Old Pro International Inc

Financial Statements for the Year ended 31st March 2026

New Report for OPI (Amounts scaled to '0)

Balance Sheet	Note	OPI - As at 31-Mar-2026 - V20 USD	OPI - As at 31-Mar-2025 - V20 USD
ASSETS			
Non-current assets			
(a) Property, Plant and Equipment	1.1	-	-
(b) Right of Use Assets		-	-
(c) Capital work-in-progress		-	-
(d) Investment Property	1.2	-	-
(e) Goodwill			
(i) Goodwill - acquired	1.3	-	-
		-	-
(f) Other Intangible assets	1.4	1,84,00,000.00	1,84,00,000.00
(g) Intangible assets under development		-	-
(h) Biological Assets other than bearer plants		-	-
(i) Financial Assets (NC)			
(i) Non-current investments	2	-	-
(ii) Other Non Current Financial Assets	3	-	-
(iii) Others		-	-
		-	**-**
(j) Deferred tax assets (net)		-	-
(k) Other non-current assets	4	-	-
		1,84,00,000.00	**1,84,00,000.00**
Current assets			
(a) Inventories	6	-	-
(b) Financial Assets (C)			
(i) Current investments	5	-	-
(ii) Trade and other receivables	7	10,000.00	10,000.00
(iii) Cash and cash equivalents	8	-	-
(iv) Other Current Financial Assets	9	-	-
		10,000.00	10,000.00
(c) Assets for Current Tax (Net)		-	-
(d) Other current assets	10	-	-
		10,000.00	**10,000.00**
Non-current assets classified as held for sale		-	-
TOTAL		**1,84,10,000.00**	**1,84,10,000.00**
See accompanying notes to the financial statements			
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share capital	11	1.00	1.00
(b) Other Equity	12	1,84,09,999.00	1,84,09,999.00
Capital and reserves attributable to owners		1,84,10,000.00	1,84,10,000.00
Non-controlling interests		-	-
		1,84,10,000.00	**1,84,10,000.00**
Share application money pending allotment		-	-
Non-current liabilities			
(a) Financial Liabilities(NC)			
(i) Long-term borrowings	13	-	-
(ii) Other financial liabilities	15	-	-
		-	**-**
(b) Long-term provisions	16	-	-
(c) Deferred tax liabilities (Net)	14	-	-
(d) Other non-current liabilities		-	-
		-	**-**
Current liabilities			
(a) Financial Liabilities (C)			

(i) Short Term Borrowings	17	-	-
(ii) Trade and other payables	18	-	-
(iii) Other financial liabilities	17	-	-
		-	**-**
(b) Other current liabilities	19	-	-
(c) Short-term provisions	20	-	-
(d) Liabilities for Current Tax (Net)		-	-
		-	**-**
Liabilities associated with group(s)of assets held for disposal		-	-
TOTAL		**1,84,10,000.00**	**1,84,10,000.00**
Difference		**-**	**-**
UNMAPPED GL Codes			
unmapped GLs of Retained earning Opg		(42,42,451.00)	(42,42,451.00)
Duplicate/unidentified GLs		-	-

New Report for OPI (Amounts scaled to '0)

Profit and Loss	Note	OPI - As at 31-Mar-2026 - V20 USD	OPI - As at 31-Mar-2025 - V20 USD
I. Revenue from operations	21	-	-
II. Other Income	22	-	-
III. Total Revenue (I + II)		**-**	**-**
IV. Expenses:			
Cost of material consumed	23	-	-
Changes in inventories of finished goods, work-in-progress and stock-in-Trade	24	-	-
Employee benefits expense	25	-	-
Finance costs	26	-	-
Depreciation and amortisation expense	30	-	-
Other expenses	27	-	-
Total expenses		**-**	**-**
V. Profit before exceptional items and tax (III - IV)		**-**	**-**
VI. Exceptional items		-	-
VII. Profit before tax (V-VI)		**-**	**-**
VIII. Tax expense:			
- Current tax		-	-
- Deferred tax		-	-
		-	-
IX. Profit (Loss) for the period from continuing operations		**-**	**-**
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)		**-**	**-**
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) (Comprising Profit (Loss) & Other Comprehensive Income for the period)		**-**	**-**
Net Profit attributable to :			
- Owners of the parent		-	-
- 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 OPI

