

Dreamax Realtors 901,9th Floor, Crescent Royale CTS NO.720/42-46, Oshiwara Village, Andheri (West), Mumbai, Maharashtra, India, 400053 Statement of Profit and Loss for the year ended 31 March 2026				
(Amount in ₹)				
	Particulars	Note	(RS.'000') As at 31 March, 2026	(RS.'000') As at 31 March, 2025
I	Revenue from operations	18	-	-
II	Other Income	19	158	-
III	Total Income (I+II)		158	-
IV	Expenses:			
(a)	Changes in inventories of finished goods, work in progress and stock-in trade	20	-	-
(b)	Employee benefits expense	21	-	-
(c)	Finance costs	22	-	-
(d)	Depreciation and amortization expense	23	-	-
(e)	Other expenses	24	96	-
	Total expenses		96	-
V	Profit/(loss) before exceptional and extraordinary items, partners' remuneration and tax (III- IV)		62	-
VI	Exceptional items (specify nature & provide note/delete if none)		-	-
VII	Profit/(loss) before extraordinary items, partners' remuneration and tax (V-VI)		62	-
VIII	Extraordinary Items (specify nature & provide note/delete if none)		-	-
IX	Profit before Partners' Remuneration and tax (VII-VIII)		62	-
X	Partners' Remuneration		-	-
XI	Profit before Tax (IX-X)		62	-
XII	Tax expense:			
(a)	Current tax / Provision for tax		19	-
(b)	Excess/ Short provision of tax relating to earlier years		-	-
(c)	Deferred tax charge/ (benefit)	6	-	-
			19	-
XIII	Profit/(Loss) for the period from continuing operations (XI-XII)		43	-
XIV	Profit/ (loss) from discontinuing operations		-	-
XV	Tax expense of discontinuing operations		-	-
XVI	Profit/(loss) from discontinuing operations (after tax) (XIV-XV)		-	-
XVII	Profit/(Loss) for the year (XIII+XVI)		43	-
	The accompanying notes are an integral part of the financial statements As per our Report of even date attached.			
For Dreamax Realtors				
			Sd/-	Sd/-
			Navaneet Lal Damani Designated Partner DIN-02904305	Vijay Lalaprasad Yadav Designated Partner DIN-02904370
			Place:- Mumbai Date: 22.05.2026	Place:-Mumbai Date: 22.05.2026

Note 1: Brief about the Entity – Dreamax Realtors

Dreamax Realtors (formerly known as Lotus Realtors) is a partnership firm constituted under the Indian Partnership Act, 1932, vide Partnership Deed dated 09/04/2010, and is registered/reconstituted from time to time as per the terms agreed among partners. The firm's registered office is situated at 901, 9th Floor, Crescent Royale, CTS No. 720/42-46, Oshiwara Village, Andheri (West), Mumbai, Maharashtra – 400053.

The firm is primarily engaged in the business of real estate development.

During the year under review, the firm underwent a change in its name from Lotus Realtors to Dreamax Realtors and a reconstitution of partners, pursuant to which Lotus Energy (India) Pvt. Ltd. and Lotus Estate & Hospitality Pvt. Ltd. retired from the firm and Balgopal Commercial Ltd. and Mr. Vijay Yadav were admitted as new partners. Consequent to the reconstitution, the profit-sharing ratio among the continuing/new partners stands revised as per the said deed.

The financial statements have been prepared on a going concern basis, and the operations of the firm continued without interruption during the reconstitution.

Note 2: Summary of Significant Accounting Policies – Dreamax Realtors

1. Basis of Preparation

The financial statements have been prepared on accrual basis of accounting, under historical cost convention, in accordance with the applicable provisions of the Indian Partnership Act, 1932, and generally accepted accounting principles in India applicable to non-corporate entities.

2. Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions, including estimation of project costs, that affect the reported amounts of assets, liabilities and expenses. Actual results may differ from these estimates.

3. Nature of Operations

The firm is engaged in real estate development activity. Costs incurred on land, development rights, construction and other related costs are accumulated and carried as inventory (work-in-progress/finished goods) until the project is completed and revenue is recognised.

