Contact Co. Ltd
Balance Sheet as at 31 March 2026
(All amounts in JPY millions unless otherwise stated)

Particulars	Notes	As at 31 March 2026	As at 31 March 2025
Assets			
Non-current assets			
Property, plant and equipment	1A	0.02	0.06
Financial assets			
(iii) Other financial assets	2	0.01	0.01
Other non-current assets	3	0.20	0.20
Total non-current assets		**0.23**	**0.27**
Current assets			
Inventories	4	68.05	20.54
Financial assets			
(ii) Trade receivables	5	8.51	2.40
(iii) Cash and cash equivalents	6	59.75	8.33
Other current assets	7	2.25	4.52
Total current assets		**138.56**	**35.79**
Total assets		**138.79**	**36.06**
Equity and liabilities			
Equity			
Equity share capital	8	39.00	39.00
Other equity	9	(140.46)	(105.29)
Total equity		**(101.46)**	**(66.29)**
Liabilities			
Non-current liabilities			
Financial liabilities			
(i) Borrowings	10A	215.11	-
Total non-current liabilities		**215.11**	**-**
Current liabilities			
Financial liabilities			
(i) Borrowings	10B	1.70	85.63
(iii) Trade payables	11		
a) total outstanding dues of micro enterprises and small enterprises		-	-
b) total outstanding dues of creditors other than micro enterprises and small enterprises		23.07	15.90
Other current liabilities	12A	0.19	0.64
Current tax liabilities (net)	12B	0.18	0.18
Total current liabilities		**25.14**	**102.35**
Total liabilities		**240.25**	**102.35**
Total equity and liabilities		**138.79**	**36.06**
		-	-

The accompanying notes form an integral part of the Financial Statements.

Contact Co. Ltd

Statement of Profit and Loss for the period ended 31 March 2026

(All amounts in JPY millions unless otherwise stated)

Particulars	Notes	Year ended 31 March 2026	Year ended 31 March 2025
Income			
Revenue from operations	13	150.57	56.21
Other income	14	5.07	2.28
Total income (I)		**155.64**	**58.49**
Expenses			
Purchases of stock in trade	15A	133.07	37.00
Changes in inventory of traded and finished goods	15B	(47.51)	(4.87)
Employee benefits expense	16	21.64	17.28
Finance costs	18	4.25	6.63
Depreciation and amortization expense	17	0.04	0.06
Other expenses	19	79.14	35.80
Total expenses (II)		**190.63**	**91.90**
Profit before share of (loss) of associates and joint ventures, exceptional item and tax (III = I-II)		**(34.99)**	**(33.41)**
Share of (loss) of associates and joint ventures (net of tax) (IV)		-	-
Profit before exceptional items and tax (V = III+IV)		**(34.99)**	**(33.41)**
Profit before tax (VII = V-VI)		**(34.99)**	**(33.41)**
Tax expense			
Current tax	#REF!	0.18	0.36
Total tax expense (VIII)		**0.18**	**0.36**
Profit for the year (IX = VII-VIII)		**(35.17)**	**(33.77)**
Other comprehensive income / (loss)			
(A) Items that will not be reclassified to profit or loss			
(B) Items that will be reclassified to profit or loss			
Loss in cash flow hedges (including forecast inventory purchases)		-	-
Loss in cost of hedging reserve (including forecast inventory purchases)		-	-
Income tax effect		-	-
Other comprehensive income / (loss) for the year, net of tax (X)		**-**	**-**
Total comprehensive income for the year (XI = IX+X)		**(35.17)**	**(33.77)**
Earning per share	19		
Basic Earning per share (JPY.)		(2,478.33)	(2,379.84)
Diluted earning per share (JPY.)		(2,478.33)	(2,379.84)

The accompanying notes form an integral part of the Financial Statements

Contact Co. Ltd

Statement of changes in equity for the year ended 31 March 2026

(All amounts in JPY millions unless otherwise stated)

A Equity share capital

Particulars	No of shares	Amount
Equity shares issued, subscribed and fully paid up		
At 1 April 2025	**14,191**	**39.00**
Changes in Equity Share Capital during the period	-	-
At 31 March, 2026	**14,191**	**39.00**

B Other equity

Particulars	Reserves and surplus		Total other comprehensive income/(loss)	
	Securities premium	Retained earnings		
At 1 April 2025	-	(105.29)	(105.29)	(105.29)
-Profit for the period	-	(35.17)	(35.17)	(35.17)
At 31 March, 2026	**-**	**(140.46)**	**(140.46)**	**(140.46)**

The accompanying notes form an integral part of these Financial Statements

(All amounts in JPY millions unless otherwise stated)

1A Property, plant and equipment

Particulars	Plant and machinery	Total
At 1 April 2025	**0.12**	**0.12**
Additions during the year	-	-
Disposals during the year	-	-
At 31 March, 2026	**0.12**	**0.12**
Accumulated depreciation		
At 1 April 2025	**0.06**	**0.06**
Depreciation charge for the year	0.04	0.04
Disposals	-	-
At 31 March, 2026	**0.10**	**0.10**
Net carrying amounts		
At 31 March, 2025	**0.06**	**0.06**
At 31 March, 2026	**0.02**	**0.02**

(All amounts in JPY millions unless otherwise stated)

	-	-

2 Other non- current financial assets

Particulars	As at 31 March 2026	As at 31 March 2025
Unsecured, considered good		
Security deposits	0.01	0.01
	0.01	**0.01**

3 Other non-current assets

Particulars	As at 31 March 2026	As at 31 March 2025
Unsecured, considered good		
Prepaid expenses	0.20	0.20
	0.20	**0.20**

