VANA & ASSOCIATES
Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

To the Management of BRENFORMEXA LIMITED

We have audited the accompanying financial statements of **BRENFORMEXA LIMITED**, which comprise the balance sheet as at March 31, 2025, and the statement of profit and loss, and cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory information. The financial statements have been prepared by management of **BRENFORMEXA LIMITED** in accordance with the International Financial Reporting Standards (IFRS) as adopted by the European Union (EU).

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with the International Financial Reporting Standards (IFRS) as adopted by the European Union (EU); this includes the design, implementation and maintenance of internal control relevant to the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India (ICAI). Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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Opinion

In our opinion, the financial statements of **BRENFORMEXA LIMITED** for the year ended March 31, 2025 are prepared, in all material respects, in accordance with the International Financial Reporting Standards (IFRS) as adopted by the European Union (EU).

Basis of Accounting and Restriction on Distribution and Use

Without modifying our opinion, we draw attention to Note 2 to the financial statements, which describes the basis of accounting. The financial statements are prepared solely for the use of the management and principal auditor of the Group Holding Company i.e. Embassy Developments Limited (Formerly known as Equinox India Developments Limited, and earlier Indiabulls Real Estate Limited), in connection with preparation of consolidated financial statements of the Holding Company for the year ended March 31, 2025 and therefore may not be suitable for any other purpose.

For **V A N A & Associates**
FRN : 036530N

V.A.N.A & ASSOCIATES
Chartered Accountants

Vibhor Bairathi
Proprietor
M No. 521714

UDIN: **25521714BMKTIT2898**

Date: 27 May 2025
Place: Gurgaon

566, Tower B1, Spaze I-Tech Park, Sector 49, Gurgaon 122018. Phone: +91 99680 49826
Website: www.vanaassociates.com

BRENFORMEXA LIMITED

Balance Sheet as at 31 March 2025

	Note	31 March 2025	31 March 2024
ASSETS		**USD**	**USD**
Non-current assets			
Investments in subsidiaries	10	46,000	46,000
		46,000	46,000
Current assets			
Receivables	11	**24,088**	-
Cash at bank and in hand	12	**22,431**	4,223
		46,519	4,223
Total Assets		**92,519**	50,223
EQUITY AND LIABILITIES			
Equity			
Share capital	13	**1,404**	1,404
Retained earnings /(accumulated losses)		**(5,25,953)**	(3,89,496)
Total equity		**(5,24,549)**	(3,88,092)
Current liabilities			
Borrowings	14	**1,75,000**	-
Trade and other payables	15	**4,42,068**	4,38,315
Total liabilities		**6,17,068**	4,38,315
Total equity and liabilities		**92,519**	50,223

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BRENFORMEXA LIMITED

Balance Sheet as at 31 March 2025

	Note	31 March 2025	31 March 2024
		USD	USD
ASSETS			
Non-current assets			
Investments in subsidiaries	10	46,000	46,000
		46,000	46,000
Current assets			
Receivables	11	**24,088**	-
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Equity			
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Total liabilities		**6,17,068**	4,38,315
Total equity and liabilities		**92,519**	50,223

BRENFORMEXA LIMITED
Statement of Profit & Loss till 31 March 2025

	Note	31 March 2025 USD	31 March 2024 USD
Administration expenses	8	1,21,385	2,240
Operating profit/(loss)		**1,21,385**	2,240
Finance income		-	-
Finance costs	9	15,072	-
Profit/(loss) before tax before exceptional items		**(1,36,457)**	(2,240)
Exceptional Items		-	7,65,13,000
Profit/(loss) before tax before after exceptional items		**(1,36,457)**	(7,65,15,240)
Tax		-	-
Net profit/(loss) for the year		**(1,36,457)**	(7,65,15,240)
Other comprehensive income			
Financial assets at fair value through other comprehensive income - Fair value (losses)/gains		-	-
Total comprehensive income for the year		**(1,36,457)**	(7,65,15,240)

Note: Exceptional item for the year ended 31 March 2024 includes impairment provision of USD 76,513,000 of an amount shown as recoverable from Clivedale Overseas Limited. The provision of full amount has been created on the basis of the management's assessment that there is a significant doubt on the recoverability of this amount.

