

Statement of unaudited financial results for the quarter and year ended 31st March 2025

Sr. No.	Particulars	(Amount in USD)					
		Quarter ended		Year ended			
		31-Mar-2025	31-Dec-2024	31-Mar-2024	31-Mar-2025	31-Mar-2024	31-Mar-2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
1	Revenue from operations	8,35,716.00	9,64,743.00	14,24,025.00	39,82,991.00	51,89,306.00	
2	Other income	-	1,663.62	363.48	1,663.62	11,014.52	
	(A) Total Income (1+2)	8,35,716.00	9,66,406.62	14,24,388.48	39,84,654.62	52,00,320.52	
3	Expenses						
(a)	Raw material consumption	2,16,992.46	(78,996.38)	6,28,285.64	8,41,691.82	19,12,905.52	
(b)	Purchases of stock-in-trade	3,08,982.13	2,28,996.40	4,12,281.19	10,68,131.57	14,20,442.56	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1,06,750.30)	3,98,893.32	(2,20,567.49)	4,09,250.42	(2,05,425.97)	
(d)	Manufacturing expenses	54,710.00	55,484.00	84,047.00	2,50,394.00	2,88,468.00	
(e)	Employee benefits expense	2,24,819.49	2,34,907.57	2,29,862.96	9,17,471.50	9,43,840.62	
(f)	Finance costs	3,343.51	3,865.98	4,588.39	15,804.82	20,668.87	
(g)	Depreciation and amortisation expense	66,640.00	66,417.00	57,963.00	2,65,796.00	2,98,487.00	
(h)	Other expenses	19,593.00	28,531.00	16,782.00	86,648.00	71,772.00	
	(B) Total Expenses	7,89,330.29	9,38,098.89	12,13,242.89	38,55,188.13	47,51,158.59	
4	Profit before exceptional items and tax (A-B)	47,385.71	28,307.73	2,11,145.79	1,29,466.49	4,49,161.93	
5	Less: Exceptional items- expenses (refer note 3)	30,000.00	25,000.00	30,000.00	1,00,000.00	1,00,000.00	
6	Profit before tax (4-5)	17,385.71	3,307.73	1,81,145.79	29,466.49	3,49,161.93	
7	Tax Expense						
	1. Current tax	-	-	-	-	-	
	2. Deferred tax	-	-	-	-	-	
8	Profit for the year / period (6-7)	17,385.71	3,307.73	1,81,145.79	29,466.49	3,49,161.93	

(Refer notes 1 to 3 forming part of the above results)

Statement of unaudited financial results for the quarter and year ended 31st March 2025 (Continued)

Statement of Assets and Liabilities

Particulars	(Amount in USD)	
	31-Mar-2025	31-Mar-2024
	Unaudited	Unaudited
ASSETS		
Non-current assets		
Property, plant and equipment	1,04,167.28	2,51,609.14
Right of use of asset	1,87,854.03	2,74,882.12
Other Intangible assets	43,924.78	43,924.78
	3,35,946.09	5,70,416.04
Current assets		
Inventories	9,57,335.51	15,96,783.58
Financial assets		
(i) Trade receivable	16,82,476.95	19,07,626.53
(ii) Cash and cash equivalent	2,88,325.41	3,36,516.00
(iii) Loans	1,333.37	307.54
Other current assets	68,671.14	29,713.94
	29,98,142.38	38,70,947.59
TOTAL ASSETS	33,34,088.47	44,41,363.63
EQUITY AND LIABILITIES		
Equity		
Equity share capital	36,20,111.06	36,20,111.06
Other equity	(32,66,736.21)	(32,96,202.54)
TOTAL EQUITY	3,53,374.85	3,23,908.52
LIABILITIES		
Non-current liabilities		
Financial liabilities:		
(i) Term loan	20,985.73	78,441.42
(ii) Lease liabilities	65,114.00	1,66,846.00
	86,099.73	2,45,287.42
Current liabilities		
Financial liabilities:		
(i) Short-term borrowings	10,99,406.77	11,96,450.70
(ii) Lease liabilities	1,25,967.13	1,11,263.52
(iii) Trade payable	15,66,123.77	23,57,452.10
(iv) Other liabilities	95,328.22	1,93,155.37
Other current liabilities	7,788.00	13,846.00
	28,94,613.89	38,72,167.69
TOTAL LIABILITIES	29,80,713.62	41,17,455.11
TOTAL EQUITY & LIABILITIES	33,34,088.47	44,41,363.63

