

CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 2026

Particulars	Note No.	Amount in GBP	
		31-Mar-26	31-Mar-25
I. ASSETS			
1. Non-Current Assets			
(a) Property, Plant and Equipment	2	94,322.34	94,407.08
(b) Capital Work-in-Progress		-	-
(c) Goodwill		-	-
(d) Other Intangible Assets		-	-
(e) Intangible Assets under Development		-	-
(f) Financial Assets		-	-
(i) Loans	3	430.51	-
(g) Other Non-Current Assets		-	-
		94,752.85	94,407.08
2. Current Assets			
(a) Inventories	4	2,01,116.22	1,48,068.00
(b) Financial Assets		-	-
(i) Investments		-	-
(i) Trade Receivables	5	1,10,709.68	1,62,175.44
(ii) Cash and Cash Equivalents	6	2,50,824.06	2,76,250.09
(vi) Other Current Financial Assets	7	17,330.49	5,800.00
(c) Current Tax Assets (Net)		-	-
(d) Other Current Assets	8	37,679.55	12,752.78
		6,17,660.00	6,05,046.31
TOTAL ASSETS		7,12,412.85	6,99,453.39
II. EQUITY AND LIABILITIES			
EQUITY			
(a) Equity Share Capital	9	27.53	27.53
(b) Other Equity	10	4,17,668.92	6,56,357.54
		4,17,696.45	6,56,385.07
LIABILITIES			
1 Non-Current Liabilities			
2. Current Liabilities			
(a) Financial Liabilities		-	-
(i) Borrowings	11	2,64,330.80	-
(ii) Trade Payables	12	1,405.70	9,152.91
(iii) Other Financial Liabilities	13	28,979.90	33,915.41
		2,94,716.40	43,068.32
TOTAL EQUITY AND LIABILITIES		7,12,412.85	6,99,453.39

Jim Mason

Director

Place:

Date: 13th May 26

Chris Boswell

Director

Place:

Date: 13th May 26

CONSOLIDATED STATEMENT OF PROFIT & LOSS FOR YEAR ENDED MARCH 31, 2026

Particulars	Note No.	Amount in GBP	
		2025-26	2024-25
I. Revenue from Operations	14	6,87,772.04	9,64,783.30
II. Other Income		-	-
III. Total Income (I + II)		6,87,772.04	9,64,783.30
IV. EXPENSES			
Cost of Material Consumed	15	1,79,430.75	5,49,325.17
Manufacturing & Operating Costs	16	12,862.86	7,279.24
Employee Benefits Expense	17	5,29,697.08	4,59,158.51
Finance Costs	18	10,112.09	2,931.68
Depreciation and Amortization Expense	19	22,049.35	22,049.35
Other Expenses	20	1,72,308.39	1,54,931.30
Total Expenses (IV)		9,26,460.52	11,95,675.25
V. Profit before Exceptional Items & Tax(III-IV)		(2,38,688.48)	(2,30,891.95)
VI. Exceptional Items		-	-
VII. Profit/Loss Before Tax (V - VI)		(2,38,688.48)	(2,30,891.95)
VIII. Tax Expense :		-	-
(1) Current Tax		-	-
(2) Deferred Tax		-	-
(3) Tax Adjustments for Earlier years		-	-
Total Tax Expenses (VIII)		-	-
IX. Profit for the year from continuing operations (VII-VIII)		(2,38,688.48)	(2,30,891.95)

Jim Mason
 Director
 Place:
 Date: 13th May 26

Chris Boswell
 Director
 Place:
 Date: 13th May 26

CODEOLOGY GROUP LTD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR YEAR ENDED MARCH 31, 2026

Particulars	AMOUNT IN GBP	
	31-Mar-26	31-Mar-25
Note- 3		
Loans		
Unsecured, Considered Good		
Loan to Employees	-	50.00
Unsecured, Considered Good		
Loan to Related Parties	430.51	-
	430.51	50.00
Note- 4		
Inventories		
Raw Materials & Components	2,01,116.22	1,48,068.00
	2,01,116.22	1,48,068.00
Note- 5		
Trade Receivables		
Due from Related Parties		
Unsecured, Considered Good	-	-
Others		
Unsecured, Considered Good	1,30,989.94	1,62,175.44
	1,30,989.94	1,62,175.44
Note- 6		
Cash and Cash Equivalents		
Cash On Hand	103.45	109.70
Balances With Banks		
In Current Accounts	2,50,720.61	2,76,140.39
	2,50,824.06	2,76,250.09
Note- 7		
Other Current Financial Assets		
Advances To Employees	3,398.00	5,800.00
Advance Payment - Indirect Taxes	13,932.49	-
	17,330.49	5,800.00
Note- 8		
Other Current Assets		
Advances To Vendors	17,399.29	12,752.78
	17,399.29	12,752.78
Note- 11		
Borrowings		
Loans Repayable On Demand From Banks		
Secured by way of	-	-
Unsecured Loan from Related Parties	2,64,330.80	-
	2,64,330.80	-
Note- 12		
Trade Payable		
	1,405.70	9,152.91
	1,405.70	9,152.91
Note- 13		
Other Financial Liabilities		
Other Payables	-	4,792.50
Statutory Dues	28,979.91	29,122.91
	28,979.91	33,915.41

