Euler Systems Inc. Unaudited Balance Sheet as at 31 March 2025

			II amounts in "Rs") As at
	Note	As at 31 March 2025	31 March 2024
Assets			
Current assets			
Cash and cash equivalents	1	22,91,374	22,69,611
Total current assets		22,91,374	22,69,611
Total assets		22,91,374	22,69,611
Equity and liabilities			
Equity			
Equity share capital	2	6,060	6,060
Other equity	3	(5,19,99,607)	(4,71,00,840)
Total equity		(5,19,93,547)	(4,70,94,780)
Liabilities			
Non-current liabilities			
Borrowings	4	5,42,84,921	4,93,64,391
Total non-current liabilities		5,42,84,921	4,93,64,391
Total equity and liabilities		22,91,374	22,69,611

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Euler Systems Inc.

Unaudited Statement of profit and loss for the year ended 31 March 2025

		Note _	For the year ended 31 March 2025	(All amounts in "RS") For the year ended 31 March 2024
I	Revenue			
II	Other income	5	295	757
III	Total revenue	-	295	757
IV	Expenses			
	Finance costs	6	35,70,792	34,95,732
	Other expenses	7	38,107	37,434
	Total expenses		36,08,899	35,33,166
v	Loss before tax (III-IV)		(36,08,604)	(35,32,409)
VI	Tax expense:			
	Income tax		-	
	Total tax expenses			
VII	Loss for the year (V-VI)	-	(36,08,604)	(35,32,409)
VIII	Other comprehensive income			
	Foreign Currency Translation		(12,90,163)	(27,95,899)
IX	Total other comprehensive income for the year (VII+VIII)		(48,98,767)	(63,28,308)
		Q/	bran	

(All amounts in "RS")

