Expense		5,66,464.14	5,28,837.97
e. PLVR (I)		2,55,483.62	5,53,920.99
f. PLVR (C)		-	-
		96,82,380.25	1,04,69,250.24

New Report for SON (Amounts scaled to '0)

Note 26 (Finance Cost)	Note	SON - As at 31-Mar-2025 -	SON - As at 31-Mar-2024 -
		V19	V19
		USD	USD
Finance Costs			
Interest Expense		16,839.17	3,98,607.91
Other Borrowing Costs		-	-
Bill Discounting Charges		-	-
Interest on lease liability		87,140.53	1,13,582.25
Unwinding of interest on liabilities		-	-
Net Monetary gain on account of Hyperinflation		-	-
		1,03,979.70	5,12,190.16

New Report for SON (Amounts scaled to '0)

Note 27 (Other Expenses)	Note	SON - As at 31-Mar-2025 - V19 USD	SON - As at 31-Mar-2024 - V19 USD
Other Expenses			
Consumption of Stores and Spare Parts		9,77,418.05	9,86,640.49
Power and Fuel		8,54,129.19	8,35,904.74
Rent		2,30,980.93	89,630.33
Repairs and Maintenance			
- Plant and machinery		5,13,748.03	4,18,895.42
- Buildings		92,415.49	1,36,836.89
- Others		5,14,495.89	3,74,407.79
		11,20,659.41	9,30,140.10
Insurance		19,67,382.29	19,21,747.31
Rates and Taxes		4,97,505.85	4,62,462.84
Miscellaneous Expenses		19,75,865.72	16,91,650.35
Processing and Other Manufacturing Charges		49,46,397.64	47,08,511.58
Excise Duty Provision on Inventory			
Excise Duty Provision		-	-
Excise Duty (On Sale)		-	-
		-	-
Establishment Expenses		-	-
Travelling and Conveyance Expenses		4,46,671.82	2,92,864.13
Payment to Auditors			
As Auditor		56,323.02	58,282.49
For Taxation Matters		-	-
For Company Law Matters		-	-
For Management Services		-	-
For Other Services		-	-
For Reimbursement of Expenses		-	-
		56,323.02	58,282.49
Legal and Professional Charges		22,03,799.35	15,10,624.93
Donations		-	-
Sales Promotion		26,81,956.25	32,74,975.88
Advertising and Publicity		37,81,188.62	40,69,682.84
Selling and Distribution Expenses		-	-
Freight		45,60,672.62	38,61,983.22
Bank Charges		81,884.47	97,959.29
Royalty Expense		2,55,636.04	2,59,801.00
Commission		10,71,198.47	11,47,113.77
Discount		-	-
Net Loss on Sale of Fixed Assets		-	-
Net Loss on Sale of Investments		-	-
Net Loss on Foreign Currency Translations and Transcations		3.42	-
Bad Debts Written Off		-	-
Provision for Losses of Subsidiary Companies		-	-
Provision for Doubtful Debts / Advances		24,978.19	1,94,452.56
		2,77,34,651.35	2,63,94,427.85

New Report for SON (Amounts scaled to '0)

Note 28 (Exceptional Items)	Note	SON - As at 31-Mar-2025 -		SON - As at 31-Mar-2024 -	
		V19		V19	
		USD		USD	
Exceptional Items					
License Agreement Termination Compensation		-		(9,78,21,300.64)	
Less : Tax Thereon		-		-	
		-		9,78,21,300.64	

New Report for SON (Amounts scaled to '0)

Note 30 (Depreciation and Amortisation)	Note	SON - As at 31-Mar-2025 -	SON - As at 31-Mar-2024 -
		V19	V19
		USD	USD
Depreciation and amortization expense			
Depreciation - Freehold Land		-	-
Depreciation - Leasehold Land		-	-
Depreciation - Office Building		2,16,584.71	2,16,584.71
Depreciation - Plant and Machinery		18,17,504.56	16,94,576.38
Depreciation - Furniture and Fixtures		11,840.62	11,815.88
Depreciation - Vehicles		-	11,887.97
Depreciation-Lease improvement		-	-
Depreciation-Office Equipment		9,931.96	14,017.59
Depreciation - Computers		24,408.21	43,917.98
Depreciation - Brands/Trademarks		58,856.29	17,49,628.74
Depreciation-Computer Software		80,568.12	3,20,768.66
Depreciation - Technical knowhow		-	-
Depreciation-Leased Vehicles - DO NOT MAP		-	-
Depreciation - Goodwill		-	-
Depreciation - Assets taken under Finance Lease		-	-
Depreciation - Leased Vehicle		-	-
Depreciation - ROU assets		9,36,124.07	9,45,217.42
		31,55,818.54	50,08,415.33

New Report for SON (Amounts scaled to '0)