4. Inventories (Real Estate Project Cost)

Inventories comprise land, development rights, construction costs and other direct costs attributable to the real estate project, and are valued at lower of cost and net realisable value. Cost includes cost of land/development rights, construction costs, and other direct expenses incidental to the project, and is classified as work-in-progress until completion, thereafter as finished goods (completed units held for sale).

5. Revenue Recognition

Revenue from sale of real estate/units is recognised on transfer of significant risks and rewards to the buyer, i.e., generally on execution of sale agreement/conveyance, in accordance with the terms of the respective agreements. [If project is under development with no sales during the year, revenue from operations is Nil, as in the current year.] Interest income is recognised on time-proportion basis.

6. Borrowing Costs

Borrowing costs directly attributable to the acquisition/development of the real estate project (a qualifying asset) are capitalised as part of the cost of inventory (project cost). Other borrowing costs are charged to the Statement of Profit and Loss in the year in which incurred.

7. Taxation

The firm being assessed as a partnership firm under the Income-tax Act, 1961, provision for tax is made on the total income of the firm at rates applicable to firms. No deferred tax is recognised as there are no material timing differences.

8. Partners' Capital and Current Accounts

Interest on capital, remuneration and profit-sharing among partners are accounted for as per the terms of the Partnership Deed, subject to the limits prescribed under section 40(b) of the Income-tax Act, 1961.

9. Provisions and Contingent Liabilities

A provision is recognised when the firm has a present obligation as a result of a past event and it is probable that an outflow of resources will be required to settle it. Contingent liabilities, if any, are disclosed by way of notes to accounts.

10. Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and balances with banks in current accounts.

Dreamax Realtors

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

Note - 3a Partners Contribution Account

(Amount in ₹)

Sr. No.	Name of Partner	Share of profit/ (loss) (%)	(RS.'000') As at 1st April 2025	Introduced/cont ributed during the year	Remuneration for the year	Interest for the year	Withdrawals during the year	Share of Profit / Loss for the year	(RS.'000') As at 31st March 2026
1	Balgopal Commercial Ltd	99.00	-	49.50					49.50
2	Vijay Yadav	1.00	-	0.50					0.50
3	Lotus Energy (India) Pvt. Ltd.	-95.00	45.00				45.00		-
4	Lotus Estate & Hospitality Pvt. Ltd.	-5.00	5.00				5.00		-
			50.00	50.00	-	-	50	-	50.00
Previous Year (PY)			50.00	-	-	-	-	-	50.00

Note - 3b Partners Current Account

(Amount in ₹)

[illegible]

Dreamax Realtors

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

(Amount in Rs.)

		(RS.'000')	(RS.'000')
		31 March 2026	31 March 2025
4	Reserves and surplus		
(a)	Capital Reserve	-	-
(b)	Revaluation Reserve	-	-
(c)	Other Reserve (Please specify)	-	-
(d)	Undistributed Surplus (Balance from statement of profit and loss)	-	-
	Total	-	-
		(RS.'000')	(RS.'000')
		31 March 2026	31 March 2025
5	Borrowings		
	<u>Secured</u>		
	<u>Long Term</u>		
(a)	Term loans		
	from banks	-	-
	from other parties	-	-
(b)	Loans repayable on demand		
	from banks	-	NA
	from other parties	-	-
(c)	Deferred payment liabilities	-	-
(d)	Loans and advances from related parties	-	-
(e)	Long term/current maturities of finance lease obligation	-	-
(f)	Other loans advances (specify nature)	-	-
	Total (A)	-	-
	<u>Unsecured</u>		
	<u>Short Term</u>		
(a)	Term loans		
	from banks	-	-
	from other parties	72,608	-
(b)	Loans repayable on demand		
	from banks	-	-
	from other parties	-	-
(c)	Deferred payment liabilities	-	-
(d)	Loans and advances from related parties	-	-
(e)	Long term/current maturities of finance lease obligation	-	-
(f)	Other loans advances (specify nature)	-	-
	Total (B)	72,608	-
	Total (A) + (B)	72,608	-
	Foot Note:		
(i)	Nature of the Security to be specified separately.		
(ii)	Terms of repayment of terms loans and other loans shall be stated.		
(iii)	Where loans guaranteed by partners aggregate of such amount under each head shall be disclosed.		
6	Deferred tax liabilities/(asset) (Net)	(RS.'000')	(RS.'000')
		31 March 2026	31 March 2025
	Deferred tax asset		
	Expenses provided but allowable in Income Tax on payment basis	-	-
	Provision for doubtful debts	-	-
	Difference between book depreciation & tax depreciation*	-	-
	Others (please specify)	-	-
	Gross deferred tax asset (A)	-	-
	Deferred tax liability		
	Difference between book depreciation & tax depreciation*	-	-
	Others (please specify)	-	-
	Gross deferred tax liability (B)	-	-
	Net deferred tax liability/(asset) (B-A)	-	-

Dreamax Realtors

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

(Amount in Rs.)

