

GLAUKOUSTECH SOLUTIONS PRIVATE LIMITED

(CIN: U74900KA2020PTC133046)

(Address: Apt 41206, 12th Floor, Tower 4, Wing D Nikoo Homes, Bhartiya City, Thanisandra Main Road, Bangalore)

Balance Sheet as at 31-March-2026

(Rs in '00)

Particulars	Note	31-March-2026	31-March-2025
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share Capital	3	1,000.00	1,000.00
(b) Reserves and Surplus	4	8,441.98	11,072.29
Total		9,441.98	12,072.29
(2) Non-current liabilities			
(a) Long-term Borrowings	5	45,121.01	49,886.18
Total		45,121.01	49,886.18
(3) Current liabilities			
(a) Short-term Borrowings	6	-	8,667.44
(b) Trade Payables	7	-	-
- Due to Micro and Small Enterprises		-	-
- Due to Others		21,361.00	23,120.90
(c) Other Current Liabilities	8	54,169.68	55,019.39
(d) Short-term Provisions	9	10,707.22	12,300.42
Total		86,237.90	99,108.15
Total Equity and Liabilities		1,40,800.89	1,61,066.62
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	10	2,203.76	2,926.66
(ii) Intangible Assets	10	176.46	431.58
(b) Deferred Tax Assets (net)	11	405.44	522.82
Total		2,785.66	3,881.06
(2) Current assets			
(a) Inventories	12	8,240.00	25,054.33
(b) Trade Receivables	13	1,06,206.34	1,06,173.32
(c) Cash and cash equivalents	14	74.39	-
(d) Short-term Loans and Advances	15	16,288.77	16,174.02
(e) Other Current Assets	16	7,205.73	9,783.89
Total		1,38,015.23	1,57,185.56
Total Assets		1,40,800.89	1,61,066.62

See accompanying notes to the financial statements

As per our report of even date

For PUNITH & ASSOCIATES

Chartered Accountants

Firm's Registration No. 017746S

CA Punith H

Proprietor

Membership No. 240978

UDIN: 26240978NQDZRO6760

Place: Bengaluru

Date: 27-May-2026

For and on behalf of the Board of
GLAUKOUSTECH SOLUTIONS PRIVATE LIMITED**Girach Mohammed Nazim**

Director

08711315

Tehsinbanu Khatri

Director

08711317

Place: Bengaluru

Date: 27-May-2026

GLAUKOUSTECH SOLUTIONS PRIVATE LIMITED

(CIN: U74900KA2020PTC133046)

(Address: Apt 41206, 12th Floor, Tower 4, Wing D Nikoo Homes, Bhartiya City, Thanisandra Main Road, Bangalore)

Statement of Profit and loss for the year ended 31-March-2026

(Rs in '00)

Particulars	Note	31-March-2026	31-March-2025
Revenue from Operations	17	16,931.18	1,40,188.37
Other Income	18	3.84	33.95
Total Income		16,935.02	1,40,222.32
Expenses			
Cost of Material Consumed	19	16,814.33	99,721.91
Employee Benefit Expenses	20	-	6,400.00
Finance Costs	21	535.20	3,241.96
Depreciation and Amortization Expenses	22	978.02	2,294.83
Other Expenses	23	1,120.40	10,957.24
Total expenses		19,447.95	1,22,615.94
Profit/(Loss) before Exceptional and Extraordinary Item and Tax		-2,512.93	17,606.38
Exceptional Item		-	-
Profit/(Loss) before Extraordinary Item and Tax		-2,512.93	17,606.38
Extraordinary Item		-	-
Profit/(Loss) before Tax		-2,512.93	17,606.38
Tax Expenses	24		
- Current Tax		-	1,599.26
- Deferred Tax		117.38	-31.61
Profit/(Loss) after Tax		-2,630.31	16,038.73
Earnings Per Share (Face Value per Share Rs.10 each)			
-Basic (In Rs)	25	(26.30)	160.39
-Diluted (In Rs)	25	(26.30)	160.39

See accompanying notes to the financial statements

As per our report of even date

For **PUNITH & ASSOCIATES**

Chartered Accountants

Firm's Registration No. 017746S


CA Punith H

Proprietor

Membership No. 240978

UDIN: 26240978NQDZRO6760

Place: Bengaluru

Date: 27-May-2026

For and on behalf of the Board of
GLAUKOUSTECH SOLUTIONS PRIVATE LIMITED

Girah Mohammed Nazim

Director

08711315


Tehsinbanu Khatri

Director

08711317

Place: Bengaluru

Date: 27-May-2026

GLAUKOUSTECH SOLUTIONS PRIVATE LIMITED

(CIN: U74900KA2020PTC133046)

