

Owndays Downunder Pty Ltd
Balance Sheet as at 31 March 2026

(All amounts in AUD. million unless otherwise stated)

Particulars	Notes	As at 31 March 2026	As at 31 March 2025
Assets			
Non-current assets			
Property, plant and equipment	1	0.79	0.70
Right to use asset	2	3.64	4.72
Financial assets			
(i) Other financial assets	3	0.44	0.65
Total non-current assets		4.87	6.07
Current assets			
Inventories	5	0.34	0.27
Financial assets			
(i) Trade receivables	6	0.02	0.02
(ii) Cash and cash equivalents	7	1.43	0.80
(iii) Other financial assets	4	-	0.04
Total current assets		1.81	1.18
Total assets		6.68	7.25
Equity and liabilities			
Equity			
Equity share capital	9	0.90	0.90
Other equity	10	(2.19)	(2.05)
Total equity		(1.29)	(1.15)
Liabilities			
Non-current liabilities			
Financial liabilities			
(i) Borrowings	12	1.51	1.52
(ii) Lease liabilities	2	2.86	3.89
Provisions	11A	0.07	0.09
Total non-current liabilities		4.44	5.50
Current liabilities			
Financial liabilities			
(i) Lease liabilities	2	1.03	0.95
(ii) Trade payables	13		
a) total outstanding dues of micro enterprises and small enterprises		-	-
b) total outstanding dues of creditors other than micro enterprises and small enterprises		2.27	1.71
(iv) Other financial liabilities	14	0.05	0.05
Other current liabilities	15	0.03	0.06
Provisions	11B	0.15	0.13
Total current liabilities		3.53	2.90
Total liabilities		7.97	8.40
Total equity and liabilities		6.68	7.25

Owndays Downunder Pty Ltd

Profit and Loss for the period ended 31 March 2026

(All amounts in AUD. million unless otherwise stated)

Particulars	Notes	Year ended 31 March 2026	Year ended 31 March 2025
Income			
Revenue from operations	16	4.97	4.08
Other income	17	0.28	0.09
Total income (I)		5.25	4.17
Expenses			
Cost of raw materials and components consumed	18	0.79	0.66
Purchases of stock in trade	19	0.18	0.11
Changes in inventory of traded and finished goods	20	(0.05)	(0.00)
Employee benefits expense	21	1.94	1.63
Finance costs	23	0.27	0.24
Depreciation and amortization expense	22	1.29	1.41
Other expenses	24	0.97	0.81
Total expenses (II)		5.39	4.86
Profit before tax (III = I-II)		(0.14)	(0.69)
Tax expense			
Current tax	25	-	0.09
Deferred tax (credit)	25	-	-
Total tax expense (IV)		-	0.09
Profit for the year (V = III-IV)		(0.14)	(0.78)
Earnings/(Loss) per equity share	24		
Basic Earning per share (AUD)		(0.16)	(0.87)
Diluted earning per share (AUD)		(0.16)	(0.87)

A Equity share capital

Particulars	Amount
Equity shares of Rs. 1 each issued, subscribed and fully paid up	
At 1 April 2024	0.90
Add:- Issued during the year (refer note 15A)	-
Add:- Bonus issued during the year (refer note 15A)	-
Add:- Conversion of CCPS into equity shares (refer note 16a)	-
At 31 March 2025	0.90
Add:- Issued during the year (refer note 15A)	-
Add:- Bonus issued during the year (refer note 15A)	-
Add:- Conversion of CCPS into equity shares (refer note 16a)	-
At 31 March, 2026	0.90

B Other equity

Particulars	Attributable to owners of the Holding			Total
	Reserves and surplus		Total other comprehensive income/(loss)	
	Securities premium	Retained earnings		
At 1 April 2025	-	(2.05)	(2.05)	(2.05)
-Profit for the period		(0.14)	(0.14)	(0.14)
-Other comprehensive loss (net of tax)		-	-	-
Total	-	(2.19)	(2.19)	(2.19)
At 31 March, 2026	-	(2.19)	(2.19)	(2.19)

