7. Trade receivables

Particulars	As at March 31, 2026	As at March 31, 2025
At amortised cost		
Unsecured		
Considered good		81,68,064.00
- Less than six months	1,00,56,444.00	
- Others	48,78,439.00	
Less: Allowance for expected credit loss		-
	1,49,34,883.00	**81,68,064.00**

8. Loans

Particulars	As at March 31, 2026	As at March 31, 2025
At amortised cost		
Unsecured, considered good		
Others		-
Loan to a subsidiary company		-
		-

8.1. No loans and advances are due from directors or other officers of the Company either severally or jointly with any other person.

9. Taxes

Particulars	As at March 31, 2026	As at March 31, 2025
i) Deferred Tax		
Deferred Tax Liabilities		
Depreciation and Amortization Expenses		-
On Others		-
Gross Deferred Tax Liabilities		-
Deferred Tax Assets		
On Retirement benefits expenses		-
Business loss including unabsorbed depreciation		-
On Others	25,118.00	25,118.88
Gross Deferred Tax Assets	**25,118.00**	**25,118.88**
Deferred Tax Assets (Net)	**25,118.00**	**25,118.88**