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

New Report for SON (Amounts scaled to '0)

Schedule (Trade payable and Other Short Term Financial Liabilities)	Note	SON - As at 31-Mar-2025 -	SON - As at 31-Mar-2024 -
		V19	V19
		USD	USD
Trade payables		-	-
Other Short Term Financial Liabilities			
Current maturities of long-term debt-USD		-	-
Current maturities of lease liability		9,53,984.58	9,43,672.15
Capital Creditors		-	-
Accrued Salaries and benefits		11,50,497.26	10,93,040.87
Current maturities of long-term debt-Non USD		-	-
Security Deposits Received		-	-
Other Current financial liability		-	-
Other payables		2,16,288.60	2,16,288.60
Due to related parties		-	-
Derivative liability		-	-
Unpaid Dividends		-	-
Interest accrued but not due on borrowings		-	-
		23,20,770.44	22,53,001.62

New Report for SON (Amounts scaled to '0)

Schedule (Other Non Current Financial Assets)	Note	SON - As at 31-Mar-2025 - V19 USD	SON - As at 31-Mar-2024 - V19 USD
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		-	-
Interporate 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		-	-
Interporate 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		-	-
Interporate 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 SON (Amounts scaled to '0)

Schedule (Other Current Financial Assets)	Note	SON - As at 31-Mar-2025 -	SON - As at 31-Mar-2024 -
		V19	V19
		USD	USD
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 SON
SON - As at 31-Mar-2025 - V19:
Amounts are in USD scaled to
'0

Statement of Changes in Equity	Securities Premium	General Reserve	Capital Redemptio n 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	23,41,18,502.68					(4,03,48,242.22)			19,37,70,260.46		19,37,70,260.46
Change in Opening Balance due to change in Accounting policy											
Net Profit for the period						70,42,790.93			70,42,790.93		70,42,790.93
Remeasurement of Defined benefit obligation											
Exchange Difference for the period											
Total Comprehensive Income						70,42,790.93			70,42,790.93		70,42,790.93
Other Additions during the period											
Dividend distribution						(23,55,000.00)			(23,55,000.00)		(23,55,000.00)
Dividend distribution tax											
Transfer from / to other reserves											
Balance at the end of the period	23,41,18,502.68					(3,56,60,451.29)			19,84,58,051.39		19,84,58,051.39

SON - As at 31-Mar-2024 - V19:
Amounts are in USD scaled to
'0

Statement of Changes in Equity	Securities Premium	General Reserve	Capital Redemptio n 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	23,41,18,502.68					5,61,66,983.55			29,02,85,486.23		29,02,85,486.23
Change in Opening Balance due to change in Accounting policy											
Net Profit for the period						(9,48,25,225.77)			(9,48,25,225.77)		(9,48,25,225.77)
Remeasurement of Defined benefit obligation											
Exchange Difference for the period											
Total Comprehensive Income						(9,48,25,225.77)			(9,48,25,225.77)		(9,48,25,225.77)
Other Additions during the period											
Dividend distribution						(16,90,000.00)			(16,90,000.00)		(16,90,000.00)
Dividend distribution tax											
Transfer from / to other reserves											
Balance at the end of the period	23,41,18,502.68					(4,03,48,242.22)			19,37,70,260.46		19,37,70,260.46

New Report for SON (Amounts scaled to '0)

Statement of Changes in Equity	Note	SON - As at 31-Mar-2025 - V19 USD	SON - As at 31-Mar-2024 - V19 USD
Securities Premium			
Opening Balance		23,41,18,502.68	23,41,18,502.68
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		<u>23,41,18,502.68</u>	<u>23,41,18,502.68</u>
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		(4,03,48,242.22)	5,61,66,983.55
Net Profit for the period		70,42,790.93	(9,48,25,225.77)
Exchange Difference for the period			
Total Comprehensive Income		70,42,790.93	(9,48,25,225.77)
Other Additions during the period			
Dividend distribution		(23,55,000.00)	(16,90,000.00)
Balance at the end of the period		<u>(3,56,60,451.29)</u>	<u>(4,03,48,242.22)</u>

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	19,37,70,260.46	29,02,85,486.23
Net Profit for the period	70,42,790.93	(9,48,25,225.77)
Total Comprehensive Income	70,42,790.93	(9,48,25,225.77)
Dividend distribution	(23,55,000.00)	(16,90,000.00)
Balance at the end of the period	19,84,58,051.39	19,37,70,260.46

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	19,37,70,260.46	29,02,85,486.23
Net Profit for the period	70,42,790.93	(9,48,25,225.77)
Total Comprehensive Income	70,42,790.93	(9,48,25,225.77)
Dividend distribution	(23,55,000.00)	(16,90,000.00)
Balance at the end of the period	19,84,58,051.39	19,37,70,260.46