

| Particulars   | Note No. | Amount in EURO |                |
|---|----------|----------------|----------------|
|   |          | 31-Mar-25      | 31-Mar-24      |
| <b>I. ASSETS</b>  |          |                |                |
| <b>1. Non-Current Assets</b>                            |          |                |                |
| (a) Property, Plant and Equipment                       | 2        | 17,846         | 17,277         |
| (b) Capital Work-in-Progress                            | 3        | -              | -              |
| (c) Goodwill  |          | -              | -              |
| (d) Other Intangible Assets                             | 4        | 35,696         | 29,915         |
| (e) Intangible Assets under Development                 | 5        | -              | -              |
| (f) Financial Assets                                    |          |                |                |
| (i) Other Non-Current Financial Assets                  | 6        | 8,181          | 8,181          |
| (g) Other Non-Current Assets                            |          | -              | -              |
|   |          | <b>61,723</b>  | <b>55,373</b>  |
| <b>2. Current Assets</b>                                |          |                |                |
| (a) Inventories   | 7        | 444,538        | 407,600        |
| (b) Financial Assets                                    |          |                |                |
| (i) Investments   |          | -              | -              |
| (ii) Trade Receivables                                  | 8        | 222,771        | 132,760        |
| (iii) Cash and Cash Equivalents                         | 9        | 214,937        | 89,044         |
| (iv) Bank Balances other than Cash And Cash Equivalents |          | -              | -              |
| (v) Other Current Financial Assets                      | 10       | 15,745         | -              |
| (c) Current Tax Assets (Net)                            | 11       | -              | -              |
|   |          | <b>897,991</b> | <b>629,404</b> |
| <b>TOTAL ASSETS</b>                                     |          | <b>959,714</b> | <b>684,776</b> |
| <b>II. EQUITY AND LIABILITIES</b>                       |          |                |                |
| <b>EQUITY</b>   |          |                |                |
| (a) Equity Share Capital                                | 12       | 10,000         | 10,000         |
| (b) Other Equity  | 13       | 757,521        | 518,730        |
|   |          | <b>767,521</b> | <b>528,730</b> |
| <b>LIABILITIES</b>                                      |          |                |                |
| <b>1 Non-Current Liabilities</b>                        |          |                |                |
|   |          | -              | -              |
| <b>2. Current Liabilities</b>                           |          |                |                |
| (a) Financial Liabilities                               |          |                |                |
| (i) Borrowings  | 14       | -              | -              |
| (ii) Trade Payables                                     | 15       | 50,994         | 60,479         |
| (iii) Other Financial Liabilities                       | 16       | -              | 11,906         |
| (b) Other Current Liabilities                           | 17       | 141,199        | 83,661         |
| (d) Current Tax Liabilities (Net)                       | 18       | -              | -              |
|   |          | 192,193        | 156,046        |
| <b>TOTAL EQUITY AND LIABILITIES</b>                     |          | <b>959,714</b> | <b>684,776</b> |

**Charles Vrolijk**  
Managing Director

Place:  
Date: - 15-May-25

STANDALONE STATEMENT OF PROFIT & LOSS FOR YEAR ENDED MARCH 31, 2025

| Particulars   | Note No. | Amount in EURO   |                 |
|---|----------|------------------|-----------------|
|   |          | Apr 24 to Mar 25 | 2023-24         |
| I. Revenue from Operations  | 19       | 1,326,328        | 786,870         |
| II. Other Income  | 20       | -                | -               |
| <b>III. Total Income (I + II)</b>   |          | <b>1,326,328</b> | <b>786,870</b>  |
| <b>IV. EXPENSES</b>   |          |                  |                 |
| Cost of Material Consumed   | 21       | 605,938          | 369,367         |
| Purchase of Stock-in-Trade  |          | -                | -               |
| Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress | 22       | -                | -               |
| Manufacturing & Operating Costs   |          | -                | -               |
| Employee Benefits Expense   | 23       | 271,836          | 255,858         |
| Finance Costs   | 24       | 937              | 1,012           |
| Depreciation and Amortization Expense   | 25       | 8,398            | 12,450          |
| Other Expenses  | 26       | 198,020          | 172,178         |
| <b>Total Expenses (IV)</b>  |          | <b>1,085,130</b> | <b>810,866</b>  |
| <b>V. Profit before Exceptional Items &amp; Tax (III-IV)</b>                  |          | 241,198          | (23,996)        |
| VI. Exceptional Items   |          | -                | -               |
| <b>VII. Profit/Loss Before Tax ( V - VI )</b>                                 |          | <b>241,198</b>   | <b>(23,996)</b> |
| VIII. Tax Expense :   |          | -                | -               |
| (1) Current Tax   |          | -                | -               |
| (2) Deferred Tax  |          | -                | -               |
| (3) Tax Adjustments for Earlier years   |          | -                | -               |
| <b>Total Tax Expenses (VII)</b>   |          | <b>-</b>         | <b>-</b>        |
| <b>IX. Profit for the year from continuing operations (VII-VIII)</b>          |          | <b>241,198</b>   | <b>(23,996)</b> |