Cash and ash equivalents As at 31 March 2005 As at 31 March 2005 Cash on hand <td< th=""><th>Note - 1</th><th></th><th></th><th></th><th></th></td<>	Note - 1					
Balance with banks 22,91,374 22,96,911 Note - 2 Common Stock As at 31 March Note Stock I Paid up Common Stock As at 31 March As at 31 March i. Paid up Common Stock As at 30,0000 6,000 As at 31 March 205 As at 32 March 205 As at 33 March 205 As at 34 March 205 As at 34 March 205 <th colsp<="" th=""><th>Cash and cash equivalents</th><th></th><th></th><th></th><th></th></th>	<th>Cash and cash equivalents</th> <th></th> <th></th> <th></th> <th></th>	Cash and cash equivalents				
Procurent accounts 22,91,374 22,69,611 Procurent accounts 24,60,610 24,60,610 Procurent accounts 2	Cash on hand			-	-	
Note - 2 Common Stock As at 31 Mart U25	Balance with banks					
Note - 2 As at 31 Mart → 100.0 f Stock As at 31 Mart → 100.0 f Stock Amount i. Paid up Common Stock 80,00,000 d,000 80,00,000 d,000 80,00,000 As at 31 March 20025 As at 31 March 2025 As at 31 March 2025<	- in current accounts			22,91,374	22,69,611	
As at 31 Marry Amount Am			_	22,91,374	22,69,611	
As at 31 March 2025 As at 31 March 2025 As at 31 March 2025 Paid up Common Stock 80,00,000 6,060 80,00,000 6,060 Require the policy 80,00,000 6,060 80,00,000 6,060 Require the policy 80,00,000 80,00,000 80,00,000 6,060 Require the policy 80,00,000 80,00,000 80,00,000 Poreign currency monetary item translation difference account Balance at the beginning of the year 42,65,513 36,36,560 Add/ (Less): Effect of foreign exchange rate variation during the year 42,65,513 62,85,530 Balance at the beginning of the year 42,85,5327 62,85,500 Balance at the beginning of the year 42,835,327 63,93,02,181 Balance at the beginning of the year 36,86,604 35,32,409 Balance at the beginning of the year 36,86,604 35,32,409 Balance at the end of the year 36,86,604 35,32,409 Balance at the end of the year 36,86,604 35,32,409 Balance at the end of the year 36,86,604 35,32,409 Balance at the end of the year 36,86,604 35,32,409 Balance at the end of the year 36,86,604 35,32,409 Balance at the end of the year 36,86,604 35,32,409 Balance at the end of the year 36,86,604 35,32,409 Balance at the end of the year 36,86,604 35,32,409 Balance at the end of the year 36,86,604 35,32,409 Balance at the end of the year 36,86,604 35,32,409 Balance at the end of the year 36,86,604 35,32,409 Balance at the end of the year 36,86,604 35,32,409 Balance at the end of the year 36,86,604 35,32,409 Balance at the end of the year 36,86,604 35,32,409 Balance at the end of the year 36,86,604 35,32,409 Balance at the end of the year 36,86,604 35,32,409 Balance at the end of the year 36,86,604 35,32,409 Balance at the end of the year 36,86,604 36,32,409 Balance at the end of the year 36,86,604 36,32,409 Balance at the end of the year 36,86,604 36,32,409 Balance at the end of the year 36,86,604 36	Note - 2					
No. of Stock	Common Stock					
i. Paid up Common Stock 80,00,000 6,060 80,00,000 6,060 Note - 3 Other equity As at 31 March 2025 As at 31 March 2025 As at 31 March 2024 Foreign currency monetary item translation difference account 42,65,513 (36,36,560) Add/ (Less): Effect of foreign exchange rate variation during the year (12,90,163) (6,28,953) Balance at the end of the year (55,55,676) (42,65,513) Retained earnings (4,28,35,327) (3,93,02,918) Balance at the beginning of the year (4,28,35,327) (3,93,02,918) Add: Profit for the year (4,64,43,931) (4,28,35,327) Balance at the end of the year (4,64,43,931) (4,28,35,327) Balance at the end of the year (4,64,43,931) (4,28,35,327) Note - 4 As at 31 March 2025 (4,71,00,840) Note - 4 As at 31 March 2025 (4,71,00,840) Unsecured loans 5,42,84,921 4,93,64,391		As at 31 Marc	h 2025	As at 31 March	2024	
Note - 3 As at 31 March 2025 As at 31 March 2024 Foreign currency monetary item translation difference account Balance at the beginning of the year (42,65,513) (36,36,560) Add/ (Less): Effect of foreign exchange rate variation during the year (12,90,163) (6,28,953) Balance at the end of the year (55,55,676) (42,65,513) Retained earnings (42,835,327) (3,93,02,918) Add: Profit for the year (4,64,39,31) (4,28,35,327) Add: Profit for the year (4,64,43,931) (4,28,35,327) Balance at the end of the year (4,64,43,931) (4,28,35,327) Note - 4 As at 31 March 2025 (4,71,00,840) Note - 4 As at 31 March 2025 31 March 2024 Unsecured loans As at 31 March 2025 31 March 2024 Unsecured loans 5,42,84,921 4,93,64,391		No. of Stock	Amount	No. of Stock	Amount	
Note - 3 As at 31 March 2025 As at 31 March 2024 Foreign currency monetary item translation difference account 4(4,65,513) (36,36,560) Add/ (Less): Effect of foreign exchange rate variation during the year (12,90,163) (6,28,953) Balance at the end of the year (55,55,676) (42,65,513) Retained earnings 3(4,28,35,327) (3,93,02,918) Add: Profit for the year (4,64,43,931) (4,28,35,327) Add: Profit for the year (4,64,43,931) (4,28,35,327) Balance at the end of the year (4,64,43,931) (4,28,35,327) Note - 4 31 March 2025 31 March 2024 Unsecured loans As at 31 March 2025 31 March 2024 Unsecured deposits From Related party 5,42,84,921 4,93,64,391	i. Paid up Common Stock	80,00,000	6,060	80,00,000	6,060	
Other equity As at 31 March 2025 As at 31 March 2024 Foreign currency monetary item translation difference account Balance at the beginning of the year (42,65,513) (36,36,560) Add/ (Less): Effect of foreign exchange rate variation during the year (12,90,163) (6,28,953) Balance at the end of the year (55,55,676) (42,65,513) Retained earnings (4,28,35,327) (3,93,02,918) Balance at the beginning of the year (36,08,604) (35,32,409) Add: Profit for the year (4,64,43,931) (4,28,35,327) Balance at the end of the year (4,64,43,931) (4,28,35,327) (5,19,99,607) (4,71,00,840) Note - 4 As at 31 March 2025 31 March 2024 Unsecured loans 31 March 2025 31 March 2024 Unsecured loans 5,42,84,921 4,93,64,391		80,00,000	6,060	80,00,000	6,060	
