

| Particulars | Note No. | Amount in EURO | |
|---|----------|---------------------|---------------------|
| | | 31-Mar-26 | 31-Mar-25 |
| I. ASSETS | | | |
| 1. Non-Current Assets | | | |
| (a) Property, Plant and Equipment | 2 | 31,569.68 | 17,846.00 |
| (b) Capital Work-in-Progress | 3 | - | - |
| (c) Goodwill | | - | - |
| (d) Other Intangible Assets | 4 | 29,990.71 | 35,695.75 |
| (e) Intangible Assets under Development | 5 | - | - |
| (f) Financial Assets | | - | - |
| (i) Other Non-Current Financial Assets | 6 | 8,181.20 | 8,181.20 |
| (g) Other Non-Current Assets | | - | - |
| | | 69,741.59 | 61,722.95 |
| 2. Current Assets | | | |
| (a) Inventories | 7 | 7,12,423.56 | 4,44,538.27 |
| (b) Financial Assets | | - | - |
| (i) Investments | | - | - |
| (ii) Trade Receivables | 8 | 2,04,786.07 | 2,22,770.60 |
| (iii) Cash and Cash Equivalents | 9 | 1,84,615.74 | 2,14,937.06 |
| (iv) Bank Balances other than Cash And Cash Equivalents | | - | - |
| (v) Other Current Financial Assets | 10 | 1,57,154.04 | 1,86,381.33 |
| (c) Current Tax Assets (Net) | 11 | 25,818.00 | 21,243.00 |
| (d) Other Current Assets | 12 | 3,073.16 | - |
| | | 12,87,870.57 | 10,89,870.26 |
| TOTAL ASSETS | | 13,57,612.16 | 11,51,593.21 |
| II. EQUITY AND LIABILITIES | | | |
| EQUITY | | | |
| (a) Equity Share Capital | 13 | 10,000.00 | 10,000.00 |
| (b) Other Equity | 14 | 7,69,807.97 | 7,53,265.03 |
| | | 7,79,807.97 | 7,63,265.03 |
| LIABILITIES | | | |
| 1 Non-Current Liabilities | | | |
| | | - | - |
| 2. Current Liabilities | | | |
| (a) Financial Liabilities | | - | - |
| (i) Borrowings | 15 | - | - |
| (ia) Lease Liabilities | | - | - |
| (ii) Trade Payables | 16 | 1,57,015.72 | 50,993.90 |
| (iii) Other Financial Liabilities | 17 | 1,75,760.83 | 1,96,135.43 |
| (b) Other Current Liabilities | 18 | 2,45,027.64 | 1,41,198.85 |
| (d) Current Tax Liabilities (Net) | 19 | - | - |
| | | 5,77,804.19 | 3,88,328.18 |
| TOTAL EQUITY AND LIABILITIES | | 13,57,612.16 | 11,51,593.21 |

The accompanying notes are an integral part of these Standalone Financial Statements.

As per our Report of even date attached

Charles Vrolijk
Managing Director

Place:
Date: 13th May 2026

| Particulars | Note No. | Amount in EURO | |
|---|----------|---------------------|---------------------|
| | | 31-Mar-26 | 31-Mar-25 |
| I. ASSETS | | | |
| 1. Non-Current Assets | | | |
| (a) Property, Plant and Equipment | 2 | 31,569.68 | 17,846.00 |
| (b) Capital Work-in-Progress | 3 | - | - |
| (c) Goodwill | | - | - |
| (d) Other Intangible Assets | 4 | 29,990.71 | 35,695.75 |
| (e) Intangible Assets under Development | 5 | - | - |
| (f) Financial Assets | | - | - |
| (i) Other Non-Current Financial Assets | 6 | 8,181.20 | 8,181.20 |
| (g) Other Non-Current Assets | | - | - |
| | | 69,741.59 | 61,722.95 |
| 2. Current Assets | | | |
| (a) Inventories | 7 | 7,12,423.56 | 4,44,538.27 |
| (b) Financial Assets | | - | - |
| (i) Investments | | - | - |
| (ii) Trade Receivables | 8 | 2,04,786.07 | 2,22,770.60 |
| (iii) Cash and Cash Equivalents | 9 | 1,84,615.74 | 2,14,937.06 |
| (iv) Bank Balances other than Cash And Cash Equivalents | | - | - |
| (v) Other Current Financial Assets | 10 | 1,57,154.04 | 1,86,381.33 |
| (c) Current Tax Assets (Net) | 11 | 25,818.00 | 21,243.00 |
| (d) Other Current Assets | 12 | 3,073.16 | - |
| | | 12,87,870.57 | 10,89,870.26 |
| TOTAL ASSETS | | 13,57,612.16 | 11,51,593.21 |
| II. EQUITY AND LIABILITIES | | | |
| EQUITY | | | |
| (a) Equity Share Capital | 13 | 10,000.00 | 10,000.00 |
| (b) Other Equity | 14 | 7,69,807.97 | 7,53,265.03 |
| | | 7,79,807.97 | 7,63,265.03 |
| LIABILITIES | | | |
| 1 Non-Current Liabilities | | | |
| | | - | - |
| 2. Current Liabilities | | | |
| (a) Financial Liabilities | | - | - |
| (i) Borrowings | 15 | - | - |
| (ia) Lease Liabilities | | - | - |
| (ii) Trade Payables | 16 | 1,57,015.72 | 50,993.90 |
| (iii) Other Financial Liabilities | 17 | 1,75,760.83 | 1,96,135.43 |
| (b) Other Current Liabilities | 18 | 2,45,027.64 | 1,41,198.85 |
| (d) Current Tax Liabilities (Net) | 19 | - | - |
| | | 5,77,804.19 | 3,88,328.18 |
| TOTAL EQUITY AND LIABILITIES | | 13,57,612.16 | 11,51,593.21 |