**Charles Vrolijk**  
Managing Director

Place:  
Date: - 15-May-25

AMOUNT IN EURO

| Particulars  | 31-Mar-25      | 31-Mar-24      |
|--|----------------|----------------|
| <b>Note- 6</b>   |                |                |
| <b>Others Non-Current Financial Assets</b>                               |                |                |
| Security Deposits  | 8,181          | 8,181          |
|  | <b>8,181</b>   | <b>8,181</b>   |
| <b>Note- 7</b>   |                |                |
| <b>Inventories</b>   |                |                |
| Raw Materials & Components   | 444,538        | 407,600        |
| Raw materials in Transit   |                |                |
| Manufactured Components  | -              | -              |
| FG -in Transit   |                |                |
| Work-in-Progress   | -              | -              |
| Finished Goods   | -              | -              |
|  | <b>444,538</b> | <b>407,600</b> |
| <b>Note- 8</b>   |                |                |
| <b>Trade Receivables</b>   |                |                |
| <b>Due from Related Parties</b>  |                |                |
| Unsecured, Considered Good   | -              | -              |
| <b>Others</b>  |                |                |
| Unsecured, Considered Good   | 222,771        | 132,760        |
|  | <b>222,771</b> | <b>132,760</b> |
| <b>Note- 9</b>   |                |                |
| <b>Cash and Cash Equivalents</b>   |                |                |
| Cash On Hand   | -              | -              |
| <b>Balances With Banks</b>   |                |                |
| In Current Accounts  | 214,937        | 89,044         |
| In Fixed Deposits (Maturity within 3 Months)                             | -              | -              |
|  | <b>214,937</b> | <b>89,044</b>  |
| <b>Note- 10</b>  |                |                |
| <b>Other Current Financial Assets</b>                                    |                |                |
| Advance Payment - Indirect Taxes   | 15,745         | -              |
|  | <b>15,745</b>  | <b>-</b>       |
| <b>Note- 11</b>  |                |                |
| <b>Current Tax Asset (Net)</b>   |                |                |
| Prepaid Taxes (Net of Provisions)  | -              | -              |
|  | <b>-</b>       | <b>-</b>       |
| <b>Note- 14</b>  |                |                |
| <b>Borrowings</b>  |                |                |
| Loans Repayable On Demand From Banks                                     | -              | -              |
|  | <b>-</b>       | <b>-</b>       |
| <b>Note- 15</b>  |                |                |
| <b>Trade Payable</b>   |                |                |
| Total Outstanding Dues of Micro & Small Enterprises                      | -              | -              |
| Total Outstanding Dues of Creditors other than Micro & Small Enterprises | 50,994         | 60,479         |
|  | <b>50,994</b>  | <b>60,479</b>  |
| <b>Note- 16</b>  |                |                |
| <b>Other Financial Liabilities</b>                                       |                |                |
| Statutory Dues   | -              | 11,906         |
|  | <b>-</b>       | <b>11,906</b>  |
| <b>Note- 17</b>  |                |                |
| <b>Other Current Liabilities</b>   |                |                |
| Advances from Customers  | 141,199        | 83,661         |
|  | <b>141,199</b> | <b>83,661</b>  |
| <b>Note- 18</b>  |                |                |
| <b>Current Tax Liabilities (Net)</b>                                     | <b>-</b>       | <b>-</b>       |

| Particulars  | Apr 24 to Mar 25 | 2023-24        |
|--|------------------|----------------|
| <b>Note- 19</b>  |                  |                |
| <b>Revenue from Operations</b>   |                  |                |
| Sale of Manufacturing Goods  | 1,326,328        | 786,870        |
|  | <b>1,326,328</b> | <b>786,870</b> |
| Other Operating Revenues   | -                | -              |
|  | <b>1,326,328</b> | <b>786,870</b> |
| <b>Note- 20</b>  |                  |                |
| <b>Other Income</b>  |                  |                |
|  | -                | -              |
|  | -                | -              |
| <b>Note- 21</b>  |                  |                |
| <b>Cost of Materials Consumed</b>  |                  |                |
| Opening Stock  | 407,600          | 398,398        |
| Add : Purchases  | 642,877          | 378,570        |
|  | <b>1,050,477</b> | <b>776,967</b> |
| Less : Closing Stock   | 444,538          | 407,600        |
| Cost of Materials Consumed   | <b>605,938</b>   | <b>369,367</b> |
| <b>Note- 22</b>  |                  |                |
| <b>Changes in Inventories of Finished Goods, Work-in-progress and Stock-in-trade</b> |                  |                |
|  | -                | -              |
| <b>Note- 23</b>  |                  |                |
| <b>Employee Benefit Expenses</b>   |                  |                |
| Salaries, Wages and Bonus  | 271,836          | 255,858        |
|  | <b>271,836</b>   | <b>255,858</b> |
| <b>Note- 24</b>  |                  |                |
| <b>Finance Costs</b>   |                  |                |
| Bank Commission & Charges  | 937              | 1,012          |
|  | <b>937</b>       | <b>1,012</b>   |
| <b>Note- 25</b>  |                  |                |
| <b>Depreciation and Amortisation Expense</b>   |                  |                |
| Depreciation on Property, Plant & Equipment  | 8,398            | 12,450         |
|  | <b>8,398</b>     | <b>12,450</b>  |
| <b>Note- 26</b>  |                  |                |
| <b>Other Expenses</b>  |                  |                |
| Communication Charges  | 4,446            | 4,735          |
| Electricity Charges  | 5,967            | 4,885          |
| General Expenses   | 29,631           | 22,663         |
| Insurance Charges  | 8,572            | 4,700          |
| Loss on Foreign Exchange Fluctuations (net)  | 9,709            | 14,387         |
| Professional Charges   | 5,868            | 9,532          |
| Rent   | 40,022           | 31,931         |
| Repairs & Maintenance - Plant & Machinery  | 9,624            | 9,624          |
| Repairs & Maintenance - Others   | 1,700            | 5,420          |
| Travelling Expenses  | 82,482           | 64,302         |
|  | <b>198,020</b>   | <b>172,178</b> |