(Address: Apt 41206, 12th Floor, Tower 4, Wing D Nikoo Homes, Bhartiya City, Thanisandra Main Road, Bangalore)

Cash Flow Statement for the year ended 31-March-2026

(Rs in '00)

Particulars	Note	31-March-2026	31-March-2025
CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit after tax		-2,630.31	16,038.73
Depreciation and Amortisation Expense		978.02	2,294.83
Provision for tax		117.38	1,567.65
Finance Costs		421.95	2,582.53
Operating Profit before working capital changes		-1,112.96	22,483.74
Adjustment for:			
Inventories		16,814.33	8,137.00
Trade Receivables		-33.02	-166.61
Loans and Advances		-	-16,174.02
Other Current Assets		2,474.77	-1,075.92
Trade Payables		-1,759.90	2,099.43
Other Current Liabilities		-849.71	1,212.43
Short-term Provisions		6.06	-3,233.85
Cash (Used in)/Generated from Operations		15,539.57	13,282.20
Tax paid(Net)		1,610.62	-
Net Cash (Used in)/Generated from Operating Activities		13,928.95	13,282.20
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Property, Plant and Equipment		-	0.01
Net Cash (Used in)/Generated from Investing Activities		-	0.01
CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from Long Term Borrowings		-4,765.17	-2,410.97
Proceeds from Short Term Borrowings		-8,667.44	-8,288.71
Interest Paid		-421.95	-2,582.53
Net Cash (Used in)/Generated from Financing Activities		-13,854.56	-13,282.21
Net Increase/(Decrease) in Cash and Cash Equivalents		74.39	-
Opening Balance of Cash and Cash Equivalents		-	-
Closing Balance of Cash and Cash Equivalents	14	74.39	-

Components of cash and cash equivalents	31-March-2026	31-March-2025
Cash on hand	-	-
Balances with banks in current accounts	74.39	-
Cash and cash equivalents as per Cash Flow Statement	74.39	-
Other Bank Balance	-	-
Cash and bank balance as per Balance Sheet	74.39	-

Note:

The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Accounting Standard 3 (AS-3), "Cash Flow Statements".

See accompanying notes to the financial statements

As per our report of even date

For PUNITH & ASSOCIATES

Chartered Accountants

Firm's Registration No. 017746S

CA Punith H

Proprietor

Membership No. 240978

UDIN: 26240978NQDZRO6760

Place: Bengaluru

Date: 27-May-2026



For and on behalf of the Board of
GLAUKOUSTECH SOLUTIONS PRIVATE LIMITED

Girach Mohammed Nazim

Director

08711315

Tehsinbanu Khatri

Director

08711317

Place: Bengaluru

Date: 27-May-2026

GLAUKOUSTECH SOLUTIONS PRIVATE LIMITED

(CIN: U74900KA2020PTC133046)

Notes forming part of the Financial Statements

1 COMPANY INFORMATION

M/s. GLAUKOUSTECH SOLUTIONS PRIVATE LIMITED, was incorporate on 26th Feb 2020 with an objective to carry on the business of development of hardware and software technology by manufacturing, trading of electrical, electronic and mechanical components.

2 SIGNIFICANT ACCOUNTING POLICIES

a Basis of Preparation

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India ('Indian GAAP') to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, as applicable. The financial statements have been prepared under the historical cost convention on accrual basis, except for certain financial instruments which are measured at fair value.

b Use of Estimates

The preparation of financial statements requires the management of the Company to make estimates and assumptions that affect the reported balances of assets and liabilities and disclosures relating to the contingent liabilities as at the date of the financial statements and reported amounts of income and expense during the year. Examples of such estimates include provisions for doubtful receivables, provision for income taxes, the useful lives of depreciable Property, Plant and Equipment and provision for impairment. Future results could differ due to changes in these estimates and the difference between the actual result and the estimates are recognised in the period in which the results are known / materialise.

c Property, Plant and Equipment

Property, Plant and Equipment are stated at cost, less accumulated depreciation / amortisation. Costs include all expenses incurred to bring the asset to its present location and condition.