4 Inventories

Particulars	As at 31 March 2026	As at 31 March 2025
At lower of cost and net realisable value		
Traded goods	68.05	20.54
	68.05	**20.54**

5 Trade receivables

Particulars	As at 31 March 2026	As at 31 March 2025
Trade receivables (Unsecured, considered good)	8.51	2.40
Total trade receivables	**8.51**	**2.40**

6 Cash and cash equivalents

Particulars	As at 31 March 2026	As at 31 March 2025
Cash on hand	0.07	0.07
-in current accounts	59.68	8.26
	59.75	**8.33**

7 Other current assets

Particulars	As at 31 March 2026	As at 31 March 2025
Unsecured, Considered good		
Balance with government authorities	2.25	-
Advances to suppliers	-	4.52
	2.25	**4.52**

(All amounts in JPY millions unless otherwise stated)

9 Other equity

Particulars	As at 31 March 2026	As at 31 March 2025
Retained earnings	(140.46)	(105.29)
Total other equity	**(140.46)**	**(105.29)**

Movement of reserves:

Particulars	As at 31 March 2026	As at 31 March 2025
I Retained earnings		
Balance at the beginning of the year	(105.29)	(71.52)
Less: Profit/(Loss) for the year	(35.17)	(33.77)
Balance as at end of the year	**(140.46)**	**(105.29)**

10 Borrowings

	As at 31 March 2026	As at 31 March 2025
A Non- current		
Secured		
Term loan from banks	215.11	-
	215.11	**-**

B Current	As at 31 March 2026	As at 31 March 2025
Secured loans		
Loan repayable on demand (from banks and financial institutions)	1.70	85.63
	1.70	**85.63**

11 Trade payables

Particulars	As at 31 March 2026	As at 31 March 2025
Total outstanding dues of micro enterprises and small enterprises	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	23.07	15.90
	23.07	**15.90**

12A Other current liabilities

Particulars	As at 31 March 2026	As at 31 March 2025
Statutory dues		
- Other statutory dues payable	0.19	0.64
Total	**0.19**	**0.64**

12B Current Tax Liabilities

Particulars	As at 31 March 2026	As at 31 March 2025
Current Tax Liabilities (net of advance tax)	0.18	0.18
Total	**0.18**	**0.18**

(All amounts in JPY millions unless otherwise stated)

8 Equity share capital

a) Authorised equity share capital	**As at 31 March 2026**		**As at 31 March 2025**	
	No. of shares	**Amount**	**No. of shares**	**Amount**
Equity shares	10,00,000	100.00	10,00,000	100.00
	10,00,000	**100.00**	**10,00,000**	**100.00**

b) Issued, subscribed and fully paid-up equity shares

	As at 31 March 2026		**As at 31 March 2025**	
	No. of shares	**Amount**	**No. of shares**	**Amount**
Equity shares				
At the beginning of the year	14,191	39.00	14,191	39.00
At the end of the year	**14,191**	**39.00**	**14,191**	**39.00**

Contact Co. Ltd

Notes to the financial statements for the period ended 31 March 2026

(All amounts in JPY millions unless otherwise stated)

13 Revenue from operations

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
Revenue from operations		
Sale of goods		
- Sale of prescription eyewear	150.57	56.21
Total	**150.57**	**56.21**

14 Other income

	Year ended 31 March 2026	Year ended 31 March 2025
Interest income on financial assets measured at amortised cost		
-on fixed deposits	0.03	-
Other non operating income		
Miscellaneous income	5.04	2.28
Total	**5.07**	**2.28**

15A Purchase of stock in trade

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
Purchase of stock in trade	133.07	37.00
	133.07	**37.00**

15B 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)	20.54	15.67
Closing Balance		
Traded goods (including goods in transit)	68.05	20.54
Total	**(47.51)**	**(4.87)**

(All amounts in JPY millions unless otherwise stated)

16 Employee benefits expense

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
Salaries, wages and bonus	21.64	17.28
Total	**21.64**	**17.28**

17 Depreciation and amortization expense

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
Depreciation of property, plant and equipment	0.04	0.06
Total	**0.04**	**0.06**

18 Finance costs

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
Interest on financial liabilities carried at amortised cost	4.25	6.63
Total	**4.25**	**6.63**

19 Other expenses

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
Marketing and promotion expenses	37.69	8.49
Consumption of store and spares	5.97	0.59
Professional fees	9.23	8.19
Postage and courier expenses	0.75	0.59
Rent	6.66	0.34
Travel and conveyance	2.61	2.25
Communication	5.40	1.96
Insurance	0.21	-
Staff recruitment and training	0.11	0.03
Payment and Collection charges	9.75	5.27
Rates and taxes	0.47	0.14
Foreign exchange loss (net)	0.25	-
Bad debts	-	0.07
Miscellaneous	0.04	7.88
Total	**79.14**	**35.80**

(All amounts in JPY millions unless otherwise stated)

19 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 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 of the company (A)	(35.17)	(33.77)
Weighted-average number of equity shares		
Number of equity shares outstanding at the beginning of the year including impact of bonus issued during the year	14,191	14,191
Weighted-average number of equity shares in calculating Basic EPS ('B)	**14,191**	**14,191**
Calculation of earning per share		
Basic earnings/(loss) per equity share (JPY.) (A/B)	(2,478)	(2,380)
Diluted earnings/(loss) per equity share (JPY.) (A/B)	(2,478)	(2,380)

20 Income tax

Particulars	**Year ended 31 March 2026**	**Year ended 31 March 2025**
Tax expense		
Income tax expense	0.18	0.36
Tax expense recognised in statement of profit and loss	**0.18**	**0.36**