7 Other long term liabilities	(RS.'000') 31 March 2026	(RS.'000') 31 March 2025
Advance from customers	-	-
Others (please specify)	-	-
Total Other long term liabilities	-	-
8 Provisions	(RS.'000') 31 March 2026	(RS.'000') 31 March 2025
(a) Provision for employee benefits		
Provision for gratuity	-	-
Provision for leave Encashment	-	-
(b) Other provisions		
Provision for Income tax [net of advance tax of Rs.____ (previous year Rs.____)]	19	-
Other Provisions (Please Specify - eg/- Provision for warranties / Provision for Sales Return)	-	-
Other (specify nature)	15	-
Total Provisions	34	-
Trade payables	(RS.'000') 31 March 2026	(RS.'000') 31 March 2025
(a) Total outstanding dues of micro, small and medium enterprises	-	-
(b) Total outstanding dues of creditors other than micro, small and medium enterprises	-	-
Total Trade payables	-	-
Disclosure relating to suppliers registered under MSMED Act based on the information available with the entity Company:		
Particulars	(RS.'000') 31 March 2026	(RS.'000') 31 March 2025
(a) Amount remaining unpaid to any supplier at the end of each accounting year:		
Principal	-	-
Interest	-	-
Total	-	-
(b) The amount of interest paid by the buyer in terms of section 16 of the MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year.	-	-
(c) The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act.	-	-
(d) The amount of interest accrued and remaining unpaid at the end of each accounting year.	-	-
(e) The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act.	-	-
9 Other current liabilities	(RS.'000') 31 March 2026	(RS.'000') 31 March 2025
(a) Current maturities of finance lease obligations (Refer note XX)	-	-
(b) Interest accrued but not due on borrowings	-	-
(c) Interest accrued and due on borrowings	-	-
(d) Income received in advance	-	-
(e) Unearned revenue	-	-
(f) Goods and Service tax payable	-	-
(g) TDS payable	-	-
(h) Other payables	3,00,001	300
Total Other current liabilities	3,00,001	300

Dreamax Realtors

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

10 Property, Plant and Equipment and Intangible Assets (owned assets) (Amount in Rs.)

Particulars /Assets	TANGIBLE ASSETS							
	Freehold land	Buildings	Plant and Equipment	Office equipment	Furniture & Fixtures	Vehicles	Others (specify nature)	Total
Gross Block								
At 1 April 20X1								
Additions								
Deductions/Adjustments								
At 1 April 20X0								
Additions								
Deductions/Adjustments								
At 31 March 20X2								
At 31 March 20X1								
Depreciation/Adjustments								
At 1 April 20X1								
Additions								
Deductions/Adjustments								
At 1 April 20X0								
Additions								
Deductions/Adjustments								
At 31 March 20X2								
At 31 March 20X1								
Net Block								
At 31 March 20X1								
At 31 March 20X2								

(Amount in Rs.)

Particulars /Assets	INTANGIBLE ASSETS									
	Goodwill	Brands/trademarks	Computer Software	Mining Rights	Masthead and publishing title	Copyrights /patents	Recepie/formulae /model/design prototype	Liscense and franchise	Others (specify nature)	Total
Gross Block										
At 1 April 20X1										
Additions										
Deductions/Adjustments										
At 1 April 20X0										
Additions										
Deductions/Adjustments										
At 31 March 20X2										
At 31 March 20X1										
Amortization/Adjustment										
At 1 April 20X1										
Additions										
Deductions/Adjustments										
At 1 April 20X0										
Additions										
Deductions/Adjustments										
At 31 March 20X2										
At 31 March 20X1										
Net Block										
At 31 March 20X1										
At 31 March 20X2										

Assets under lease to be separately specified under each class of asset.