Property, Plant and Equipment exclude computers and other assets individually costing Rs. 5000 or less which are not capitalised except when they are part of a larger capital investment programme.

d Depreciation and amortization

Depreciation has been provided on the Fixed Asset on the WDV method and in accordance with the useful life of the Asset as prescribed under Schedule II of the Companies Act, 2013.

The useful life of the Assets has been taken as below;

Type of Assets	Useful Life
Buildings	30 Years
Plant and Equipment	15 Years
Furniture and Fixtures	10 Years
Vehicles	10 Years
Office equipment	10 Years
Computers	3 Years
Computers Software	3 Years

GLAUKOUSTECH SOLUTIONS PRIVATE LIMITED

(CIN: U74900KA2020PTC133046)

Notes forming part of the Financial Statements

e Investment

Long-term investments and current maturities of long-term investments are stated at cost, less provision for other than temporary diminution in value. Current investments, except for current maturities of long-term investments, comprising investments in mutual funds, government securities and bonds are stated at the lower of cost and fair value.

f Inventories

Raw materials are carried at the lower of cost and net realisable value. Cost is determined on a weighted average basis. Purchased goods-in-transit are carried at cost. Work-in-progress is carried at the lower of cost and net realisable value. Stores and spare parts are carried at lower of cost and net realisable value. Finished goods produced or purchased by the Company are carried at lower of cost and net realisable value. Cost includes direct material and labour cost and a proportion of manufacturing overheads.

The valuation for inventories is as follows;

Classification	Valuation Policy
Finished Goods	At lower of cost or net realizable value.
Raw Material	At lower of cost or net realizable value.
WIP	At Cost
Consumables	At Cost

g Cash and cash equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amount of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents.

h Revenue recognition

Revenue from the sale of equipment are recognised upon delivery, which is when title passes to the customer. Revenue is reported net of discounts.

Dividend is recorded when the right to receive payment is established. Interest income is recognised on time proportion basis taking into account the amount outstanding and the rate applicable.

i Employee Benefits

Post-employment benefit plans

Contributions to defined contribution retirement benefit schemes are recognised as expense when employees have rendered services entitling them to such benefits.

For defined benefit schemes, the cost of providing benefits is determined using the Projected Unit Credit Method, with actuarial valuations being carried out at each balance sheet date. Actuarial gains and losses are recognised in full in the statement of profit and loss for the period in which they occur. Past service cost is recognised immediately to the extent that the benefits are already vested, or amortised on a straight-line basis over the average period until the benefits become vested.

The retirement benefit obligation recognised in the balance sheet represents the present value of the defined benefit obligation as adjusted for unrecognised past service cost, and as reduced by the fair value of scheme assets. Any asset resulting from this calculation is limited to the present value of available refunds and reductions in future contributions to the scheme.

Other employee benefits

The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees is recognised during the period when the employee renders the service. These benefits include compensated absences such as paid annual leave, overseas social security contributions and performance incentives.

Compensated absences which are not expected to occur within twelve months after the end of the period in which the employee renders the related services are recognised as an actuarially determined liability at the present value of the defined benefit obligation at the balance sheet date.

GLAUKOUSTECH SOLUTIONS PRIVATE LIMITED

(CIN: U74900KA2020PTC133046)

Notes forming part of the Financial Statements

j Foreign currency transactions

Income and expense in foreign currencies are converted at exchange rates prevailing on the date of the transaction. Foreign currency monetary assets and liabilities other than net investments in non-integral foreign operations are translated at the exchange rate prevailing on the balance sheet date and exchange gains and losses are recognised in the statement of profit and loss. Exchange difference arising on a monetary item that, in substance, forms part of an enterprise's net investments in a non-integral foreign operation are accumulated in a foreign currency translation reserve.

k Taxation

Current income tax expense comprises taxes on income from operations in India and in foreign jurisdictions. Income taxpayable in India is determined in accordance with the provisions of the Income Tax Act, 1961. Tax expense relating to foreign operations is determined in accordance with tax laws applicable in countries where such operations are domiciled.

Minimum Alternative Tax (MAT) paid in accordance with the tax laws in India, which gives rise to future economic benefits in the form of adjustment of future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax after the tax holiday period. Accordingly, MAT is recognised as an asset in the balance sheet when the asset can be measured reliably and it is probable that the future economic benefit associated with it will fructify.

