

Narendra Poddar & Co.

CHARTERED ACCOUNTANTS

Narendra Poddar
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Date

INDEPENDENT AUDITOR'S REPORT

To the Members of M/s. MILETA a.s.

Report on the Standalone Financial Statements

Opinion

We have audited the accompanying Standalone financial statements of M/s. Mileta a.s. ("the Company") which comprises the Balance Sheet as at **March 31, 2026**, the Statement of Profit and Loss, (statement of changes in equity), and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at **March 31, 2026**, and its Loss, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibility of Management for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, (changes in equity) and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial



controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

That Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Other Matter

The company is not having any branch.

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we state that this section is not applicable to the company.

As required by Section 143(3) of the Act, we report that:

We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

- a. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- b. The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- c. In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- d. On the basis of the written representations received from the directors as on **March 31, 2026** taken on record by the Board of Directors, none of the directors is disqualified as on **March 31, 2026** from being appointed as a director in terms of Section 164 (2) of the Act.
- e. With respect to the adequacy of the **internal financial controls** over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A".



f. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

1. The Company does not have any pending litigations which would impact its financial position.
2. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
3. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

g. (i) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, 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 provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(ii) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, 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 provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(iii) Based on such audit procedures we have considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

h. The dividend have not been declared or paid during the year by the company

i. The Company has used accounting software for maintaining its books of accounts which has a feature of recording audit trail (edit log) facility and having necessary referential integrity where data cannot be tampered with and the same has operated throughout the year for all relevant transactions recorded in the software. Further, there is no instance of audit trail feature being tampered with.

For Narendra Poddar & Co.

Chartered Accountants

FRN No. 106915W

Pm Narendra

Narendra Poddar, Proprietor

Membership No. 041256

Mumbai, 14th April 2026



UDIN: 26041256 GA DOT J 7516

Annexure A” to the Independent Auditor’s Report of even date on the Financial Statements of MILETA a.s.

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)

We have audited the internal financial controls over financial reporting of **MILETA a.s.** (“the Company”) as of **March 31, 2026** in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

The Company’s management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors’ Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company’s internal financial controls system over financial reporting.



Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at **March 31, 2026**, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Narendra Poddar & Co.

Chartered Accountants

FRN No. 106915W

A handwritten signature in black ink, appearing to read 'Narendra Poddar', is written over a circular purple stamp. The stamp contains the text 'NARENDRA PODDAR & CO.' at the top, 'MUMBAI' in the center, and 'Chartered Accountants' at the bottom, flanked by two stars.

