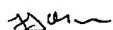


**CODEOLOGY GROUP LIMITED**

**STANDALONE BALANCE SHEET AS AT MARCH 31, 2026**

|                                         |          | Amount in GBP             |
|-----------------------------------------|----------|---------------------------|
| Particulars                             | Note No. | 31/03/2026                |
| <b>I. ASSETS</b>                        |          |                           |
| <b>1. Non-Current Assets</b>            |          |                           |
| (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        | -                         |
| (ii) Loans                              | 4        | (75,384.35)               |
|                                         |          | <u>2,38,382.80</u>        |
| <b>2. Current Assets</b>                |          |                           |
| (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               |
|                                         |          | <u>4,58,030.16</u>        |
| <b>TOTAL ASSETS</b>                     |          | <u><b>6,96,412.96</b></u> |
| <b>II. EQUITY AND LIABILITIES</b>       |          |                           |
| <b>EQUITY</b>                           |          |                           |
| (a) Equity Share Capital                | 10       | 27.53                     |
| (b) Other Equity                        | 11       | 6,96,581.37               |
|                                         |          | <u>6,96,608.90</u>        |
| <b>LIABILITIES</b>                      |          |                           |
| <b>1 Non-Current Liabilities</b>        |          | -                         |
| <b>2. Current Liabilities</b>           |          |                           |
| (a) Financial Liabilities               |          |                           |
| (i) Borrowings                          |          | -                         |
| (ii) Trade Payables                     | 12       | -                         |
| (iii) Other Financial Liabilities       | 13       | (195.94)                  |
|                                         |          | <u>(195.94)</u>           |
| <b>TOTAL EQUITY AND LIABILITIES</b>     |          | <u><b>6,96,412.96</b></u> |

**Jim Mason**  
Director



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

**Chris Boswell**  
Director

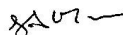


Place: U.K.  
Date: 13th May 26

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

| Particulars                                                          | Note No. | Amount in GBP<br>2025 - 26 |
|----------------------------------------------------------------------|----------|----------------------------|
| I. Revenue from Operations                                           | 14       | 3,72,551.05                |
| II. Other Income                                                     |          | -                          |
| <b>III. Total Income (I + II)</b>                                    |          | <b>3,72,551.05</b>         |
| <b>IV. EXPENSES</b>                                                  |          |                            |
| 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                  |
| <b>Total Expenses (IV)</b>                                           |          | <b>4,77,795.65</b>         |
| <b>V. Profit before Exceptional Items &amp; Tax(III-IV)</b>          |          | <b>(1,05,244.60)</b>       |
| VI. Exceptional Items                                                |          | -                          |
| <b>VII. Profit/Loss Before Tax ( V - VI )</b>                        |          | <b>(1,05,244.60)</b>       |
| VIII. Tax Expense :                                                  |          | -                          |
| (1) Current Tax                                                      |          | -                          |
| (2) Deferred Tax                                                     |          | -                          |
| (3) Tax Adjustments for Earlier years                                |          | -                          |
| <b>Total Tax Expenses (VIII)</b>                                     |          | -                          |
| <b>IX. Profit for the year from continuing operations (VII-VIII)</b> |          | <b>(1,05,244.60)</b>       |

**Jim Mason**  
Director



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

**Chris Boswell**  
Director

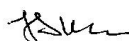


Place: U.K.  
Date: 13th May 26

## CODEOLOGY GROUP LTD

## CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 2026

| Particulars                             | Note No. | Amount in GBP      |                    |
|-----------------------------------------|----------|--------------------|--------------------|
|                                         |          | 31-Mar-26          | 31-Mar-25          |
| <b>I. ASSETS</b>                        |          |                    |                    |
| <b>1. Non-Current Assets</b>            |          |                    |                    |
| (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            |          | -                  | -                  |
|                                         |          | <u>94,752.85</u>   | <u>94,407.08</u>   |
| <b>2. Current Assets</b>                |          |                    |                    |
| (a) Inventories                         | 4        | 2,01,116.22        | 1,48,068.00        |
| (b) Financial Assets                    |          |                    |                    |
| (i) Investments                         |          | -                  | -                  |
| (ii) Trade Receivables                  | 5        | 1,10,709.68        | 1,62,175.44        |
| (iii) Cash and Cash Equivalents         | 6        | 2,50,824.06        | 2,76,250.09        |
| (iv) 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          |
|                                         |          | <u>6,17,660.00</u> | <u>6,05,046.31</u> |
| <b>TOTAL ASSETS</b>                     |          | <u>7,12,412.85</u> | <u>6,99,453.39</u> |
| <b>II. EQUITY AND LIABILITIES</b>       |          |                    |                    |
| <b>EQUITY</b>                           |          |                    |                    |
| (a) Equity Share Capital                | 9        | 27.53              | 27.53              |
| (b) Other Equity                        | 10       | 4,17,668.92        | 6,56,357.54        |
|                                         |          | <u>4,17,696.45</u> | <u>6,56,385.07</u> |
| <b>LIABILITIES</b>                      |          |                    |                    |
| <b>1. Non-Current Liabilities</b>       |          |                    |                    |
| <b>2. Current Liabilities</b>           |          |                    |                    |
| (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          |
|                                         |          | <u>2,94,716.40</u> | <u>43,068.32</u>   |
| <b>TOTAL EQUITY AND LIABILITIES</b>     |          | <u>7,12,412.85</u> | <u>6,99,453.39</u> |



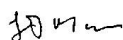
Jim Mason  
Director  
Place: U.K.  
Date: 13th May 26



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

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

| 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                                                     |          | -                    | -                    |
| <b>III. Total Income (I + II)</b>                                    |          | <b>6,87,772.04</b>   | <b>9,64,783.30</b>   |
| <b>IV. EXPENSES</b>                                                  |          |                      |                      |
| 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          |
| <b>Total Expenses (IV)</b>                                           |          | <b>9,26,460.52</b>   | <b>11,95,675.25</b>  |
| <b>V. Profit before Exceptional Items &amp; Tax(III-IV)</b>          |          | <b>(2,38,688.48)</b> | <b>(2,30,891.95)</b> |
| VI. Exceptional Items                                                |          | -                    | -                    |
| <b>VII. Profit/Loss Before Tax ( V - VI )</b>                        |          | <b>(2,38,688.48)</b> | <b>(2,30,891.95)</b> |
| VIII. Tax Expense :                                                  |          | -                    | -                    |
| (1) Current Tax                                                      |          | -                    | -                    |
| (2) Deferred Tax                                                     |          | -                    | -                    |
| (3) Tax Adjustments for Earlier years                                |          | -                    | -                    |
| <b>Total Tax Expenses (VIII)</b>                                     |          | <b>-</b>             | <b>-</b>             |
| <b>IX. Profit for the year from continuing operations (VII-VIII)</b> |          | <b>(2,38,688.48)</b> | <b>(2,30,891.95)</b> |



Jim Mason  
Director  
Place: U.K.  
Date: 13th May 26



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