OPI - As at 31-Mar-2026 - V20: Amounts are in USD scaled to '0

Note 1.1 (Property, Plant and Equipment)	Freehold Land	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 depriciation 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	**-**	**-**

OPI - As at 31-Mar-2025 - V20: Amounts are in USD scaled to '0

Note 1.1 (Property, Plant and Equipment)	Freehold Land	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 depriciation 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	Plant & equipment	Furniture & fixtures	Vehicles	Office equipment
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-

Lease Hold Improvement	Leased Vehicle	Others - Computers	Total
-		-	-
-		-	-
-		-	-
-		-	-
-		-	-
-		-	-
-		-	-
-		-	-
-		-	-
-		-	-

Lease Hold Improvement	Leased Vehicle	Others - Computers	Total
-		-	-
-		-	-
-		-	-
-		-	-
-		-	-
-		-	-
-		-	-
-		-	-
-		-	-
-		-	-

New Report for OPI (Amounts scaled to '0)

Note 1.1 (Property, Plant and Equipment)	Note	OPI - As at 31-Mar-2026 - V20 USD	OPI - As at 31-Mar-2025 - V20 USD
Freehold 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 depriciation 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		**-**	**-**
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 depriciation 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	-	-
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 depriciation 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	**-**	**-**
Plant & equipment		
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 depriciation 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	**-**	**-**
Furniture & fixtures		
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 depriciation 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	**-**	**-**
Vehicles		
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 depriciation 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	**-**	**-**
Office equipment		
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 depriciation 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	**-**	**-**
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 depriciation 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	-	-
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 depriciation 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	**-**	**-**
Total		
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 depriciation 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	**-**	**-**

New Report for OPI

OPI - As at 31-Mar-2026 - V20: Amounts are in USD 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	**-**	**-**	**-**	**-**

OPI - As at 31-Mar-2025 - V20: Amounts are in USD 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 OPI (Amounts scaled to '0)

Right of Use Asset	Note	OPI - As at 31-Mar-2026 - V20 USD	OPI - As at 31-Mar-2025 - V20 USD
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 OPI

OPI - As at 31-Mar-2026 - V20: 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	**-**	**-**	**-**

OPI - As at 31-Mar-2025 - V20: 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 OPI (Amounts scaled to '0)

Note 1.2 (Investment Property)	Note	OPI - As at 31-Mar-2026 - V20 USD	OPI - As at 31-Mar-2025 - V20 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 OPI (Amounts scaled to '0)

Note 1.3 (Goodwill)	Note	OPI - As at 31-Mar-2026 - V20 USD	OPI - As at 31-Mar-2025 - V20 USD
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 OPI

OPI - As at 31-Mar-2026 - V20: Amounts are in USD scaled to '0

Note 1.4 (Intangible assets)	Brands/Trademarks	Computer Software	Others - Technical knowhow	Total
Gross Block				
Opening Balance	1,84,00,000.00	-	-	1,84,00,000.00
Additions	-	-	-	-
Disposals	-	-	-	-
Acquisitions through business combinations	-	-	-	-
Derecognised on disposal of a subsidiary	-	-	-	-
Hyperinflationary Adjustment	-	-	-	-
Effect of foreign currency exchange differences	**-**	**-**	**-**	**-**
Closing Balance	1,84,00,000.00	-	-	1,84,00,000.00
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	**1,84,00,000.00**	**-**	**-**	**1,84,00,000.00**