Deferred tax expense or benefit is recognised on timing differences being the difference between taxable income and accounting income that originate in one period and is likely to reverse in one or more subsequent periods. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date.

Advance taxes and provisions for current income taxes are presented in the balance sheet after off-setting advance tax paid and income tax provision arising in the same tax jurisdiction for relevant tax paying units and where the Company is able to and intends to settle the asset and liability on a net basis.

The Company offsets deferred tax assets and deferred tax liabilities if it has a legally enforceable right and these relate to taxes on income levied by the same governing taxation laws.

l Provisions, Contingent liabilities and Contingent assets

A provision is recognised when the Company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimate can be made. Provisions (excluding retirement benefits and compensated absences) are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Contingent liabilities are not recognised in the financial statements. A contingent asset is neither recognised nor disclosed in the financial statements.

As per our report of even date

For PUNITH & ASSOCIATES

Chartered Accountants

Firm's Registration No. 017746S



CA Punith H

Proprietor

Membership No. 240978

UDIN: 26240978NQDZRO6760

Place: Bengaluru

Date: 27-May-2026



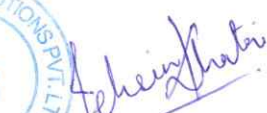
For and on behalf of the Board of GLAUKOUSTECH SOLUTIONS PRIVATE LIMITED



Girach Mohammed Nazim

Director

08711315



Tehsinbanu Khatri

Director

08711317



Place: Bengaluru
Date: 27-May-2026

GLAUKOUSTECH SOLUTIONS PRIVATE LIMITED

(CIN: U74900KA2020PTC133046)

Notes forming part of the Financial Statements**3 Share Capital**

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Authorised Share Capital		
Equity Shares, of Rs. 10 each, 100000 (Previous Year -100000) Equity Shares	10,000.00	10,000.00
Issued, Subscribed and Fully Paid up Share Capital		
Equity Shares, of Rs. 10 each, 10000 (Previous Year -10000) Equity Shares paid up	1,000.00	1,000.00
Total	1,000.00	1,000.00

The Company has only one class of Equity Share, having a par value of Rs.10/- Each holder of equity share is entitled to one vote per share. In the event of liquidation of the Company, the holders of the equity shares will be entitled to receive any of the remaining assets of the company, after distribution of all preferential amount. However, as on date no such preferential amounts exists. The distribution will be in proportion to number of equity shares held by the shareholders.

(i) Reconciliation of number of shares

Particulars	31-March-2026		31-March-2025	
	No. of shares	(Rs in '00)	No. of shares	(Rs in '00)
Equity Shares				
Opening Balance	10,000	1,000.00	10,000	1,000.00
Issued during the year	-	-	-	-
Deletion	-	-	-	-
Closing balance	10,000	1,000.00	10,000	1,000.00

(ii) Rights, preferences and restrictions attached to shares

Equity Shares: The Company has one class of equity shares. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

(iii) Shares held by Holding company, its Subsidiaries and Associates

Particulars	31-March-2026		31-March-2025	
	No of Shares	(Rs in '00)	No of Shares	(Rs in '00)
Storage Technologies And Automation Limited	5,500	550.00	5,500	550.00

(iv) Details of Shares held by shareholders holding more than 5% of the aggregate shares in the company

Equity Shares	31-March-2026		31-March-2025	
	No. of shares	In %	No. of shares	In %
Name of Shareholder				
Girach Mohammed Nazim	1,500	15.00%	1,500	15.00%
Mohamed Hanif Khatri Tanzil Mohamed	1,500	15.00%	1,500	15.00%
Tehsinbanu Khatri	1,500	15.00%	1,500	15.00%
Storage Technologies And Automation Limited	5,500	55.00%	5,500	55.00%

(v) Shares held by Promoters at the end of the year 31-March-2026

Name of Promoter	Class of Shares	No. of Shares	% of total shares	% Change during the year
Girach Mohammed Nazim	Equity	1,500	15.00%	0.00%
Mohamed Hanif Khatri Tanzil Mohamed	Equity	1,500	15.00%	0.00%
Tehsinbanu Khatri	Equity	1,500	15.00%	0.00%
Storage Technologies And Automation Limited	Equity	5,500	55.00%	0.00%

GLAUKOUSTECH SOLUTIONS PRIVATE LIMITED

(CIN: U74900KA2020PTC133046)

