

ENGINEERING AND MANUFACTURING JASH LIMITED
UNAUDITED MANAGEMENT ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

ENGINEERING AND MANUFACTURING JASH LIMITED
UNAUDITED STATEMENT OF FINANCIAL POSITION
31 MARCH 2025

| | | 31.03.2025 HK\$ | (AUDITED) 31.03.2024 HK\$ |
|-------------------------------------|------|--------------------|---------------------------------|
| | Note | | |
| CURRENT ASSETS | | | |
| Due from Holding Company | | - | 323,200 |
| Prepayments | 3 | 11,963 | - |
| Bank balances | 1 | 373,398 | 165,226 |
| TOTAL ASSETS | | <u>385,361</u> | <u>488,426</u> |
| CAPITAL AND RESERVES | | | |
| Share capital | 2 | 1 | 1 |
| Retained profits | | 231,510 | 292,972 |
| TOTAL EQUITY | | <u>231,511</u> | <u>292,973</u> |
| CURRENT LIABILITIES | | | |
| Trade payables | | - | 68,494 |
| Accruals | 4 | 148,739 | 107,681 |
| Current Tax Payable | 6 | 5,111 | 19,278 |
| TOTAL LIABILITIES | | <u>153,850</u> | <u>195,453</u> |
| TOTAL EQUITY AND LIABILITIES | | <u>385,361</u> | <u>488,426</u> |

Exchange rates used:
US\$1 = HK\$7.77904
EUR1 = HK\$8.41719

ENGINEERING AND MANUFACTURING JASH LIMITED
UNAUDITED STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 MARCH 2025

| | | 01.01.2025 to 31.03.2025 HK\$ | 01.04.2024 to 31.03.2025 HK\$ |
|---|------|--|--|
| | Note | | |
| OTHER INCOME | | | |
| Bank interest income | | 14 | 39 |
| Exchange gain | | <u>13,568</u> | <u>10,192</u> |
| | | <u>13,582</u> | <u>10,231</u> |
| EXPENSES | | | |
| Accounting fees | | 14,300 | 32,300 |
| Auditor's remuneration | | 5,000 | 20,000 |
| Bank charges | | 814 | 9,186 |
| Business registration fee | | 2,200 | 2,200 |
| Legal and professional fees | 5 | 5,237 | 20,950 |
| Sundries | | <u>342</u> | <u>1,224</u> |
| | | <u>27,893</u> | <u>85,860</u> |
| LOSS BEFORE TAX | | (14,311) | (75,629) |
| Income tax | | | |
| (Over) / Under-provision in prior year | | - | - |
| Current month / year | | <u>(14,167)</u> | <u>(14,167)</u> |
| | | <u>(14,167)</u> | <u>(14,167)</u> |
| LOSS FOR THE PERIOD / YEAR | | (144) | (61,462) |
| RETAINED PROFITS BROUGHT FORWARD | | <u>231,654</u> | <u>292,972</u> |
| RETAINED PROFITS CARRIED FORWARD | | <u><u>231,510</u></u> | <u><u>231,510</u></u> |

ENGINEERING AND MANUFACTURING JASH LIMITED
NOTES TO THE MANAGEMENT ACCOUNTS
31 MARCH 2025

1 BANK BALANCES

| | HK\$ |
|---|----------------|
| HDFC Bank Limited | |
| HK\$ Account No. 3000011619 | 49,606 |
| US\$ Account No. 3000011608 (US\$19,849.98) | 154,413 |
| EUR Account No. 3000011620 (EUR20,122.87) | 169,379 |
| | <u>373,398</u> |
| 31.03.2025 | <u>373,398</u> |

2 SHARE CAPITAL

| | HK\$ |
|---|----------|
| Issued and fully paid 1 share of HK\$1 each | <u>1</u> |

3 PREPAYMENT

| | HK\$ |
|---|---------------|
| First Island Secretaries Limited | |
| Fee note 117085FISL - Secretarial fee from 01.04.2025 to 31.12.2025 | 11,963 |
| 31.03.2025 | <u>11,963</u> |

4 ACCRUALS

| | HK\$ |
|--|----------------|
| Moore Associates Limited | |
| Fee Note. 114937MSAL - Accounting fee for the quarter ended 30.06.2024 | 6,063 |
| Fee Note. 115997MSAL - Accounting fee for the quarter ended 30.09.2024 | 6,084 |
| Fee Note. 117270MSAL - Accounting fee for the quarter ended 31.12.2024 | 6,054 |
| Accounting fee for the quarter ended 31.03.2025 | 6,000 |
| Preparation of unaudited financial statement for the year ended 31.03.2025 | 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 |
| Provision of audit fee for the year ended 31.03.2025 | 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 |
| Provision of tax consultancy fee for the year ended 31.03.2025 | 5,000 |
| First Island Secretaries Limited | |
| Fee Note. 117085FISL - Secretarial fee for year ended 31.12.2025 | 16,238 |
| 31.03.2025 | <u>148,739</u> |

5 LEGAL AND PROFESSIONAL FEES

| | HK\$ |
|--|---------------|
| First Island Secretaries Limited | |
| Secretarial fee for the year end 31.03.2025 | 15,950 |
| Moore Tax Services Limited | |
| Provision of tax consultancy fee for the year ended 31.03.2025 | 5,000 |
| 31.03.2025 | <u>20,950</u> |

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NOTES TO THE MANAGEMENT ACCOUNTS
31 MARCH 2025

6 CURRENT TAX PAYABLE / (RECOVERABLE)

| | HK\$ |
|--|---------------------|
| Provision for taxation for the year ended 31.03.2024 | 19,278 |
| Provision for taxation for the year ended 31.03.2025 | <u>(14,167)</u> |
| 31.03.2025 | <u><u>5,111</u></u> |