Capital Work in Progress	31 March 2026		31 March 2025	Intangible assets under development	31 March 2026		31 March 2025
Opening Balance	-			Opening Balance	-		-
Add: Additions during the year	-		-	Add: Additions during the year	-		-
Less: Capitalized during the year	-		-	Less: Capitalized during the year	-		-
Closing Balance (B)	-		-	Closing Balance (B)	-		-

Dreamax Realtors

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

(Amount in Rs.)

11	Investments - Non Current and Current (valued at historical cost unless stated otherwise)	As at 31- March- 2026		As at 31- March- 2025	
		Face Value	Numbers/ Units/ Shares	Numbers/ Units/ Shares	Book Value
	Trade Investments - Quoted				
(a)	Investments in Other Entities				-
	Less: Provision for diminution in value of investments				-
(b)	Investments in partnership firm (Refer footnote 1)				-
	Other Investments				
(c)	Investments in preference shares				-
(d)	Investments in equity instruments				-
(e)	Investments in government or trust securities				-
(f)	Investments in debentures or bonds				-
(g)	Investments in mutual funds				-
(h)	Investments property				-
(i)	Other non-current investments (specify nature)				-
	Total Investments				-
	Trade Investments - Unquoted				
(a)	Investments in Other Entities				-
	Less: Provision for diminution in value of investments				-
(b)	Investments in partnership firm (Refer footnote 1)				-
	Other Investments				
(c)	Investments in preference shares				-
(d)	Investments in equity instruments				-
(e)	Investments in government or trust securities				-
(f)	Investments in debentures or bonds				-
(g)	Investments in mutual funds				-
(h)	Other non-current investments (specify nature)				-
(i)	Investments property				-
	Total Investments				-
	Aggregate market value as at the end of the year:				
	Aggregate amount of quoted investments and market value thereof				-
	Aggregate amount of Un-quoted investments				-
	Aggregate Provision for diminution in value of investments				-
	Footnote 1: Details of investment in partnership firm				
	Name of partner with % share in profits of such firm				
	ABC		(RS.'000') 31 March 2026		(RS.'000') 31 March 2025
	XYZ		-		-
	Mr. A		-		-
	Total capital of the firm (Amount in Rs.)		-		-
	Current Investments				
	Trade (valued at lower of cost or market value) - Quoted				
(a)	Current maturities of long term investments				-
(b)	Investments in equity instruments				-
(c)	Investments in preference shares				-
(d)	Investments in government or trust securities				-
(e)	Investments in debentures or bonds				-
(f)	Investments in mutual funds				-
(g)	Other Short term investments (specify nature)				-
	Net current investments				-
	Trade (valued at lower of cost or market value) - Unquoted				
(a)	Current maturities of long term investments (Refer note XX)				-
(b)	Investments in equity instruments				-
(c)	Investments in preference shares				-
(d)	Investments in government or trust securities				-
(e)	Investments in debentures or bonds				-
(f)	Investments in mutual funds				-
(g)	Other Short term investments (specify nature)				-
	Net current investments				-
	Grand Total				-
	Aggregate value of quoted investments and market value thereof				-
	Aggregate value of quoted investments				-
	Aggregate Provision for diminution in value of investments				-