Other equity As at 31 March 2025 As at 31 March 2024 Foreign currency monetary item translation difference account Balance at the beginning of the year (42,65,513) (36,36,560) Add/ (Less): Effect of foreign exchange rate variation during the year (12,90,163) (6,28,953) Balance at the end of the year (55,55,676) (42,65,513) Retained earnings (4,28,35,327) (3,93,02,918) Balance at the beginning of the year (36,08,604) (35,32,409) Add: Profit for the year (4,64,43,931) (4,28,35,327) Balance at the end of the year (4,64,43,931) (4,28,35,327) (5,19,99,607) (4,71,00,840) Note - 4 As at 31 March 2025 31 March 2024 Unsecured loans 31 March 2025 31 March 2024 Unsecured loans 5,42,84,921 4,93,64,391						
Signature Sign				A	Anak	
Balance at the beginning of the year (42,65,513) (36,36,560) Add/ (Less): Effect of foreign exchange rate variation during the year (12,90,163) (6,28,953) Balance at the end of the year (55,55,676) (42,65,513) Retained earnings (4,28,35,327) (3,93,02,918) Add: Profit for the year (36,08,604) (35,32,409) Balance at the end of the year (4,64,43,931) (4,28,35,327) Balance at the end of the year (5,19,99,607) (4,71,00,840) Note - 4 As at As at 31 March 2025 31 March 2024 Unsecured loans Inter corporate deposits 5,42,84,921 4,93,64,391 From Related party 5,42,84,921 4,93,64,391	Other equity					
Balance at the beginning of the year (42,65,513) (36,36,560) Add/ (Less): Effect of foreign exchange rate variation during the year (12,90,163) (6,28,953) Balance at the end of the year (55,55,676) (42,65,513) Retained earnings (4,28,35,327) (3,93,02,918) Add: Profit for the year (36,08,604) (35,32,409) Balance at the end of the year (4,64,43,931) (4,28,35,327) Balance at the end of the year (5,19,99,607) (4,71,00,840) Note - 4 As at As at 31 March 2025 31 March 2024 Unsecured loans Inter corporate deposits 5,42,84,921 4,93,64,391 From Related party 5,42,84,921 4,93,64,391	Foreign currency monetary item translation	difference account				
Add/ (Less): Effect of foreign exchange rate variation during the year (12,90,163) (6,28,953) Balance at the end of the year (55,55,676) (42,65,513) Retained earnings (4,28,35,327) (3,93,02,918) Add: Profit for the year (36,08,604) (35,32,409) Balance at the end of the year (4,64,43,931) (4,28,35,327) Balance at the end of the year (5,19,99,607) (4,71,00,840) Note - 4 As at 31 March 2025 31 March 2024 Unsecured loans Inter corporate deposits 5,42,84,921 4,93,64,391 From Related party 5,42,84,921 4,93,64,391				(42,65,513)	(36,36,560)	
Balance at the end of the year (55,55,676) (42,65,513) Retained earnings Balance at the beginning of the year (4,28,35,327) (3,93,02,918) Add: Profit for the year (36,08,604) (35,32,409) Balance at the end of the year (4,64,43,931) (4,28,35,327) (5,19,99,607) (4,71,00,840) Note - 4 As at 31 March 2025 31 March 2024 Unsecured loans 31 March 2025 31 March 2024 Inter corporate deposits 5,42,84,921 4,93,64,391 From Related party 5,42,84,921 4,93,64,391		e variation during the	vear			
Balance at the beginning of the year (4,28,35,327) (3,93,02,918) Add: Profit for the year (36,08,604) (35,32,409) Balance at the end of the year (4,64,43,931) (4,28,35,327) (5,19,99,607) (4,71,00,840) Note - 4 As at As at 31 March 2025 As at 31 March 2024 Unsecured loans 31 March 2025 31 March 2024 Inter corporate deposits From Related party 5,42,84,921 4,93,64,391						
Balance at the beginning of the year (4,28,35,327) (3,93,02,918) Add: Profit for the year (36,08,604) (35,32,409) Balance at the end of the year (4,64,43,931) (4,28,35,327) (5,19,99,607) (4,71,00,840) Note - 4 As at As at 31 March 2025 As at 31 March 2024 Unsecured loans 31 March 2025 31 March 2024 Inter corporate deposits From Related party 5,42,84,921 4,93,64,391	Retained earnings					
Add: Profit for the year (36,08,604) (35,32,409) Balance at the end of the year (4,64,43,931) (4,28,35,327) (5,19,99,607) (4,71,00,840) Note - 4 Borrowings - Non Current As at 31 March 2025 31 March 2024 Unsecured loans Inter corporate deposits From Related party 5,42,84,921 4,93,64,391				(4.28.35.327)	(3.93.02.918)	
Balance at the end of the year						
Note - 4 Sorrowings - Non Current As at 31 March 2025 31 March 2024						
Borrowings - Non Current As at 31 March 2025 Unsecured loans Inter corporate deposits From Related party As at 31 March 2024 4,93,64,391			_	(5,19,99,607)	(4,71,00,840)	
Borrowings - Non Current As at 31 March 2025 Unsecured loans Inter corporate deposits From Related party As at 31 March 2024 4,93,64,391	Note - 4					
Inter corporate deposits From Related party 5,42,84,921 4,93,64,391	Borrowings - Non Current					
From Related party 5,42,84,921 4,93,64,391	Unsecured loans					
From Related party 5,42,84,921 4,93,64,391						
5,42,84,921 4,93,64,391				5,42,84,921	4,93,64,391	
				5,42,84,921	4,93,64,391	

Euler Systems Inc.

Notes to financial statements for the year ended 31 March 2025

(All amounts in "RS")

Note -	5
Other	income

Interest income

Note - 6 Finance costs

Interest on Inter Corporate Deposits

Note - 7 Other expenses

Rates and taxes

For the year ended 31 March 2025	For the year ended 31 March 2024
295	757
295	757

For the year ended 31 March 2025	For the year ended 31 March 2024
35,70,792	34,95,732
35,70,792	34,95,732

For the year ended 31 March 2025	For the year ended 31 March 2024
38,107	37,434
38,107	37,434