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BRENFORMEXA LIMITED
Statement of Chnages in equity
For the year ended 31 March 2025

	Share capital	Securities Premium	Fair value reserve	Other reserves	Retained earnings	Total
	USD	USD	USD	USD	USD	USD
Balance at 01 April 2023	1,404	-	-	-	7,61,25,744	**7,61,27,148**
Comprehensive income						
Net (loss) / profit for the year					(7,65,15,240)	**(7,65,15,240)**
Transfer to retained earnings			-	-	-	-
Balance at 31 March 2024	**1,404**	-	-	-	**(3,89,496)**	**(3,88,092)**
Comprehensive income						-
Net (loss) / profit for the year					**(1,36,457)**	**(1,36,457)**
Transfer to retained earnings			-		-	-
Balance at 31 March 2025	**1,404**	-	-	-	**(5,25,953)**	**(5,24,549)**

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1. Incorporation

Country of incorporation

The Company Brenformexa Limited (the "Company") was incorporated in Cyprus on 29 December 2008 as a private limited liability company under the provisions of the Cyprus Companies Law, Cap. 113. Its registered office was situated at 77, Strovolos Avenue, Strovolos Center, Office 204, 2018 Strovolos, Nicosia, Cyprus. On 15 November 2022, the Registrar of Companies in Cyprus has provided a certificate of consent for the continuation of the Company under the legal regime of Mauritius. On 30 March 2023, the Registrar of Companies in Mauritius has approved the continuation of the Company under the legal regime of Mauritius.

Principal activities

The principal activities of the Company, which are unchanged from last year, are to provide construction (including construction of infrastructure like roads and bridges) and construction planning services and advisory services related thereto.

2. Basis of preparation

The financial statements have been prepared in accordance with International Financial Reporting Standards ("IFRS") as modified by the exemption from consolidation in the Mauritius Companies Act for companies holding a Category 1 Global Business Licence and comply with the Mauritius Companies Act in so far applicable to Category 1 Global Business Licenced Companies. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared under the historical cost convention.

3. Adoption of new or revised standards and interpretations

The Company adopted all the new and revised International Financial Reporting Standards (IFRS) that are relevant to its operations and are effective for accounting periods beginning on 1 April 2022.

4. Significant accounting policies

The principal accounting policies adopted in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented in these financial statements unless otherwise stated.

Subsidiary companies

Subsidiaries are entities controlled by the Company. Control exists where the Company is exposed, or has rights, to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee.

Investments in subsidiary companies are classified as investments at fair value through other comprehensive income and are measured at fair value. Gains or losses on investments in subsidiary companies are recognised directly in equity, through the statement of changes in equity except for impairment losses.

Revenue

Recognition and measurement

Revenue represents the amount of consideration to which the Company expects to be entitled in exchange for transferring the promised goods or services to the customer, excluding amounts collected on behalf of third parties (for example, value-added taxes); the transaction price. The Company includes in the transaction price an amount of variable consideration as a result of rebates/discounts only to the extent that it is highly probable that a significant reversal in the amount of cumulative revenue recognised will not occur when the uncertainty associated with the variable consideration is subsequently resolved. Estimations for rebates and discounts are based on the Company's experience with similar contracts and forecasted sales to the customer.

The Company recognises revenue when the parties have approved the contract (in writing, orally or in accordance with other customary business practices) and are committed to perform their respective obligations, the Company can identify each party's rights and the payment terms for the goods or services to be transferred, the contract has commercial substance (i.e. the risk, timing or amount of the Company's future cash flows is expected to change as a result of the contract), it is probable that the Company will collect the consideration to which it will be entitled in exchange for the goods or services that will be transferred to the customer and when specific criteria have been met for each of the Company's contracts with customers.