OPI - As at 31-Mar-2025 - V20: Amounts are in USD scaled to '0

Note 1.4 (Intangible assets)	Brands/Trademarks	Computer Software	Others - Technical knowhow	Total
Gross Block				
Opening Balance	1,84,00,000.00	-	-	1,84,00,000.00
Additions	-	-	-	-
Disposals	-	-	-	-
Acquisitions through business combinations	-	-	-	-
Derecognised on disposal of a subsidiary	-	-	-	-
Hyperinflationary Adjustment	-	-	-	-
Effect of foreign currency exchange differences	**-**	**-**	**-**	**-**
Closing Balance	1,84,00,000.00	-	-	1,84,00,000.00
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	**1,84,00,000.00**	**-**	**-**	**1,84,00,000.00**

New Report for OPI (Amounts scaled to '0)

Note 1.4 (Intangible assets)	Note	OPI - As at 31-Mar-2026 - V20 USD	OPI - As at 31-Mar-2025 - V20 USD
Brands/Trademarks			
Gross Block			
Opening Balance		1,84,00,000.00	1,84,00,000.00
Additions		-	-
Disposals		-	-
Acquisitions through business combinations		-	-
Derecognised on disposal of a subsidiary		-	-
Hyperinflationary Adjustment		-	-
Effect of foreign currency exchange differences		**-**	**-**
Closing Balance		1,84,00,000.00	1,84,00,000.00
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		**1,84,00,000.00**	**1,84,00,000.00**
Computer Software			
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		**-**	**-**
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	1,84,00,000.00	1,84,00,000.00
Additions	-	-
Disposals	-	-
Acquisitions through business combinations	-	-
Derecognised on disposal of a subsidiary	-	-
Hyperinflationary Adjustment	-	-
Effect of foreign currency exchange differences	-	-
Closing Balance	1,84,00,000.00	1,84,00,000.00
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	**1,84,00,000.00**	**1,84,00,000.00**

New Report for OPI (Amounts scaled to '0)

Note 2 (Non-Current Investments)	Note	OPI - As at 31-Mar-2026 - V20 USD	OPI - As at 31-Mar-2025 - V20 USD
Non-Current Investments			
Trade Investments			
Investments in Deposits with Non-Banking Financial Companies		-	-
Investments in Equity Instruments(Trade Inv)		-	-
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		-	-
		-	**-**
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		-	-
		-	**-**
		-	**-**
Less : Provision for dimunition in the value of Investments		-	-
Total Non Current Investment		-	-

New Report for OPI (Amounts scaled to '0)

Note 3 (Long-Term Loans & Advances)	Note	OPI - As at 31-Mar-2026 - V20 USD	OPI - As at 31-Mar-2025 - V20 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 OPI (Amounts scaled to '0)

Note 4 (Other Non-current Assets)	Note	OPI - As at 31-Mar-2026 - V20 USD	OPI - As at 31-Mar-2025 - V20 USD
Other Non-Current Assets			
Long Term Trade Receivables			
Unsecured, considered good (Capital Advances)		-	-
Unsecured, considered good (xcise 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 OPI (Amounts scaled to '0)

Note 5 (Current Investments)	Note	OPI - As at 31-Mar-2026 - V20 USD	OPI - As at 31-Mar-2025 - V20 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 OPI (Amounts scaled to '0)

Note 6 (Inventories)	Note	OPI - As at 31-Mar-2026 - V20 USD	OPI - As at 31-Mar-2025 - V20 USD
Inventories			
Raw Materials & Goods In Transit			
Raw Materials and components		-	-
Less : Provision for Raw Material and components		-	-
Goods-in Transit		-	-
		-	**-**
Work-in-Progress		-	-
Less : Provision for Work-in-progress		-	-
Finished Goods		-	-
Less : Provision for Finished goods		-	-
Stock-in-Trade		-	-
Less : Provision for Stock-in-Trade		-	-
Stores and spares		-	-
Less : Provision for Stores and spares		-	-
Loose Tools		-	-
		-	**-**

New Report for OPI (Amounts scaled to '0)

Note 7 (Trade Receivables)	**Note**	OPI - As at 31-Mar-2026 - V20 USD	OPI - As at 31-Mar-2025 - V20 USD
Trade Receivables		10,000.00	10,000.00
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)		-	-
		-	**-**
Trade Receivables Others			
Secured, considered good (Others)		-	-
Unsecured, considered good (Others)		10,000.00	10,000.00
Doubtful (Others)		-	-
Less : Provision for Doubtful Debts (Others)		-	-
		(10,000.00)	**(10,000.00)**

