

Amexel Pte Ltd
BALANCE SHEET AS AT MARCH 31, 2026

	Note No.	Amount in USD 31-Mar-26	Amount in USD 31-Mar-25
A ASSETS			
I Non-current assets			
Total non-current assets		-	-
II Current assets			
(a) Financial assets			
(i) Trade receivables	1	690,000	-
(ii) Cash and cash equivalents	2	54,151	57
(b) Other Current assets	3	1,903	-
Total current assets		746,054	57
TOTAL ASSETS		746,054	57
B EQUITY AND LIABILITIES			
I Equity			
(a) Equity share capital	4	10	10
(b) Reserves and Surplus	5	368,443	(25,143)
Total Equity		368,453	(25,133)
II Liabilities			
1 Non-current liabilities			
Total non-current liabilities		-	-
II Current liabilities			
(a) Financial liabilities			
(i) Trade payables	6	275,960	-
(ii) Other financial Liabilities	7	-	25,189
(b) Provisions	8	101,641	-
Total current liabilities		377,601	25,189
TOTAL EQUITY AND LIABILITIES		746,054	57

Amexel Pte Ltd
STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED MARCH 31, 2026

		Note	Amount in USD	Amount in USD
			31-Mar-26	31-Mar-26
	Particulars	No.		
1	Revenue from operations	9	1,800,000	-
2	Other Income	10	23,380	-
3	Total Revenue		1,823,380	-
4	Expenses			
	(a) Finance costs	11	1,633	289
	(b) Other expenses	12	1,334,570	24,914
	Total expenses		1,336,203	25,202
5	Profit / (Loss) before taxes (1-2)		487,177	(25,202)
6	Tax Expense:			
	(a) Current tax		93,591	-
	(b) Deferred tax		-	-
	Total tax expenses		93,591	-
7	Profit / (Loss) for the year after tax		393,586	(25,202)

Amexel Pte Ltd
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED MARCH 31, 2026

(A) Equity share capital **Amount in USD**

Balance as at March 31,2025	10
Changes in equity share capital during the year	-
Balance as at March 31,2026	10

(B) Other equity **Amount in USD**

	Reserves and Surplus	Total
	Retained earnings	
Particulars		
Balance as at March 31,2025	(25,143)	(25,143)
Profit/loss for the year	393,586	393,586
Movement during the year	-	-
Total comprehensive income	368,443	368,443
Balance as at March 31,2026	368,443	368,443

Amexel Pte Ltd
Notes forming part of financial statement

Note

No.

1	Trade receivables	Amount in USD	
	Particulars	31-Mar-26	31-Mar-25
	Unsecured		
	Considered good	690,000	-
	Total	690,000	-
2	Cash and cash equivalents	Amount in USD	
	Particulars	31-Mar-26	31-Mar-25
	Balances with banks:		
	In current accounts	54,151	57
	Total	54,151	57
3	Other current assets	Amount in USD	
	Particulars	31-Mar-26	31-Mar-25
	Unsecured, considered good		
	Prepaid expenses	1,903	-
	Total	1,903	-
4	Share capital	Amount in USD	
	Particulars	31-Mar-26	31-Mar-25
	Equity share capital	10	10
	Total	10	10
5	Reserves and surplus	Amount in USD	
	Particulars	31-Mar-26	31-Mar-25
	Surplus in statement of profit and loss		
	Opening balance	(25,143)	60
	Add: Profit / (Loss) for the year	393,586	(25,202)
	Closing balance	368,443	(25,143)
	Total	368,443	(25,143)
6	Trade payables	Amount in USD	
	Particulars	31-Mar-26	31-Mar-25
	Trade payable	275,960	-
	Total	275,960	-
7	Other Current financial Liabilities	Amount in USD	
	Particulars	31-Mar-26	31-Mar-25
	Intra Group- Other Liabilities	-	8,049
	Others	-	17,141
	Total	-	25,189
8	Provisions	Amount in USD	
	Particulars	31-Mar-26	31-Mar-25
	Provision for expenses	8,049	-
	Provision for Tax	93,592	-
	Total	101,641	-

Amexel Pte Ltd

Notes forming part of financial statement

Note

No.

9 Revenue from operations **Amount in USD**

Particulars	31-Mar-26	31-Mar-25
Sale of Product	1,800,000	-
Total	1,800,000	-

10 Other Income **Amount in USD**

Particulars	31-Mar-26	31-Mar-25
Exchange fluctuation gain - Not realized	23,380	-
Total	23,380	-

11 Finance cost **Amount in USD**

Particulars	31-Mar-26	31-Mar-25
Bank charges	1,633	289
Total	1,633	289

12 Other expenses **Amount in USD**

Particulars	31-Mar-26	31-Mar-25
Conversion & Processing charges	1,001,122	-
Other expenses	180	-
Conveyance & travelling	28,451	-
Advertisement & Selling expenses	191,007	-
Research and development cost	51,792	-
Exchange fluctuation loss	38,365	30
Professional fees & Legal fees	23,653	16,835
Miscellaneous Expense	-	8,049
Total	1,334,570	24,914