Notes forming part of the Financial Statements

Shares held by Promoters at the end of the year 31-March-2025

Name of Promoter	Class of Shares	No. of Shares	% of total shares	% Change during the year
Girach Mohammed Nazim	Equity	1,500	15.00%	0.00%
Mohamed Hanif Khatri Tanzil Mohamed	Equity	1,500	15.00%	0.00%
Tehsinbanu Khatri	Equity	1,500	15.00%	0.00%
Storage Technologies And Automation Limited	Equity	5,500	55.00%	0.00%

4 Reserves and Surplus

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Statement of Profit and loss		
Balance at the beginning of the year	11,072.29	-4,966.44
Add: Profit/(loss) during the year	-2,630.31	16,038.73
Balance at the end of the year	8,441.98	11,072.29
Total	8,441.98	11,072.29

5 Long term borrowings

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Unsecured Term loans from banks	-	4,765.17
Unsecured Loans and advances from related parties	45,121.01	45,121.01
Total	45,121.01	49,886.18

6 Short term borrowings

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Secured Loans repayable on demand from banks	-	8,667.44
Total	-	8,667.44

7 Trade payables

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Due to Micro and Small Enterprises	-	-
Due to others	21,361.00	23,120.90
Total	21,361.00	23,120.90

GLAUKOUSTECH SOLUTIONS PRIVATE LIMITED

(CIN: U74900KA2020PTC133046)

Notes forming part of the Financial Statements**7.1 Trade Payable ageing schedule as at 31-March-2026**

(Rs in '00)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME					-
Others	279.00	1,219.48	18,585.18	1,277.34	21,361.00
Disputed dues- MSME					-
Disputed dues- Others					-
Sub total					21,361.00
MSME - Undue					
Others - Undue					
Total					21,361.00

7.2 Trade Payable ageing schedule as at 31-March-2025

(Rs in '00)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME					-
Others	2,146.55	20,974.35			23,120.90
Disputed dues- MSME					-
Disputed dues- Others					-
Sub total					23,120.90
MSME - Undue					
Others - Undue					
Total					23,120.90

Based on the information available with the Company, there are no outstanding dues and payments made to any supplier of goods and services beyond the specified period under Micro, Small and Medium Enterprises Development Act, 2006 [MSMED Act]. There is no interest payable or paid to any suppliers under the said Act.

8 Other current liabilities

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Advances from customers	54,169.68	54,828.56
Other payables - TDS Payable	-	190.83
Total	54,169.68	55,019.39

9 Short term provisions

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Provision for employee benefits	10,314.50	10,314.50
Provision for income tax	-	1,599.26
Others - Reimbursement	392.72	386.66
Total	10,707.22	12,300.42

GLAUKOUSTECH SOLUTIONS PRIVATE LIMITED
(CIN: U74900KA2020PTC133046)

Notes forming part of the Financial Statements

10 Property, Plant and Equipment

Name of Assets	Gross Block			Depreciation and Amortization			Net Block	
	As on 01-Apr-25	Addition	Deduction	As on 31-Mar-26	As on 01-Apr-25	for the year	As on 31-Mar-26	As on 31-Mar-25
(i) Property, Plant and Equipment								
Plant and Equipment	2,534.81	-	-	2,534.81	1,169.29	247.21	1,416.50	1,365.52
Office equipment	2,149.14	-	-	2,149.14	1,106.47	269.91	1,376.38	1,042.67
Computers	6,253.87	-	-	6,253.87	5,735.40	205.78	5,941.18	518.47
Total	10,937.82	-	-	10,937.82	8,011.16	722.90	8,734.06	2,926.66
Previous Year	10,937.82	-	-	10,937.82	6,456.23	1,554.92	8,011.15	
(ii) Intangible Assets								
Computer software	2,690.00	-	-	2,690.00	2,258.42	255.12	2,513.54	431.58
Total	2,690.00	-	-	2,690.00	2,258.42	255.12	2,513.54	431.58
Previous Year	2,690.00	-	-	2,690.00	1,518.51	739.91	2,258.42	

(Rs in '00)

GLAUKOUSTECH SOLUTIONS PRIVATE LIMITED

(CIN: U74900KA2020PTC133046)

Notes forming part of the Financial Statements

11 Deferred tax assets net

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Deferred Tax Assets (Net)	405.44	522.82
Total	405.44	522.82