Particulars	2025-26	2024-25
Note- 14		
Revenue from Operations		
Sale of Manufacturing Goods	9,39,766.80	9,59,959.94
Sale of Services	33,801.86	4,823.36
	9,73,568.66	9,64,783.30
Note- 15		
Cost of Materials Consumed		
Opening Stock	1,48,068.01	1,48,068.01
Add : Purchases	5,18,275.58	5,49,325.17
	6,66,343.59	6,97,393.18
Less : Closing Stock	2,01,116.22	1,48,068.01
Cost of Materials Consumed	4,65,227.37	5,49,325.17
Note- 16		
Manufacturing & Operating Costs		
Other Manufacturing Expenses	75.50	310.62
Power & Fuel Expenses	12,787.36	6,968.62
	12,862.86	7,279.24
Note- 17		
Employee Benefit Expenses		
Salaries, Wages and Bonus	5,26,522.73	4,55,577.54
Contributions to Provident and other Funds	2,785.80	2,918.38
Staff Welfare Expenses	388.55	662.59
Commission to Directors	-	-
	5,29,697.08	4,59,158.51
Note- 18		
Finance Costs		
Interest Expenses	8,946.45	1,955.33
Bank Commission & Charges	1,165.64	976.35
	10,112.09	2,931.68
Note- 19		
Depreciation and Amortisation Expense		
Amortization / Impairment on Intangible Assets	-	-
Depreciation on Property, Plant & Equipment	27,490.93	22,049.35
	27,490.93	22,049.35
Note- 20		
Other Expenses		
Auditor's Remuneration:	6,920.30	11,055.00
Communication Charges	5,322.01	3,577.82
Electricity Charges	3,770.64	3,602.75
General Expenses	22,381.31	15,538.23
Insurance Charges	6,368.13	12,724.32
Legal Charges	833.33	900.00
Bad Debts Written Off	12,785.25	-
Printing & Stationery	248.46	861.71
Professional Charges	11,272.29	18,732.38
Rates & Taxes	6,011.80	4,234.29
Rent	30,683.35	26,228.53
Repairs & Maintenance - Others	5,116.27	5,993.85
Sales & Market Promotion Expenses	24,717.20	25,559.61
Travelling Expenses	21,731.81	12,930.14
Vehicle expenses	14,146.24	12,992.67
	1,72,308.39	1,54,931.30

2. Property, Plant & Equipment

AMOUNT IN GBP

Particulars	Plant and Equipment	Office Equipements	Vehicles	Furniture and Fixtures	Total
Gross Block					
As at March 31, 2024	30,282.93	9,913.99	65,055.52	1,202.00	1,06,454.44
Additions	-	1,852.01	81,850.98		83,702.99
Deductions/Adjustments	-	-	-	-	-
As at March 31, 2025	30,282.93	11,766.00	1,46,906.50	1,202.00	1,90,157.43
Additions		282.13	21,681.68		21,963.81
Deductions/Adjustments	-	-	-	-	-
As at March 31, 2026	30,282.93	12,048.13	1,68,588.18	1,202.00	2,12,121.24
Accumulated Depreciation					
As at March 31, 2024	23,507.00	9,426.00	39,699.00	1,069.00	73,701.00
Depreciation For the Year	1,355.00	1,105.00	19,569.35	20.00	22,049.35
Deductions/Adjustments	-	-	-	-	-
As at March 31, 2025	24,862.00	10,531.00	59,268.35	1,089.00	95,750.35
Depreciation For the Year	1,355.00	1,126.16	24,989.77	20.00	27,490.93
Deductions/Adjustments	-	-	-	-	-
As at March 31, 2026	26,217.00	11,657.16	84,258.12	1,109.00	1,23,241.28
Net carrying Cost					
As at March 31, 2025	5,420.93	1,235.00	87,638.15	113.00	94,407.08
As at March 31, 2026	4,065.93	390.97	84,330.06	93.00	88,880.76

All title deeds of Immovable Properties (other than properties where the company is the lessee and the lease agreements are duly executed in favor of the lessee) are held in the name of the Company.