The Company bases its estimates on historical results, taking into consideration the type of customer, the type of transaction and the specifics of each arrangement. In evaluating whether collectability of an amount of consideration is probable, the Company considers only the customer's ability and intention to pay that amount of consideration when it is due.

Estimates of revenues, costs or extent of progress toward completion are revised if circumstances change. Any resulting increases or decreases in estimates are reflected in the statement of profit or loss and other comprehensive Income in the period in which the circumstances that give rise to the revision become known by Management.

Identification of performance obligations

The Company assesses whether contracts that involve the provision of a range of goods and/or services contain one or more performance obligations (that is, distinct promises to provide a service) and allocates the transaction price to each performance obligation identified on the basis of its stand-alone selling price. A good or service that is promised to a customer is distinct if the customer can benefit from the good or service, either on its

VANA & ASSOCIATES Chartered Accountants CA own or together with other resources that are readily available to the customer (that is the good or service is capable of being distinct) and the Company's promise to transfer the good or service to the customer is separately identifiable from other promises in the contract (that is, the good or service is distinct within the context of the contract).

Revenue is measured based on the consideration to which the Company expects to be entitled in a contract with a customer and excludes amounts collected on behalf of third parties. The Company recognises revenue when it transfers control of a product or service to a customer.

Dividend income

Dividends are received from financial assets measured at fair value through profit or loss (FVTPL) and at fair value through other comprehensive income (FVOCI). Dividends are recognised as other income in profit or loss when the right to receive payment is established. This applies even if they are paid out of pre- acquisition profits, unless the dividend clearly represents a recovery of part of the cost of an investment. In this case, the dividend is recognised in OCI if it relates to an investment measured at FVOCI.

Finance income

Interest income is recognised on a time-proportion basis using the effective method.

Finance costs

Interest expense and other borrowing costs are charged to profit or loss as incurred.

Foreign currency translation

Functional and presentation currency
Items included In the Company's financial statements are measured using the currency of the primary economic environment in which the entity operates ('the functional currency'). The financial statements are presented in United States Dollars (US$), which is the Company's functional and presentation currency.

Transactions and balances
Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in profit or loss.

Financial assets

Financial assets - Classification

The Company classifies its financial assets in the following measurement categories:

- those to be measured subsequently at fair value (either through OCI or through profit or loss), and
- those to be measured at amortised cost.

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The classification and subsequent measurement of debt financial assets depends on: (i) the Company's business model for managing the related assets portfolio and (ii) the cash flow characteristics of the asset. On initial recognition, the Company may irrevocably designate a debt financial asset that otherwise meets the requirements to be measured at amortized cost or at FVOCI or at FVTPL if doing so eliminates or significantly reduces an accounting mismatch that would otherwise arise.

For investments in equity instruments that are not held for trading, the classification will depend on whether the Company has made an irrevocable election at the time of initial recognition to account for the equity investment at fair value through other comprehensive income (FVOCI). This election is made on an investment-by-investment basis.

All other financial assets are classified as measured at FVTPL.

For assets measured at fair value, gains and losses will either be recorded in profit or loss or OCI. For investments in equity instruments that are not held for trading, this will depend on whether the Company has made an irrevocable election at the time of initial recognition to account for the equity investment at fair value through other comprehensive income (FVOCI).

Financial assets - Recognition and derecognition

All purchases and sales of financial assets that require delivery within the time frame established by regulation or market convention ("regular way" purchases and sales) are recorded at trade date, which is the date when the Company commits to deliver a financial instrument. Ail other purchases and sales are recognised when the entity becomes a party to the contractual provisions of the instrument.

Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Company has transferred substantially all the risks and rewards of ownership.