(Refer notes 1 to 3 forming part of the above results)

Statement of unaudited financial results for the quarter and year ended 31st March 2025 (Continued)
Cash flow statement for the year ended 31st March 2025

Particulars	Year ended 31st March 2025 Unaudited	Year ended 31st March 2024 Unaudited
(Amount in USD)		
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before taxation	29,466.49	3,49,161.92
Adjustments for:		
Depreciation and amortization	2,15,143.06	2,98,486.72
Reduction in Finished Goods	1,00,000.00	1,00,000.00
Interest expenses	15,804.82	20,668.87
	3,30,947.88	4,19,155.59
Operating profit before changes in assets and liabilities	3,60,414.37	7,68,317.51
Movements in working capital : [Current and Non-current]		
Decrease / (Increase) in loans & advances and other current assets	(39,983.03)	10,355.22
Decrease in inventories	5,39,448.07	(3,69,476.97)
Decrease / (Increase) in trade receivable	2,25,149.58	(11,500.05)
Increase in trade payable, other current liabilities and provisions	(8,95,213.68)	1,85,574.81
	(1,70,598.56)	(1,85,046.49)
Net cash generated from operating activities...(A)	1,89,815.81	5,83,271.02
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(1,660.39)	(42,576.93)
Proceeds from sale of property, plant and equipment	5,696.38	21,809.50
	4,035.99	(20,767.43)
Net cash generated from / (used in) investing activities...(B)	4,035.99	(20,767.43)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Repayment of short term borrowings	(1,00,000.00)	(1,00,000.00)
Repayment of long term borrowing	(41,418.40)	(39,407.83)
Repayment of finance lease liabilities	(13,081.22)	(12,321.71)
Repayment of lease liabilities	(71,737.45)	(1,08,103.82)
Interest paid on loans	(15,804.82)	(20,668.87)
	(2,42,041.89)	(2,80,502.23)
Net cash used in financing activities...(C)	(2,42,041.89)	(2,80,502.23)
Net increase in cash and cash equivalents...(A + B + C)	(48,190.59)	2,82,000.86
Cash and cash equivalents at the beginning of the year	3,36,516.00	54,515.14
Cash and cash equivalents at the end of the year	2,88,325.41	3,36,516.00
	(48,190.59)	2,82,000.86

Dimensional Machine Works, LLC
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Statement of unaudited financial results for the quarter and year ended 31st March 2025 (Continued)

Notes to financial results:

- 1 The above unaudited financial results for the quarter and year ended 31st March 2025 have been reviewed and approved by the management. The auditors of Pradeep Metals Limited, India (ultimate holding company) have carried out a limited review of the above unaudited financial results for the quarter and year ended 31st March 2025.
- 2 The above results have been prepared in accordance with Indian Accounting Standards [Ind AS] prescribed under section 133 of the Companies Act, 2013. This accompanying statement is prepared for the purpose of preparation of unaudited consolidated financial results by the holding company i.e. Pradeep Metals Limited, India.
- 3 Ageing of slow/non-moving items of inventories is not available from the system. Management is of the view that there is demand for the Company's products and these inventories have realizable value greater than cost. Based on the management estimate, provision is made wherever considered necessary. Provision made of USD 30,000 during quarter ended 31st March 2025 (USD 25,000 for the quarter ended 31st December 2024, USD 30,000 for the quarter ended 31st March 2024, USD 100,000 for the year ended 31st March 2025 and USD 100,000 for the year ended 31st March 2024) has been disclosed as exceptional item. Statutory auditors have drawn reference of this matter in their limited review report for the current quarter, previous quarters and in previous years.