11.1 Significant Components of Deferred Tax

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Deferred Tax Asset		
Difference between book depreciation and tax depreciation	405.44	522.82
Gross Deferred Tax Asset (A)	405.44	522.82
Deferred Tax Liability		
Gross Deferred Tax Liability (B)	-	-
Net Deferred Tax Asset (A)-(B)	405.44	522.82

11.2 Significant components of Deferred Tax charged during the year

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Difference between book depreciation and tax depreciation	117.38	-31.61
Total	117.38	-31.61

12 Inventories

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Raw materials	8,240.00	25,054.33
Total	8,240.00	25,054.33

13 Trade receivables

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Unsecured considered good	1,06,206.34	1,06,173.32
Total	1,06,206.34	1,06,173.32

GLAUKOUSTECH SOLUTIONS PRIVATE LIMITED

(CIN: U74900KA2020PTC133046)

Notes forming part of the Financial Statements**13.1 Trade Receivables ageing schedule as at 31-March-2026**

(Rs in '00)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables-considered good	108.46		4,396.62	33,660.39	68,040.87	1,06,206.34
Undisputed Trade Receivables-considered doubtful						-
Disputed Trade Receivables considered good						-
Disputed Trade Receivables considered doubtful						-
Sub total						1,06,206.34
Undue - considered good						
Total						1,06,206.34

13.2 Trade Receivables ageing schedule as at 31-March-2025

(Rs in '00)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6 months- 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables-considered good	4,472.07	-	33,635.52	68,065.73		1,06,173.32
Undisputed Trade Receivables-considered doubtful						-
Disputed Trade Receivables considered good						-
Disputed Trade Receivables considered doubtful						-
Sub total						1,06,173.32
Undue - considered good						
Total						1,06,173.32

14 Cash and cash equivalents

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Balances with banks in current accounts	74.39	-
Total	74.39	-

15 Short term loans and advances

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Advances to suppliers	16,288.77	16,174.02
Total	16,288.77	16,174.02

GLAUKOUSTECH SOLUTIONS PRIVATE LIMITED

(CIN: U74900KA2020PTC133046)

Notes forming part of the Financial Statements

16 Other current assets

(Rs in '00)

Particulars	31-March-2026	31-March-2025
GST Input/Payables	6,896.80	9,486.32
TDS Receivable	308.93	297.57
Total	7,205.73	9,783.89

17 Revenue from operations

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Sale of products	16,931.18	1,40,138.37
Sale of services	-	50.00
Total	16,931.18	1,40,188.37

18 Other Income

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Interest Income	-	33.95
Others		
-Trade Discount Received	3.84	-
Total	3.84	33.95

19 Cost of Material Consumed

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Raw Material Consumed		
Opening stock	25,054.33	33,191.33
Purchases	-	90,893.25
Adjustment	-	691.66
Less: Closing stock	8,240.00	25,054.33
Total	16,814.33	99,721.91
Total	16,814.33	99,721.91

20 Employee benefit expenses

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Salaries and wages	-	6,400.00
Total	-	6,400.00

21 Finance costs

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Interest expense	421.95	2,582.53
Other borrowing costs	113.25	262.86
Applicable net gain/loss on foreign currency transactions and translation	-	396.57
Total	535.20	3,241.96

GLAUKOUSTECH SOLUTIONS PRIVATE LIMITED

(CIN: U74900KA2020PTC133046)

Notes forming part of the Financial Statements

22 Depreciation and amortization expenses

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Depreciation on property, plant and equipment	978.02	2,294.83
Total	978.02	2,294.83

23 Other expenses

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Auditors' Remuneration	250.00	1,000.00
Consumption of stores and spare parts	-	25.60
Freight Inward	-	901.09
Insurance	-	29.81
Professional fees	309.60	186.50
Rates and taxes	200.48	43.68
Selling & Distribution Expenses	-	601.54
Telephone expenses	-	193.29
Travelling Expenses	-	7,005.09
Miscellaneous expenses	311.33	158.40
Other Expenses		
-Installation Expenses	-	105.00
-Job Work Expenses	-	209.75
-Microsoft Office 365	48.99	-
-Office Expenses	-	48.99
-Postage & Courier Charges	-	28.18
-Round Off	-	0.02
-Transportation Charges	-	215.01
Contract Labour Expenses	-	87.20
Project Expenses	-	118.09
Total	1,120.40	10,957.24

