

ENGINEERING AND MANUFACTURING JASH LIMITED
UNAUDITED MANAGEMENT ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2026

ENGINEERING AND MANUFACTURING JASH LIMITED
UNAUDITED STATEMENT OF FINANCIAL POSITION
31 MARCH 2026

	Note	31.03.2026 HK\$	(AUDITED) 31.03.2025 HK\$
CURRENT ASSETS			
Prepayments	1	11,963	-
Bank balances	2	180,325	373,398
TOTAL ASSETS		<u>192,288</u>	<u>373,398</u>
CAPITAL AND RESERVES			
Share capital	3	1	1
Retained profits		115,872	231,510
TOTAL EQUITY		<u>115,873</u>	<u>231,511</u>
CURRENT LIABILITIES			
Accruals	4	76,415	136,776
Current Tax Payable	6	-	5,111
TOTAL LIABILITIES		<u>76,415</u>	<u>141,887</u>
TOTAL EQUITY AND LIABILITIES		<u>192,288</u>	<u>373,398</u>

Exchange rates used:

US\$1 = HK\$7.83871

EUR1 = HK\$9.01752



ENGINEERING AND MANUFACTURING JASH LIMITED
UNAUDITED STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 MARCH 2026

	Note	01.01.2026 to 31.03.2026 HK\$	01.04.2025 to 31.03.2026 HK\$
OTHER INCOME			
Bank interest income		9	42
Exchange (loss)/gain		(1,241)	11,722
		<u>(1,232)</u>	<u>11,764</u>
EXPENSES			
Accounting fees		14,300	32,300
Auditor's remuneration		6,250	35,500
Bank charges		1,382	8,902
Business registration fee		2,200	2,200
Courier and Postage		-	78
Legal and professional fees	5	887	24,550
Sundries		3,238	11,893
		<u>28,257</u>	<u>115,423</u>
LOSS BEFORE TAX		(29,489)	(103,659)
Income tax		-	11,979
Under-provision in prior year		-	11,979
		<u>-</u>	<u>11,979</u>
LOSS FOR THE PERIOD / YEAR		(29,489)	(115,638)
RETAINED PROFITS BROUGHT FORWARD		145,361	231,510
RETAINED PROFITS CARRIED FORWARD		<u>115,872</u>	<u>115,872</u>



ENGINEERING AND MANUFACTURING JASH LIMITED
NOTES TO THE MANAGEMENT ACCOUNTS
31 MARCH 2026

1 PREPAYMENT

	HK\$
First Island Secretaries Limited	
Fee note 120974FISL - Secretarial fee from 01.04.2026 to 31.12.2026	11,963
31.03.2026	<u>11,963</u>

2 BANK BALANCES

	HK\$
HDFC Bank Limited	
HK\$ Account No. 3000011619	61,113
US\$ Account No. 3000011608 (US\$1,492.23)	11,697
EUR Account No. 3000011620 (EUR11,922.87)	107,515
31.03.2026	<u>180,325</u>

3 SHARE CAPITAL

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

4 ACCRUALS

	HK\$
Moore Associates Limited	
Fee Note. 117973MSAL - Accounting fee for the quarter ended 31.03.2025 and preparation of unaudited financial statement for the year ended 31.03.2025	14,453
Fee Note. 118888MSAL - Accounting fee for the quarter ended 30.06.2025	6,054
Fee Note. 119767MSAL - Accounting fee for the quarter ended 30.09.2025	6,054
Fee Note. 121143MSAL - Accounting fee for the quarter ended 31.12.2025	6,054
Provision of accounting for the quarter ended 31.03.2026 and preparation of unaudited financial statement for the year ended 31.03.2026	14,300
Moore CPA Limited	
Provision of audit fee for the year ended 31.03.2026	23,500
Moore Tax Services Limited	
Provision of tax consultancy fee for the year ended 31.03.2026	6,000
31.03.2026	<u>76,415</u>

5 LEGAL AND PROFESSIONAL FEES

	HK\$
First Island Secretaries Limited	
Secretarial fee for the year end 31.03.2026	15,950
Moore Tax Services Limited	
Under-provision of tax consultancy fee for the year ended 31.03.2022	200
Under-provision of tax consultancy fee for the year ended 31.03.2023	200
Under-provision of tax consultancy fee for the year ended 31.03.2024	200
Under-provision of tax consultancy fee for the year ended 31.03.2025	1,000
Provision of tax consultancy fee for the year ended 31.03.2026	6,000
Assisting in handling Profits Tax payment for 2023/24	1,000
31.03.2026	<u>24,550</u>



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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	(14,167)
Less: Tax paid for 2023/24	(17,090)
Less: Over-provision for taxation for year ended 31.03.2024	(2,188)
Less: Reverse provision for taxation for year ended 31.03.2025	<u>14,167</u>
31.03.2026	<u><u>-</u></u>