B Other equity

Particulars		Attributable to owners of the Holding		Total	
		Reserves and surplus			Total other comprehensive income/(loss)
		Securities premium	Retained earnings		
At 1 April 2024		-	-	-	
-Profit for the period			(0.78)	(0.78)	
-Other comprehensive loss (net of tax)			-	-	
Total		-	(0.78)	(0.78)	
At 31 March 2025		-	(2.05)	(2.05)	

Owndays Downunder Pty Ltd
Notes to the financial statements for the Year ended 31 March 2026
(All amounts in AUD. million unless otherwise stated)

1 Property, plant and equipment

Particulars	Plant and machinery	Leasehold improvements	Furniture and fixtures	Office equipment	Computers and peripherals	Electrical fittings	Total
Cost							
At 1 April 2024	0.40	0.11	0.87	-	0.07	-	1.45
Additions during the year	0.34	0.03	0.80	-	0.01	-	1.18
Disposals during the year	-	-	(0.40)	-	-	-	(0.40)
Impairment of asset	-	-	-	-	-	-	-
At 31 March 2025	0.73	0.15	1.27	-	0.08	-	2.23
At 1 April 2025	-	-	-	-	-	-	-
Additions during the year	0.73	0.02	0.40	-	-	-	1.15
Disposals during the year	-	-	(0.13)	-	-	-	(0.13)
Impairment of asset	-	-	-	-	-	-	-
At 31 March, 2026	0.73	0.02	0.27	-	-	-	1.02
Accumulated depreciation							
At 1 April 2024	-	0.10	0.82	0.37	0.07	-	1.35
Depreciation charge for the year	-	0.01	0.10	0.06	0.00	-	0.17
Impairment	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-
At 31 March 2025	-	0.11	0.91	0.43	0.07	-	1.53
At 1 April 2025	-	-	-	-	-	-	-
Depreciation charge for the year	0.09	0.01	0.14	-	-	-	0.24
Disposals	-	-	(0.01)	-	-	-	(0.01)
At 31 March, 2026	0.09	0.01	0.13	-	-	-	0.23
Net carrying amounts							
At 31 March 2025	0.73	0.04	0.36	(0.43)	0.00	-	0.70
At 31 March, 2026	0.64	0.01	0.14	-	-	-	0.79

2 Right of use assets (ROU) and lease liability

(A) Company as lessee

The changes in the carrying value of Right to Use (ROU) assets for the year ended 31 March 2026 and 31 March 2025 are as follows:

Particulars	As at 31 March 2026	As at 31 March 2025
	Building	Building
Opening Balance	4.72	1.63
Additions	-	4.33
Deletion	-	-
Depreciation	(1.08)	(1.23)
Impairment	-	-
Closing Balance	3.64	4.72

The movement in lease liabilities are as follows:

Particulars	As at 31 March 2026	As at 31 March 2025
Balance as on 01 April 2025	4.83	1.67
Additions during the year	-	4.29
Finance cost accrued during the year	0.23	0.21
Payment of lease liabilities (including interest)	(1.18)	(1.34)
Closing Balance	3.88	4.83
Current lease liabilities	1.03	0.95
Non- Current lease liabilities	2.86	3.89