Narendra Poddar, Proprietor

Membership No. 041256

Mumbai, 14th April 2026

MILETA

BALANCE SHEET March 2026

| PARTICULARS | AS AT 31-03-26 | AS AT 31-03-26 | AS AT 31-03-25 | AS AT 31-03-25 |
|-------------------------------------------------|-------------------|-------------------|-------------------|-------------------|
| | [in ths. CZK] | [Rs. Crores] | [in ths. CZK] | [Rs. Crores] |
| I SOURCES OF FUNDS | | | | |
| (1) Shareholders' Funds | | | | |
| (a) Capital | 231,310 | 101.79 | 231,310 | 85.63 |
| (b) Share Warrants | - | - | - | - |
| (c) Reserves and Surplus | (72,129) | (31.74) | (72,053) | (26.67) |
| | 159,181 | 70.05 | 159,256 | 58.96 |
| (2) Loan Funds | | | | |
| (a) Short term Loans | 19,396 | 8.54 | 16,227 | 6.01 |
| (b) Long term Loans | 56,601 | 24.91 | 77,392 | 28.65 |
| | 75,997 | 33.44 | 93,619 | 34.66 |
| (3) Deferred Tax Liability (net) | (14,794) | (6.51) | (12,342) | (4.57) |
| TOTAL | 220,383 | 96.98 | 240,533 | 89.04 |
| II APPLICATION OF FUNDS | | | | |
| (1) Fixed Assets | | | | |
| (a) Gross Block | 703,866 | 309.75 | 705,193 | 261.06 |
| (b) Less: Depreciation / Amortisation | 617,937 | 271.93 | 610,089 | 225.85 |
| (c) Net Block | 85,930 | 37.81 | 95,104 | 35.21 |
| (d) Capital Work-in-Progress | 2,247 | 0.99 | 2,563 | 0.95 |
| | 88,177 | 38.80 | 97,667 | 36.16 |
| (2) Investments | | | | |
| (3) Current Assets, Loans and Advances | | | | |
| (a) Inventories | 217,596 | 95.76 | 211,447 | 78.28 |
| (b) Sundry Debtors | 32,076 | 14.12 | 48,212 | 17.85 |
| (c) Cash and Bank Balances | 7,666 | 3.37 | 6,864 | 2.54 |
| (d) Loans and Advances | 2,198 | 0.97 | 1,878 | 0.70 |
| | 259,537 | 114.21 | 268,400 | 99.36 |
| Less: Current Liabilities and Provisions | | | | |
| (a) Current Liabilities | (127,189) | (55.97) | (125,418) | (46.43) |
| (b) Provisions | (142) | (0.06) | (116) | (0.04) |
| | (127,331) | (56.03) | (125,534) | (46.47) |
| Net Current Assets | 132,206 | 58.18 | 142,867 | 52.89 |
| TOTAL | 220,383 | 96.98 | 240,533 | 89.04 |

UDIN: 26041256GADDTJ7516

P. M. Narudha



For Mileta, a.s.

Director/Authorised Signatory

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MILETA

| PARTICULARS | Actual | Actual | Actual PY | Actual PY |
|--------------------------------------------------------|----------------------------------------------|-----------------------------------------------|----------------------------------------------|-----------------------------------------------|
| | 01-04-25 TO 31-03-26 (In ths. CZK) | 01-04-25 TO 31-03-26 (Rs. In Crores) | 01-04-24 TO 31-03-25 (In ths. CZK) | 01-04-24 TO 31-03-25 (Rs. In Crores) |
| INCOME | | | | |
| Sales / Job Work Charges | 454,209 | 189.62 | 421,339 | 152.27 |
| Other Income | 4,364 | 1.82 | 4,757 | 1.72 |
| Increase in Stocks of Finished Goods and Process Stock | 11,835 | 4.94 | (16,399) | (5.93) |
| | 470,408 | 196.39 | 409,697 | 148.06 |
| EXPENDITURE | | | | |
| Raw Material consumed | 152,775 | 63.78 | 152,550 | 55.13 |
| Purchase of Traded Goods | 1,928 | 0.80 | 5,154 | 1.86 |
| Payments to and Provisions for Employees | 182,299 | 76.11 | 172,792 | 62.45 |
| Operational and Other Expenses | 121,959 | 51.92 | 117,747 | 42.55 |
| Interest (Net) | 4,006 | 1.67 | 6,995 | 2.53 |
| Depreciation/Amortisation/Capital Leases | 9,969 | 4.16 | 11,434 | 4.13 |
| | 472,936 | 198.44 | 466,672 | 168.65 |
| PROFIT BEFORE TAX | (2,528) | (2.06) | (56,975) | (20.59) |
| Provision for Tax - Current tax | - | - | - | - |
| - Deferred tax | 2,452 | 1.02 | (1,219) | (0.44) |
| - Fringe Benefit tax | - | - | - | - |
| Short provision for taxes in respect of earlier years | - | - | - | - |
| PROFIT AFTER TAX | (76) | (1.03) | (55,757) | (20.15) |





For Mileta, a.s.