For and on behalf of
Dimensional Machine Works LLC



Abhinav Goyal
Manager

Place: Navi Mumbai
Date: 22nd May, 2025

Dimensional Machine Works LLC
Standalone Unaudited Balance Sheet as at 31st March 2025

(Amount in USD)

Particulars	Note No.	As at 31st March 2025	As at 31st March 2024
ASSETS			
Non-current assets			
(a) Property, plant & equipment	4.1	1,04,167	2,51,609
(b) Right of use assets	4.2	1,87,854	2,74,882
(c) Other intangible assets	4.1	43,925	43,925
		3,35,946	5,70,416
Current assets			
(a) Inventories	5	9,57,336	15,96,784
(b) Financial assets			
(i) Trade receivables	6	16,82,477	19,07,627
(ii) Cash and cash equivalents	7	2,88,325	3,36,516
(iii) Loans	8	1,333	308
(c) Other assets	9	68,671	29,714
		29,98,142	38,70,948
TOTAL ASSETS		33,34,088	44,41,364
CAPITAL AND LIABILITIES			
Capital			
(a) Member's capital	10	36,20,111	36,20,111
(b) Other equity		(32,66,736)	(32,96,203)
		3,53,375	3,23,909
Liabilities			
Non-current liabilities			
(a) Financial liabilities			
(i) Borrowings			
(ia) Lease liabilities		65,114	1,66,846
(ib) Term loan	11	20,986	78,441
		86,100	2,45,287
Current liabilities			
(a) Financial liabilities			
(i) Borrowings			
(ia) Lease liabilities		1,25,967	1,11,264
(ib) Term loan	12	10,99,407	11,96,451
(ii) Trade payable	13	15,66,124	23,57,452
(iii) Other financial liabilities	14	95,328	1,93,155
(b) Other liabilities	15	7,788	13,846
		28,94,614	38,72,168
Total		33,34,088	44,41,364

Significant accounting policies & other notes

1 to 24

Notes referred to herein above form an integral part of financial statements.

For Dimensional Machine Works LLC, USA



Abhinav Goyal
Manager

Place: Navi Mumbai
Date: 22nd May, 2025

Dimensional Machine Works LLC**Standalone Unaudited Statement of Profit and Loss for the year ended 31st March 2025**

(Amount in USD)

Particulars	Note No.	Year ended 31st March 2025	Year ended 31st March 2024
Income			
Revenue from operations	16	39,82,991	51,89,306
Other income	17	1,664	11,015
Total revenue		39,84,655	52,00,321
Expenses			
Trade Purchases		10,68,132	14,20,443
Cost of materials consumed	18	8,41,692	19,12,906
Changes in inventory of work-in-progress and finished goods	19	4,09,250	(2,05,426)
Manufacturing expenses	20	2,50,394	2,88,468
Employee benefit expenses	21	9,17,472	9,43,841
Finance costs	22	15,805	20,669
Depreciation and amortization expense	4.1	2,65,796	2,98,487
Other expenses	23	86,648	71,772
Total expenses		38,55,188	47,51,159
Profit / (loss) before exceptional item and tax		1,29,466	4,49,162
Less: Exceptional items	24	1,00,000	1,00,000
Profit / (loss) before tax		29,466	3,49,162
Tax expense:		-	-
Net profit / (loss) for the year		29,466	3,49,162
Significant accounting policies & other notes	1 to 24		

Notes referred to herein above form an integral part of financial statements.

For Dimensional Machine Works LLC, USA

**Abhinav Goyal**
Manager

Place: Navi Mumbai

Date: 22nd May, 2025

Dimensional Machine Works LLC
Standalone Unaudited Cash Flow Statement for the year ended 31st March 2025

(Amount in USD)

Particulars	Year ended 31st March 2025	Year ended 31st March 2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit/(loss) before taxation and prior period item	29,466	3,49,162
Adjustments for:		
Depreciation	2,15,143	2,98,487
Reduction in Finished goods	1,00,000	1,00,000
Interest expenses	15,805	20,669
	3,30,948	4,19,156
Operating profit before changes in assets and liabilities	3,60,414	7,68,318
Movements in working capital : [Current and Non-current]		
(Increase) / decrease in loans & advances and other current assets	(39,983)	10,355
(Increase) / decrease in inventories	5,39,448	(3,69,477)
(Increase) / decrease in trade receivable	2,25,150	(11,500)
Increase / (decrease) in trade payable, other current liabilities and provisions	(8,95,214)	1,85,575
Net cash generated/ (used in) from operating activities...(A)	1,89,815	5,83,271
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of fixed assets	(1,660)	(42,577)
Sale of fixed asset	5,696	21,810
Net cash generated / (used in) from investing activities...(B)	4,036	(20,767)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Repayment of long term borrowing	(41,418)	(39,408)
Repayment of finance lease liabilities	(13,081)	(12,322)
Repayment of lease liabilities	(71,737)	(1,08,104)
Repayment of short term borrowing	(1,00,000)	(1,00,000)
Proceeds from finance lease liabilities	-	-
Interest paid on loans	(15,805)	(20,669)
Net cash generated / (used) from financing activities...(C)	(2,42,042)	(2,80,502)
Net increase in cash and cash equivalents...(A + B + C)	(48,191)	2,82,001
Cash and cash equivalents at the beginning of the year	3,36,516	54,515
Cash and cash equivalents at the end of the year	2,88,325	3,36,516
	(48,191)	2,82,001
Significant accounting policies & other notes		

