CODEOLOGY GROUP LIMITED

STANDALONE BALANCE SHEET AS AT MARCH 31, 2026

Particulars	Note No.	Amount in GBP 31/03/2026
I. ASSETS		
1. Non-Current Assets		
(a) Property, Plant and Equipment	2	94,024.83
(b) Capital Work-in-Progress		-
(c) Goodwill		2,19,742.32
(d) Other Intangible Assets		-
(e) Intangible Assets under Development		-
(f) Financial Assets		
(i) Investments	3	-
(i) Loans	4	(75,384.35)
		2,38,382.80
2. Current Assets		
(a) Inventories	5	81,536.97
(b) Financial Assets		
(i) Trade Receivables	6	42,702.26
(ii) Cash and Cash Equivalents	7	1,41,986.14
(vi) Other Current Financial Assets	8	8,297.00
(c) Current Tax Assets (Net)		-
(d) Other Current Assets	9	1,83,507.79
		4,58,030.16
TOTAL ASSETS		**6,96,412.96**
II. EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share Capital	10	27.53
(b) Other Equity	11	6,96,581.37
		6,96,608.90
LIABILITIES		
1 Non-Current Liabilities		-
2. Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings		-
(ii) Trade Payables	12	-
(iii) Other Financial Liabilities	13	(195.94)
		(195.94)
TOTAL EQUITY AND LIABILITIES		**6,96,412.96**

Jim Mason
Director

Place: U.K.
Date: 13th May 26

Chris Boswell
Director

Place: U.K
Date: 13th May 26

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

Particulars	Note No.	Amount in GBP 2025 - 26
I. Revenue from Operations	14	3,72,551.05
II. Other Income		-
III.Total Income (I + II)		**3,72,551.05**
IV. EXPENSES		
Cost of Material Consumed	15	2,41,092.05
Manufacturing & Operating Costs	16	1,232.62
Employee Benefits Expense	1	1,85,407.00
Finance Costs	1	347.26
Depreciation and Amortization Expense	17	-
Other Expenses	2	49,716.72
Total Expenses (IV)		**4,77,795.65**
V. Profit before Exceptional Items & Tax(III-IV)		(1,05,244.60)
VI. Exceptional Items		-
VII. Profit/Loss Before Tax (V - VI)		**(1,05,244.60)**
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)		**(1,05,244.60)**

Jim Mason
Director

Place: U.K.
Date: 13th May 26

Chris Boswell
Director

Place: U.K.
Date: 13th May 26

CODEOLOGY GROUP LTD

CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 2026

Particulars	Note No.	31-Mar-26	31-Mar-25
			Amount in GBP
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: U.K.
Date: 13th May 26

Chris Boswell
Director
Place: U.K.
Date: 13th May 26

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

Amount in GBP

Particulars	**Note No.**	**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: U.K.
Date: 13th May 26

Chris Boswell
Director
Place: U.K.
Date: 13th May 26