Mahr Maschinenbau Gesellschaft m.b.H.

Standalone Balance Sheet as at 31 March 2026

(All amounts in €)

Particulars	Notes	As at 31st March 2026	As at 31 March 2025
ASSETS			
Non-current assets			
Property, plant and equipment	2	-	
Intangible assets	3	351,306	459,401
Financial assets			
Loans	4	-	
Non Current tax assets (net)	5	-	
Deferred tax assets (net)	6	-	
Total non-current assets		**351,306**	**459,401**
Current assets			
Inventories	7	-	
Financial assets			
Trade receivables	8	**661,306**	43,230
Cash and cash equivalents	9	**62,028**	13,165
Other Bank balances	10	-	-
Other current assets	11	**19,491**	15,759
Total current assets		**742,825**	**72,154**
Total assets		**1,094,132**	**531,555**
EQUITY AND LIABILITIES			
Equity			
Equity share capital	12	36,336	36,336
Other equity	13	443,848	446,483
Total equity		**480,184**	**482,819**
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		-	
(b) Dues of creditors other than MSME		611,638	39,800
Lease Liabilities	17	-	
Other financial liabilities	17	-	
Other current liabilities	18	560	7,436
Provisions	19	1,750	1,500
Current tax liabilities (net)	20	-	-
Total current liabilities		**613,947**	**48,736**
Total liabilities		**613,947**	**48,736**
Total equity and liabilities		**1,094,132**	**531,555**

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.

MAHR MASCHINENBAU Ges.m.b.H.

Mahr Maschinenbau Gesellschaft m.b.H.

Standalone Statement of Profit and Loss for the period ended 31st March 2026
(All amount in € unless stated otherwise)

Particulars	Period ended 31st March 2026	Period ended 31 March 2025
Total Income		
Revenue from operations	1,610,498	125,664
Other income	-	-
Total income	**1,610,498**	**125,664**
Expenses		
Cost of materials consumed	1,447,792	112,336
Changes in inventories of finished goods and work-in-progress	-	-
Employee benefits expense	26,677	1,920
Finance costs	-	6
Depreciation and amortisation expense	108,094	108,094
Other expenses	30,570	5,860
Total expenses	**1,613,133**	**228,216**
Profit before tax	**(2,635)**	**(102,552)**
Tax expense		
Current Tax	-	(14,421)
Deferred tax	-	-
Taxes for earlier years	-	-
Total Tax Expense	**-**	**(14,421)**
Net profit for the year	**(2,635)**	**(88,131)**
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	**(2,635)**	**(88,131)**
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.

MAHR MASCHINENBAU Ges.m.b.H.

Mahr Maschinenbau Gesellschaft m.b.H.
Cash flow statement for the period ended 31st March 2026
(All amount in € unless stated otherwise)

	For the period ended 31 March 2026
A CASH FLOWS FROM OPERATING ACTIVITIES	
Profit before tax	**(2,635)**
Adjustments for:	
Depreciation and amortization expenses	108,094
Profit on disposal of property, plant and equipment (net)	-
Interest income on bank deposits	-
Interest income on other financials assets measured at amortised cost	-
Re-measurement gains/ (losses) on defined benefit obligations	-
Share based payments to employees	-
Finance Cost	-
Operating profit before working capital changes	**105,459**
Movement in working capital	
(Increase)/ Decrease of trade receivables	(618,076)
(Increase)/ Decrease of Inventory	-
(Increase)/Decrease of financial and other assets	(3,732)
Increase/ (Decrease) of provisions	250
Increase/(Decrease) of financial and other liabilities	(6,876)
Increase/(Decrease) of trade payables	571,838
Cash flow from operations	**48,862**
Income-tax paid (net of refunds)	-
Net cash flow from operating activities (A)	**48,862**
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	-
Dividend paid (including DDT)	-
Net cash used in financing activities (C)	**-**
Net increase/(decrease) in cash and cash equivalents (A+B+C)	48,862
Cash and cash equivalents at the beginning of the year	13,165
Cash and cash equivalents at the end of the year	**62,028**
Reconciliation of cash and cash equivalents as per cash flow statement	
Cash in hand	-
Balances with banks- in current and cash credit accounts	62,028
Bank deposits with original maturity less than three months	
	62,028

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.

MAHR MASCHINENBAU Ges.m.b.H.