

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

Trilogy Writing & Consulting Inc

For the year ended 31 March 2025

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

| | Note | As at 31 March 2025 |
|--|-------------|--------------------------------|
| Assets | | |
| Non-current assets | | |
| Property, plant and equipment | 1 | 118,914 |
| Right-of-use assets | 2 | 76,850 |
| Financial assets | | |
| Other financial assets | 3 | 23,096 |
| Total non-current assets | | 218,860 |
| Current assets | | |
| Financial assets | | |
| Trade receivables | | |
| Billed | 5 | 7,554,239 |
| Unbilled | | 2,250 |
| Cash and cash equivalents | 6 | 464,458 |
| Other financial assets | 3 | 712,605 |
| Other current assets | 4 | 9,398 |
| Total current assets | | 8,742,950 |
| Total assets | | 8,961,810 |
| Equity and liabilities | | |
| Equity | | |
| Equity Share capital | 7(a) | 1,000 |
| Other equity | 7(b) | 3,369,924 |
| Total equity | | 3,370,924 |
| Liabilities | | |
| Non-current liabilities | | |
| Financial liabilities | | |
| Lease liabilities | 2 | 6,396 |
| Total non-current liabilities | | 6,396 |
| Current liabilities | | |
| Financial liabilities | | |
| Lease liabilities | 2 | 73,400 |
| Trade payables | | |
| Total outstanding dues of micro enterprises and small enterprises and | | - |
| Total outstanding dues of other than micro enterprises and small enterprises | 10 | 5,107,864 |
| Other financial liabilities | 8 | 78,814 |
| Other current liabilities | 11 | 31,462 |
| Provisions | 9 | 44,255 |
| Current tax liabilities (net) | | 248,695 |
| Total current liabilities | | 5,584,490 |
| Total liabilities | | 5,590,886 |
| Total equity and liabilities | | 8,961,810 |

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

Sd/-

Julia Forjanic Klapproth
Managing Director

Place: Frankfurt
Date: 26 May 2025

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

| Particulars | Note | For the year ended 31 March 2025 |
|--|-------------|---|
| Income | | |
| Revenue from operations | 12 | 11,411,528 |
| Other income | 13 | 1,549 |
| Total income | | 11,413,077 |
| Expenses | | |
| Employee benefits expense | 14 | 5,279,159 |
| Finance costs | 15 | 11,851 |
| Depreciation and amortisation expense | 16 | 89,519 |
| Other expenses | 17 | 4,693,416 |
| Total expenses | | 10,073,945 |
| Profit before tax | | 1,339,132 |
| Tax expense | | |
| Current tax | | 531,099 |
| Deferred tax | | - |
| | | 531,099 |
| Profit for the year | | 808,033 |
| <i>Items that will be reclassified subsequently to profit or loss</i> | | |
| Exchange differences on translating the financial statements of foreign operations | | - |
| Total Other Comprehensive Income for the year (net of tax) | | - |
| Total comprehensive income for the year | | 808,033 |
| Profit for the year attributable to: | | |
| Owners of the Parent | | 808,033 |
| | | 808,033 |
| Other Comprehensive Income for the year attributable to: | | |
| Owners of the Parent | | - |
| | | - |
| Total comprehensive income for the year attributable to: | | |
| Owners of the Parent | | 808,033 |
| | | 808,033 |

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

Sd/-

Julia Forjanic Klapproth
Managing Director

Place: Frankfurt
Date: 26 May 2025

Trilogy Writing & Consulting Inc
Statement of Cashflows
(All amounts in USD, 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 ended | 1,339,132 |
| Adjustments : | |
| Depreciation and amortisation expense | 89,519 |
| Finance costs | 9,099 |
| Interest income | (1,061) |
| Effect of exchange loss on restatement of monetary assets and liabilities | 101,445 |
| Operating profit before working capital changes | 1,538,134 |
| Changes in working capital | |
| (Increase)/decrease in trade receivables | 838,163 |
| (Increase)/ decrease in loans and advances and other assets | (577,773) |
| Increase/ (decrease) in liabilities | (1,227,681) |
| Increase/ (decrease) in provisions | 44,255 |
| Cash generated from operation activities | 615,098 |
| Income tax paid (net) | (282,404) |
| Net cash generated from operating activities [A] | 332,695 |
| B. Cash flows from investing activities | |
| Purchase of property, plant and equipment | (6,022) |
| Net cash used in investing activities [B] | (6,022) |
| C. Cash flows from financing activities | |
| Payment of lease liabilities | (74,823) |
| Net cash used in financing activities [C] | (74,823) |
| Net increase in cash and cash equivalents (A+B+C) | 251,850 |
| Cash and cash equivalents at the beginning of the year | 212,608 |
| Cash and cash equivalents at the end of the year | 464,458 |

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 | - |
| Balances with banks: | |
| - In current accounts | 464,458 |
| Total | 464,458 |

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

Sd/-

Julia Forjanic Klapproth
Managing Director

Place: Frankfurt
Date: 26 May 2025

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

| Particulars | Computer and accessories | Office equipment | Furniture and fittings | Leasehold Improvements | Total |
|---------------------------------|--------------------------|------------------|------------------------|------------------------|---------|
| Gross carrying value | | | | | |
| As at 01 April 2024 | - | 21,532 | 31,545 | 121,962 | 175,039 |
| Additions | 5,992 | 30 | - | - | 6,022 |
| As at 31 March 2025 | 5,992 | 21,562 | 31,545 | 121,962 | 181,061 |
| Accumulated depreciation | | | | | |
| As at 01 April 2024 | - | 8,910 | 19,072 | 15,584 | 43,566 |
| Depreciation | - | 3,783 | 6,667 | 8,131 | 18,581 |
| As at 31 March 2025 | - | 12,693 | 25,739 | 23,715 | 62,147 |
| Carrying amounts (net) | | | | | |
| As at 31 March 2024 | - | 12,622 | 12,473 | 106,378 | 131,473 |
| As at 31 March 2025 | 5,992 | 8,869 | 5,806 | 98,247 | 118,914 |

