

Cambridge Innovations Capital LLC.  
Balance sheet as at 31 March 2025  
*(All amounts are in "US Dollars" 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) Financial assets			
(i) Investments	3	1,955,135	2,156,661
(b) Other financial assets	4	193,772	107,079
		<b>2,148,907</b>	<b>2,263,740</b>
<b>Current assets</b>			
(a) Financial assets			
(i) Trade receivables	5	551,477	551,477
(ii) Cash and cash equivalents	6	684	89,684
(iii) Other financial assets	7	682,062	575,800
		<b>1,234,222</b>	<b>1,216,962</b>
<b>TOTAL ASSETS</b>		<b>3,383,129</b>	<b>3,480,702</b>
<b>II. EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
(a) Equity share capital	8	177,000	177,000
(b) Other equity	9	3,106,179	3,203,750
		<b>3,283,179</b>	<b>3,380,750</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
(a) Financial liabilities			
(i) Trade Payables	10	99,952	99,952
		<b>99,952</b>	<b>99,952</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>3,383,131</b>	<b>3,480,702</b>
Significant accounting policies	2		

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

for Cambridge Innovations Capital LLC.

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

Place: Hyderabad  
Date: 29 May 2025

**Cambridge Innovations Capital LLc.**  
**Statement of profit and loss for the year ended 31 March 2025**  
*(All amounts are in "US Dollars" 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	14	-	-
II. Other income	15	106,262	221,211
<b>III. Total Income</b>		<b>106,262</b>	<b>221,211</b>
<b>IV. Expenses</b>			
Sub Contract Expenses		-	567,877
Finance costs	16	-	1,541
Other expenses	17	203,833	-
<b>Total expenses</b>		<b>203,833</b>	<b>569,418</b>
<b>V. Profit/(Loss) before tax (III-IV)</b>		<b>(97,571)</b>	<b>(348,207)</b>
<b>VI. Tax expenses</b>			
- Current tax		-	-
- Deferred tax		-	-
<b>VII. Profit/(Loss) for the year</b>		<b>(97,571)</b>	<b>(348,207)</b>
<b>VIII. Other comprehensive income</b>			
<b>Items that will not be reclassified to statement of profit and loss</b>			
(a) Provision for diminution in the value of Investment		-	-
(b) Income tax relating to above		-	-
<b>Other comprehensive income (net of tax)</b>		<b>-</b>	<b>-</b>
<b>IX. Total comprehensive income for the year</b>		<b>(97,571)</b>	<b>(348,207)</b>
<b>X. Earnings per equity share</b>			
- Basic		(976)	(3,482)
- Diluted		(976)	(3,482)
Significant accounting policies	2		

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

**for Cambridge Innovations Capital LLc.**

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

Place: Hyderabad  
Date: 29 May 2025

**Cambridge Innovations Capital LLC.**  
**Statement of changes in equity for the year ended 31 March 2025**  
*(All amounts are in "US Dollars" except per share data and where otherwise stated)*

**a. Equity share capital**

<b>Particulars</b>	<b>Note</b>	<b>Amount</b>
<b>As at 31 March 2024</b>	9	<b>177,000</b>
Changes in equity share capital		-
Effects of adjustment		-
<b>As at 31 March, 2025</b>		<b>177,000</b>

**b. Other equity**

<b>Particulars</b>	<b>Note</b>	<b>Reserves and Surplus</b>
		<b>Retained Earnings</b>
<b>Balance as at 1 April, 2023</b>	10	3,551,957
Profit/(Loss) for the year		(348,207)
<b>Balance as at 31 March, 2024</b>		<b>3,203,750</b>
Profit/(Loss) for the year		(97,571)
<b>As at 31 March, 2025</b>		<b>3,106,179</b>

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

**For Cambridge Innovations Capital LLC.**

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

Place: Hyderabad  
Date: 29 May 2025

**Cambridge Innovations Capital LLC.****Notes to financial statements***(All amounts are in "US Dollars" except per share data and where otherwise stated)*

