

**Cambridge Technology Financial Services Inc****Balance sheet as at 31 March 2025**

(All amounts are in US\$ except per share data and where otherwise stated)

	Note	As at 31 March 2025	As at 31 March 2024
<b>I. ASSETS</b>			
<b>Non-current assets</b>			
(a) Capital Wrok in Progress		\$ -	\$ 345,022
		<u>\$ -</u>	<u>\$ 345,023</u>
<b>Current assets</b>			
(a) Financial assets			
(i) Trade receivables	3	\$ -	\$ 158,000
(ii) Cash and cash equivalents	4	\$ 52,018	\$ 1,359,013
(iii) Other current assets	5	\$ -	\$ -
		<u>\$ 52,018</u>	<u>\$ 1,517,013</u>
<b>TOTAL ASSETS</b>		<u><u>\$ 52,018</u></u>	<u><u>\$ 1,862,036</u></u>
<b>II. EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
(a) Other equity	6	\$ (1,191,638)	\$ 102,036
		<u>\$ (1,191,638)</u>	<u>\$ 102,036</u>
<b>Liabilities</b>			
<b>Current liabilities</b>			
(b) Other financial liabilities	7	\$ 1,243,656	\$ 1,760,000
		<u>\$ 1,243,656</u>	<u>\$ 1,760,000</u>
<b>TOTAL EQUITY AND LIABILITIES</b>		<u><u>\$ 52,018</u></u>	<u><u>\$ 1,862,036</u></u>
Summary of significant accounting policies	2		

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

For Cambrdige Technology Financial Services Inc.

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**D.R.R Swaroop**  
**Authorised Signatory**

Place: Hyderabad  
Date: 29 May 2025

**Cambridge Technology Financial Services Inc**  
**Statement of profit and loss account for the year ended 31 March 2025**  
(All amounts are in US\$ except per share data and where otherwise stated)

	Note	For the year ended 31 March 2025	For the year ended 31 March 2024
<b>Income</b>			
I. Revenue from operations	8	\$ 381,000	\$ 158,000
II. Other income		\$ 436,813	-
<b>III. Total revenue</b>		<b>\$ 817,813</b>	<b>\$ 158,000</b>
<b>IV. Expenses</b>			
Subcontracting expenses		\$ 448,342	\$ -
Employee benefits expense	9	\$ 1,559,578	\$ 54,235
Finance costs	10	\$ 48,521	-
Other expenses	11	\$ 55,046	\$ 1,730
<b>Total expenses</b>		<b>\$ 2,111,486</b>	<b>\$ 55,965</b>
<b>V. Profit/(Loss) before tax (III-IV)</b>		<b>\$ (1,293,673)</b>	<b>\$ 102,036</b>
<b>VI. Tax expenses</b>			
- Current tax		-	-
- Deferred tax		-	-
<b>VII. Profit/(Loss) for the year (V-VI)</b>		<b>\$ (1,293,673)</b>	<b>\$ 102,036</b>
<b>VIII. Other comprehensive income</b>			
Items that will be reclassified to statement of profit and loss		-	-
<b>Other comprehensive income (net of tax)</b>		<b>\$ -</b>	<b>\$ -</b>
<b>IX. Total comprehensive income for the year</b>		<b>\$ (1,293,673)</b>	<b>\$ 102,036</b>

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

As per our Report of even date attached

**Cambridge Technology Financial Services Inc**

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**D.R.R Swaroop**  
**Authorised Signatory**

Place: Hyderabad  
Date: 29 May 2025

**Cambridge Technology Financial Services Inc**
**Notes to financial statements**
**(All amounts are in US\$ except share data and where otherwise stated)**

	As at 31 March 2025	As at 31 March 2024
<b>3 Trade receivables</b>		
<i>(Unsecured)</i>		
- Considered good	\$ -	\$ 158,000
-Doubtful debts	\$ -	\$ -
	\$ -	\$ 158,000
Less: Allowance for bad and doubtful debts	\$ -	\$ -
	<u>\$ -</u>	<u>\$ 158,000</u>
<b>4 Cash and cash equivalents</b>		
- Balances with banks		
- Current accounts	\$ 52,018	\$ 1,359,013
	<u>\$ 52,018</u>	<u>\$ 1,359,013</u>
<b>5 Other current assets</b>		
Prepaid expenses	-	\$ -
Advances to vendors	-	\$ -
Advances to Others	-	\$ -
	<u>\$ -</u>	<u>\$ -</u>
<b>6 Other equity</b>		
<b>Reserves and surplus</b>		
Retained earnings	\$ (1,191,637)	\$ 102,036
	<u>\$ (1,191,637)</u>	<u>\$ 102,036</u>
<b>i) Retained earnings</b>		
<b>Particulars</b>	<b>As at 31 March 2025</b>	<b>As at 31 March 2024</b>
Opening balance	\$ 102,036	-
Profit/(Loss) for the year	\$ (1,293,673)	\$ 102,036
<b>Closing balance</b>	<b>\$ (1,191,637)</b>	<b>\$ 102,036</b>
<b>7 Other financial liabilities</b>		
Employee benefits payable	\$ 83,677	\$ -
Advance from Related parties	\$ 1,159,979	\$ 1,159,979
Advance from customers	\$ -	\$ -
	<u>1,243,656</u>	<u>1,159,979</u>



**Cambridge Technology Financial Services Inc**  
**Statement of profit and loss account for the year ended 31 March 2025**  
(All amounts are in US\$ except share data and where otherwise stated)

	For the year ended 31 March 2025	For the year ended 31 March 2024
<b>8 Revenue from operations</b>		
Sale of services - Software services	\$ 381,000	\$ 158,000
	<u><u>\$ 381,000</u></u>	<u><u>\$ 158,000</u></u>
<b>9 Employee benefits expense</b>		
Salaries, wages and bonus	\$ 1,518,732	\$ 15,319
Contribution to provident and other funds	\$ 22,950	\$ 1,712
Staff welfare expenses	\$ 17,896	\$ 37,205
	<u><u>\$ 1,559,578</u></u>	<u><u>\$ 54,235</u></u>
<b>10 Finance costs</b>		
Interest on other borrowings	48,521	-
	<u><u>48,521</u></u>	<u><u>-</u></u>
<b>11 Other expenses</b>		
Subscriptions & Membership fee	\$ 32,900	-
Insurance		-
Rates & taxes		-
Rent		-
Repairs and maintenance		-
Lease/Rent of Computer Equipment		-
Communication expenses		-
Office maintenance		-
Travelling & conveyance	\$ 10,680	\$ 1,730
Asset Written Off	-	-
Miscellaneous expenses	\$ 11,465	\$ -
	<u><u>\$ 55,046</u></u>	<u><u>\$ 1,730</u></u>