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 | 147,788 | 147,788 |
| Additions | - | - |
| As at 31 March 2025 | 147,788 | 147,788 |
| Accumulated depreciation: | | |
| As at 01 April 2024 | | |
| Amortisation | 70,938 | 70,938 |
| As at 31 March 2025 | 70,938 | 70,938 |
| Net book value | | |
| As at 31 March 2024 | 147,788 | 147,788 |
| As at 31 March 2025 | 76,850 | 76,850 |

The movement in lease liabilities is as follows:

| Movement of lease liabilities | For the year ended 31 March 2025 |
|--------------------------------------|-------------------------------------|
| Balance at the beginning of the year | 145,520 |
| Accretion of interest | 9,099 |
| Payment of lease liabilities | (74,823) |
| Balance as at end of the year | 79,796 |
| Particulars | As at 31 March 2025 |
| Current | 73,400 |
| Non-current | 6,396 |
| | 79,796 |

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

| Particulars | As at 31 March 2025 |
|---------------------------------|------------------------|
| Non-current | |
| Security deposit | 23,096 |
| | 23,096 |
| Current | |
| Receivable from related parties | 712,605 |
| | 712,605 |

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

| Particulars | As at 31 March 2025 |
|--------------------|------------------------|
| Current | |
| Prepaid expenses | 6,416 |
| Advance to vendors | 2,982 |
| | 9,398 |

5. Trade receivables

| Particulars | As at 31 March 2025 |
|-------------|------------------------|
| Billed | 7,554,239 |
| Unbilled | 2,250 |
| | 7,556,489 |

6. Cash and cash equivalents

| Particulars | As at 31 March 2025 |
|-----------------------|------------------------|
| Balances with banks: | |
| - In current accounts | 464,458 |
| | 464,458 |

7. Share capital and other equity

| Particulars | As at 31 March 2025 | |
|--|---------------------|--------------|
| | Number of shares | Amount |
| Shares outstanding at the beginning of the year | 1,000 | 1,000 |
| Shares issued during the year | - | - |
| Shares outstanding at the end of the year | 1,000 | 1,000 |

7(b). Other equity

| Particulars | As at 31 March 2025 |
|-----------------------------|------------------------|
| Reserves and surplus | |
| Retained earnings | 3,369,924 |
| | 3,369,924 |

8. Other Current financial liabilities

| Particulars | As at 31 March 2025 |
|-----------------------------------|------------------------|
| Accrued compensation to employees | 78,814 |
| | 78,814 |

9. Provisions

| Particulars | As at 31 March 2025 |
|---|------------------------|
| Current | |
| <i>Provision for employee benefits:</i> | |
| Provision for employee compensated absences | 44,255 |
| | 44,255 |

10. 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 | 5,107,864 |
| | 5,107,864 |

11. Other current liabilities

| Particulars | As at 31 March 2025 |
|--------------------------|------------------------|
| Statutory liabilities | 5,914 |
| Payable to related party | 25,548 |
| | 31,462 |

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Trilogy Writing & Consulting Inc**Notes to accounts***(All amounts in USD, except share data and where otherwise stated)***12. Revenue from operations**

| Particulars | For the year ended 31 March 2025 |
|------------------------------------|---|
| Revenue from rendering of services | 11,411,528 |
| | 11,411,528 |

13. Other income

| Particulars | For the year ended 31 March 2025 |
|----------------------|---|
| Interest income | 1,061 |
| Miscellaneous income | 488 |
| | 1,549 |

14. Employee benefit expense

| Particulars | For the year ended 31 March 2025 |
|---|---|
| Salaries and bonus | 5,072,808 |
| Contribution to social security and other funds | 153,522 |
| Other defined plans | 44,254 |
| Staff welfare expense | 8,575 |
| | 5,279,159 |

15. Finance costs

| Particulars | For the year ended 31 March 2025 |
|--|---|
| Interest expense on lease liabilities (refer note 5) | 9,099 |
| Bank and other incidental charges | 2,752 |
| | 11,851 |

16. Depreciation and amortisation expense

| Particulars | For the year ended 31 March 2025 |
|---|---|
| Depreciation on property, plant and equipment (refer note 4) | 18,581 |
| Amortization of right-of-use assets (refer to note 5) | 70,938 |
| | 89,519 |

17. Other expenses

| Particulars | For the year ended 31 March 2025 |
|---|---|
| Sub-contracting and technical fees | 4,065,781 |
| Travelling and conveyance | 61,877 |
| Repairs and maintenance | |
| - Computer consumables | 36,982 |
| Legal and professional fee | 107,180 |
| Recruitment charges | 76,543 |
| Communication charges | 6,618 |
| Subscription and periodicals | 15,411 |
| Insurance | 7,956 |
| Rates, fees and taxes | 12,153 |
| Exchange gain on foreign exchange fluctuation (net) | 201,129 |
| Miscellaneous expenses | 101,786 |
| | 4,693,416 |