

**Balance Sheet, Statement of Profit and Loss,
Statement of Cash Flows and Notes of**

Trilogy Writing & Consulting GmbH

For the year ended 31 March 2025

Trilogy Writing & Consulting GmbH**Balance Sheet***(All amounts in €, except share data and where otherwise stated)*

	Note	As at 31 March 2025
Assets		
Non-current assets		
Property, plant and equipment	1	132,630
Right-of-use assets	2	87,041
Financial assets		
Investment	3	920
Loan	4	620,307
Other financial assets	5	37,163
Deferred tax assets (net)		104,050
Total non-current assets		982,111
Current assets		
Financial assets		
Trade receivables	7	
Billed		4,138,558
Unbilled		29,727
Cash and cash equivalents	8	1,162,018
Other financial assets	5	43,533
Other current assets	6	118,212
Total current assets		5,492,048
Total assets		6,474,159
Equity and liabilities		
Equity		
Equity Share capital	9(a)	34,100
Other equity	9(b)	540,492
Total equity		574,592
Liabilities		
Current liabilities		
Financial liabilities		
Lease liabilities	2	88,261
Trade payables		
Total outstanding dues of micro enterprises and small enterprises and		-
Total outstanding dues of other than micro enterprises and small enterprises	12	4,737,448
Other financial liabilities	10	580,534
Other current liabilities	13	276,342
Provisions	11	88,677
Current tax liabilities (net)		128,305
Total current liabilities		5,899,567
Total liabilities		5,899,567
Total equity and liabilities		6,474,159

*for and on behalf of the Board of Managers of***Trilogy Writing & Consulting GmbH**

Sd/-

Julia Forjanic Klapproth*Managing Director*

Place: Frankfurt

Date: 26 May 2025

Trilogy Writing & Consulting GmbH**Statement of Profit and Loss***(All amounts in €, except share data and where otherwise stated)*

Particulars	Note	For the year ended 31 March 2025
Income		
Revenue from operations	14	13,781,683
Other income	15	360,255
Total income		14,141,938
Expenses		
Employee benefits expense	16	5,872,164
Finance costs	17	29,788
Depreciation and amortisation expense	18	166,175
Other expenses	19	7,389,439
Total expenses		13,457,566
Profit before tax		684,372
Current tax		417,091
Deferred tax		(104,049)
		313,042
Profit for the year		371,330
Total Other Comprehensive Income for the year (net of tax)		-
Total comprehensive income for the year		371,330
Profit for the year attributable to:		
Owners of the Parent		371,330
		371,330
Other Comprehensive Income for the year attributable to:		
Owners of the Parent		-
		-
Total comprehensive income for the year attributable to:		
Owners of the Parent		371,330
		371,330

for and on behalf of the Board of Directors of
Trilogy Writing & Consulting GmbH

Sd/-

Julia Forjanic Klapproth
Managing Director

Place: Frankfurt
Date: 26 May 2025

Trilogy Writing & Consulting GmbH
Statement of Cashflows
(All amounts in €, except share data and where otherwise stated)

Particulars	For the year ended 31 March 2025
A. Cash flows from operating activities	
Profit before tax for the year	684,372
Adjustments :	
Depreciation and amortisation expense	166,175
Finance costs	14,115
Profit on sale of fixed assets	(199)
Interest income	(9,143)
Effect of exchange loss on restatement of monetary assets and liabilities	(78,752)
Operating profit before working capital changes	776,568
Changes in working capital	
(Increase)/decrease in trade receivables	3,545,807
(Increase)/ decrease in loans and advances and other assets	(63,650)
Increase/ (decrease) in liabilities	(1,625,510)
Increase/ (decrease) in provisions	88,677
Cash generated from operation activities	2,721,892
Income tax paid (net)	(512,616)
Net cash generated from operating activities [A]	2,209,276
B. Cash flows from investing activities	
Purchase of property, plant and equipment	(3,624)
Interest received	331
Net cash used in investing activities [B]	(3,293)
C. Cash flows from financing activities	
Interest expense paid	(6,482)
Payment of lease liabilities	(120,519)
Repayment of borrowings	(1,014,155)
Net cash used in financing activities [C]	(1,141,156)
Net increase in cash and cash equivalents (A+B+C)	1,064,827
Cash and cash equivalents at the beginning of the year	97,191
Cash and cash equivalents at the end of the year	1,162,018

For the purpose of the statement of cash flows, cash and cash equivalents comprise the following:

Particulars	For the year ended 31 March 2025
Cash in hand	1,220
Balances with banks:	
- In current accounts	1,160,798
Total	1,162,018

Notes:

Reconciliation of movements of current borrowings to cash flows arising from financing activities

For the year ended 31 March 2025

Particulars	Current borrowings
Opening Balance as on 01 April 2024	1,014,155
Less: Repayment during year	(1,014,155)
Closing Balance as on 31 March 2025	-

The above statement of cashflows has been prepared under the indirect method set out in Indian Accounting Standard (Ind AS) 7 on Statement of Cash Flows.

for and on behalf of the Board of Managers of
Trilogy Writing & Consulting GmbH

Sd/-

Julia Forjanic Klapproth
Managing Director

Place: Frankfurt
Date: 26 May 2025

Trilogy Writing & Consulting GmbH**Notes to accounts***(All amounts in €, except share data and where otherwise stated)***1. Property, plant and equipment**

