

**CAMBRIDGE TECHNOLOGY INVESTMENT PTE LTD**

**Statement of Financial position**

**as at 31 March 2025**

**(Expressed in United States Dollars)**

Particulars	Note	As at 03-31-2025	As at 03-31-2024
<b>ASSETS</b>			
<b>I NON-CURRENT ASSETS</b>			
(a) Investments in subsidiaries	3	423,098	423,098
(b) Due from related companies	4	20,106	21,791
(c) Goodwill on Investments		215,514	215,514
		<b>658,718</b>	<b>660,403</b>
<b>II CURRENT ASSETS</b>			
(a) Dues from related Companies		-	-
(b) Deposits	5	-	-
(c) Cash and cash equivalents	6	6,393	35,249
		<b>6,393</b>	<b>35,249</b>
<b>Total Assets</b>		<b>665,112</b>	<b>695,652</b>
<b>EQUITY AND LIABILITIES</b>			
<b>I EQUITY</b>			
(a) Equity Share Capital	7	44,501	44,501
(b) Accumulated Losses		(123,570)	(123,030)
		<b>(79,069)</b>	<b>(78,529)</b>
<b>II CURRENT LIABILITIES</b>			
(a) Due to related companies	8	741,681	771,681
(b) Other payables and accruals	9	2,500	2,500
		<b>744,181</b>	<b>774,181</b>
<b>Total Equity and Liabilities</b>		<b>665,112</b>	<b>695,652</b>

(The accompanying accounting policies and explanatory notes form an integral part of the financial statements)

For Cambridge Technology Investment Pte Ltd

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Authorised Signatory

**CAMBRIDGE TECHNOLOGY INVESTMENT PTE LTD**

**STATEMENT OF PROFIT AND LOSS AND OTHER COMPRAHENSIVE INCOME**

*For the year ended 31 March 2025*

*(Expressed in United States Dollars)*

Particulars	Note	Period Ended 03-31-2025	Year Ended 03-31-2024
<b>I. Revenue</b>	9		
Revenue from Operaitons		-	-
Other Income		-	-
<b>Total Revenue</b>		-	-
<b>II. Expenditure</b>			
Sub Contractor Charges		-	-
Other Operating Expenses	10	-	-
Finance Cost	11	540	200
<b>Total Expenses</b>		<b>540</b>	<b>200</b>
<b>III. Profit before tax</b>		<b>(540)</b>	<b>(200)</b>
<b>IV. Tax expense:</b>			
Current tax		-	-
Deferred tax		-	-
<b>V. Profit after tax</b>		<b>(540)</b>	<b>(200)</b>
<b>Profit for the year representing</b>			
Total comprahensive income for the year		<b>(540)</b>	<b>(200)</b>

(The accompanying accounting policies and explanatory notes form an integral part of the financial statements)

For Cambridge Technology Investment Pte Ltd

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Authorised Signatory

**CAMBRIDGE TECHNOLOGY INVESTMENT PTE LTD**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE NO. 3 : INVESTMENTS IN SUBSIDIARIES**

<b>S.No</b>	<b>Particulars</b>	<b>As on 03-31-2025</b>	<b>As on 03-31-2024</b>
	a) Investment in CT Software Solutions SDN BHD ( Wholly owned subsidiary)	245,098	245,098
	b) Investment in CI Capital LLC ( Wholly owned subsidiary)	177,000	177,000
	c) Investment in Bizserve Inc ( Wholly owned subsidiary)	1,000	1,000
	<b>Total Other Current Assets</b>	<b>423,098</b>	<b>423,098</b>

**NOTE NO. 4 : DUES FROM RELATED COMPANIES**

<b>S.No</b>	<b>Particulars</b>	<b>As on 03-31-2025</b>	<b>As on 03-31-2024</b>
	a) CT Software Solutions SDN BHD	20,106	21,791
	b) Due from CI Capital LLC	-	-
	<b>Total Other Current Assets</b>	<b>20,106</b>	<b>21,791</b>

**NOTE NO. 5 : CASH AND BANK BALANCES**

<b>S.No</b>	<b>Particulars</b>	<b>As on 03-31-2025</b>	<b>As on 03-31-2024</b>
I	Cash and Cash Equivalents		
	(a) Balances with Bank		
	(i) Current Account Balances	6,393	35,249
	<b>Total Cash and Bank Balances</b>	<b>6,393</b>	<b>35,249</b>

**NOTE NO. 6 : EQUITY AND ACCUMULATED LOSSES**

<b>S.No</b>	<b>Particulars</b>	<b>As on 03-31-2025</b>	<b>As on 03-31-2024</b>
I	<b>EQUITY</b>		
	(a) Equity Share Capital	44,501	44,501
	Less: Partial disinvestment		
		44,501	44,501
	(b) Share Application Money		
		-	-
	Opening Reserves	(123,030)	(122,830)
	Add: Transfer from Profit & Loss Account	(540)	(200)
	(c) Exchange Fluctuation	-	-
		(123,570)	(123,030)
	<b>Total Reserves and Surplus</b>	<b>(79,069)</b>	<b>(78,529)</b>

**NOTE NO. 7 : DUES TO RELATED COMPANIES**

<b>S.No</b>	<b>Particulars</b>	<b>As on 03-31-2025</b>	<b>As on 03-31-2024</b>
	a) CTSS Malaysia Payable (reimbursement)	31,505	31,505
	b) Loan to CT Inc.	158,699	188,699
	c) CI Capital LLC payable	551,477	551,477
	<b>Total Other Current Liabilities</b>	<b>741,681</b>	<b>771,681</b>

**NOTE NO.8 : OTHER PAYABLES AND ACCRUALS**

<b>S.No</b>	<b>Particulars</b>	<b>As on 03-31-2025</b>	<b>As on 03-31-2024</b>
	a) Provision for Audit Fee	2,500	2,500
	<b>Total Other Current Liabilities</b>	<b>2,500</b>	<b>2,500</b>

**CAMBRIDGE TECHNOLOGY INVESTMENT PTE LTD**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE NO. 9 : INCOME FROM OPERATIONS**

S.No.	Particulars	Year Ended 03-31-2025	Year Ended 03-31-2024
I	<b>Revenue from Operations</b>		
	(a) Investment Advisory Service Income	-	
II	<b>Other Income</b>		
	(a) Interest Income	-	
	(b) Credit Balances No longer payable written back	-	
	(c) Exchange gain	-	
	<b>Total Other Income</b>	-	-

**NOTE NO. 10 : ADMINSTRATIVE EXPENSES**

S.No.	Particulars	Year Ended 03-31-2025	Year Ended 03-31-2024
I	(a) Miscellaneous expenses	-	
	(b) Business promotion expenses	-	
	(c) Professional fees	-	
	(d) Audit Fee	-	
	(e) Exchange Loss		
	<b>Total Administrative Expenses</b>	-	-

**NOTE NO. 12 : FINANCE COST**

S.No.	Particulars	Year Ended 03-31-2025	Year Ended 03-31-2024
I	(a) Interest on other Loans	-	-
	(b) Bank Charges	540	200
	<b>Total Other Expenses</b>	<b>540</b>	<b>200</b>