Financial assets - Measurement

At initial recognition; the Company measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss (FVTPL), transaction costs that are directly attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at FVTPL are expensed in profit or loss. Fair value at initial recognition is best evidenced by the transaction price. A gain or loss on initial recognition is only recorded if there is a difference between fair value and transaction price which can be evidenced by other observable current market transactions in the same instrument or by a valuation technique whose inputs include only data from observable markets.

Financial assets with embedded derivatives are considered in their entirety when determining whether their cash flows are solely payment of principal and interest.

Financial assets - impairment - credit loss allowance for ECL

The Company assesses on a forward-looking basis the ECL for debt instruments (including loans) measured at amortised cost and FVOCI and exposure arising from loan commitments

V A N A & ASSOCIATES * Chartered Accountants * CA and financial guarantee contracts. The Company measures ECL and recognises credit loss allowance at each reporting date. The measurement of ECL reflects: (i) an unbiased and probability weighted amount that is determined by evaluating a range of possible outcomes, (ii) time value of money and (iii) all reasonable and supportable information that is available without undue cost and effort at the end of each reporting period about past events, current conditions and forecasts of future conditions.

The carrying amount of the financial assets is reduced through the use of an allowance account, and the amount of the loss is recognised in the statement of profit or loss and other comprehensive income within "net impairment losses on financial and contract assets. Subsequent recoveries of amounts for which loss allowance was previously recognised are credited against the same line item.

Debt instruments carried at amortised cost are presented in the statement of financial position net of the allowance for ECL. For loan commitments and financial guarantee contracts, a separate provision for ECL is recognised as a liability in the statement of financial position.

For debt instruments at FVOCI, an allowance for ECL is recognised in profit or loss and it affects fair value gains or losses recognised in OCI rather than the carrying amount of those instruments.

Financial assets - impairment - credit loss allowance for ECL (continued)

The impairment methodology applied by the Company for calculating expected credit losses depends on the type of financial asset assessed for impairment. Specifically:

For trade receivables and contract assets, including trade receivables and contract assets with a significant financing component, and lease receivables the Company applies the simplified approach permitted by IFRS 9, which requires lifetime expected credit losses to be recognised from initial recognition of the financial assets.

For all other financial instruments that are subject to impairment under IFRS 9, the Company applies general approach - three stage model for impairment. The Company applies a three stage model for impairment, based on changes in credit quality since initial recognition. A financial instrument that is not credit-impaired on initial recognition is classified in Stage 1.

Financial assets in Stage 1 have their ECL measured at an amount equal to the portion of lifetime ECL that results from default events possible within the next 12 months or until contractual maturity, if shorter ("12 Months ECL"). If the Company identifies a significant increase in credit risk ("SICR") since initial recognition, the asset is transferred to Stage 2 and its ECL is measured based on ECL on a lifetime basis, that is, up until contractual maturity but considering expected prepayments, if any ("Lifetime ECL"). Refer to note 6, Credit risk section, for a description of how the Company determines when a SICR has occurred. If the Company determines that a financial asset is credit- impaired, the asset is transferred to Stage 3 and its ECL is measured as a Lifetime ECL. The Company's definition of credit impaired assets and definition of default is explained in note 6, Credit risk section.

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Additionally, the Company has decided to use the low credit risk assessment exemption for investment grade financial assets. Refer to note 6, Credit risk section for a description of how the Company determines low credit risk financial assets.

Financial assets -Reclassification

Financial instruments are reclassified only when the business model for managing those assets changes. The reclassification has a prospective effect and takes place from the start of the first reporting period following the change.

Financial assets - write-off

Financial assets are written-off, in whole or in part, when the Company exhausted all practical recovery *efforts* and has concluded that there is no reasonable expectation of recovery. The write-off represents a derecognition event. The Company may write-off financial assets that are still subject to enforcement activity when the Company seeks to recover amounts that are contractually due, however, there is no reasonable expectation of recovery.

