

Neviton Technologies Inc.
Balance Sheet As At March 31, 2026

	Particulars	Note No.	Amount in USD 31-Mar-26	Amount in USD 31-Mar-25
A	ASSETS			
I	Non-current assets			
	(a) Other intangible assets		85,465	-
	(b) Deferred tax assets (net)		2,889	-
	Total non-current assets		88,354	-
II	Current assets			
	(a) Financial assets			
	(i) Trade receivables	1	89,952	44,658
	(ii) Cash and cash equivalents	2	242,136	111,352
	Total current assets		332,088	156,010
	TOTAL ASSETS		420,442	156,010
B	EQUITY AND LIABILITIES			
I	Equity			
	(a) Equity share capital	3	5,000	5,000
	(b) Reserves and Surplus	4	14,644	(67,321)
	Total Equity		19,644	(62,321)
II	Liabilities			
1	Non-current liabilities			
	Total non-current liabilities		-	-
2	Current liabilities			
	(a) Financial liabilities			
	(i) Trade payables	5	395,175	218,331
	(b) Provisions	6	5,623	-
	Total current liabilities		400,798	218,331
	TOTAL EQUITY AND LIABILITIES		420,442	156,010

Neviton Technologies Inc.
Statement Of Profit And Loss For The Period Ended March 31, 2026

	Particulars	Note No.	Amount in USD	Amount in USD
			31-Mar-26	31-Mar-25
1	Revenue from operations	7	830,377	307,398
2	Total Revenue		830,377	307,398
3	Expenses			
	(a) Finance costs	8	293	410
	(b) Depreciation		14,535	-
	(c) Other expenses	9	727,924	340,767
	Total expenses		742,752	341,177
4	Profit / (Loss) before exceptional items and taxes (2-3)		87,625	(33,779)
5	Exceptional Item		-	-
6	Profit / (Loss) before taxes (4-5)		87,625	(33,779)
7	Tax Expense:			
	(a) Current tax		8,548	-
	(b) Deferred tax		(2,889)	-
	Total tax expenses		5,659	-
8	Profit / (Loss) for the year after tax		81,966	(33,779)

Neviton Technologies Inc.
Notes forming part of financial statement

Note

No.

1 Trade receivables

Amount in USD

Particulars	31-Mar-26	31-Mar-25
Unsecured		
Considered good	89,952	44,658
Considered doubtful	-	-
	89,952	44,658
Less: Allowance for doubtful trade receivables		-
Total	89,952	44,658

2 Cash and cash equivalents

Amount in USD

Particulars	31-Mar-26	31-Mar-25
Cash in hand		-
Balances with banks:		
In current accounts	242,136	111,352
In deposit accounts	-	-
Total	242,136	111,352

3 Share capital

Amount in USD

Particulars	31-Mar-26	31-Mar-25
Issued, subscribed and fully paid-up		
Equity share capital	5,000	5,000
Preference share capital	-	-
Total	5,000	5,000

4 Reserves and surplus

Amount in USD

Particulars	31-Mar-26	31-Mar-25
Surplus in statement of profit and loss		
Opening balance	(67,321)	(33,542)
Add: Profit / (Loss) for the year	81,966	(33,779)
Less: Equity dividend	-	-
Less: Preference dividend	-	-
Closing balance	14,644	(67,321)
Total	14,644	(67,321)

5 Trade payables

Amount in USD

Particulars	31-Mar-26	31-Mar-25
Trade payable	395,175	218,331
Total	395,175	218,331

6 Provisions

Amount in USD

Particulars	31-Mar-26	31-Mar-25
Provision for taxation	5,622	-
Total	5,622	-

Neviton Technologies Inc.
Notes forming part of financial statement

Note

No.

7 Revenue from operations **Amount in USD**

Particulars	31-Mar-26	31-Mar-25
Sale of Product	830,377	307,398
Sale licensing Income	-	-
Total	830,377	307,398

8 Finance cost **Amount in USD**

Particulars	31-Mar-26	31-Mar-25
Bank charges	293	410
Total	293	410

9 Other expenses **- Amount in USD**

Particulars	31-Mar-26	31-Mar-25
Labour Charges	676,190	246,589
Rates & taxes	3,033	725
Insurance	1,273	1,268
Advertisement & Selling expenses	47,428	92,185
Professional fees & Legal fees	-	-
Total	727,924	340,767