

ENGINEERING AND MANUFACTURING JASH LIMITED
UNAUDITED MANAGEMENT ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

ENGINEERING AND MANUFACTURING JASH LIMITED
UNAUDITED STATEMENT OF FINANCIAL POSITION
31 MARCH 2024

	Note	31.03.2024 HK\$	(UNAUDITED) 31.03.2023 HK\$
CURRENT ASSETS			
Due from Holding Company	1	323,200	-
Bank balances	2	<u>165,226</u>	<u>213,391</u>
TOTAL ASSETS		<u><u>488,426</u></u>	<u><u>213,391</u></u>
CAPITAL AND RESERVES			
Share capital	3	1	1
Retained profits		<u>292,972</u>	<u>79,127</u>
TOTAL EQUITY		<u><u>292,973</u></u>	<u><u>79,128</u></u>
CURRENT LIABILITIES			
Trade payables	4	68,494	68,610
Accruals	5	107,681	65,653
Current Tax Payable		<u>19,278</u>	<u>-</u>
TOTAL LIABILITIES		<u><u>195,453</u></u>	<u><u>134,263</u></u>
TOTAL EQUITY AND LIABILITIES		<u><u>488,426</u></u>	<u><u>213,391</u></u>

Exchange rates used:
US\$1 = HK\$7.8243
EUR1 = HK\$8.4418

ENGINEERING AND MANUFACTURING JASH LIMITED
UNAUDITED STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 MARCH 2024

		01.01.2024 to 31.03.2024 HK\$	01.04.2023 to 31.03.2024 HK\$
REVENUE			
Commission income	6	<u>323,200</u>	<u>323,200</u>
OTHER INCOME			
Bank interest income		9	40
EXPENSES			
Accounting fees		14,300	40,600
Auditor's remuneration		5,000	20,000
Bank charges		800	5,974
Business registration fee		2,150	2,300
Exchange loss		316	587
Legal and professional fees	7	5,237	20,225
Sundries		<u>57</u>	<u>431</u>
		<u>27,860</u>	<u>90,117</u>
PROFIT BEFORE TAX		295,349	233,123
Income tax			
(Over) / Under-provision in prior year		-	-
Current month / year		<u>19,278</u>	<u>19,278</u>
		<u>19,278</u>	<u>19,278</u>
PROFIT FOR THE YEAR		276,071	213,845
RETAINED PROFITS BROUGHT FORWARD		<u>16,901</u>	<u>79,127</u>
RETAINED PROFITS CARRIED FORWARD		<u><u>292,972</u></u>	<u><u>292,972</u></u>



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1 DUE FROM HOLDING COMPANY	HK\$
<u>Jash Engineering Limited SEZ Unit</u>	
16.03.2024 Invoice No.: E&M/23-24 (USD41,307.25)	<u>323,200</u>
31.03.2024	<u><u>323,200</u></u>
2 BANK BALANCES	HK\$
HDFC Bank Limited	
HK\$ Account No. 3000011619	3,127
US\$ Account No. 3000011608 (US\$17,975.22)	140,643
EUR Account No. 3000011620 (EUR2,541.58)	<u>21,456</u>
31.03.2024	<u><u>165,226</u></u>
3 SHARE CAPITAL	HK\$
Issued and fully paid 1 share of HK\$1 each	<u><u>1</u></u>
4 TRADE PAYABLES	HK\$
<u>Mahr Maschinenbau Ges.M.b.H.</u>	
15.01.2022 Invoice MM/21-22 (USD8,754)	<u>68,494</u>
31.03.2024	<u><u>68,494</u></u>
5 ACCRUALS	HK\$
Moore Associates Limited	
Fee note 110178MSAL - Accounting fee for the quarter ended 31.03.2023	14,393
Accounting fee for the quarter ended 31.03.2024	6,000
Preparation of unaudited financial statement for the year ended 31.03.2024	8,300
Moore CPA Limited	
Provision of audit fee for the year ended 31.03.2022	20,000
Provision of audit fee for the year ended 31.03.2023	20,000
Provision of audit fee for the year ended 31.03.2024	20,000
Moore Tax Services Limited	
Provision of tax consultancy fee for the year ended 31.03.2022	5,000
Provision of tax consultancy fee for the year ended 31.03.2023	5,000
Provision of tax consultancy fee for the year ended 31.03.2024	5,000
First Island Secretaries Limited	
Secretarial fee for the quarter ended 31.03.2024	<u>3,988</u>
31.03.2024	<u><u>107,681</u></u>
6 COMMISSION INCOME	HK\$
Jash Engineering Limited SEZ Unit	
Invoice No.:E&M/23-24 (USD41,307.25)	<u><u>323,200</u></u>



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7 LEGAL AND PROFESSIONAL FEES

	HK\$
First Island Secretaries Limited	
Under-provision of secretarial fee from 01.01.2023 to 31.03.2023	138
Secretarial fee from 01.04.2023 to 31.03.2024	15,087
Moore Tax Services Limited	
Provision of tax consultancy fee for the year ended 31.03.2024	<u>5,000</u>
31.03.2024	<u><u>20,225</u></u>