24 Tax Expenses

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Current Tax	-	1,599.26
Deferred Tax	117.38	-31.61
Total	117.38	1,567.65

GLAUKOUSTECH SOLUTIONS PRIVATE LIMITED

(CIN: U74900KA2020PTC133046)

Notes forming part of the Financial Statements

25 Earning per share

Particulars	31-March-2026	31-March-2025
Profit attributable to equity shareholders (Rs in '00)	-2,630.31	16,038.73
Weighted average number of Equity Shares	10,000	10,000
Earnings per share basic (Rs)	(26.30)	160.39
Earnings per share diluted (Rs)	(26.30)	160.39
Face value per equity share (Rs)	10	10

26 Auditors' Remuneration

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Payments to auditor as - Auditor	250.00	1,000.00
Total	250.00	1,000.00

27 Contingent Liabilities and Commitments

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Claims against the Company not acknowledged as debt	-	-
- Income tax demands	-	-
- Indirect tax demands	-	-
Total	-	-

28 Micro and Small Enterprise

Based on the information available with the Company, none of suppliers have been identified, who are registered under the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED) to whom the Company owes and the same is not outstanding for more than 45 days as at respective reporting dates. The information has been determined to the extent such parties have been identified on the basis of information available with the Company.

29 Earnings in Foreign Currencies

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Export of Goods calculated on FOB basis	-	58,607.26
Royalty, know-how, professional and consultation fees	-	-
Interest and dividend	-	-
Other income, indicating the nature thereof	-	-
Total	-	58,607.26

30 Expenditure made in Foreign Currencies

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Royalty	-	-
Know-how	-	-
Professional and Consultation Fees	-	-
Interest	-	-
Other Matters	-	-
Total	-	-

GLAUKOUSTECH SOLUTIONS PRIVATE LIMITED

(CIN: U74900KA2020PTC133046)

Notes forming part of the Financial Statements**31 Value of Import on CIF basis**

(Rs in '00)

Particulars	31-March-2026	31-March-2025
Raw Materials	-	-
Components and Spare Parts	-	-
Capital goods	-	-
Total	-	-

32 Un-hedged foreign currency exposure

The foreign currency exposure of the company is not hedged.

Particulars	Foreign Currency(FC)	31-March-2026	31-March-2025	31-March-2026	31-March-2025
		Amount in FC	Amount in FC	Amount in INR	Amount in INR
Trade payables-Credit Balance					
Trade Advances-Debit Balance					
Trade Receivable-Debit Balance					
Advance to Capital Creditors-Debit Balance					
Long term liabilities					
Total		-	-	-	-

33 Segment Reporting**Business Segment**

The Company is engaged in a single line of business and accordingly there are no separate reportable business segments in accordance with the applicable financial reporting framework. Hence, segment reporting disclosures are not applicable.

(Rs in '00)

Particulars	31-March-2026			31-March-2025		
	External	Intersegment	Total	External	Intersegment	Total

Segment Assets & Liabilities

(Rs in '00)

Particulars	Segment Assets		Segment Liabilities	
	31-March-2026	31-March-2025	31-March-2026	31-March-2025
Total	-	-	-	-
Total assets/liabilities	-	-	-	-

Other Information

(Rs in '00)

Particulars	Capital Expenditure		Depreciation		Non-cash expenses other than depreciation	
	31-March-2026	31-March-2025	31-March-2026	31-March-2025	31-March-2026	31-March-2025
Total	-	-	-	-	-	-

34 Related Party Disclosure**(i) List of Related Parties****Relationship**

Girach Mohammed Nazim

Director

Mohamed Hanif Khatri Tanzil Mohamed

Director

Tehsinbanu Khatri

Director

Storage Technologies And Automation Limited

Holding Company

DI & P Services Pvt Ltd

Subsidiary of Holding Company

GLAUKOUSTECH SOLUTIONS PRIVATE LIMITED

(CIN: U74900KA2020PTC133046)