 Director/Authorised Signatory

MILETA

| Particulars | In ths. CEK | | In Rs Crore | |
|------------------------|-------------------|-------------------|-------------------|-------------------|
| | As at 31-03-26 | As at 31-03-25 | As at 31-03-26 | As at 31-03-25 |
| Schedule 1 | | | | |
| CAPITAL | | | | |
| Authorised: | | | | |
| Issued and Subscribed: | | | | |
| Equity Share Capital | 231,309.79 | 231,309.79 | 101.79 | 85.63 |
| TOTAL | 231,309.79 | 231,309.79 | 101.79 | 85.63 |

| Particulars | In ths. CEK | | In Rs Crore | |
|--------------------------------------------------------------------------------|--------------------|--------------------|-------------------|-------------------|
| | As at 31-03-26 | As at 31-03-25 | As at 31-03-26 | As at 31-03-25 |
| Schedule 2 | | | | |
| RESERVES AND SURPLUS | | | | |
| Capital funds | 123,867.63 | 123,867.63 | 54.51 | 45.85 |
| Reserve fund | 31,912.93 | 31,912.93 | 14.04 | 11.81 |
| Balance as per last Balance Sheet | | | | |
| Social fund | 427.53 | 427.53 | 0.19 | 0.16 |
| Balance as per last Balance Sheet | | | | |
| Other profit / loss - previous years | (79,935.84) | (79,935.84) | (35.18) | (29.59) |
| Non payment loss of previous years | - | - | - | - |
| Accounting result of previous year (not apportioned) | (148,325.61) | (90,131.89) | (69.16) | (33.37) |
| | | | | |
| Add: Transferred from Profit and Loss Account (current period) | (75.52) | (58,193.72) | (1.03) | (20.15) |
| Add: Profit/(loss) for the current period - Ex.rate difference INR (BS vs. IS) | | | 4.89 | (1.39) |
| TOTAL | (72,128.87) | (72,053.35) | (31.74) | (26.67) |

| Particulars | In ths. CEK | | In Rs Crore | |
|-------------------------|-------------------|-------------------|-------------------|-------------------|
| | As at 31-03-26 | As at 31-03-25 | As at 31-03-26 | As at 31-03-25 |
| Schedule 3 | | | | |
| SHORT-TERM LOANS | | | | |
| Loan SBI | 19,396.00 | 16,227.25 | 8.54 | 6.01 |
| Short-term Loan Alok | - | - | - | - |
| TOTAL | 19,396.00 | 16,227.25 | 8.54 | 6.01 |

| Particulars | In ths. CEK | | In Rs Crore | |
|------------------------|-------------------|-------------------|-------------------|-------------------|
| | As at 31-03-26 | As at 31-03-25 | As at 31-03-26 | As at 31-03-25 |
| Schedule 4 | | | | |
| LONG-TERM LOANS | | | | |
| Long term loan ALOK | - | - | - | - |
| Loan SBI | 56,600.50 | 77,391.50 | 24.91 | 28.65 |
| TOTAL | 56,600.50 | 77,391.50 | 24.91 | 28.65 |