The accompanying notes are an integral part of these Standalone Financial Statements.

As per our Report of even date attached

Charles Vrolijk
Managing Director

Place:
Date: 13th May 2026

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

| Particulars | Note No. | Amount in EURO | |
|---|----------|---------------------|---------------------|
| | | 2025-26 | 2024-25 |
| I. Revenue from Operations | 20 | 10,40,407.72 | 13,26,327.86 |
| II. Other Income | 21 | - | - |
| III. Total Income (I + II) | | 10,40,407.72 | 13,26,327.86 |
| IV. EXPENSES | | | |
| Cost of Material Consumed | 22 | 4,39,016.22 | 6,05,938.43 |
| Purchase of Stock-in-Trade | | - | - |
| Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress | 23 | - | - |
| Manufacturing & Operating Costs | | - | - |
| Employee Benefits Expense | 24 | 3,41,924.84 | 2,74,685.40 |
| Finance Costs | 25 | 1,043.83 | 937.18 |
| Depreciation and Amortization Expense | 26 | 7,623.00 | 8,398.46 |
| Other Expenses | 27 | 2,38,513.41 | 2,52,892.38 |
| Total Expenses (IV) | | 10,28,121.30 | 11,42,851.85 |
| V. Profit before Exceptional Items & Tax (III-IV) | | 12,286.42 | 1,83,476.01 |
| VI. Exceptional Items | | - | - |
| VII. Profit/Loss Before Tax (V - VI) | | 12,286.42 | 1,83,476.01 |
| VIII. Tax Expense : | | - | - |
| (1) Current Tax | | - | - |
| (2) Deferred Tax | | - | - |
| (3) Tax Adjustments for Earlier years | | - | - |
| Total Tax Expenses (VII) | | - | - |
| IX. Profit for the year from continuing operations (VII-VIII) | | 12,286.42 | 1,83,476.01 |

75.39 1,123.43

Notes to the Standalone Financial Statements 2 to 39
The accompanying notes are an integral part of these Standalone Financial Statements.

As per our Report of even date attached

Charles Vrolijk
 Managing Director

Place:
 Date: 13th May 2026

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

| Particulars | Note No. | Amount in EURO | |
|---|----------|---------------------|---------------------|
| | | 2025-26 | 2024-25 |
| I. Revenue from Operations | 20 | 10,40,407.72 | 13,26,327.86 |
| II. Other Income | 21 | - | - |
| III. Total Income (I + II) | | 10,40,407.72 | 13,26,327.86 |
| IV. EXPENSES | | | |
| Cost of Material Consumed | 22 | 4,39,016.22 | 6,05,938.43 |
| Purchase of Stock-in-Trade | | - | - |
| Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress | 23 | - | - |
| Manufacturing & Operating Costs | | - | - |
| Employee Benefits Expense | 24 | 3,41,924.84 | 2,74,685.40 |
| Finance Costs | 25 | 1,043.83 | 937.18 |
| Depreciation and Amortization Expense | 26 | 7,623.00 | 8,398.46 |
| Other Expenses | 27 | 2,38,513.41 | 2,52,892.38 |
| Total Expenses (IV) | | 10,28,121.30 | 11,42,851.85 |
| V. Profit before Exceptional Items & Tax (III-IV) | | 12,286.42 | 1,83,476.01 |
| VI. Exceptional Items | | - | - |
| VII. Profit/Loss Before Tax (V - VI) | | 12,286.42 | 1,83,476.01 |
| VIII. Tax Expense : | | - | - |
| (1) Current Tax | | - | - |
| (2) Deferred Tax | | - | - |
| (3) Tax Adjustments for Earlier years | | - | - |
| Total Tax Expenses (VII) | | - | - |
| IX. Profit for the year from continuing operations (VII-VIII) | | 12,286.42 | 1,83,476.01 |

75.39 1,123.43

Notes to the Standalone Financial Statements 2 to 39

The accompanying notes are an integral part of these Standalone Financial Statements.