Financial assets - modification

The Company sometimes renegotiates or otherwise modifies the contractual terms of the financial assets. The Company assesses whether the modification of contractual cash flows is substantial considering, among other, the following factors: any new contractual terms that substantially affect the risk profile of the asset (e.g. profit share or equity-based return), significant change in interest rate, change in the currency denomination, new collateral or credit enhancement that significantly affects the credit risk associated with the asset or a significant extension of a loan when the borrower is not in financial difficulties.

Cash and cash equivalents

For the purpose of the statement of cash flows, cash and cash equivalents comprise cash at bank. Cash and cash equivalents are carried at amortised cost because: (i) they are held for collection of contractual cash flows and those cash flows represent SPPI, and (ii) they are not designated at FVTPL.

Classification as financial assets at amortised cost

These amounts generally arise from transactions outside the usual operating activities of the Company. They are held with the objective to collect their contractual cash flows and their cash flows represent solely payments of principal and interest. Accordingly, these are measured at amortised cost using the effective interest method, less provision for impairment. Financial assets at amortised cost are classified as current assets if they are due within one year or less (or in the normal operating cycle of the business if longer). If not, they are presented as non-current assets.

Financial liabilities - measurement categories

Financial liabilities are initially recognised at fair value and classified as subsequently

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measured at amortised cost, except for (i) financial liabilities at FVTPL: this classification is applied to derivatives, financial liabilities held for trading (e.g. short positions in securities), contingent consideration recognised by an acquirer in a business combination and other financial liabilities designated as such at initial recognition and (ii) financial guarantee contracts and loan commitments.

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires.

Financial liabilities - Modifications

An exchange between the Company and its original lenders of debt instruments with substantially different terms, as well as substantial modifications of the terms and conditions of existing financial liabilities, are accounted for as an extinguishment of the original financial liability and the recognition of a new financial liability. The terms are substantially different if the discounted present value of the cash flows under the new terms, including any fees paid net of any fees received and discounted using the original interest rate, is at least 10% different from the discounted present value of the remaining cash flows of the financial liability. (In addition, other qualitative factors, such as the currency that the instrument is denominated in, changes in the type of interest rate, new conversion features attached to the instrument and change in loan covenants are also considered.

Offsetting financial instruments

Financial assets and financial liabilities are offset and the net amount reported in the statement of financial position if, and only if, there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, or to realise the asset and settle the liability simultaneously. This is not generally the case with master netting agreements, and the related assets and liabilities are presented gross in the statement of financial position.

Share capital

Ordinary and preference shares are classified as equity. The difference between the fair value of the consideration received by the Company and the nominal value of the share capital being issued is taken to the share premium account.

5. New accounting pronouncements

At the date of approval of these financial statements, standards and interpretations were issued by the International Accounting Standards Board which were not yet effective. Some of them were adopted by the European Union and others not yet. The Board of Directors expects that the adoption of these accounting standards in future periods will not have a material effect on the financial statements of the Company.

6. Financial risk management

Financial risk factors

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The Company is exposed to interest rate risk, credit risk, liquidity risk, currency risk and capital risk management arising from the financial instruments it holds. The risk management policies employed by the Company to manage these risks are discussed below:

Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to meet an obligation. Credit risk arises from [cash and cash equivalents, contractual cash flows of debt investments carried at amortised cost, at fair value through other comprehensive income (FVOCI) and at fair value through profit or loss (FVTPL), favourable derivative financial instruments and deposits with banks and financial institutions, as well as credit exposures to wholesale and retail customers, including outstanding receivables and contract assets as well as lease receivables. Further, credit risk arises from financial guarantees and credit related commitments.]

Risk management

Credit risk is managed on a group basis. For banks and financial institutions, the Company has established policies whereby the majority of bank balances are held with independently rated parties with a minimum rating of 'C'.