New Report for OPI (Amounts scaled to '0)

Note 8 (Cash and Cash Equivalents)	Note	OPI - As at 31-Mar-2026 - V20 USD	OPI - As at 31-Mar-2025 - V20 USD
Cash and Cash Equivalents			
Balances with Banks			
Current Accounts		-	-
Deposits with maturity less than 3 months		-	-
Unpaid Dividend		-	-
		-	**-**
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		-	-
		-	**-**
		-	**-**

New Report for OPI (Amounts scaled to '0)

Note 9 (Short-Term Loans and Advances)	Note	OPI - As at 31-Mar-2026 - V20 USD	OPI - As at 31-Mar-2025 - V20 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)		-	-
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 OPI (Amounts scaled to '0)

Note 10 (Other Current Assets)	Note	OPI - As at 31-Mar-2026 - V20 USD	OPI - As at 31-Mar-2025 - V20 USD
Other Current Assets			
Unsecured, considered good(Misc Loans and Advances Short Term)		-	-
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		-	-
		-	**-**

New Report for OPI (Amounts scaled to '0)

Note 11 (Equity Share Capital)	**Note**	OPI - As at 31-Mar-2026 - V20 USD	OPI - As at 31-Mar-2025 - V20 USD
Balance at the beginning of the reporting period balance		1.00	1.00
Changes in equity share capital during the year		-	-
Balance at the end of the reporting period Before MI		1.00	1.00
Less : Minority Interest share capital		-	-
Balance at the end of the reporting period		**1.00**	**1.00**

New Report for OPI (Amounts scaled to '0)

Note 12. Reserves and Surplus	Note	OPI - As at 31-Mar-2026 - V20 USD	OPI - As at 31-Mar-2025 - V20 USD
Securities Premium			
Opening Balance		1,41,67,548.00	1,41,67,548.00
Additions during the period		-	-
Closing Balance		1,41,67,548.00	1,41,67,548.00
Closing Balance -Net of NCI		**1,41,67,548.00**	**1,41,67,548.00**
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		42,42,451.00	42,42,451.00
Restated Opening Balance		42,42,451.00	42,42,451.00
Closing Balance		42,42,451.00	42,42,451.00
Closing Balance Net after NCI		**42,42,451.00**	**42,42,451.00**
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		1,84,09,999.00	1,84,09,999.00

New Report for OPI (Amounts scaled to '0)

Note 13 (Long Term Borrowings)	Note	OPI - As at 31-Mar-2026 - V20 USD	OPI - As at 31-Mar-2025 - V20 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 (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)		-	-
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 OPI (Amounts scaled to '0)

Note 14 (Deferred Tax Liability)	Note	OPI - As at 31-Mar-2026 - V20 USD	OPI - As at 31-Mar-2025 - V20 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 OPI (Amounts scaled to '0)

Note 15 (Other Long Term Liabilities)	Note	OPI - As at 31-Mar-2026 - V20 USD	OPI - As at 31-Mar-2025 - V20 USD
Other Long Term Liabilities			
Trade payables		-	-
Security Deposit Received		-	-
Long Term Lease Liabilities		-	-
Others (Long term Liabilities)		-	-
		-	**-**

New Report for OPI (Amounts scaled to '0)

Note 16 (Long Term Provisions)	Note	OPI - As at 31-Mar-2026 - V20 USD	OPI - As at 31-Mar-2025 - V20 USD
Long-term provisions			
Provision for Employee Benefits			
Superannuation (unfunded)		-	-
Gratuity (unfunded)		-	-
Leave Encashment (unfunded)		-	-
		-	**-**
Others (Long term provisions)		-	-
		-	**-**

New Report for OPI (Amounts scaled to '0)

