IND AS for GSHI Consol As at 31-Mar-2026 (Amounts Scaled to ')

Balance Sheet		GSHI Consol Net Total USD	GSHI Consol Net Total INR
ASSETS			
Non-current assets			
(a) Property, Plant and Equipment		14,024,375.99	1,329,667,916.87
(b) Right of Use Assets		10,662,067.43	1,010,883,407.51
(c) Capital work-in-progress		670,593.20	63,579,746.00
(d) Investment Property		-	-
(e) Goodwill			
(i) Goodwill - acquired		63,100,000.00	5,982,586,720.00
(ii) Goodwill on Consolidation		9,882.89	937,008.66
		63,109,882.89	5,983,523,728.66
(f) Other Intangible assets		108,473,757.48	10,284,527,115.19
(g) Intangible assets under development		-	-
(h) Biological Assets other than bearer plants		-	-
(i) Financial Assets (NC)			
(i) Non-current investments		-	0.01
(ii) Other Non Current Financial Assets		-	-
(iii) Others		-	-
		-	0.01
(j) Deferred tax assets (net)		155,031.65	14,698,736.77
(k) Other non-current assets		-	-
		197,095,708.64	18,686,880,651.01
Current assets			
(a) Inventories		19,341,887.04	1,833,827,520.54
(b) Financial Assets (C)			
(i) Current investments		-	-
(ii) Trade and other receivables		13,216,571.06	1,253,078,962.08
(iii) Cash and cash equivalents		1,843,417.00	174,776,577.86
(iv) Other Current Financial Assets		39,380.13	3,733,677.38
		15,099,368.19	1,431,589,217.32
(c) Assets for Current Tax (Net)		-	-
(d) Other current assets		5,720,778.43	542,393,867.88
		40,162,033.66	3,807,810,605.74
Non-current assets classified as held for sale		-	-
	TOTAL	237,257,742.30	22,494,691,256.75
See accompanying notes to the financial statements			
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share capital		205,800,001.00	19,512,145,054.81
(b) Other Equity		(30,788,734.97)	(2,919,116,907.07)
Capital and reserves attributable to owners		175,011,266.03	16,593,028,147.74
Non-controlling interests		-	-
		175,011,266.03	16,593,028,147.74
Share application money pending allotment		-	-
Non-current liabilities			
(a) Financial Liabilities(NC)			
(i) Long-term borrowings		-	-
(ii) Other financial liabilities		7,140,266.03	676,977,190.62
		7,140,266.03	676,977,190.62
(b) Long-term provisions		-	-
(c) Deferred tax liabilities (Net)		-	-
(d) Other non-current liabilities		-	-
		7,140,266.03	676,977,190.62
Current liabilities			
(a) Financial Liabilities (C)			
(i) Short Term Borrowings		36,500,000.00	3,460,608,800.00
(ii) Trade and other payables		11,780,346.12	1,116,908,752.04
(iii) Other financial liabilities		5,286,487.46	501,218,217.97
		53,566,833.58	5,078,735,770.01
(b) Other current liabilities		1,539,376.66	145,950,148.38
(c) Short-term provisions		-	-
(d) Liabilities for Current Tax (Net)		-	-
		55,106,210.24	5,224,685,918.39
Liabilities associated with group(s)of assets held for disposal		-	-
	TOTAL	237,257,742.30	22,494,691,256.75

IND AS for GSHI Consol For the period year ended 31-Mar-2026 (Amounts Scaled to ')

Profit and Loss	GSHI Consol Net Total	GSHI Consol Net Total
	USD	INR
I. Revenue from operations	77,667,512.62	6,860,207,964.07
II. Other Income	-	-
III. Total Revenue (I + II)	77,667,512.62	6,860,207,964.07
IV. Expenses:		
Cost of material consumed	35,617,456.03	3,240,929,444.02
Purchases of Stock-in-Trade	865,367.90	92,935,558.52
Changes in inventories of finished goods, work-in-progress and stock-in-Trade	(4,849,511.63)	(539,761,088.95)
Employee benefits expense	10,592,712.09	935,631,970.04
Finance costs	1,983,839.19	175,228,341.32
Depreciation and amortisation expense	3,525,367.96	311,388,333.93
Other expenses	24,622,901.54	2,174,889,082.25
Total expenses	72,358,133.08	6,391,241,641.13
V. Profit before exceptional items and tax (III - IV)	5,309,379.54	468,966,322.94
VI. Exceptional items	8,747,303.49	772,630,911.46
VII. Profit before tax (V-VI)	(3,437,923.95)	(303,664,588.52)
VIII. Tax expense:		
- Current tax	-	-
- Deferred tax	-	-
	-	-
IX. Profit (Loss) for the period from continuing operations	(3,437,923.95)	(303,664,588.52)
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)	(3,437,923.95)	(303,664,588.52)
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		
i. Exchange differences in translating operations of foreign operations	(301,980.93)	(1,304,855,748.44)
	(301,980.93)	(1,304,855,748.44)
Other Comprehensive income (net of income tax)	(301,980.93)	(1,304,855,748.44)
Total Comprehensive Income for the period (XV+XVI) (Comprising Profit (Loss) & Other Comprehensive Income for the period)	(3,739,904.88)	(1,608,520,336.96)
Net Profit attributable to :		
- Owners of the parent	(3,437,923.95)	(303,664,588.52)
- Non-Controlling interests	-	-
OCI attributable to :		
- Owners of the parent	(301,980.93)	(1,304,855,748.44)
- 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	-	-