

CAMBRIC LIMITED

DIRECTORS:

1. Mr. Warren Harris
2. Mr. Rajesh Bhosale

**REGISTERED:
OFFICE**

C/o H&J Corporate Services Ltd.
Ocean Centre, Montagu Foreshore
East Bay Street
PO Box SS-19084
Nassau, Bahamas

Cambric Limited
Balance Sheet as at March 31, 2025

(Amount in USD)

Particulars	Note No	March 31, 2025	March 31, 2024
I. ASSETS			
(1) Non-current Assets			
Non Current Investment		1,641,311	1,641,311
Goodwill		291,319	291,319
Total Non-current Assets		<u>1,932,630</u>	<u>1,932,630</u>
(2) Current Assets			
Financial assets:			
Cash and cash equivalents	3	928,639	903,042
Total Current Assets		<u>928,639</u>	<u>903,042</u>
Total Assets		<u>2,861,269</u>	<u>2,835,672</u>
II. EQUITY AND LIABILITIES			
(1) Equity			
Equity Share capital		2,700,000	2,700,000
Other Equity		161,269	135,402
Total Equity	4	<u>2,861,269</u>	<u>2,835,402</u>
(2) Liabilities			
Current Liabilities			
Financial liabilities:			
Trade payables		-	271
Total Liabilities		<u>-</u>	<u>271</u>
Total Equity and Liabilities		<u>2,861,269</u>	<u>2,835,673</u>
Notes forming part of Financial Statements	1 & 2		

For and on behalf of the Board of Directors

Warren Harris
Director

Rajesh Bhosale
Director

Date: April 17, 2025

Cambric Limited Profit and Loss Statement for the year ended March 31, 2025 (Amount in USD)				
	Particulars	Note No	March 31, 2025	March 31, 2024
I.	Other Income	5	29,260	31,561
II.	Total Income		29,260	31,561
III.	Expenses :			
	Consultancy fees, softwares and others	6	1,041	1,621
	Other expenses	7	2,352	462
	Total expenses (III)		3,393	2,083
IV	Profit/(Loss) for the year (II - III)		25,867	29,478
	In terms of our report attached			
	Notes forming part of Standalone Financial Statements	1 & 2		

For and on behalf of the Board of Directors

Warren Harris
Director

Rajesh Bhosale
Director

Date: April 17, 2025

Cambric Limited
Cash Flow Statement for

	(Amount in USD)	
	March 31, 2025	March 31, 2024
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit after Taxation and Extraordinary Items	25,867	29,478
Interest Income	(29,260)	(31,561)
Operating profit before Working Capital Changes	(3,393)	(2,083)
Adjustments for :		
Trade Payables	(270)	270
NET CASH FLOW USED IN OPERATING ACTIVITIES	(3,663)	(1,813)
CASH FLOW FROM INVESTING ACTIVITIES		
Interest Received	29,260	31,561
NET CASH FLOW GENERATED FROM INVESTING ACTIVITIES	29,260	31,561
NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENTS	25,597	29,748
Cash & Cash equivalent at the close of the year as per Schedule 8	928,639	903,042
Cash & Cash equivalents at the beginning of the year as per Schedule 8	903,042	873,294
	25,597	29,748
Notes forming part of Standalone Financial Statements		

1 & 2

For and on behalf of the Board of Directors

Warren Harris
Director

Rajesh Bhosale
Director

Date: April 17, 2025

SIGNIFICANT ACCOUNTING POLICIES

1.1 Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with Indian Accounting Standard ("Ind AS") notified under the Companies (Indian Accounting Standards) Rules, 2015.

The transition was carried out from Accounting principles generally accepted in India, which was the previous GAAP (referred as "previous GAAP"), which includes Standards notified under the Companies (Accounting Standards) Rules, 2006 which was followed upto the year ended March 31, 2016. These are the Company's first Ind AS financial statements. The date of transition to Ind AS is April 1, 2015.

These financial statements have been prepared in accordance with Ind AS as notified under the Companies (Indian Accounting Standards) Rules, 2015 read with Section 133 of the Companies Act, 2013.

1.2 Critical accounting estimates

The preparation of the financial statements in conformity with Ind AS requires management to make estimates, judgments and assumptions. These estimates, judgments and assumptions affect the application of accounting policies and the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the year. Application of accounting policies that require critical accounting estimates involving complex and subjective judgments and the use of assumptions in these financial statements have been disclosed below. Accounting estimates could change from year to year. Actual results could differ from those estimates. Appropriate changes in estimates are made as management becomes aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the financial statements in the year in which changes are made.

1.3 Foreign currency transaction and translation

(i) Functional and presentation currency:

Items included in the 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 US Dollar (USD), which is the Company's functional and presentation currency.

(ii) Transactions and balances:

Transactions in foreign currency are translated into the functional currency using the exchange rates prevailing at the date of the transaction. Foreign-currency denominated monetary assets and liabilities are re-instated into the functional currency at exchange rates at the balance sheet date. The gains or losses resulting from such translations are included in the statement of profit and loss. Non-monetary assets and non-monetary liabilities denominated in a foreign currency and measured at fair value are translated at the exchange rate prevalent at the date when the fair value was determined. Non-monetary assets and non-monetary liabilities denominated in a foreign currency and measured at historical cost are translated at the exchange rate prevalent at the date of transaction.

1.4 Provisions, contingent liabilities and contingent assets

A provision is recognized when the Company has a present obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which the reliable estimate can be made. Provisions (excluding retirement benefits and compensated absences) are determined at present value based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date adjusted to reflect the current best estimates. Contingent liabilities are not recognized in the financial statements. A contingent asset is neither recognized nor disclosed in the financial statements

Cambric Limited
Notes forming part of the Financial Statements

3 CASH AND CASH EQUIVALENTS

For the purpose of statement of cash flows, cash and cash equivalents include the cash on hand and in banks. Cash and cash equivalents at the end of the reporting period as shown in the statement of cash flows can be reconciled to the related items in the balance sheet as follows:

	As at March 31, 2025	As at March 31, 2024
Current account with banks (Refer note 1(ii))	928,639	903,042
	928,639	903,042

4. Statement of Changes in Equity

(Amount in USD)

Particulars	Equity Share Capital	Retained earnings	Total equity
<i>Balance as at April 1, 2023</i>	2,700,000	105,924	2,805,924
Income for the year	-	29,478	29,478
Balance as at March 31, 2024	2,700,000	135,402	2,835,402
<i>Balance as at April 1, 2024</i>	2,700,000	135,402	2,835,402
Income for the year	-	25,867	25,867
Balance as at March 31, 2025	2,700,000	161,269	2,861,269

(Amount in USD)

Year ended March 31, 2025	Year ended March 31, 2024
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5 OTHER INCOME

Interest income-others

29,260	31,561
29,260	31,561

(Amount in USD)

Year ended March 31, 2025	Year ended March 31, 2024
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6 CONSULTANCY FEES, SOFTWARES AND OTHERS

Professional fees

1,041	1,621
1,041	1,621

(Amount in USD)

Year ended March 31, 2025	Year ended March 31, 2024
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7 OTHER EXPENSES

Rates and Taxes

Miscellaneous Expenses

1,875	-
477	462
2,352	462