		Long Term		Short Term	
12	Loans and advances	(RS.'000') 31 March 2026	(RS.'000') 31 March 2025	(RS.'000') 31 March 2026	(RS.'000') 31 March 2025
A	(Secured)				
(a)	Capital advances				
	Considered good	-	-	-	-
	Doubtful	-	-	-	-
	Less: Provision for doubtful advances	-	-	-	-
(b)	Loans advances to partners or relative of partners	-	-	-	-
(c)	Other loans and advances (specify nature)	-	-	-	-
	Prepaid expenses	-	-	-	-
	Advance tax and tax deducted at source [Net of provision for income tax of Rs. ____ (previous year Rs. ____)]	-	-	-	-
	CENVAT credit receivable				
	VAT credit receivable				
	Service tax credit receivable				
	GST input credit receivable			289	-
	Security Deposits	3,014	1,000	-	
	Balance with government authorities				
		3,014	1,000	289	-
	Total (a)+(b) (A)	3,014	1,000	289	-
B	Loans and advances				
	(Unsecured)	(RS.'000') 31 March 2026	(RS.'000') 31 March 2025	(RS.'000') 31 March 2026	(RS.'000') 31 March 2025
(a)	Capital advances				
	Considered good	-	-	-	-
	Doubtful	-	-	-	-
	Less: Provision for doubtful advances	-	-	-	-
(b)	Loans advances to partners or relative of partners	-	-	-	-
(c)	Other loans and advances (specify nature)	-	-	-	-
	Prepaid expenses	-	-	-	-
	Advance tax and tax deducted at source [Net of provision for income tax of Rs. ____ (previous year Rs. ____)]	-	-	-	-
	CENVAT credit receivable				
	VAT credit receivable				
	Service tax credit receivable				
	GST input credit receivable			-	-
	Security Deposits				
	Balance with government authorities				
		-	-	-	-
	Total (a)+(b) (B)	-	-	-	-
		-	-	-	-
	Total (A + B)	3,014	1,000	289	-
13	Other non-current assets			(RS.'000') 31 March 2026	(RS.'000') 31 March 2025
(a)	Security Deposits			-	-
(b)	Prepaid expenses			-	-
(c)	Others (Specify nature)			-	-
	Total other non-current other assets			-	-
14	Inventories			(RS.'000') 31 March 2026	(RS.'000') 31 March 2025
(a)	Raw materials			-	-
(b)	Work-in-progress			68,685	44,864
(c)	Finished goods			-	-
(d)	Stock-in-trade			-	-
(e)	Stores and spares			-	-
(f)	Loose Tools			-	-
(g)	Others (Specify nature)			-	-
	[Goods-in-transit to be disclosed under relevant sub-head of inventories]				
	Total			68,685	44,864

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

		(RS.'000') 31 March 2026	(RS.'000') 31 March 2025
15	Trade receivables		
	Outstanding for a period less than 6 months from the date they are due for receipt		
(a)	Secured Considered good	-	-
(b)	Unsecured Considered good	-	-
(c)	Doubtful	-	-
	Less: Provision for doubtful receivables	-	-
		-	-
	Outstanding for a period exceeding 6 months from the date they are due for receipt		
(a)	Secured Considered good	-	-
(b)	Unsecured Considered good	-	-
(c)	Doubtful	-	-
	Less: Provision for doubtful receivables	-	-
	Unbilled receivables	-	-
		-	-
	Total	-	-
16	Cash and Bank Balances	(RS.'000') 31 March 2026	(RS.'000') 31 March 2025
A	Cash and cash equivalents		
(a)	On current accounts	930	78
(b)	Cash credit account (Debit balance)	-	-
(c)	Fixed Deposits		
	Deposits with original maturity of less than three months	-	-
(d)	Cheques, drafts on hand	-	-
(e)	Cash on hand	102	2
	Total	1,032	80
B	Other bank balances		
(a)	Bank Deposits		
(i)	Earmarked Bank Deposits	-	-
	Deposits with original maturity for more than 3 months but less than 12		
(ii)	months from reporting date	-	-
(iii)	Margin money or deposits under lien	-	-
(iv)	Others (specify nature)	-	-
	Total other bank balances	-	-
	Total Cash and bank balances	1,032	80
17	Other current assets	(RS.'000') 31 March 2026	(RS.'000') 31 March 2025
	(Specify nature)		
	(This is an all-inclusive heading, which incorporates current assets that do not fit into any other asset categories)		
(a)	TDS receivable (FY 2025-26)	16	-
(b)	Interest accrued and due on deposits	-	-
	Total	16	-

Dreamax Realtors

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

(Amount in Rs.)

