

Spectraa Technology Solutions Pte. Ltd.

(Incorporated in Singapore)
period ended 31 March 2023

(All amounts are in \$., unless otherwise stated)
Balance sheet as at March 31, 2023

Particulars	Note No.	March 31, 2023	March 31, 2022
I. EQUITY AND LIABILITIES			
1 Shareholders' Funds			
(a) Share Capital	2	7,300.00	7,300.00
(b) Reserves and Surplus	3	1,35,369.44	54,607.34
		1,42,669.44	61,907.34
2 Current Liabilities			
(a) Other Payables	4	12,434.93	1,22,032.93
(b) Income Tax payables	5	2,360.00	2,360.00
		14,794.93	1,24,392.93
Total		1,57,464.37	1,86,300.27
II. ASSETS			
Current Assets			
(a) Cash and Cash Equivalents	6	4,819.37	3,321.27
(b) Other Receivables	7	1,52,645.00	1,82,979.00
		1,57,464.37	1,86,300.27
Total		1,57,464.37	1,86,300.27
Contingent Liabilities and Commitments			
Significant Accounting Policies	1		

The Notes referred to above form an integral part of the Financial Statement

As per our report of even date attached

For and on behalf of the Board of Directors



**Arun Kumar Appukkuttan
Nair Leela Nair**

Director
Date:
Place:



Arun Kumar sailaja

Director
Date:
Place:

Spectraa Technolog Solutions Pte. Ltd.

(Incorporated in Singapore)
period ended 31 March 2023

(All amounts are in \$., unless otherwise stated)
Statement of Profit & Loss for the year ended March 31, 2023

Particulars	Note No.	March 31, 2023	March 31, 2022
I Revenue from Operations	8	3,39,750.50	2,39,584.50
II Other Income		1,295.50	-
III TOTAL INCOME (I + II)		3,41,046.00	2,39,584.50
IV EXPENSES			
Cost of Materials Consumed	9	2,57,884.50	1,66,950.70
Advertisement & Marketing expenses	10	-	8,450.00
Other Operating expenses	11	2,399.40	8,761.46
TOTAL EXPENSES		2,60,283.90	1,84,162.16
V Profit before Exceptional and Extraordinary Items and Tax (III-IV)		80,762.10	55,422.34
VI Exceptional Items		-	-
VII Profit before Extraordinary Items and Tax		80,762.10	55,422.34
VIII Extraordinary Items		-	-
IX Profit Before Tax		80,762.10	55,422.34
X Tax Expense		-	2,360.00
Current Tax		-	2,360.00
XI Profit/(Loss) for the period from Continuing Operations (IX-X)		80,762.10	53,062.34
XII Profit/(Loss) from Discontinuing Operations		-	-
XIII Tax Expense of Discontinuing Operations		-	-
XIV Profit/(Loss) from Discontinuing Operations (after tax)(XII-XIII)		-	-
XV Profit/(Loss) for the Period(XI+XIV)		80,762.10	53,062.34

The Notes referred to above form an integral part of the Financial Statement

For and on behalf of the Board of Directors


Arun kumar Appukuttan
Nair Leela Nair

Director

Date:

Place:


Arun kumar sailaja

Director

Date:

Place:

Spectraa Technolog Solutions Pte. Ltd.

(Incorporated in Singapore)
period ended 31 March 2023

(All amounts are in \$., unless otherwise stated)
Share Holders' Funds

2	Share Capital	March 31, 2023		March 31, 2022	
		Number	Amount (\$)	Number	Amount (\$)
	Balance at the beginning of the year	10,000	7,300	-	-
	Add : Issued during the year	-	-	10,000	7,300
	Less: Forex fluction				
	Balance at the end of the year	<u>10,000</u>	<u>7,300</u>	<u>10,000</u>	<u>7,300</u>

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(Incorporated in Singapore)

period ended 31 March 2023

(All amounts are in \$., unless otherwise stated)

3	Reserves and Surplus	March 31, 2023	March 31, 2022
	Surplus in Profit and loss account		
	Balance at the beginning of the year	54,607	-
	Add: Profits for the year	80,762	53,062
	Balance at the end of the year	1,35,369.44	53,062.34
	Add: Forex Fluction		1,545
	Total	1,35,369.44	54,607.34

Current Liabilities

4	Other Payables	March 31, 2023	March 31, 2022
	Amount due to holding company	12,435	8,754
	Others	-	1,13,279
	Total	12,434.93	1,22,032.93
5	Income Tax payables	March 31, 2023	March 31, 2022
	Income Tax payables	2,360	2,360
	Total	2,360.00	2,360.00

Current Assets

6	Cash and Cash Equivalents	March 31, 2023	March 31, 2022
	• Balances with banks		
	Cash at bank - SGD	1,638	2,062
	Cash at bank - USD	3,182	1,259
	Total	4,819.37	3,321.27
7	Other Receivables	March 31, 2023	March 31, 2022
	Amount due from holding company	1,52,645	42,498
	Advances paid	-	1,40,481
	Others.	-	-
	Total	1,52,645.00	1,82,979.00