As per our Report of even date attached

Charles Vrolijk
Managing Director

Place:
Date: 13th May 2026

AMOUNT IN EURO

| Particulars | 31-Mar-26 | 31-Mar-25 |
|---|--------------------|--------------------|
| Note- 6 | | |
| Others Non-Current Financial Assets | | |
| Security Deposits | 8,181.20 | 8,181.20 |
| | <u>8,181.20</u> | <u>8,181.20</u> |
| Note- 7 | | |
| Inventories | | |
| Raw Materials & Components | 7,12,423.56 | 4,44,538.11 |
| | <u>7,12,423.56</u> | <u>4,44,538.11</u> |
| Note- 8 | | |
| Trade Receivables | | |
| Due from Related Parties | | |
| Unsecured, Considered Good | - | - |
| Others | | |
| Unsecured, Considered Good | 2,04,786.07 | 2,22,770.60 |
| | <u>2,04,786.07</u> | <u>2,22,770.60</u> |
| Note- 9 | | |
| Cash and Cash Equivalents | | |
| Cash On Hand | - | - |
| Balances With Banks | | |
| In Current Accounts | 1,84,615.74 | 2,14,937.06 |
| | <u>1,84,615.74</u> | <u>2,14,937.06</u> |
| Note- 10 | | |
| Other Current Financial Assets | | |
| Advance Payment - Indirect Taxes | 1,57,273.95 | 1,86,381.33 |
| | <u>1,57,273.95</u> | <u>1,86,381.33</u> |
| Note- 11 | | |
| Current Tax Asset (Net) | | |
| Prepaid Taxes (Net of Provisions) | 25,818.00 | 21,243.00 |
| | <u>25,818.00</u> | <u>21,243.00</u> |
| Note- 12 | | |
| Other Current Assets | | |
| Advances to Vendors | 3,073.16 | - |
| | <u>3,073.16</u> | <u>-</u> |
| Note- 15 | | |
| Borrowings | | |
| Loans Repayable On Demand From Banks | | |
| Secured by way of | - | - |
| | <u>-</u> | <u>-</u> |
| * There is no default in repayment of loan as well as interest as on Balance Sheet date | | |
| Note- 16 | | |
| Trade Payable | | |
| Total Outstanding Dues of Micro & Small Enterprises | - | - |
| Total Outstanding Dues of Creditors other than | | |
| Micro | 1,57,015.72 | 50,993.90 |
| & Small Enterprises | | |
| | <u>1,57,015.72</u> | <u>50,993.90</u> |
| Note- 17 | | |
| Other Financial Liabilities | | |
| Statutory Dues | 1,75,760.83 | 1,96,135.43 |
| | <u>1,75,760.83</u> | <u>1,96,135.43</u> |
| Note- 18 | | |
| Other Current Liabilities | | |
| Advances from Customers | 2,45,027.64 | 1,41,198.85 |
| | <u>2,45,027.64</u> | <u>1,41,198.85</u> |
| Note- 19 | | |
| Current Tax Liabilities (Net) | | |
| Provision for Income Tax (Net of Taxes Paid) | - | - |
| | <u>-</u> | <u>-</u> |