Note 17 (Short Term Borrowings)	Note	OPI - As at 31-Mar-2026 - V20 USD	OPI - As at 31-Mar-2025 - V20 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		-	-
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 OPI (Amounts scaled to '0)

Note 19 (Other Current Liabilities)	Note	OPI - As at 31-Mar-2026 - V20 USD	OPI - As at 31-Mar-2025 - V20 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		-	-
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		-	-
		-	**-**

New Report for OPI (Amounts scaled to '0)

Note 18 (Trade Payables)	Note	OPI - As at 31-Mar-2026 - V20 USD	OPI - As at 31-Mar-2025 - V20 USD
Trade Payables			
(a) Due to Micro, Small and Medium Enterprises - Trade Payable		-	-
(b) Others - Trade Payable		-	-
Structured Financing		-	-
		-	**-**

New Report for OPI (Amounts scaled to '0)

Note 20 (Short - Term Provisions)	Note	OPI - As at 31-Mar-2026 - V20 USD	OPI - As at 31-Mar-2025 - V20 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 OPI (Amounts scaled to '0)

Note 21 (Revenue from Operations)	**Note**	OPI - As at 31-Mar-2026 - V20 USD	OPI - As at 31-Mar-2025 - V20 USD
Revenue from Operations			
Net Sale of Products			
Gross Sale of Products		-	-
Less : Temporary Price reductions (TPR)		-	-
Less : Discounts / rebates		-	-
Less : Sales returns		-	-
Excise Duty		-	-
		-	-
Sale of Services		-	-
Other Operating Revenues			
Royalty & Technical Fees		-	-
Business Support Fees		-	-
Export Incentives		-	-
Note 21 Claim Received		-	-
Miscellaneous Income		-	-
		-	**-**
		-	**-**

New Report for OPI (Amounts scaled to '0)

Note 22 (Other Income)	**Note**	OPI - As at 31-Mar-2026 - V20 USD	OPI - As at 31-Mar-2025 - V20 USD
Interest Income			
a. On Investments		-	-
b. On Advances & Deposits		-	-
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		-	-
		-	**-**
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		**-**	**-**

New Report for OPI (Amounts scaled to '0)

Note 23 (Material Consumed & Purchase of Traded Goods)	Note	OPI - As at 31-Mar-2026 - V20 USD	OPI - As at 31-Mar-2025 - V20 USD
Materials Consumed And Purchase Of Goods			
1. Raw Materials Consumed			
Opening Inventory		-	-
Add: Purchases		-	-
Add : Provision for raw materials, work in progress & finished goods		-	-
Less: Closing Inventory		-	-
Raw material consumed during the year		-	-
		-	**-**
2. Purchase of Goods			
Opening Balance		-	-
Purchase of Goods for Resale		-	-
Net Provision for Traded Goods		-	-
Closing Balance		-	-
		-	**-**
3. Share in Jointly Controlled Entity		**-**	**-**
		-	**-**
Raw Material FG		-	-
Raw Material WIP		-	-
Raw Material FG-Opening		-	-
Raw Material WIP - Opening		-	-
Provisions included above			
Provision for raw materials		-	-
Write off of raw materials		-	-
Total for raw materials		-	-
Provision for WIP		-	-
Write off of WIP		-	-
Total for WIP		-	-
Provision for finished Goods		-	-
Write off of finished Goods		-	-
Total for finished Goods		-	-
Provision for Traded Goods		-	-
Write off of traded Goods		-	-
Total for traded Goods		-	-

New Report for OPI (Amounts scaled to '0)

Note 24 (Inventory Change)	**Note**	OPI - As at 31-Mar-2026 - V20 USD	OPI - As at 31-Mar-2025 - V20 USD
Inventory Change			
Opening Inventory			
Finished Goods (Opening Inv)		-	-
Traded goods		-	-
Work-In-Progress (Opening Inv)		-	-
		-	**-**
Closing Inventory			
Closing - Finished goods		-	-
Closing - Traded goods		-	-
Closing - Work-in-Progress		-	-
		-	**-**
Increase/Decrease in Inventory		**-**	**-**