Notes referred to herein above form an integral part of financial statements.

For Dimensional Machine Works LLC
USA



Abhinav Goyal
Manager

Place: Houston TX
Date: 22nd May, 2025

Dimensional Machine Works LLC
Standalone Statement of changes in equity for the year ended 31st March 2025

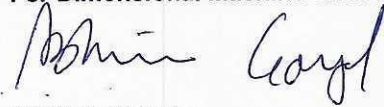
(Amount in USD)

Particulars	Attributable to Owners		Total (A+B)
	Equity share capital (A)	Retained earnings	
Balance as at 31st March 2023	36,20,111	(36,45,366)	(25,255)
Balance at 1st April 2023	36,20,111	(36,45,366)	(25,255)
Profit / (loss) for the year ended 31st March 2024	-	3,49,163	3,49,163
Balance as at 31st March 2024	36,20,111	(32,96,203)	3,23,908
Balance at 1st April 2024	36,20,111	(32,96,203)	3,23,908
Profit / (loss) for the year ended 31st March 2025	-	29,466	29,466
Balance as at 31st March 2025	36,20,111	(32,66,736)	3,53,375

Significant accounting policies & other notes

Notes referred to herein above form an integral part of standalone financial statements.
As per our report of even date

For Dimensional Machine Works LLC, USA



Abhinav Goyal
Manager

Place: Navi Mumbai
Date: 22nd May, 2025

Dimensional Machine Works, LLC

Notes on standalone financial statements for the year ended 31st March 2025

4 Property plant & equipment and intangible assets

4.1 Property plant & equipment and intangible assets as at 31st March 2025

(Amount in USD)

Particulars	Gross block				Depreciation / amortization				Net block	
	At 1st April 2024	Additions	Deletions	At 31st March 2025	At 1st April 2024	For the year	Deletions	Impairment	At 31st March 2025	At 31st March 2025
Tangible assets										
Plant and Machinery	14,24,507	532	56,349	13,68,690	12,12,366	1,30,994	50,652	-	12,92,708	75,982
Furniture and Fixtures	4,439	-	-	4,439	4,439	-	-	-	4,439	-
Vehicles	93,333	-	-	93,333	55,633	10,609	-	-	66,242	27,091
Leasehold Improvements	57,466	-	-	57,466	57,466	-	-	-	57,466	-
Computers	7,660	1,128	-	8,789	5,892	1,802	-	-	7,694	1,094
Sub-Total (A)	15,87,405	1,660	56,349	15,32,717	13,35,796	1,43,406	50,652	-	14,28,549	1,04,167
Intangible assets										
Goodwill	11,13,020	-	-	11,13,020	10,69,095	-	-	-	10,69,095	43,925
Software	11,033	-	-	11,033	11,033	-	-	-	11,033	-
Sub-Total (B)	11,24,053	-	-	11,24,053	10,80,128	-	-	-	10,80,128	43,925
Total (A+B)	27,11,458	1,660	56,349	26,56,770	24,15,924	1,43,406	50,652	-	25,08,678	1,48,092

4.2 Right of use asset

(Amount in USD)

Particulars	Leasehold Land
Balance as at 31st March, 2023	3,52,541
Reclassification in 2023-24	1,09,151
Balance as at 31st March, 2024	4,61,722
Reclassification in 2024-25	35,362
Balance as at 31st March, 2025	4,97,083
Balance as at 31st March, 2023	75,508
Charge for the year 2023-24	1,11,331
Balance as at 31st March, 2024	1,86,839
Charge for the year 2024-25	1,22,390
Balance as at 31st March, 2025	3,09,229
Net carrying amount	
Balance as at 31st March, 2024	2,74,882
Balance as at 31st March, 2025	1,87,854