Particulars	Computer and accessories	Office equipment	Vehicles	Total
Gross carrying value				
As at 01 April 2024	218,169	107,061	112,409	437,639
Additions	3,131	975	-	4,106
Disposals	(10,999)	-	-	(10,999)
As at 31 March 2025	210,301	108,036	112,409	430,746
Accumulated depreciation				
As at 01 April 2024	116,898	90,072	51,754	258,724
Depreciation	14,760	16,893	18,738	50,391
Disposals	(10,999)	-	-	(10,999)
As at 31 March 2025	120,659	106,965	70,492	298,116
Carrying amounts (net)				
As at 31 March 2024	101,271	16,989	60,655	178,915
As at 31 March 2025	89,642	1,071	41,917	132,630

2. Right-of-use assets and lease liabilities

Information about leases for which the Company is a lessee is presented below:

	Buildings	Total
As at 01 April 2024	203,095	203,095
Additional	-	-
As at 31 March 2025	203,095	203,095
Accumulated depreciation:		
As at 01 April 2024	-	-
Amortisation	116,054	116,054
As at 31 March 2025	116,054	116,054
Net book value		
As at 31 March 2024	203,095	203,095
As at 31 March 2025	87,041	87,041

The movement in lease liabilities is as follows:

Movement of lease liabilities	Year ended 31 March 2025
Balance at the beginning of the year	201,148
Accretion of interest	7,632
Payment of lease liabilities	(120,519)
Balance as at end of the year	88,261
Particulars	As at 31 March 2025
Current	88,261
Non-current	-
	88,261

Trilogy Writing & Consulting GmbH**Notes to accounts***(All amounts in €, except share data and where otherwise stated)***3. Investments**

Particulars	As at 31 March 2025
Investment in subsidiaries:	
Trilogy Writing & Consulting Ltd	1
Trilogy Writing & Consulting Inc	918
Trilogy Writing & Consulting ULC	1
	<u>920</u>

4. Loan

Particulars	As at 31 March 2025
Loan to related parties	<u>620,307</u>
	<u>620,307</u>

5. Other financial assets*(unsecured considered good, unless otherwise stated)*

Particulars	As at 31 March 2025
Non-current	
Security deposit	<u>37,163</u>
	<u>37,163</u>
Current	
Advance to employees	6,038
Receivable from related parties	<u>37,495</u>
	<u>43,533</u>

6. Other assets*(unsecured considered good, unless otherwise stated)*

Particulars	As at 31 March 2025
Current	
Prepaid expenses	<u>118,212</u>
	<u>118,212</u>

7. Trade receivables

Particulars	As at 31 March 2025
Billed	4,138,558
Unbilled	<u>29,727</u>
	<u>4,168,285</u>

8. Cash and cash equivalents

Particulars	As at 31 March 2025
Balances with banks:	
- In current accounts	1,160,798
Cash in hand	<u>1,220</u>
	<u>1,162,018</u>

Trilogy Writing & Consulting GmbH**Notes to accounts***(All amounts in €, except share data and where otherwise stated)***9. Share capital and other equity****9(a). Equity capital**

Particulars	As at 31 March 2025	
	Number of shares	Amount
Shares outstanding at the beginning of the year	34,100	34,100
Shares issued during the year	-	-
Shares outstanding at the end of the year	34,100	34,100

9(b). Other equity

Particulars	As at 31 March 2025
Reserves and surplus	
Retained earnings	540,492
	540,492

10. Other Current financial liabilities

Particulars	As at 31 March 2025
Accrued compensation to employees	580,534
	580,534

11. Provisions

Particulars	As at 31 March 2025
Current	
<i>Provision for employee benefits:</i>	
Provision for employee compensated absences	88,677
	88,677

12. Trade payables

Particulars	As at 31 March 2025
Total outstanding dues of micro enterprises and small enterprises ('MSME')	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	4,737,448
	4,737,448

13. Other current liabilities

Particulars	As at 31 March 2025
Non-current	
Current	
Statutory liabilities	274,663
Payable to related party	1,679
	276,342

14. Revenue from operations

Particulars	For the year ended 31 March 2025
Revenue from rendering of services	13,781,683
	13,781,683

15. Other income

Particulars	For the year ended 31 March 2025
Interest income	9,143
Exchange gain on foreign exchange fluctuation (net)	311,480
Miscellaneous income	39,632
	360,255

16. Employee benefit expense

Particulars	For the year ended 31 March 2025
Salaries and bonus	5,028,721
Contribution to social security and other funds	743,271
Other defined plans	88,677
Staff welfare expense	11,495
	5,872,164

17. Finance costs

Particulars	For the year ended 31 March 2025
Interest expense on lease liabilities (refer note 5)	7,632
Interest expense on others	6,482
Bank and other incidental charges	15,674
	29,788

18. Depreciation and amortisation expense

Particulars	For the year ended 31 March 2025
Depreciation on property, plant and equipment (refer note 4)	50,121
Amortization of right-of-use assets (refer to note 5)	116,054
	166,175

19. Other expenses

Particulars	For the year ended 31 March 2025
Sub-contracting and technical fees	6,746,687
Travelling and conveyance	39,711
Rent	75,507
Repairs and maintenance	
- Computer consumables	115,434
- Office maintenance	25,686
- Others	6,546
Legal and professional fee	194,253
Communication charges	68,491
Insurance	12,692
Recruitment charges	3,409
Subscription and periodicals	2,792
Rates, fees and taxes	8,113
Miscellaneous expenses	90,118
	7,389,439