New Report for OPI (Amounts scaled to '0)

Note 25 (Employees Benefits Expenses)	Note	OPI - As at 31-Mar-2026 - V20 USD	OPI - As at 31-Mar-2025 - V20 USD
Employees Benefits Expenses			
a. Salaries and Wages		-	-
b. Contribution to Provident and Other Funds		-	-
c. Expense on Employee Stock Option Scheme (ESGS)		-	-
d. Staff Welfare Expense		-	-
e. PLVR (I)		-	-
f. PLVR (C)		-	-
		-	**-**

New Report for OPI (Amounts scaled to '0)

Note 26 (Finance Cost)	Note	OPI - As at 31-Mar-2026 - V20 USD	OPI - As at 31-Mar-2025 - V20 USD
Finance Costs			
Interest Expense		-	-
Other Borrowing Costs		-	-
Bill Discounting Charges		-	-
Interest on lease liability		-	-
Unwinding of interest on liabilities		-	-
Net Monetary gain on account of Hyperinflation		-	-
		-	**-**

New Report for OPI (Amounts scaled to '0)

Note 27 (Other Expenses)	Note	OPI - As at 31-Mar-2026 - V20 USD	OPI - As at 31-Mar-2025 - V20 USD
Other Expenses			
Consumption of Stores and Spare Parts		-	-
Power and Fuel		-	-
Rent		-	-
Repairs and Maintenance			
- Plant and machinery		-	-
- Buildings		-	-
- Others		-	-
		-	**-**
Insurance		-	-
Rates and Taxes		-	-
Miscelleneous Expenses		-	-
Processing and Other Manufacturing Charges		-	-
Excise Duty Provision on Inventory			
Excise Duty Provision		-	-
Excise Duty (On Sale)		-	-
		-	**-**
Establishment Expenses		-	-
Travelling and Conveyance Expenses		-	-
Payment to Auditors			
As Auditor		-	-
For Taxation Matters		-	-
For Company Law Matters		-	-
For Management Services		-	-
For Other Services		-	-
For Reimbursement of Expenses		-	-
		-	**-**
Legal and Professional Charges		-	-
Donations		-	-
Sales Promotion		-	-
Advertising and Publicity		-	-
Selling and Distribution Expenses		-	-
Freight		-	-
Bank Charges		-	-
Royalty Expense		-	-
Commission		-	-
Discount		-	-
Net Loss on Sale of Fixed Assets		-	-
Net Loss on Sale of Investments		-	-
Net Loss on Foreign Currency Translations and Transcations		-	-
Bad Debts Written Off		-	-
Provision for Losses of Subsidiary Companies		-	-
Provision for Doubtful Debts / Advances		-	-
		-	**-**

New Report for OPI (Amounts scaled to '0)

Note 28 (Exceptional Items)	Note	OPI - As at 31-Mar-2026 - V20 USD	OPI - As at 31-Mar-2025 - V20 USD
Exceptional Items			
License Agreement Termination Compensation		-	-
Less : Tax Thereon		-	-
		-	**-**

New Report for OPI (Amounts scaled to '0)

Note 30 (Depreciation and Amortisation)	Note	OPI - As at 31-Mar-2026 - V20 USD	OPI - As at 31-Mar-2025 - V20 USD
Depreciation and amortization expense			
Depreciation - Freehold Land		-	-
Depreciation - Leasehold Land		-	-
Depreciation - Office Building		-	-
Depreciation - Plant and Machinery		-	-
Depreciation - Furniture and Fixtures		-	-
Depreciation - Vehicles		-	-
Depreciation-Lease improvement		-	-
Depreciation-Office Equipment		-	-
Depreciation - Computers		-	-
Depreciation - Brands/Trademarks		-	-
Depreciation-Computer Software		-	-
Depreciation - Technical knowhow		-	-
Depreciation-Leased Vehicles - DO NOT MAP		-	-
Depreciation - Goodwill		-	-
Depreciation - Assets taken under Finance Lease		-	-
Depreciation - Leased Vehicle		-	-
Depreciation - ROU assets		-	-
		-	**-**