| Particulars | 31.12.2018 | | 31.12.2019 | | 31.12.2020 | | 31.12.2021 | | 31.12.2022 | | 31.12.2023 | | 31.12.2024 | | 31.12.2025 | |
|-----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | Rs. | Cr. | Rs. | Cr. | Rs. | Cr. | Rs. | Cr. | Rs. | Cr. | Rs. | Cr. | Rs. | Cr. | Rs. | Cr. |
| Fixed Assets | | | | | | | | | | | | | | | | |
| Land | 1,00,00,000 | | 1,00,00,000 | | 1,00,00,000 | | 1,00,00,000 | | 1,00,00,000 | | 1,00,00,000 | | 1,00,00,000 | | 1,00,00,000 | |
| Buildings | 50,00,000 | | 50,00,000 | | 50,00,000 | | 50,00,000 | | 50,00,000 | | 50,00,000 | | 50,00,000 | | 50,00,000 | |
| Plant and Machinery | 20,00,000 | | 20,00,000 | | 20,00,000 | | 20,00,000 | | 20,00,000 | | 20,00,000 | | 20,00,000 | | 20,00,000 | |
| Investment | 30,00,000 | | 30,00,000 | | 30,00,000 | | 30,00,000 | | 30,00,000 | | 30,00,000 | | 30,00,000 | | 30,00,000 | |
| Current Assets | | | | | | | | | | | | | | | | |
| Stocks | 10,00,000 | | 10,00,000 | | 10,00,000 | | 10,00,000 | | 10,00,000 | | 10,00,000 | | 10,00,000 | | 10,00,000 | |
| Debtors | 20,00,000 | | 20,00,000 | | 20,00,000 | | 20,00,000 | | 20,00,000 | | 20,00,000 | | 20,00,000 | | 20,00,000 | |
| Prepaid Expenses | 5,00,000 | | 5,00,000 | | 5,00,000 | | 5,00,000 | | 5,00,000 | | 5,00,000 | | 5,00,000 | | 5,00,000 | |
| Other Assets | 15,00,000 | | 15,00,000 | | 15,00,000 | | 15,00,000 | | 15,00,000 | | 15,00,000 | | 15,00,000 | | 15,00,000 | |
| Liabilities | | | | | | | | | | | | | | | | |
| Capital | 1,00,00,000 | | 1,00,00,000 | | 1,00,00,000 | | 1,00,00,000 | | 1,00,00,000 | | 1,00,00,000 | | 1,00,00,000 | | 1,00,00,000 | |
| Reserves | 50,00,000 | | 50,00,000 | | 50,00,000 | | 50,00,000 | | 50,00,000 | | 50,00,000 | | 50,00,000 | | 50,00,000 | |
| Debtors | 20,00,000 | | 20,00,000 | | 20,00,000 | | 20,00,000 | | 20,00,000 | | 20,00,000 | | 20,00,000 | | 20,00,000 | |
| Other Liabilities | 30,00,000 | | 30,00,000 | | 30,00,000 | | 30,00,000 | | 30,00,000 | | 30,00,000 | | 30,00,000 | | 30,00,000 | |
| TOTAL | 1,85,00,000 | 1,85,00,000 | 1,85,00,000 | 1,85,00,000 | 1,85,00,000 | 1,85,00,000 | 1,85,00,000 | 1,85,00,000 | 1,85,00,000 | 1,85,00,000 | 1,85,00,000 | 1,85,00,000 | 1,85,00,000 | 1,85,00,000 | 1,85,00,000 | 1,85,00,000 |



MILETA

| Particulars | In ths. CEN | | In Rs. Crore | |
|---------------------------------------------|-------------------|-------------------|-------------------|-------------------|
| | As at 31-03-26 | As at 31-03-25 | As at 31-03-26 | As at 31-03-25 |
| Schedule 6 CAPITAL WORK IN PROGRESS | | | | |
| Capital Expenditure On Projects | 3,509.46 | 3,509.46 | 1.54 | 1.30 |
| Capital Expenditure On Projects - provision | (1,262.39) | (946.78) | (0.56) | (0.35) |
| Advance for Capital Expenditure | - | - | - | - |
| TOTAL | 2,247.07 | 2,562.68 | 0.99 | 0.95 |

| Particulars | In ths. CEN | | In Rs. Crore | |
|---------------------------|-------------------|-------------------|-------------------|-------------------|
| | As at 31-03-26 | As at 31-03-25 | As at 31-03-26 | As at 31-03-25 |
| Schedule 7 INVESTMENTS | - | - | - | - |
| TOTAL | - | - | - | - |



MILETA

| Particulars | In ths. CZK | | In Rs Crore | |
|---------------------------------------------------------|-------------------|-------------------|-------------------|-------------------|
| | As at 31-03-26 | As at 31-03-25 | As at 31-03-26 | As at 31-03-25 |
| Schedule 8 INVENTORIES | | | | |
| Stores, Spares, Packing Materials and others | 2,869.94 | 2,185.63 | 1.26 | 0.82 |
| Stock-in-trade: | - | - | - | - |
| Raw Materials | 31,048.07 | 34,126.57 | 13.66 | 12.63 |
| Process Stock | 71,181.38 | 58,755.24 | 31.32 | 21.75 |
| Finished Goods | 107,597.08 | 114,823.64 | 47.35 | 42.51 |
| Traded Goods | 3,446.84 | 4,484.17 | 1.52 | 1.66 |
| Prepayments for inventory | - | - | - | - |
| Accruals - Income/Expense from revaluation of inventory | 1,453.07 | (2,928.44) | 0.64 | (1.08) |
| TOTAL | 217,596.40 | 211,446.80 | 95.76 | 78.28 |