Notes forming part of the Financial Statements**41 Ratio Analysis**

Particulars	Numerator/Denominator	31-March-2026	31-March-2025	Change in %
(a) Current Ratio	$\frac{\text{Current Assets}}{\text{Current Liabilities}}$	1.60	1.59	0.91%
(b) Debt-Equity Ratio	$\frac{\text{Total Debts}}{\text{Shareholder's Equity}}$	4.78	4.85	-1.47%
(c) Debt Service Coverage Ratio	$\frac{\text{Earning available for Debt Service}}{\text{Debt Service}}$	(0.21)	2.25	-109.54%
(d) Return on Equity Ratio	$\frac{\text{Profit after Tax}}{\text{Average Shareholder's Equity}}$	-24.45%	395.73%	-106.18%
(e) Inventory turnover ratio	$\frac{\text{Total Turnover}}{\text{Average Inventories}}$	1.02	4.81	-78.87%
(f) Trade receivables turnover ratio	$\frac{\text{Total Turnover}}{\text{Average Trade Receivable}}$	0.16	1.32	-87.93%
(g) Trade payables turnover ratio	$\frac{\text{Total Purchases}}{\text{Average Trade Payable}}$	-	4.12	-100.00%
(h) Net capital turnover ratio	$\frac{\text{Total Turnover}}{\text{Closing Working Capital}}$	0.33	2.41	-86.45%
(i) Net profit ratio	$\frac{\text{Net Profit}}{\text{Total Turnover}}$	-15.54%	11.44%	-235.79%
(j) Return on Capital employed	$\frac{\text{Earning before interest and taxes}}{\text{Capital Employed}}$	-3.62%	29.52%	-112.28%

Reasons for Variances

Debt Service Coverage Ratio: The ratio declined significantly due to lower operating earnings and losses incurred during the year, resulting in inadequate earnings available for servicing debt obligations.

Return on Equity Ratio : The ratio decreased substantially due to loss incurred during the current year as compared to significant profits earned in the previous year.

Inventory Turnover Ratio : The ratio declined mainly due to lower sales / turnover during the year and comparatively higher average inventory levels.

Trade Receivables Turnover Ratio : The decrease in ratio is primarily attributable to lower revenue from operations and slower realization from debtors during the year.

Trade Payables Turnover Ratio : The ratio is not applicable during the current year due to absence of purchase transactions during the year.

Net Capital Turnover Ratio : The ratio decreased mainly on account of significant reduction in turnover during the year as compared to the previous year.

Net Profit Ratio : The ratio turned negative due to losses incurred during the current year as against profits earned in the previous year.

Return on Capital Employed : The ratio declined significantly due to decrease in earnings before interest and taxes during the year resulting from weak operational performance.

42 Disclosure where company has given loan or invested to other person or entity to lend or invest in another person or entity

The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (ultimate beneficiaries); or

(b) provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.

GLAUKOUSTECH SOLUTIONS PRIVATE LIMITED

(CIN: U74900KA2020PTC133046)

Notes forming part of the Financial Statements

43 Disclosure where company has received fund from other person or entity to lend or invest in other person or entity

The Company has not received any fund from any persons or entities, including foreign entities (funding party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

- (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party (ultimate beneficiaries); or
- (b) provide any guarantee, security or the like on behalf of the ultimate beneficiaries.

44 Undisclosed Income

There is no income surrendered or disclosed as income during the current or previous year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of account books of account

45 Details of Crypto Currency

The company has not traded or invested in Crypto currency or Virtual Currency during the period (previous year - Nil)

46 Other Statutory Disclosures as per the Companies Act, 2013

The Company did not have any pending litigations which would impact the financial position.

The Company did not have any long term contracts including derivative contracts for which there were any material foreseeable losses.

There were no amounts which were required to be transferred to Investor Education and Protection fund by the Company.

No scheme of arrangement has been approved by the competent authority in terms of Sections 230 to 237 of the Companies Act, 2013 during the year.

47 Subsequent Events

There are no significant events after the end of the reporting period which require any adjustment or disclosure in the financial statements.

48 Regrouping

Previous year's figures have been recast/regrouped, wherever necessary to confirm the current year's presentation.

As per our report of even date

For PUNITH & ASSOCIATES

Chartered Accountants

Firm's Registration No. 017746S



CA Punith H

Proprietor

Membership No. 240978

UDIN: 26240978NQDZRO6760

Place: Bengaluru

Date: 27-May-2026



For and on behalf of the Board of
GLAUKOUSTECH SOLUTIONS PRIVATE LIMITED



Girach Mohammed Nazim ehsinbanu Khatri
Director Director
08711315 08711317

Place: Bengaluru
Date: 27-May-2026