4.3 Property plant & equipment and intangible assets as at 31st March 2024

(Amount in USD)

Particulars	Gross block				Depreciation / amortization				Net block	
	At 1st April 2023	Additions	Deletions	At 31st March 2024	At 1st April 2023	For the year	Deletions	Impairment	At 31st March 2024	At 31st March 2024
Tangible assets										
Plant and Machinery	14,03,739	42,577	21,810	14,24,507	10,39,107	1,74,912	1,653	-	12,12,366	2,12,141
Furniture and Fixtures	4,439	-	-	4,439	3,795	644	-	-	4,439	-
Vehicles	93,333	-	-	93,333	44,934	10,699	-	-	55,633	37,700
Leasehold Improvements	57,466	-	-	57,466	57,466	-	-	-	57,466	-
Computers	7,660	-	-	7,660	3,339	2,553	-	-	5,892	1,768
Sub-Total (A)	15,66,638	42,577	21,810	15,87,405	11,48,641	1,88,808	1,653	-	13,35,796	2,51,609
Intangible assets										
Goodwill	11,13,020	-	-	11,13,020	10,69,095	-	-	-	10,69,095	43,925
Software	11,033	-	-	11,033	11,033	-	-	-	11,033	-
Sub-Total (B)	11,24,053	-	-	11,24,053	10,80,128	-	-	-	10,80,128	43,925
Total (A+B)	26,90,691	42,577	21,810	27,11,458	22,28,769	1,88,808	1,653	-	24,15,924	2,95,534

Dimensional Machine Works LLC
Standalone notes on unaudited financial statements for the year ended 31st March 2025

(Amount in USD)

5	Inventories (At lower of cost or net realisable value unless otherwise stated)	As at 31st March 2025	As at 31st March 2024
	Raw materials	3,19,021	4,70,981
	Finished goods	1,62,941	2,62,941
	Less: reduction of finished goods	1,00,000	1,00,000
	Finished goods	62,941	1,62,941
	Stock in trade	89,812	83,085
	Goods in transit	3,58,958	5,19,494
	Work in progress	87,022	3,42,463
	Inventory others	39,581	17,819
	Total	9,57,336	15,96,784

(Amount in USD)

6	Trade receivables (Unsecured, considered good unless otherwise stated)	As at 31st March 2025	As at 31st March 2024
	Considered good	16,82,477	19,07,627
	Total	16,82,477	19,07,627

(Amount in USD)

7	Cash and cash equivalent	As at 31st March 2025	As at 31st March 2024
	Cash and cash equivalent		
	Balance with bank		
	- In current accounts	2,88,325	3,36,516
	Total	2,88,325	3,36,516

(Amount in USD)

8	Loans (Unsecured, considered good otherwise stated)	As at 31st March 2025	As at 31st March 2024
	Loan to employee	1,333	308
	Total	1,333	308

(Amount in USD)

9	Other assets (Unsecured, considered good unless otherwise stated)	As at 31st March 2025	As at 31st March 2024
	Prepaid Expenses	68,671	29,714
	Total	68,671	29,714

(Amount in USD)

10	Partner's equity capital	As at 31st March 2025	As at 31st March 2024
	Pradeep Metals Limited Inc., USA	36,20,111	36,20,111
	Total	36,20,111	36,20,111

(Amount in USD)

11	Borrowings	As at 31st March 2025	As at 31st March 2024
	Secured		
	Term loan		
	From bank		
	- Vehicle loan	9,760	23,684
	- Machinery loan	11,226	54,757
	Total	20,986	78,441

Dimensional Machine Works LLC

Standalone notes on unaudited financial statements for the year ended 31st March 2025

(Amount in USD)

12	Borrowings	As at 31st March 2025	As at 31st March 2024
	Loan from Pradeep Metals Ltd, Inc (Repayable on demand)	10,41,935	11,41,935
	Current maturity of loan		
	Term loan		
	- Vehicle loan	13,940	13,097
	- Machinery loan	43,532	41,418
	Total	10,99,407	11,96,451

(Amount in USD)

13	Trade payable	As at 31st March 2025	As at 31st March 2024
	Trade payable	15,66,124	23,57,452
	Total	15,66,124	23,57,452

(Amount in USD)