| Particulars | In ths. CZK | | In Rs Crore | |
|--------------------------------------------------|-------------------|-------------------|-------------------|-------------------|
| | As at 31-03-26 | As at 31-03-25 | As at 31-03-26 | As at 31-03-25 |
| Schedule 9 SOUNDRY DEBTORS (Unsecured) | | | | |
| Debt outstanding for a period exceeding 180 days | 134,290.00 | 134,997.00 | 59.10 | 49.97 |
| Bad debts provisions | (133,444.37) | (130,988.97) | (58.72) | (48.49) |
| Other Debts | 31,224.77 | 44,197.87 | 13.74 | 16.36 |
| Gallarate - Nett | 5.92 | 6.03 | 0.00 | 0.00 |
| TOTAL | 32,076.32 | 48,211.93 | 14.12 | 17.85 |

| Particulars | In ths. CZK | | In Rs Crore | |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|
| | As at 31-03-26 | As at 31-03-25 | As at 31-03-26 | As at 31-03-25 |
| Schedule 10 CASH AND BANK BALANCES | | | | |
| Cash on hand and stamps | 270.85 | 360.73 | 0.12 | 0.14 |
| Cheques on hand | - | - | - | - |
| Bank Balances: | | | | |
| Current accounts | 316.65 | 285.08 | 0.14 | 0.11 |
| Foreign currency accounts | 5,979.98 | 5,507.34 | 2.63 | 2.04 |
| GALLARATE account | 694.73 | 324.65 | 0.31 | 0.12 |
| Financial assets in transfer: | | | | |
| Active money | 309.14 | 2.96 | 0.14 | 0.00 |
| Cheques | - | 4.12 | - | 0.00 |
| Cheques GALLARATE | 94.67 | 359.08 | 0.04 | 0.13 |
| TOTAL | 7,666.33 | 6,863.96 | 3.37 | 2.54 |

| Particulars | In ths. CZK | | In Rs Crore | |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|
| | As at 31-03-26 | As at 31-03-25 | As at 31-03-26 | As at 31-03-25 |
| Schedule 11 LOANS AND ADVANCES | | | | |
| Overdraft account | - | - | - | - |
| Advances | 2,198.36 | 1,877.70 | 0.97 | 0.70 |
| TOTAL | 2,198.36 | 1,877.70 | 0.97 | 0.70 |



MILETA

| Particulars | In ths. CZK | | In Rs Crore | |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|
| | As at 31-03-26 | As at 31-03-25 | As at 31-03-26 | As at 31-03-25 |
| Schedule 12 | | | | |
| CURRENT LIABILITIES | | | | |
| Trade payables | 49,742.98 | 85,822.80 | 31.09 | 20.67 |
| Payables to employees | 12,228.36 | 10,892.12 | 5.38 | 4.03 |
| Payables to social security | 6,723.55 | 9,058.27 | 2.96 | 3.65 |
| Due to state-taxes and subsidies | (420.54) | (1,678.52) | (0.15) | (0.62) |
| Other payables | 54,662.87 | 49,106.52 | 24.06 | 18.18 |
| Gallarate - Nett | - | - | - | - |
| Estimated payables | 4,252.06 | 1,416.48 | 1.87 | 0.52 |
| TOTAL | 127,186.68 | 125,417.67 | 55.97 | 46.43 |

| Particulars | In ths. CZK | | In Rs Crore | |
|------------------------------------------|-------------------|-------------------|-------------------|-------------------|
| | As at 31-03-26 | As at 31-03-25 | As at 31-03-26 | As at 31-03-25 |
| Schedule 13 | | | | |
| Provisions | | | | |
| Provisions acc. special legal regulation | (142.50) | (115.94) | (0.06) | (0.04) |
| TOTAL | (142.50) | (115.94) | (0.06) | (0.04) |