The Company's investments in debt instruments are considered to be low risk investments. The credit ratings of the investments are monitored for credit deterioration.

These policies enable the Company to reduce its credit risk significantly.

Impairment of financial assets

The Company has the following types of financial assets that are subject to the expected credit loss model:

cash and cash equivalents

(i) *Net impairment losses on financial and contract assets recognised in profit or loss*

Liquidity risk

Liquidity risk is the risk that arises when the maturity of assets and liabilities does not match. An unmatched position potentially enhances profitability, but can also increase the risk of losses. The Company has procedures with the object of minimising such losses such as maintaining sufficient cash and other highly liquid current assets and by having available an adequate amount of committed credit facilities.

Currency risk

Currency risk is the risk that the value of financial instruments will fluctuate due to changes in foreign exchange rates. Currency risk arises when future commercial transactions and recognised assets and liabilities are denominated in a currency that is not the Company's measurement currency. The Company is exposed to foreign exchange risk arising from various currency exposures primarily with respect to the US Dollar, the Euro, the Sterling Pound and the Singapore Dollar. The Company's Management monitors the exchange rate fluctuations on a continuous basis and acts accordingly.

Capital risk management

The Company manages its capital to ensure that it will be able to continue as a going concern

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while maximising the return to shareholders through the optimisation of the debt and equity balance. The Company's overall strategy remains unchanged from last year.

7. Critical accounting estimates and judgments

The preparation of financial statements in conformity with IFRSs requires the use of certain critical accounting estimates and requires Management to exercise its judgment in the process of applying the Company's accounting policies. It also requires the use of assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Although these estimates are based on Management's best knowledge of current events and actions, actual results may ultimately differ from those estimates.

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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8 Administration Expenses

	2025 US$	2024 US$
Legal & Professional Fees	1,06,353	1,870
Audit fees Exp	10,869	370
Miscellaneious expenses	4,163	-
	1,21,385	2,240

9 Finance Cost

	2025 US$	2024 US$
Bank Charges	978	-
Interest Expenses	14,094	-
Exchange Loss	-	-
	15,072	-

10 Investment in subsidiaries

	2025 US$	2024 US$
Balance as at 1 April	46,000	46,000
Additions	-	-
Impairment of Investment	-	-
Elimination of Investment in Grapene due to merger	-	-
Balance as at 31 March	46,000	46,000

The details of subsidiaries are as follows :

Name	Country	Holding %	2025 US$	2024 US$
Navilith Holdings Limited	Cyprus	100%	6,000	6,000
M Holdco I Limited	Mauritius	100%	40,000	40,000
			46,000	46,000

11 Receivables

	2025 US$	2024 US$
From related parties	24,088	-
From others		
Clivedale Overseas Limited	7,65,13,000	7,65,13,000
Less: Provision for impairment	(7,65,13,000)	(7,65,13,000)
	24,088	-

12 Cash at bank and in hand

	2025 US$	2024 US$
Cash at bank and in hand	22,431	4,223
	22,431	4,223

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13 Share capital

	2025 Number of shares	2025 EUR	2024 Number of shares	2024 EUR
Authorised				
Ordinary shares of €1 each	**1,000**	**1,000**	1,000	1,000
Preference shares of €1 each	**4,000**	**4,000**	4,000	4,000
		US$		US$
Issued and fully paid				
Ordinary Shares				
Balance at 1 April 2022	**1,000**	**1,404**	1,000	1,404
Balance at 31 March 2023	**1,000**	**1,404**	1,000	1,404
Balance at 31 March 2024	**1,000**	**1,404**	1,000	1,404

		2025 US$	2024 US$
14	**Borrowings**		
	from related parties	1,75,000	-
		1,75,000	**-**
14	**Trade & Other payables**		
	Interest on borrowings payable	14,094	-
	Payable to Ariston Investments Limited	4,27,974	4,38,315
		4,42,068	**4,38,315**

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