3 Other non- current financial assets			
Particulars	As at 31 March 2026	As at 31 March 2025	
Unsecured, considered good			
Security deposits	-	-	0.65
Bank Deposits with remaining maturity of more than twelve months	0.44	-	-
	<u>0.44</u>	<u>0.65</u>	
4 Other current financial assets			
Particulars	As at 31 March 2026	As at 31 March 2025	
Unsecured, considered good			
Security deposits	-	-	0.04
	<u>-</u>	<u>-</u>	<u>0.04</u>
5 Inventories			
Particulars	As at 31 March 2026	As at 31 March 2025	
At lower of cost and net realisable value			
Traded goods	0.06	-	0.02
Raw materials	0.27	-	0.25
Work in progress	0.01	-	0.01
	<u>0.34</u>	<u>-</u>	<u>0.27</u>
6 Trade receivables			
Particulars	As at 31 March 2026	As at 31 March 2025	
Trade receivables (Unsecured, considered good)	0.02	-	0.02
Trade receivables - credit impaired (Unsecured, considered doubtful)	-	-	-
Total trade receivables	<u>0.02</u>	<u>-</u>	<u>0.02</u>
7 Cash and cash equivalents			
Particulars	As at 31 March 2026	As at 31 March 2025	
Cash on hand	0.01	-	0.02
Balances with banks:			
-in current accounts	1.42	-	0.78
-Bank deposits with original maturity less than 3 months	-	-	-
	<u>1.43</u>	<u>-</u>	<u>0.80</u>
8 Other current assets			
Particulars	As at 31 March 2026	As at 31 March 2025	
Unsecured, Considered good			
Balance with government authorities	-	-	0.03
Advances to suppliers	-	-	-
Prepaid expenses	0.02	-	0.01
	<u>0.02</u>	<u>-</u>	<u>0.04</u>
	<u>0.02</u>	<u>-</u>	<u>0.04</u>
9 Equity share capital			
Particulars	As at 31 March 2026	As at 31 March 2025	
Equity Share capital	0.90	-	0.90
Total Equity share capital	<u>0.90</u>	<u>-</u>	<u>0.90</u>
10 Other equity			
Particulars	As at 31 March 2026	As at 31 March 2025	
Retained earnings	(2.19)	-	(2.05)
Total other equity	<u>(2.19)</u>	<u>-</u>	<u>(2.05)</u>
Movement of reserves:			
Particulars	As at 31 March 2026	As at 31 March 2025	
Retained earnings			
Balance at the beginning of the year	(2.05)	-	(1.27)
Less: Profit/(Loss) for the year	(0.14)	-	(0.78)
Balance as at end of the year	<u>(2.19)</u>	<u>-</u>	<u>(2.05)</u>

11 Provisions	As at 31 March 2026	As at 31 March 2025
A Non-current provisions		
Particulars	As at 31 March 2026	As at 31 March 2025
Provision for employee benefits		
Provision for DROL	0.07	0.09
Total non current provisions	0.07	0.09
B Current provisions		
Particulars	As at 31 March 2026	As at 31 March 2025
Provision for employee benefits		
Provision for compensated absences	0.14	0.12
Provision for warranty	0.01	0.01
Total current provisions	0.15	0.13
12 Borrowings	As at 31 March 2026	As at 31 March 2025
Non- current		
Secured		
Term loan from banks	0.66	0.66
Unsecured		
Other term loans	0.85	0.86
	1.51	1.52
13 Trade payables	As at 31 March 2026	As at 31 March 2025
Particulars		
Total outstanding dues of micro enterprises and small enterprises (MSME)	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	2.27	1.71
	2.27	1.71
14 Other current financial liabilities	As at 31 March 2026	As at 31 March 2025
Particulars		
Employee benefits payable	0.05	0.05
	0.05	0.05
15 Other current liabilities	As at 31 March 2026	As at 31 March 2025
Particulars		
Statutory dues		
- TDS payable	-	0.04
Contract liabilities	0.03	0.02
Total	0.03	0.06

Owndays Downunder Pty Ltd
Notes to the consolidated financial statements for the period ended 31 March 2026
(All amounts in AUD. million unless otherwise stated)