14	Other financial liabilities	As at 31st March 2025	As at 31st March 2024
	Payable to Holding Company	46,335	1,17,672
	Others liabilities	25,316	58,117
	Salary and wages payable	23,677	17,366
	Total	95,328	1,93,155

(Amount in USD)

15	Other liabilities	As at 31st March 2025	As at 31st March 2024
	Payable to Statutory authorities	7,788	13,846
	Total	7,788	13,846

Dimensional Machine Works LLC
Standalone Unaudited Statement of Profit and Loss for the year ended 31st March 2025

(Amount in USD)

16	Revenue from operations	Year ended 31st March 2025	Year ended 31st March 2024
	Sales - Machined components	25,18,342	35,00,181
	Sales - Trading	10,26,895	12,55,980
	Scrap Sales	18,420	14,934
	Sales - Job Work	1,019	31,811
	Other Operating Revenue		
	Management fees	3,22,315	2,90,400
	Warehousing fees	96,000	96,000
	Total	39,82,991	51,89,306

(Amount in USD)

17	Other income	Year ended 31st March 2025	Year ended 31st March 2024
	Amount no longer payable written back	-	9,000
	Miscellaneous receipts*	1,664	2,015
	Total	1,664	11,015

(Amount in USD)

18	Cost of material consumed- Steel & alloys	Year ended 31st March 2025	Year ended 31st March 2024
	Raw material		
	Opening stock	4,70,981	3,16,720
	Add : Purchases and incidental expenses	6,89,732	20,67,166
		11,60,713	23,83,886
	Less : Closing stock	3,19,021	4,70,981
	Total	8,41,692	19,12,906

(Amount in USD)

19	Changes in inventory of work-in-progress and finished goods	Year ended 31st March 2025	Year ended 31st March 2024
	Inventory at the beginning of the year		
	Finished goods	1,62,941	2,62,941
	Stock of trade goods	83,085	39,171
	Goods in transit	5,19,494	4,08,188
	Work in progress	3,42,463	2,92,258
		11,07,983	10,02,557
	Inventory at the end of the year		
	Finished goods	1,62,941	2,62,941
	Stock of trade goods	89,812	83,085
	Goods in transit	3,58,958	5,19,494
	Work in progress	87,022	3,42,463
		6,98,733	12,07,983
	Total	4,09,250	(2,05,426)

(Amount in USD)

20	Manufacturing expenses	Year ended 31st March 2025	Year ended 31st March 2024
	Stores & spares consumed	71,290	1,13,444
	Power and fuel (net of grant)	41,255	41,952
	Repairs and maintenance		
	- Plant and machinery	27,577	46,560
	Contract labour expense	-	3,333
	Job work expenses	72,173	48,320
	Repairs and maintenance - Factory building	9,661	9,490
	Insurance expenses	28,438	25,369
	Total	2,50,355	2,88,468

(Amount in USD)

21	Employee benefit expense	Year ended 31st March 2025	Year ended 31st March 2024
	Salaries, wages and bonus	8,17,428	8,42,913
	Contribution to funds	1,00,043	1,00,928
	Total	9,17,472	9,43,841

Dimensional Machine Works LLC
Standalone Unaudited Statement of Profit and Loss for the year ended 31st March 2025

(Amount in USD)			
22	Finance cost	Year ended 31st March 2025	Year ended 31st March 2024
	Interest on loans	5,760	8,530
	Interest on leasehold property	9,610	11,896
	Bank charges	435	243
	Total	15,805	20,669

		(Amount in USD)	
23	Other expenses	Year ended 31st March 2025	Year ended 31st March 2024
	Rates and taxes	3,161	2,732
	Freight outward	158	810
	Professional fees	10,488	11,132
	Auditors remuneration	5,743	5,914
	Motor car expense	12,251	3,977
	Communication expenses	4,718	4,009
	Office expenses	42,600	33,489
	Sales promotion expenses	3,378	5,949
	Travelling expenses	872	156
	Provision for doubtful debts	-	-
	Loss on sale of FA	-	-
	Provision for Salary (Refer Note no.29)	-	-
	Provision for Legal Fee	-	-
	Provision for Electricity	-	-
	Miscellaneous expenses*	3,280	3,603
	Total	86,649	71,772

		(Amount in USD)	
24	Exceptional items	Year ended 31st March 2025	Year ended 31st March 2024
	Reduction in finished goods	1,00,000	1,00,000
	Total	1,00,000	1,00,000