MILETA

| Particulars | Cumulative Year to date | | | |
|----------------------|-------------------------|-------------------|---------------|---------------|
| | In ths. CZK | | In Rs Crore | |
| | 31-03-26 | 31-03-25 | 31-03-26 | 31-03-25 |
| Schedule 14 | | | | |
| SALES | | | | |
| Sales Local | 39,834.82 | 38,943.29 | 16.63 | 14.07 |
| Batists | 68.80 | 20.54 | 0.03 | 0.01 |
| Damasks | 68.48 | 0.00 | 0.03 | 0.00 |
| Garments | 0.00 | 0.00 | 0.00 | 0.00 |
| Handkerchiefs | 264.72 | 896.66 | 0.11 | 0.32 |
| Home & Hotel program | 483.46 | 2,488.79 | 0.20 | 0.90 |
| Job processing | 29,443.03 | 25,466.33 | 12.29 | 9.20 |
| Shirtings | 9,238.04 | 9,649.66 | 3.86 | 3.49 |
| Terry program | 268.28 | 421.31 | 0.11 | 0.15 |
| Samples | 0.00 | 0.00 | 0.00 | 0.00 |
| Colour yarn | 0.00 | 0.00 | 0.00 | 0.00 |
| Sales Export | 414,373.83 | 382,395.61 | 172.99 | 138.19 |
| Batists | 14,820.17 | 8,695.35 | 6.19 | 3.14 |
| Damasks | 2,250.71 | 1,083.66 | 0.94 | 0.39 |
| Garments | 0.00 | 0.00 | 0.00 | 0.00 |
| Handkerchiefs | 646.08 | 1,958.12 | 0.27 | 0.71 |
| Home & Hotel program | 773.58 | 92.68 | 0.32 | 0.03 |
| Job processing | 0.00 | 82.62 | 0.00 | 0.03 |
| Shirtings | 395,883.30 | 329,792.87 | 165.28 | 119.18 |
| Terry program | 0.00 | 0.00 | 0.00 | 0.00 |
| Samples | 0.00 | 0.00 | 0.00 | 0.00 |
| Colour yarn | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL | 454,208.65 | 421,338.90 | 189.62 | 152.27 |

| Particulars | Cumulative Year to date | | | |
|-----------------------------------------------|-------------------------|-------------------|-------------------|-------------------|
| | In ths. CZK | | In Rs Crore | |
| | As at 31-03-26 | As at 31-03-25 | As at 31-03-26 | As at 31-03-25 |
| Schedule 15 | | | | |
| OTHER INCOME | | | | |
| Miscellaneous Income (rental) | 3,097.0 | 3,250.3 | 1.3 | 1.2 |
| Capitalization (Fixed assets, finished goods) | 510.7 | 756.7 | 0.2 | 0.3 |
| Profit on sale of Assets (net) | 0.8 | 117.2 | 0.0 | 0.0 |
| Profit on sale of material (net) | 142.3 | 118.2 | 0.1 | 0.0 |
| Other income (e.g. liabilities written back) | 613.6 | 514.7 | 0.3 | 0.2 |
| TOTAL | 4,364.38 | 4,757.10 | 1.82 | 1.72 |

| Particulars | Cumulative Year to date | | | |
|--------------------------------------------------------------|-------------------------|-------------------|-------------------|-------------------|
| | In ths. CZK | | In Rs Crore | |
| | As at 31-03-26 | As at 31-03-25 | As at 31-03-26 | As at 31-03-25 |
| Schedule 16 | | | | |
| INCREASE IN STOCK OF FINISHED GOODS AND PROCESS STOCK | | | | |
| Finished goods | (1,795.9) | (19,109.6) | (0.7) | (6.9) |
| Process Stock | 13,631.0 | 2,710.6 | 5.7 | 1.0 |
| TOTAL | 11,835.1 | (16,399.1) | 4.9 | (5.9) |



