

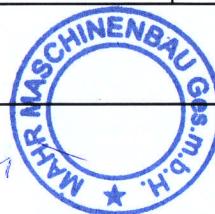
Standalone Balance Sheet as at 31 March 2025

(All amounts in €)

Particulars	Notes	As at 31 March 2025	As at 31 March 2024
ASSETS			
Non-current assets			
Property, plant and equipment	2	-	
Intangible assets	3	4,59,401	5,67,495
Financial assets			
Loans	4	-	
Non Current tax assets (net)	5	-	
Deferred tax assets (net)	6	-	
Total non-current assets		4,59,401	5,67,495
Current assets			
Inventories	7	-	
Financial assets			
Trade receivables	8	43,230	7,648
Cash and cash equivalents	9	13,165	328
Other Bank balances	10	-	-
Other current assets	11	15,759	2,237
Total current assets		72,154	10,214
Total assets		5,31,555	5,77,709
EQUITY AND LIABILITIES			
Equity			
Equity share capital	12	36,336	36,336
Other equity	13	4,46,483	5,34,615
Total equity		4,82,820	5,70,951
LIABILITIES			
Non-current liabilities			
Financial liabilities		-	
Lease Liabilities	14	-	-
Non current Provisions	15	-	-
Total non-current liabilities		-	-
Current liabilities			
Financial liabilities		-	
Trade payables	16	-	
(a) Dues of MSME		-	1,680
(b) Dues of creditors other than MSME		39,800	
Lease Liabilities	17	-	
Other financial liabilities	17	-	
Other current liabilities	18	7,436	4,078
Provisions	19	1,500	1,000
Current tax liabilities (net)	20	-	-
Total current liabilities		48,736	6,758
Total liabilities		48,736	6,758
Total equity and liabilities		5,31,555	5,77,709

This is the Statement of Profit and Loss referred to in our report of even date.

The accompanying notes form an integral part of the financial statements.

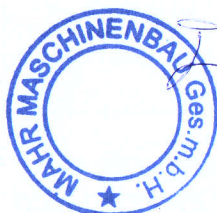


Standalone Statement of Profit and Loss for the period ended 31st March 2025
(All amount in € unless stated otherwise)

Particulars	Period ended 31 March 2025	Period ended 31 March 2024
Total Income		
Revenue from operations	1,25,664	-
Other income	-	-
Total income	1,25,664	-
Expenses		
Cost of materials consumed	1,12,336	-
Changes in inventories of finished goods and work-in-progress	-	-
Employee benefits expense	1,920	-
Finance costs	6	117
Depreciation and amortisation expense	1,08,094	1,08,094
Other expenses	5,860	4,460
Total expenses	2,28,216	1,12,671
Profit before tax	(1,02,552)	(1,12,671)
Tax expense		
Current Tax	(14,421)	-
Deferred tax	-	-
Taxes for earlier years	-	-
Total Tax Expense	(14,421)	-
Net profit for the year	(88,131)	(1,12,671)
Other comprehensive income		
Items that will not be reclassified to profit or loss		
Re-measurement gains/ (losses) on defined benefit obligations	-	-
Income tax relating to these items	-	-
Other comprehensive income/ (loss) for the year	-	-
Total comprehensive income for the year	(88,131)	(1,12,671)
Earning per equity share (Nominal value of equity share)		
Basic		0.00
Diluted		0.00

This is the Statement of Profit and Loss referred to in our report of even date.

The accompanying notes form an integral part of the financial statements.



Cash flow statement for the period ended 31st March 2025
(All amount in € unless stated otherwise)

	For the period ended 31 March 2025
A CASH FLOWS FROM OPERATING ACTIVITIES	
Profit before tax	(1,02,552)
Adjustments for:	
Depreciation and amortization expenses	1,08,094
Profit on disposal of property, plant and equipment (net)	-
Interest income on bank deposits	-
Interest income on other financial assets measured at amortised cost	-
Re-measurement gains/ (losses) on defined benefit obligations	-
Share based payments to employees	-
Finance Cost	6
Operating profit before working capital changes	5,548
Movement in working capital	
(Increase)/ Decrease of trade receivables	(35,582)
(Increase)/ Decrease of Inventory	-
(Increase)/Decrease of financial and other assets	(13,522)
Increase/ (Decrease) of provisions	500
Increase/(Decrease) of financial and other liabilities	3,358
Increase/(Decrease) of trade payables	38,120
Cash flow from operations	(1,577)
Income-tax paid (net of refunds)	14,420
Net cash flow from operating activities (A)	12,843
B CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of property, plant and equipment and intangible assets	-
Proceeds from sale of property, plant and equipment	-
Investment in bank deposits	-
(Purchase)/Proceed from investment	-
Interest received	-
Net cash used from investing activities (B)	-
C CASH FLOWS FROM FINANCING ACTIVITIES	
Proceeds from long term borrowings	-
Repayment of principal component of lease obligation	-
Proceeds from short term borrowings	-
Repayment of long term borrowings	-
Payment of interest on lease obligation	-
Other Interest Paid	(6)
Dividend paid (including DDT)	-
Net cash used in financing activities (C)	(6)
Net increase/(decrease) in cash and cash equivalents (A+B+C)	12,837
Cash and cash equivalents at the beginning of the year	328
Cash and cash equivalents at the end of the year	13,165
Reconciliation of cash and cash equivalents as per cash flow statement	
Cash in hand	-
Balances with banks- in current and cash credit accounts	13,165
Bank deposits with original maturity less than three months	13,165

The accompanying notes are integral part of these standalone financial statements.
This is the Standalone Cash Flow Statement referred to in our report of even date.