		(RS.'000') 31 March 2026	(RS.'000') 31 March 2025
18 Revenue from operations			
(a) Sale of products		-	-
(b) Sale of services		-	-
(c) Grants or donations received		-	-
(d) Other operating revenue		-	-
Revenue from operations (Gross)		-	-
Less: Excise duty		-	-
Revenue from operations (Net)		-	-
19 Other income		(RS.'000') 31 March 2026	(RS.'000') 31 March 2025
(a) Interest income		158	-
(b) Dividend income		-	-
(c) Net gain on sale of investments		-	-
(d) Other non-operating income (Please specify)		-	-
Total other income		158.50	-
20 Cost of goods sold		(RS.'000') 31 March 2026	(RS.'000') 31 March 2025
(A) Cost of raw material consumed			
Raw material consumed			
(i) Inventory at the beginning of the year		-	-
(ii) Add : Purchases during the year		-	-
(iii) Less: Inventory at the end of the year		-	-
Cost of raw material consumed	(I)	-	-
Packing material consumed (if considered as part of raw material)			
(i) Inventory at the beginning of the year		-	-
(ii) Add : Purchases during the year		-	-
(iii) Less: Inventory at the end of the year		-	-
Cost of packing material consumed	(II)	-	-
Other materials (purchased intermediates and components)			
(i) Inventory at the beginning of the year		-	-
(ii) Add : Purchases during the year		-	-
(iii) Less: Inventory at the end of the year		-	-
Cost of other material consumed	(III)	-	-
Total raw material consumed (A)	(I+II+III)	-	-
B Land, development rights, construction and other costs		(RS.'000') 31 March 2026	(RS.'000') 31 March 2025
(i) Other Direct Expenses		23,821	44,864
(ii) ...		-	-
(iii) ...		-	-
Total (B)		23,820.80	44,864.14
C Changes in inventories of finished goods, work in progress and stock-in trade		(RS.'000') 31 March 2026	(RS.'000') 31 March 2025
Inventories at the beginning of the year:			
(i) Stock-in-trade		-	-
(ii) Work in progress		44,864	-
(iii) Finished goods		-	-
	(I)	44,864	-
Inventories at the end of the year:			
(i) Stock-in-trade		-	-
(ii) Work in progress		68,685	44,864
(iii) Finished goods		-	-
	(II)	68,685	44,864
(Increase)/decrease in inventories of finished goods, work-in-progress and stock-in-trade (C)		-23,821	-44,864
Total (A+B+C)		-	-

Notes forming part of the Financial Statements for the year ended, 31st March, 2026

		(RS.'000') 31 March 2026	(RS.'000') 31 March 2025
21	Employee benefits expense		
	(Including contract labour)		
(a)	Salaries, wages, bonus and other allowances	-	-
(b)	Contribution to provident and other funds	-	-
(c)	Gratuity expenses	-	-
(d)	Staff welfare expenses	-	-
	Total Employee benefits expense	-	-
22	Finance cost	(RS.'000') 31 March 2026	(RS.'000') 31 March 2025
(a)	Interest expense (other than interest on partners' capital)		
(i)	On bank loan	-	-
(ii)	On assets on finance lease	-	-
(b)	Interest on partners' capital	-	-
(c)	Other borrowing costs	-	-
(d)	Loss on foreign exchange transactions and translations considered as finance cost (net)	-	-
	Total Finance cost	-	-
23	Depreciation and amortization expense	(RS.'000') 31 March 2026	(RS.'000') 31 March 2025
(a)	on tangible assets (Refer note 11)	-	-
(b)	on intangible assets (Refer note 11)	-	-
	Total Depreciation and amortization expense	-	-
24	Other Expenses	(RS.'000') 31 March 2026	(RS.'000') 31 March 2025
(a)	Direct expenses	-	-
(b)	Power and fuel	-	-
(c)	Rent	-	-
(d)	Repairs and maintenance - Buildings	-	-
(e)	Repairs and maintenance - Machinery	-	-
(f)	Insurance	-	-
(g)	Rent, Rates and taxes, excluding, taxes on income	-	-
(h)	Labour charges	-	-
(i)	Travelling expenses	-	-
(j)	Auditor's remuneration (Refer note below)	30	-
(k)	Printing and stationery	-	-
(l)	Communication expenses	-	-
(m)	Legal and professional charges	12	-
(n)	Advertisement and publicity	-	-
(o)	Business promotion expenses	-	-
(p)	Commission	-	-
(q)	Clearing and forwarding charges	-	-
(r)	Loss on sale of Property, Plant and Equipment	-	-
(s)	Loss on foreign exchange transactions (net)	-	-
(t)	Loss on cancellation of forward contracts	-	-
(u)	Loss on sale of investments (net)	-	-
(v)	Provision for diminution in value of investments	-	-
(w)	Provision for doubtful debts	-	-
(x)	Miscellaneous expenses	54	-
	Total	96	-