

SVADS Holdings SA
Balance Sheet as at March 31, 2026

		Amount in CHF	
	Note No.	31-Mar-26	31-Mar-25
A ASSETS			
I Non-current assets			
(a) Other intangible assets		25,711	51,231
Total non-current assets		25,711	51,231
II Current assets			
(a) Financial assets			
(i) Trade receivables	1	1,524,044	1,321,041
(ii) Cash and cash equivalents	2	12,495	4,719
(b) Other Current Assets	3	6,289,580	6,887,287
Total current assets		7,826,119	8,213,047
TOTAL ASSETS		7,851,830	8,264,279
B EQUITY AND LIABILITIES			
I Equity			
(a) Equity share capital	4	12,788,136	12,788,136
(b) Reserves and Surplus	5	(5,291,393)	(4,849,211)
Total Equity		7,496,743	7,938,925
II Liabilities			
1 Current liabilities			
(a) Financial liabilities			
(i) Trade payables	6	898	1,730
(b) Other current liabilities	7	128,360	119,798
(c) Provisions	8	10,050	6,699
(d) Current income tax liabilities	9	215,779	197,127
Total current liabilities		355,087	325,354
TOTAL EQUITY AND LIABILITIES		7,851,830	8,264,279

SVADS Holdings SA
Statement of Profit and Loss for the year ended March 31, 2026

		Amount in CHF	
Particulars	Note No.	31-Mar-26	31-Mar-25
1 Revenue from operations	10	338,381	188,938
2 Other Income	11	335,078	370,941
3 Total Revenue (1+2)		673,459	559,880
4 Expenses			
(a) Finance costs	12	895	31,472
(b) Depreciation and amortisation expense		25,520	255,520
(c) Other expenses	13	1,070,573	97,508
(e) Exchange loss (net)		-	
Total expenses		1,096,988	384,500
5 Profit / (Loss) before exceptional items and taxes (3-4)		(423,529)	175,380
6 Exceptional Item		-	-
7 Profit / (Loss) before taxes (5+6)		(423,529)	175,380
8 Tax Expense:			
(a) Current tax		18,652	9,798
(b) Prior year tax adjustments		-	520,396
Total tax expenses		18,652	530,194
9 Profit / (Loss) for the year after tax		(442,181)	(354,814)

SVADS Holdings SA
Statement Of Changes In Equity
for the Year Ended March 31, 2026

(A) Equity share capital

Particulars	Amount in CHF
Balance as at March 31, 2025	12,788,136
Changes in equity share capital during the year	-
Balance as at March 31,2026	12,788,136

(B) Other equity

Amount in CHF

Particulars	Reserves and Surplus		Items of other comprehensive income	Total
	Capital reserve	Retained earnings	Re -measurement of the defined benefit liabilities / (assets)	
Balance as at March 31, 2025	-	(4,849,211)	-	(4,849,211)
Profit/loss for the year	-	(442,181)	-	(442,181)
Total comprehensive income	-	(5,291,393)	-	(5,291,393)
Balance as at March 31,2026	-	(5,291,393)	-	(5,291,393)

SVADS Holdings SA
Notes forming part of financial statement

Note
No.

1 Trade receivables **Amount in CHF**

Particulars	31-Mar-26	31-Mar-25
Unsecured		
Considered good	543,452	18,363
Unbilled Debtors	980,592	1,302,678
Considered doubtful	-	-
	1,524,044	1,321,041
Less: Allowance for doubtful trade receivables		
Total	1,524,044	1,321,041

2 Cash and cash equivalents **Amount in CHF**

Particulars	31-Mar-26	31-Mar-25
Balances with banks:		
In current accounts	12,495	4,719
Total	12,495	4,719

3 Other current assets **Amount in CHF**

Particulars	31-Mar-26	31-Mar-25
Loans and advances to Group entities	5,926,129	6,128,605
Prepaid expenses	363,451	758,682
Total	6,289,580	6,887,287

4 Share capital **Amount in CHF**

Particulars	31-Mar-26	31-Mar-25
Issued, subscribed and fully paid-up		
Equity share capital	12,788,136	12,788,136
Total	12,788,136	12,788,136

5 Reserves and surplus **Amount in CHF**

Particulars	31-Mar-26	31-Mar-25
Surplus in statement of profit and loss		
Opening balance	(4,849,211)	(4,494,397)
Add: Profit / (Loss) for the year	(442,181)	(354,814)
Closing balance	(5,291,393)	(4,849,211)
Total	(5,291,393)	(4,849,211)

SVADS Holdings SA
Notes forming part of financial statement

Note
No.

6 Trade payables **Amount in CHF**

Particulars	31-Mar-26	31-Mar-25
Trade payable	898	1,730
Total	898	1,730

7 Other current liabilities **Amount in CHF**

Particulars	31-Mar-26	31-Mar-25
Advance received from customer	128,360	128,360
Intra group other liabilities	-	(8,561)
Total	128,360	119,798

8 Provisions **Amount in CHF**

Particulars	31-Mar-26	31-Mar-25
Provision for expenses	10,050	6,699
Total	10,050	6,699

9 Current Income tax liability **Amount in CHF**

Particulars	31-Mar-26	31-Mar-25
Provision for income tax (net of advance tax)	215,779	197,127
Total	215,779	197,127

SVADS Holdings SA
Notes forming part of financial statement

Note No.

10 Revenue from operations **Amount in CHF**

Particulars	31-Mar-26	31-Mar-25
Sale of Product	338,381	188,938
Total	338,381	188,938

11 Other Income **Amount in CHF**

Particulars	31-Mar-26	31-Mar-25
Other Interest Income	335,078	370,941
Total	335,078	370,941

12 Finance cost **Amount in CHF**

Particulars	31-Mar-26	31-Mar-25
Bank charges	895	646
Interest on delayed payment of income tax	-	30,826
Total	895	31,472

13 Other expenses **Amount in CHF**

Particulars	31-Mar-26	31-Mar-25
Rates & taxes	410,287	8,278
Director Sitting Fess	5,000	5,000
Net loss on foreign currency transactions	637,741	74,070
Professional fees & Legal fees	17,545	10,160
Total	1,070,573	97,508