New Report for OPI (Amounts scaled to '0)

Schedule (Other Long Term Financial Liabillities)	Note	OPI - As at 31-Mar-2026 - V20 USD	OPI - As at 31-Mar-2025 - V20 USD
Other Long Term Financial Liabillities-OLTFL		-	-
Trade payables-OLTFL		-	-
Due to Subsidiaries-OLTFL		-	-
Others Liabilites-OLTFL		-	-

New Report for OPI (Amounts scaled to '0)

Schedule (Trade payable and Other Short Term Financial Liabillities)	Note	OPI - As at 31-Mar-2026 - V20 USD	OPI - As at 31-Mar-2025 - V20 USD
Trade payables		-	-
Other Short Term Financial Liabillities			
Current maturities of long-term debt-USD		-	-
Current maturities of lease liability		-	-
Capital Creditors		-	-
Accrued Salaries and benefits		-	-
Current maturities of long-term debt-Non USD		-	-
Security Deposits Received		-	-
Other Current financial liability		-	-
Other payables		-	-
Due to related parties		-	-
Derivative liability		-	-
Unpaid Dividends		-	-
Interest accrued but not due on borrowings		-	-
		-	-
		-	-

New Report for OPI (Amounts scaled to '0)

Schedule (Other Non Current Financial Assets)	Note	OPI - As at 31-Mar-2026 - V20 USD	OPI - As at 31-Mar-2025 - V20 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		-	-
Intercoporate 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		-	-
Intercoporate 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		-	-
Intercoporate 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 OPI (Amounts scaled to '0)

Schedule (Other Current Financial Assets)	Note	OPI - As at 31-Mar-2026 - V20 USD	OPI - As at 31-Mar-2025 - V20 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 OPI

OPI - As at 31-Mar-2026 - V20: Amounts are in USD 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	1,41,67,548.00					42,42,451.00			1,84,09,999.00		1,84,09,999.00
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											
Other Additions during the period											
Dividend distribution											
Dividend distribution tax											
Transfer from / to other reserves											
Balance at the end of the period	**1,41,67,548.00**					**42,42,451.00**			**1,84,09,999.00**		**1,84,09,999.00**

OPI - As at 31-Mar-2025 - V20: Amounts are in USD 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	1,41,67,548.00					42,42,451.00			1,84,09,999.00		1,84,09,999.00
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											
Other Additions during the period											
Dividend distribution											
Dividend distribution tax											
Transfer from / to other reserves											
Balance at the end of the period	**1,41,67,548.00**					**42,42,451.00**			**1,84,09,999.00**		**1,84,09,999.00**

New Report for OPI (Amounts scaled to '0)

Statement of Changes in Equity	Note	OPI - As at 31-Mar-2026 - V20 USD	OPI - As at 31-Mar-2025 - V20 USD
Securities Premium			
Opening Balance		1,41,67,548.00	1,41,67,548.00
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		**1,41,67,548.00**	**1,41,67,548.00**
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 Comparehensive 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 Comparehensive 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 Comparehensive 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 Comparehensive Income			
Dividend distribution			
Dividend distribution tax			
Transfer from / to other reserves			
Retained earning			
Opening Balance		42,42,451.00	42,42,451.00
Exchange Difference for the period			
Other Additions during the period			
Balance at the end of the period		**42,42,451.00**	**42,42,451.00**

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 Comparehensive 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 Comparehensive Income		
Other Additions during the period		
Dividend distribution		
Dividend distribution tax		
Transfer from / to other reserves		
Total Attributable to Owners		
Opening Balance	1,84,09,999.00	1,84,09,999.00
Balance at the end of the period	**1,84,09,999.00**	**1,84,09,999.00**
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 Comparehensive Income		
Other Additions during the period		
Dividend distribution		
Dividend distribution tax		
Transfer from / to other reserves		
Total		
Opening Balance	1,84,09,999.00	1,84,09,999.00
Balance at the end of the period	**1,84,09,999.00**	**1,84,09,999.00**