| Particulars | 2025-26 | 2024-25 |
|--|---------------------|---------------------|
| Note- 20 | | |
| Revenue from Operations | | |
| Sale of Manufacturing Goods | 10,40,407.72 | 13,26,327.86 |
| Sale of Trading Goods | - | - |
| Sale of Services | - | - |
| | <u>10,40,407.72</u> | <u>13,26,327.86</u> |
| Other Operating Revenues | - | - |
| | <u>10,40,407.72</u> | <u>13,26,327.86</u> |
| Note- 21 | | |
| Other Income | - | - |
| | <u>-</u> | <u>-</u> |
| Note- 22 | | |
| Cost of Materials Consumed | | |
| Opening Stock | 4,44,538.11 | 4,07,599.74 |
| Add : Purchases | 7,06,901.67 | 6,42,876.80 |
| | <u>11,51,439.78</u> | <u>10,50,476.54</u> |
| Less : Closing Stock | 7,12,423.56 | 4,44,538.11 |
| Cost of Materials Consumed | <u>4,39,016.22</u> | <u>6,05,938.43</u> |
| Note- 22 | | |
| Changes in Inventories of Finished Goods, Work-in-progress and Stock-in-trade Inventories at the end of the year: | | |
| Finished Goods | - | - |
| Stock-in-Trade | - | - |
| Work-in-Progress | - | - |
| | <u>-</u> | <u>-</u> |
| Inventories at the beginning of the year: | | |
| Finished Goods | - | - |
| Stock-in-Trade | - | - |
| Work-in-Progress | - | - |
| | <u>-</u> | <u>-</u> |
| Note- 24 | | |
| Employee Benefit Expenses | | |
| Salaries, Wages and Bonus | 3,41,924.84 | 2,74,685.40 |
| | <u>3,41,924.84</u> | <u>2,74,685.40</u> |
| Note- 25 | | |
| Finance Costs | | |
| Bank Commission & Charges | 1,043.83 | 937.18 |
| | <u>1,043.83</u> | <u>937.18</u> |
| Note- 26 | | |
| Depreciation and Amortisation Expense | | |
| Depreciation on Property, Plant & Equipment | 7,623.00 | 8,398.46 |
| | <u>7,623.00</u> | <u>8,398.46</u> |
| Note- 27 | | |
| Other Expenses | | |
| Communication Charges | 5,056.18 | 4,445.79 |
| Electricity Charges | 5,092.72 | 5,966.54 |
| General Expenses | 24,604.69 | 30,079.72 |
| Insurance Charges | 9,060.84 | 8,572.23 |
| Loss on Foreign Exchange Fluctuations (net) | 7,419.54 | 9,708.60 |
| Professional Charges | 5,515.50 | 6,092.50 |
| Rent | 35,670.94 | 40,022.15 |
| Repairs & Maintenance - Plant & Machinery | 8,391.24 | 9,623.52 |
| Repairs & Maintenance - Others | 1,727.57 | 1,700.00 |
| Travelling Expenses | 84,914.85 | 85,621.99 |
| Expenses / (Income) Pertaining to Earlier Year | 51,058.34 | - |
| | <u>2,38,512.41</u> | <u>2,01,833.04</u> |

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STANDALONE BALANCE SHEET AS AT MARCH 31, 2026

| Particulars | Note No. | Amount in GBP |
|---|----------|---------------------------|
| | | 31-Mar-26 |
| I. ASSETS | | |
| 1. Non-Current Assets | | |
| (a) Property, Plant and Equipment | 2 | 22,346.86 |
| (b) Capital Work-in-Progress | | - |
| (c) Goodwill | | - |
| (d) Other Intangible Assets | | - |
| (e) Intangible Assets under Development | | - |
| (f) Financial Assets | | |
| (i) Loans | 3 | 25,746.00 |
| | | <u>48,092.86</u> |
| 2. Current Assets | | |
| (a) Inventories | 4 | 1,62,103.18 |
| (b) Financial Assets | | |
| (i) Investments | | - |
| (i) Trade Receivables | 5 | 66,202.89 |
| (ii) Cash and Cash Equivalents | 6 | 37,647.47 |
| (c) Current Tax Assets (Net) | | - |
| (d) Other Current Assets | 7 | 16,498.68 |
| | | <u>2,82,452.22</u> |
| TOTAL ASSETS | | <u>3,30,545.08</u> |
| II. EQUITY AND LIABILITIES | | |
| EQUITY | | |
| (a) Equity Share Capital | 8 | 102.00 |
| (b) Other Equity | 9 | (44,641.69) |
| | | <u>-44,539.69</u> |
| LIABILITIES | | |
| 1 Non-Current Liabilities | | |
| (a) Financial Liabilities | | |
| (i) Borrowings | 10 | 1,50,000.00 |
| 2. Current Liabilities | | |
| (a) Financial Liabilities | | |
| (i) Borrowings | | - |
| (ii) Trade Payables | 11 | 29,106.92 |
| (iii) Other Financial Liabilities | 12 | 1,95,977.85 |
| | | <u>3,75,084.77</u> |
| TOTAL EQUITY AND LIABILITIES | | <u>3,30,545.08</u> |

-

Jim Mason
Director

Chris Boswell
Director

Place:
Date: 13th May 26

Place:
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 | 13 | 3,83,121.47 |
| II. Other Income | | - |
| III. Total Income (I + II) | | 3,83,121.47 |
| IV. EXPENSES | | |
| Cost of Material Consumed | 14 | 1,39,055.81 |
| Manufacturing & Operating Costs | 15 | 11,630.24 |
| Employee Benefits Expense | 16 | 3,06,794.48 |
| Finance Costs | 17 | 253.00 |
| Depreciation and Amortization Expense | 18 | - |
| Other Expenses | 19 | 85,879.02 |
| Total Expenses (IV) | | 5,43,612.55 |
| V. Profit before Exceptional Items & Tax(III-IV) | | (1,60,491.08) |
| VI. Exceptional Items | | - |
| VII. Profit/Loss Before Tax (V - VI) | | (1,60,491.08) |
| 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) | | (1,60,491.08) |

Jim Mason
Director

Chris Boswell
Director

Place:
Date: 13th May 26

Place:
Date: 13th May 26