	As at 31 March 2025	As at 31 March 2024
<b>3 Investments</b>		
<i>(valued at cost, unless otherwise stated), Unquoted</i>		
<b>(i) EasyKnock Inc</b>	201,526	201,526
265609 Series Seed-2 Preferred shares for 201,526 USD value		
(31 March, 2023 : 265609 Series Seed-2 Preferred shares for 201,526 USD value)		
<b>(ii) Enerallies Inc</b>	1,605,135	1,605,135
(Convertible promissory note for USD 16,05,135 with 5% Interest rate)		
(31 March, 2023 : Convertible promissory note for USD 10,00,000 with 5% Interest rate)		
<b>(iii) Kaliber labs Inc</b>	500,000	500,000
(94675 common stock of face value USD 1 per share)		
(31 March, 2023 : 94675 common stock of face value USD 1 per share)		
Aggregate amount of unquoted investments	<u><u>2,306,661</u></u>	<u><u>2,306,661</u></u>
Less :Aggregate provision for diminution in value of investments	<u><u>351,526</u></u>	<u><u>150,000</u></u>
	<u><u>1,955,135</u></u>	<u><u>2,156,661</u></u>
Aggregate amount of net unquoted investments		
Company has Investments in Convertable notes which are valued at cost less impairment. The Company is of the opinion that these entities are solvent and carry value stated in the financial statements.		
<b>4 Other financial assets (non-current)</b>		
<i>Unsecured considered good</i>		
Advances to stock holders	193,772	107,079
	<u><u>193,772</u></u>	<u><u>107,079</u></u>

**5 Trade receivables***(Unsecured)*

- Considered good	551,477	551,477
Less : Allowance for bad and doubtful debts	-	-
	<u>551,477</u>	<u>551,477</u>

**6 Cash and cash equivalents**

- Balances with banks		
- Current accounts	684	89,684
	<u>684</u>	<u>89,684</u>

**7 Other financial assets (current)**

Accrued interest	682,062	575,800
	<u>682,062</u>	<u>575,800</u>

**8 Equity share capital****Issued, subscribed and paid-up capital**

100 Equity Shares held 100% by CTI Pte Ltd, Singapore	177,000	177,000
	<u>177,000</u>	<u>177,000</u>

Notes:

**a) Reconciliation of equity shares outstanding at the beginning and at the end of the year:**

Particulars	As at 31 March 2025		As at 31 March 2024	
	Number of shares	Amount	Number of shares	Amount
At the end of previous year	100	177,000	100	177,000
Adjustment during the year	-	-	-	-
Additions during the year	-	-	-	-
<b>Outstanding at the end of the year</b>	<b>100</b>	<b>177,000</b>	<b>100</b>	<b>177,000</b>

**b) The details of shareholders holding more than 5% of the total number of equity shares:**

Name of the shareholder	As at 31 March 2025		As at 31 March 2024	
	% holding	Number of shares	% holding	Number of shares
CTI Pte Ltd, Singapore	100%	100	100%	100

**9 Other equity****Reserves and surplus**

Retained earnings	3,106,179	3,203,750
	<u>3,106,179</u>	<u>3,203,750</u>

**i) Retained earnings**

Particulars	As at 31 March 2025	As at 31 March 2024
Opening balance	3,203,750	3,551,957
Profit/(Loss) for the year	(97,571)	(348,207)
<b>Closing balance</b>	<b>3,106,179</b>	<b>3,203,750</b>

**Nature and purpose of other reserves****(i) Retained earnings**

This Reserve represents the cumulative profits of the Company.

**10 Trade Payables****a) Unsecured loans**

- From others	99,952	99,952
	<u>99,952</u>	<u>99,952</u>



**Cambridge Innovations Capital LLC.****Notes to financial statements***(All amounts are in "US Dollars" except per share data and where otherwise stated)*

	For the year ended 31 March 2025	For the year ended 31 March 2024
<b>11 Revenue from operations</b>		
Sale of services - Software services	-	-
	<u>-</u>	<u>-</u>
<b>12 Other income</b>		
Interest income on deposits	106,262	221,211
	<u>106,262</u>	<u>221,211</u>
<b>13 Finance costs</b>		
Interest on borrowings	-	-
Interest on other borrowings	-	-
Bank Charges	-	1,541
	<u>-</u>	<u>1,541</u>
<b>14 Other expenses</b>		
Professional fees	2,307	-
Impairment loss on Investment	201,526	-
	<u>203,833</u>	<u>-</u>