## 2. Property, Plant & Equipment

AMOUNT  
IN EURO

| Particulars                     | Land | Plant and Equipment | Total  |
|---------------------------------|------|---------------------|--------|
| <b>Gross Block</b>              |      |                     |        |
| <b>As at April 01, 2023</b>     | -    | 52,711              | 52,711 |
| Additions                       | -    | -                   | -      |
| Deductions/Adjustments          | -    | -                   | -      |
| <b>As at March 31, 2024</b>     | 0.00 | 52,711              | 52,711 |
| Additions                       | -    | 8,056               | 8,056  |
| Deductions/Adjustments          | -    | -                   | -      |
| <b>As at March 31, 2025</b>     | 0.00 | 60,767              | 60,767 |
|                                 |      |                     |        |
| <b>Accumulated Depreciation</b> |      |                     |        |
| <b>As at April 01, 2023</b>     | -    | 28,890              | 28,890 |
| Depreciation For the Year       | -    | 6,544               | 6,544  |
| Deductions/Adjustments          | -    | -                   | -      |
| <b>As at March 31, 2024</b>     | -    | 35,434              | 35,434 |
| Depreciation For the Year       | -    | 7,486               | 7,486  |
| Deductions/Adjustments          | -    | -                   | -      |
| <b>As at March 31, 2025</b>     | -    | 42,920              | 42,920 |
| Net carrying Cost               |      |                     |        |
| <b>As at March 31, 2024</b>     | 0.00 | 17,277              | 17,277 |
| <b>As at March 31, 2025</b>     | 0.00 | 17,847              | 17,847 |

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.

## 3. Capital Work-In-Progress

| Particulars                    | Amount |
|--------------------------------|--------|
| <b>Gross Block</b>             |        |
| <b>As at April 01, 2023</b>    | 0.00   |
| Addition during the year       | 0.00   |
| Capitalisation during the year | 0.00   |

|                                |             |
|--------------------------------|-------------|
| <b>As at March 31, 2024</b>    | <b>0.00</b> |
| Addition during the year       | 0.00        |
| Capitalisation during the year | 0.00        |
| <b>As at March 31, 2025</b>    | <b>0.00</b> |

#### 4. Other Intangible Assets

| Particulars                     | Computer Software |
|---------------------------------|-------------------|
| <b>Gross Block</b>              |                   |
| <b>As at April 01, 2023</b>     | <b>119323</b>     |
| Additions                       | 0                 |
| Deductions/Adjustments          | 0                 |
| <b>As at March 31, 2024</b>     | <b>119323</b>     |
| Additions                       | 6694              |
| Deductions/Adjustments          | 0                 |
| <b>As at March 31, 2025</b>     | <b>126016</b>     |
| <b>Accumulated Depreciation</b> |                   |
| <b>As at April 01, 2023</b>     | <b>83502</b>      |
| Depreciation For the Year       | 5906              |
| Deductions/Adjustments          | 0                 |
| <b>As at March 31, 2024</b>     | <b>89408</b>      |
| Depreciation For the Year       | 913               |
| Deductions/Adjustments          | 0                 |
| <b>As at March 31, 2025</b>     | <b>90321</b>      |
| <b>Net carrying Cost</b>        |                   |
| <b>As at March 31, 2024</b>     | <b>29915</b>      |
| <b>As at March 31, 2025</b>     | <b>35696</b>      |

#### 5. Intangible Assets Under Development

| Particulars                    | Amount   |
|--------------------------------|----------|
| <b>Gross Block</b>             |          |
| <b>As at April 01, 2023</b>    | <b>0</b> |
| Addition during the year       | 0        |
| Capitalisation during the year | 0        |
| <b>As at March 31, 2024</b>    | <b>0</b> |
| Addition during the year       | 0        |

|                                |          |
|--------------------------------|----------|
| Capitalisation during the year | 0        |
| <b>As at March 31, 2025</b>    | <b>0</b> |