| Particulars | Cumulative Year to date | | | |
|-------------------------------------------------|-------------------------|-------------------|-------------------|-------------------|
| | In ths. CZK | | In Rs Crore | |
| | As at 31-03-26 | As at 31-03-25 | As at 31-03-26 | As at 31-03-25 |
| Schedule 17 | | | | |
| MANUFACTURING AND OTHER EXPENSES | | | | |
| Raw material consumed | 152,774.6 | 152,549.8 | 63.78 | 55.13 |
| Purchase of traded goods | 1,927.9 | 5,154.2 | 0.80 | 1.86 |
| Payment to and Provisions for Employees: | 182,299.3 | 172,792.0 | 76.11 | 62.45 |
| Salaries, Wages and Bonus | 130,501.8 | 123,580.7 | 54.48 | 44.66 |
| Legal health and social insurance for employees | 45,133.7 | 42,576.9 | 18.84 | 15.39 |
| Director remuneration | 5,373.1 | 5,373.1 | 2.24 | 1.94 |
| Employees Welfare Expenses | 1,290.7 | 1,261.3 | 0.54 | 0.46 |
| Operational and Other Expenses | 121,959.2 | 117,747.4 | 51.92 | 42.55 |
| Utilities | 53,012.5 | 51,518.5 | 22.13 | 18.62 |
| Power | 24,050.8 | 23,033.8 | 10.04 | 8.32 |
| Heating gas | 24,439.1 | 24,671.3 | 10.20 | 8.92 |
| Water | 4,522.6 | 3,813.5 | 1.89 | 1.38 |
| Repairs and Maintenance | 2,399.5 | 2,963.8 | 1.00 | 1.07 |
| Factory building and machinery | 2,130.2 | 2,556.0 | 0.89 | 0.92 |
| Vehicles | 132.1 | 172.8 | 0.06 | 0.06 |
| Others | 137.3 | 235.0 | 0.06 | 0.08 |
| Travel expenses | 714.0 | 899.9 | 0.30 | 0.33 |
| Cooperations | 12,158.7 | 8,348.4 | 5.08 | 3.02 |
| yarn dyeing | - | - | 0.00 | 0.00 |
| others | 12,158.7 | - | 5.08 | 0.00 |
| Transport, freight | 11,507.5 | 11,949.2 | 4.80 | 4.32 |
| Telecommunications expenses | 975.1 | 964.4 | 0.41 | 0.35 |
| Rent and Leases | 7,917.8 | 7,180.7 | 3.31 | 2.60 |
| Commission on Sales | 9,897.2 | 10,714.7 | 4.13 | 3.87 |
| Taxes, fees | 1,587.3 | 1,124.6 | 0.66 | 0.41 |
| Loss of Doubtful Debts written back | 706.6 | 536.3 | 0.29 | 0.19 |
| Insurance | 4,391.6 | 4,589.4 | 1.83 | 1.66 |
| Exchange Rate difference (Net) | 781.4 | (415.8) | 0.33 | -0.15 |
| Audit and Business consulting | 2,024.9 | 2,392.1 | 0.85 | 0.86 |
| Miscellaneous Expenses | 13,895.3 | 14,981.2 | 6.80 | 5.41 |
| TOTAL | 458,960.95 | 448,243.35 | 192.61 | 161.99 |

| Particulars | Cumulative Year to date | | | |
|------------------------|-------------------------|-------------------|-------------------|-------------------|
| | In ths. CZK | | In Rs Crore | |
| | As at 31-03-26 | As at 31-03-25 | As at 31-03-26 | As at 31-03-25 |
| Schedule 18 | | | | |
| INTEREST (Net) | | | | |
| Interest paid | 4,009.1 | 7,001.9 | 1.67 | 2.53 |
| Less Interest received | (3.4) | (7.0) | 0.00 | 0.00 |
| TOTAL | 4,005.77 | 6,994.88 | 1.67 | 2.53 |