16	Revenue from operations		
	Particulars	Year ended 31 March 2026	Year ended 31 March 2025
	Revenue from operations		
	Sale of goods	4.49	3.68
	- Sale of prescription eyewear	4.41	3.61
	- Sale of other goods	0.08	0.07
	Sale of services	0.49	0.40
	-Service fee	0.49	0.40
	Total	4.98	4.08
17	Other income		
	Other non operating income		
	Foreign exchange gain (net)	0.26	-
	Miscellaneous income	0.02	0.09
	Total	0.28	0.09
18	Cost of materials and compoents consumed		
	Particulars	Year ended 31 March 2026	Year ended 31 March 2025
	Raw material consumed		
	Inventory at the beginning of the year	0.25	-
	Adjusted Inventory at the beginning of the year		
	Add: Purchases (net)	0.71	0.82
	Less: Inventory transferred		
	Less- Inventory at the end of the year (including goods in transit)	0.27	0.25
	Less :- Inventory written off		
	Cost of raw material consumed during the year	0.69	0.57
	Consumable consumed		
	Inventory at the beginning of the year	-	-
	Add: Purchases (net)	0.10	0.09
	Less- Inventory at the end of the year	-	-
	Cost of consumable consumed during the year	0.10	0.09
	Total consumption	0.79	0.66
19	Purchase of stock in trade		
	Particulars	Year ended 31 March 2026	Year ended 31 March 2025
	Purchase of stock in trade	0.18	0.11
	Total	0.18	0.11
20	Changes in inventory of traded and finished goods		
	Particulars	Year ended 31 March 2026	Year ended 31 March 2025
	Opening Balance		
	Traded goods (including goods in transit)	0.06	0.02
	Closing Balance		
	Traded goods (including goods in transit)	0.06	0.02
	Translation difference	(0.05)	-
	Total	(0.05)	-
21	Employee benefits expense		
	Particulars	Year ended 31 March 2026	Year ended 31 March 2025
	Salaries, wages and bonus	1.87	1.59
	Staff welfare	0.07	0.04
	Total	1.94	1.63
22	Depreciation and amortization expense		
	Particulars	Year ended 31 March 2026	Year ended 31 March 2025
	Depreciation of property, plant and equipment	0.21	0.17
	Depreciaiton of Right-of-use assets	1.08	1.23
	Total	1.29	1.40
23	Finance costs		
	Particulars	Year ended 31 March 2026	Year ended 31 March 2025
	Interest on financial liabilities carried at amortised cost	0.01	0.01
	Interest on		
	- Long term borrowings	0.02	0.02
	- lease liabilities	0.24	0.21
	Total	0.27	0.24

24 **Other expenses**

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
Marketing and promotion expenses	0.12	0.09
Consumption of store and spares	0.05	0.06
Information technology support expenses	0.03	0.03
Professional fees	0.37	0.28
Postage and courier expenses	0.02	0.01
Rent	0.13	0.02
Travel and conveyance	0.01	0.01
Communication	0.01	0.01
Electricity and water	0.02	0.02
Repair and maintenance - others	-	0.01
Insurance	0.02	0.03
Payment and Collection charges	0.07	0.06
Printing and stationary	0.02	0.02
Provision for warranty	0.02	0.02
Foreign exchange loss (net)	-	0.08
Royalty expense	0.02	0.02
Design Fee expense	-	0.03
Miscellaneous	0.06	0.01
Total	0.97	0.81

24 **Earning/Loss per share (EPS/LPS)**

The calculation of basic Earning/loss per share has been based on the following profit attributable to equity shareholders of the holding company and weighted-average number of ordinary shares outstanding during the year.

	Year ended 31 March 2026	Year ended 31 March 2025
Profit/(Loss) attributable to equity holders(A)	(0.14)	(0.78)
Weighted-average number of equity shares		
Number of equity shares and CCPS outstanding at the beginning of the year		
including impact of bonus issued during the year	9,00,000	9,00,000
Weighted-average number of equity shares in calculating Basic EPS ('B)	9,00,000	9,00,000
Calculation of earning per share		
Nominal value per equity shares (AUD)	1.00	1.00
Basic earnings/(loss) per equity share (A/B)(AUD)	(0.16)	(0.87)
Diluted earnings/(loss) per equity share (A/B)(AUD)	(0.16)	(0.87)